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পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

**EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

**PUBLISHED BY AUTHORITY**

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নং 169 দিশপুৰ, শুক্ৰবাৰ, 6 মে', 2005, 16 বহাগ, 1927 (শক)  
No.169 Dispur, Friday, 6th May, 2005, 16th Vaisakha, 1927 (S.E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 30th April, 2005

**No. LGL.22/2002/108.--** The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XIX OF 2005

(Received the assent of the Governor on 28th April, 2005)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2005

AN  
ACT

further 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 Fifty-sixth Year of Republic of India as follows:-

Short title, extent  
and commence-  
ment.

1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2005.

(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force on the first day of April, 2005.

insertion of a  
new section 3A

2. In the principal Act, after section 3, a new section 3A shall be inserted, namely:-

"3A. Notwithstanding anything contained in the provisions of this Act, the tea-gardens owned by the Assam Tea Corporation Limited shall not be liable to pay tax under this Act on the total agricultural income of the previous year:

Provided that this shall be effective on and from 1<sup>st</sup> April, 2005 for a period of five years only:

Provided further the State Government may, by notification in the Official Gazette, extend the period of exemption for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification."

M. K. DEKA,  
Commissioner & Secy. to the Govt. of Assam,  
Legislative Department, Dispur.