

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 4 Dispur, Tuesay, 12th January, 1999, 22nd Pausa, 1920 (S.E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

## NOTIFICATION

The 12th January, 1999

No. LGL.86/98/27.--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. IV OF 1999

(Received the Assent of the Governor on 8th January, 1999)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT)  
ACT, 1998

AN

ACT

to amend the Assam Agricultural Income Tax Act, 1939.

**Preamble.** Whereas it is expedient further to amend the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam  
Act IX  
of  
1939.

It is hereby enacted in the Forty-ninth Year of the Republic of India as follows :-

**Short title, extent and commencement.** 1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 1998.  
(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force on the Thirty-first day of March, 1997.

**Substitution of the Schedule.** 2. In the principal Act, for the existing Schedule, the following Schedule I shall be and shall be deemed to have been substituted on and from 31st March, 1997 and till the 31st March, 1998 and thereafter for the Schedule I so substituted, the following new Schedule shall be deemed to have been substituted on and from 1st day of April, 1998, namely :-

" SCHEDULE - I

[See Section 2 (oa), 3 and 6]

A. In the case of every company -

- |   |                               |
|---|-------------------------------|
| (a) The total income of which does not exceed Rs. 1,00,000.00 on the whole of total income. | Fifty two paise in the Rupee. |
| (b) The total income of which exceeds Rs. 1,00,000.00 on the whole of total income.         | Sixty paise in the Rupee.     |



B. In the case of persons other than companies -

- |   |                                |
|---|--------------------------------|
| (a) On the first Rs. 1000 of the total income.  | Nil                            |
| (b) On the next Rs. 5000 of the total income.   | Fifteen paise in the Rupee.    |
| (c) On the next Rs. 5000 of the total income.   | Thirty paise in the Rupee.     |
| (d) On the next Rs. 10,000 of the total income. | Thirty paise in the Rupee.     |
| (e) On the next Rs. 25,000 of the total income. | Forty five paise in the Rupee. |
| (f) On the balance of the total income.         | Sixty paise in the Rupee.      |

Provided that -

- (i) No agricultural income Tax shall be payable on total agricultural income which does not exceed Rs. 12,000 in case of assesseees other than companies ;
- (ii) In respect of paragraph A, the residual income shall not fall short of the following limit, and in any case where the residual income falls short of the said limit, the agricultural income tax payable shall be so reduced as to have a residual not falling short of such limit.
- (a) Rupees forty-eight thousand increased by one percent of the excess of the total agricultural income which exceeds Rs. 1,00,000.

EXPLANATION :-

In the clause "residual income" in relation to any company means the total agricultural income reduced by the agricultural income tax payable in respect thereof.

(iii) In respect of paragraph B, the agricultural income tax payable shall not exceed one half the amount by which the total agricultural income exceeds Rs, 12,000 in cases where the total agricultural income does not exceed Rs. 17,000"

## "SCHEDULE

[See Sections 2(oa), 3 and 6]

## A. In the case of every company -

- |  |                                |
|--|--------------------------------|
| (a) The total income of which does not exceed Rs. 1,00,000.00 (one lakh) on the whole of total income. | Forty paise in the Rupee.      |
| (b) The total income of which exceeds Rs. 1,00,000.00 (one lakh) on the whole of total income.         | Forty-five paise in the Rupee. |

## B. In the case of persons other than companies -

- |   |                                |
|---|--------------------------------|
| (a) On the first thirty thousand rupees of total agricultural income.   | Nil                            |
| (b) On the next twenty thousand rupees of total agricultural income.    | Twenty paise in the Rupee.     |
| (c) On the next fifty thousand rupees of the total agricultural income. | Forty paise in the Rupee.      |
| (d) On the balance of the total agricultural income.                    | Forty-five paise in the Rupee. |

Repeal  
and  
saving.

- |   |  |
|---|--|
| 3. (1) The Assam Agricultural Income Tax (Amendment) Ordinance, 1998 is hereby repealed.  | Assam<br>Ordinance<br>No. II of<br>1998. |
| (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act. |  |

M. K. DEKA,  
Secretary to the Govt. of Assam,  
Legislative Department.