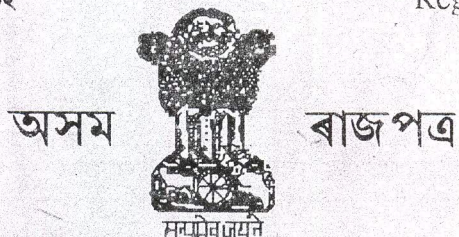


পঞ্জীভুক্ত নম্বৰ ক - ১২

Registered No. A-12



THE ASSAM GAZETTE
অসাধাৰণ
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 55 দিশপুৰ, শুক্ৰবাৰ 7 মে, 1993, 17 বহাগ, 1915 (শক)
No. 55 Dispur, Friday 7th May 1993, 17th Vaisakha,
1915 (S.E.)

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

NOTIFICATION

The 4th May, 1993

No. LGL.42/93/13.-- The following Act of the Assam Legislative Assembly which received the assent of Governor is hereby published for general information.

ASSAM ACT. No. VIII OF 1993.

(Received the assent of the Governor on 3rd May, 1993)

THE ASSAM PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1993.

AN
ACT

further to amend the Assam Professions, Trades,
Callings and Employments Taxation Act, 1947.

Preamble. Whereas it is expedient further to amend the Assam
Assam Professions, Trades, Callings and Act VI
Employments Taxation Act, 1947, hereinafter of 1947.
referred to as the principal Act, in the manner
hereinafter appearing ;

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

**Short title,
extent and
commence-
ment.** 1. (1) This Act may be called the Assam Professions,
Trades, Callings and Employments Taxation (Amend-
ment) Act, 1993.

(2) It shall be deemed to have come into force on the
first day of April, 1993.

**Amendment
of section 2
of Assam
Act VI of
1947.** 2. In the principal Act, in section 2. Assam Act VI
of 1947.

(i) in clause (a) in the first line after the word,
"means" the following words and comma shall be in-
serted, namely : "Senior Superintendent of Taxes, and";

(ii) in clause (b), for the words, and bracket " Assist-
ant Commissioner of Taxes (Appeals)", the words
"Deputy Commissioner of Taxes (Appeals)" shall be
substituted.

3. In the principal Act in section 6, for the Assam
existing provisions, the following shall be Act VI of
substituted, namely :- 1947.

**Substitution
of section 6
of Assam
Act VI of
1947.** "6. Taxing Authorities. (1) There shall be the
following classes of Taxing Authorities for the purposes
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) Superintendent of Taxes ;
- (h) All Assam Investigation Officer ;
- (i) Inspector of Taxes.

(2) The State Government may appoint one Commissioner of Taxes and as many as Additional Commissioners of Taxes, Joint Commissioners of Taxes, Deputy Commissioners of Taxes (Appeals), Deputy Commissioners of Taxes, Senior Superintendents of Taxes, Superintendents of Taxes, All Assam Investigation Officers and Inspectors of Taxes as it thinks fit.

(3) The Commissioner of Taxes shall perform his functions in respect of the whole of the State of Assam and Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes (Appeals), Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes, All Assam Investigation Officer and Inspector of Taxes shall perform their functions in respect of areas or of such persons or classes persons or of 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."

Amendment of section 10 of Assam Act VI of 1947. 4. In the principal Act, in section 10, for the words "Assistant Commissioner of Taxes (Appeals)", wherever they occur, the words, "Deputy Commissioner of Taxes (Appeals)" shall be substituted. Assam Act VI of 1947.

Amendment of Entry 1 of the Schedule. 5. In the Schedule of the principal Act, for Entry 1, the following shall be substituted, namely :- Assam Act VI of 1947.

Rate of tax

1. Salary and Wages earners, such persons whose monthly salaries or wages are

(i) Less than Rs. 2083 Nil

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Rate of tax.

(ii) Rs. 2083 or more, but less than Rs. 2500	Rs. 15 per mensem
(iii) Rs. 2500 or more, but less than Rs. 2916	Rs. 29 per mensem
(iv) Rs. 2916 or more, but less than Rs. 3333	Rs. 38 per mensem
(v) Rs. 3333 or more, but less than Rs. 3750	Rs. 42 per mensem
(vi) Rs. 3750 or more, but less than Rs. 4166	Rs. 51 per mensem
(vii) Rs. 4166 or more, but less than Rs. 5000	Rs. 59 per mensem
(viii) Rs. 5000 or more, but less than Rs. 5833	Rs. 68 per mensem
(ix) Rs. 5833 or more, but less than Rs. 6666	Rs. 76 per mensem
(x) Rs. 6666 or more, but less than Rs. 7500	Rs. 85 per mensem.
(xi) Rs. 7500 or more, but less than Rs. 8333	Rs. 93 per mensem.
(xii) Rs. 8333 or more, but less than Rs. 10,000	Rs. 106 per mensem
(xiii) Rs. 10,000 or more	Rs. 128 per mensem.

K. LASKAR,
Secretary to the Government of Assam,
Legislative Department.