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THE ASSAM GAZETTE
অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 9th May, 2000

No.LGL.86/98/42:--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. III OF 2000

(Received the assent of the Governor on 6th May, 2000)
THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT)
 ACT, 2000
 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-first 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, 2000.
 (2) It shall have the like extent as the principal Act.
 (3) It shall come into force at once.

Amendment of section 20D 2. In the principal Act, in section 20D, in sub-section (2), for the words "sixty days", the words "ninety days" shall be substituted.

Insertion of a new section 47A. 3. In the principal Act, after section 47, the following shall be inserted as section 47A, namely :-

"47A. Tax clearance certificate - Every assessee engaged in the cultivation, manufacture and sale of tea shall obtain a tax clearance certificate from the concerned Assessing Officer who shall certify that the assessee has either paid or has made satisfactory provision for all his existing liabilities or has no liability to pay tax under this Act and such certificate shall be produced by the owner or person in-charge of the goods vehicle before the Officer-in-charge of the Check post set up under the provisions of the Assam General Sales Tax Act, 1993 while carrying tea across the Check Post."

**Assam Act
 XII of
 1993.**

Amendment of section 49A 4. In the principal Act, in section 49A, at the end, for the words "Deputy Commissioner of Taxes". the words " Joint Commissioner of Taxes" shall be substituted.

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