

পঞ্জীভুক্ত নম্বৰ ক - ১২

Registered No. A-12



THE ASSAM GAZETTE  
অসাধাৰণ  
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 59 Dispur, Friday, 14th May, 1993, 24th Vaisakha, 1915 (S.E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

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NOTIFICATION

The 13th May, 1993

No.LGL.197/92/30.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.



ASSAM ACT No. IX OF 1993.

(Received the assent of the Governor on the 12th May, 1993)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT)  
ACT, 1993

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, in the manner hereinafter appearing :

Assam  
Act IX  
of 1939.

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

Short title  
and comm-  
encement.

1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 1993.

(2) It shall come into force at once.

Amendment  
of Section 2  
of Assam  
Act, IX OF  
1939.

2. In the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the Assam Agricultural Income Tax Act in section 2,--

(i) in clause (c), in the first line before the words, "Superintendent of Taxes", the coma and the following words shall be inserted, namely :-

"Senior Superintendent of Taxes, " ;

(ii) in clause (f) and (ff), for the words "Assistant Commissioner" of Taxes, the words, "Deputy Commissioner" of Taxes shall be substituted.



Substitution  
of section 18  
of Assam Act  
IX of 1939.

3. In the Assam Agricultural Income Tax Act, in section 18, for the existing provision, the following shall be substituted, namely :-

Assam  
Act IX  
of 1939.

"18. Income Tax Authorities (1) There shall be the following classes of Income Tax Authorities for the purpose of this Act, namely :-

- (a) Commissioner of Taxes ;
- (b) Additional Commissioner of Taxes;
- (c) Joint Commissioner of Taxes ;
- (d) Deputy Commissioner of Taxes (Appeals) ;
- (e) Deputy Commissioner of Taxes ;
- (f) Senior Superintendent of Taxes ;
- (g) Agricultural Income Tax Officer ;
- (h) Superintendent of Taxes ;
- (i) All Assam Investigation Officer ;
- (j) Inspector of Taxes ;
- (k) Agricultural Income Tax Inspector.

(2) State Government may appoint one Commissioner of Taxes and as many as other officers mentioned in sub-section (i) of section 18 as the State Government may deem fit.

(3) The Commissioner of Taxes shall perform his functions in respect of whole of the State of Assam and the other officers mentioned in sub -section (1) shall perform their functions in respect of such areas or such persons or classes of persons or of such income or such incomes or classes of incomes or of such cases or classes of cases as the Commissioner of Taxes, may, by notification in the official Gazette, direct."

(4) In the Assam Agricultural Income Tax Act, in section 24, in sub-section (1) for the words, "Deputy Commissioner of Taxes", and Assistant Commissioner of Taxes (Appeals)", the words, "Joint Commissioner of Taxes" and "Deputy Commissioner of Taxes (Appeals)" respectively shall be substituted.

Amendment  
of section 24  
of Assam Act  
IX of 1939.

K,LASKAR,  
Secretary,  
Legislative Department.