

পঞ্জীয়ন নম্বৰ ক-১২

Registered No. A-12

অসম



বাজপত্র

The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃকৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 196 দিশপুৰ, বৃহস্পতিবাৰ, 28 ডিচেম্বৰ 1989 7, পূহ 1911 (শক)
No. 196 Dispur, Thursday, 23th December, 1989, 7th Pausa,
1911 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 26th December, 1989

No. LGL.33/89/168.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XXIII OF 1989

(Received the assent of the Governor on 25th December, 1989).

THE ASSAM TAXATION LAWS (THIRD AMENDMENT) ACT, 1989.

An
Act

further to amend the Assam Agricultural Income-tax Act, 1939, the Assam Sales Tax Act, 1947 and the Assam Finance (Sales Tax) Act, 1956.

Preamble

Whereas it is expedient further to amend the Assam Agricultural Income-tax Act, 1939, the Assam Sales Tax Act, 1947 and the Assam Finance (Sales Tax) Act, 1956 in the matter hereinafter appearing;

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

Short title
and commen-
cement

1. (1) This Act may be called the Assam Taxation Laws (Third Amendment) Act, 1989,

(2) It shall come into force at once.

Amendment
of Assam Act
IX of 1939.

2. In the Assam Agricultural Income Tax Act, 1939,—

(i) in Section 8, in sub-section (2), for sub-clause (vii) of clause (f) the following sub-clause shall be substituted, namely:—

“(vii) Any expenditure (not being in the nature of capital expenditure) laid out or expended wholly and exclusively for the purpose of earning or deriving the agricultural incomes provided that such expenditure, if laid out or expended wholly and exclusively for the purpose of earning income chargeable to tax under the Income Tax Act, 1961, would have 43 of 1961

been admissible for deduction under that Act.”;

(ii) in Section 20C, in sub-section (3), before the Explanation thereunder, the following proviso shall be inserted, namely:—

“Provided that if the amount of tax paid in respect of the relevant assessment year on or before the 31st day of March, 1984 amounts to or exceeds seventy five per centum of the amount of tax as finally assessed, no interest under this sub-section shall be payable:

Provided further that no interest under this sub-section shall be payable from the date next following the date on which the tax paid, if any, amounts to or exceeds seventy five per centum of the tax as finally assessed.”;

(iii) after Section 20C, the following shall be inserted as Section 20.D, namely:—

“Assessment in case of variation of central assessment.

20. D.(1) Wherein any case in consequence of any order relating to computation of income made under the Income Tax Act, 1961, by any authority constituted under that Act the income of an assessee as assessed under that Act in respect of any period is revised leading to enhancement or, as the case may be, reduction of the agricultural income of the assessee in respect of the period, the assessee shall, as specified in sub-sections (2) and (3), submit a return of his agricultural income or, as the case may be, a revised return of his agricultural income in respect of the

43 of 1961

period to the Superintendent of Taxes or Agricultural Income-tax Officer disclosing therein his agricultural income as enhanced or reduced as aforesaid.

(2) The return or revised return under sub-section (1) shall be submitted in a case, in which the income has been or is revised under the Income Tax Act, 1961, on or before 31st December, 1989 not later than 31st March, 1990, and in any other case, within sixty days of such revision.

(3) All the provisions of this Act, except to the extent specified in this section, shall, so far as may be, apply to a return or a revised return submitted under this section as if such return or revised return were submitted under Section 19.

(4) The rate of tax applicable to the agricultural income disclosed in the return or revised return submitted under this section shall be the same as that applicable to the period to which the agricultural income relates.

(5) Wherein any case the agricultural income of an assessee has been or is varied as specified in sub-section (1), the Superintendent of Taxes or Agricultural Income-tax Officer may at any time serve a notice on the assessee requiring him to submit a return or revised return as required under sub-section (1), by such date as may be specified in a notice served on the assessee in this behalf and the assessee shall accordingly submit a return or revised return and the provisions of this Act shall apply as if the notice served under this sub-section were a notice under sub-section (2) of section 19.

(6) An assessee shall be liable to pay simple interest at the rate of sixteen per centum per annum, from the first day of the month next following the expiry of the period specified in sub-section (2), on the amount by which the tax paid on the return or revised return submitted under this section falls short of the amount of tax as finally assessed in respect of that portion of the agricultural income which had not been returned by the assessee under Section 19. Interest as aforesaid shall be payable till the amount as finally assessed is paid by the assessee and to that extent the provisions of Section 20C shall not apply.”;

(iv) for Section 49A, the following section shall be substituted, namely:—

Delegation
of Powers

“ 49A. The Commissioner of Taxes may delegate by notification in the Official Gazette, any of his powers under Section 27 to any authority not below the rank of Deputy Commissioner of Taxes.”;

(v) for the words “Indian Income-tax Act” and the words and brackets and figures “Indian Income-tax Act (XI of 1922)” wherever they occur, the words, brackets and figures “Income-tax Act, 1961 (43 of 1961)” shall be substituted.

Amendment
of Assam
Act XVII
of 1947.

3. In the Assam Sales Tax Act, 1947,—

(i) in Section 32, in sub-section (1), in the first sentence, between the words “dealer” and “may”, the words “or the Commissioner” shall be inserted ;

(ii) in Schedule III, in item No. 20, after clause (iii), the following

shall be inserted as clause (iv),
namely :-

“(iv) Oral contraceptive pill Mala D.”.

Amendment
of Assam
Act XI
of 1956

4. In the Assam Finance (Sales Tax)
Act, 1956, in the Schedule,—

(i) in item No. 28, after clause (d),
the following shall be inserted
as clause (e), namely :-

“(e) Oral contraceptive pill Mala D.”;

(ii) for item No. 46, the following
item shall be substituted, namely:—

“46. Coal-gas and coal including ^{4 paise in}
coke in all its forms (other than ^{the rupee.”}
petroleum coke raw and calcined)
but excluding charcoal.”

K. LASKAR,
Joint Secretary to the Govt. of Assam,
Legislative Department.

GUWAHATI.—Printed and Published by the Dy. Director (P), Directorate of Ptg. and
Sty. Assam, Guwahati—21 (Ex-Gazette) No. 391—1,110—300—28-12-1969.