

অসম



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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 41 Dispur, Saturday, 7th February, 2009, 18th Magha, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 7th February, 2009

No.LGL.55/2005/30:-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. III OF 2009

(Received the assent of Governor on 6th February 2009)

**THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION (AMENDMENT) ACT, 2009**

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 Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act VI
of
1947.**

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

Short title, extent and commencement.

1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2009.

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

(3) It shall come into force at once.

Amendment of section 2.

2. In the principal Act, in section 2, in clause (f), —

(a) for the word “Explanation”, the word and figure “Explanation I” shall be substituted;

(b) after the first Explanation, following new Explanation shall be inserted, namely: —

“Explanation II.— Every branch of a company, a firm, a corporation, a corporate body, a society, a club or other association of persons shall be deemed to be a separate person.”

Amendment of section 8A.

3. In the principal Act, in section 8A, for the words, “three years”, appearing between the words, “at any time within” and “of the end of that year”, the words “five years” shall be substituted.

Amendment of section 12B.

4. In the principal Act, in section 12B, for the words, “not exceeding hundred per centum”, appearing between the words, “impose upon him a penalty” and “of the amount of tax due”, the words, “of minimum fifty per centum subject to a maximum of two hundred per centum” shall be substituted.

S. M. BUZAR BARUAH,

Joint Secretary to the Government of Assam,
Legislative Department.