

Assam Agricultural Income Tax (Amendment) Act, 1993

09 of 1993

[12 May 1993]

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PREAMBLE

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ACT

further to amend the Assam Agricultural Income Tax Act, 1939.

Whereas it is expedient further to amend the Assam Agricultural Income Tax Act, 1939 (Assam Act IX of 1939), in the manner hereinafter appearing:

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

1. Short title and commencement :-

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

(2) It shall come into force at once.

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

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.

3. Substitution of section 18 of Assam Act IX of 1939 :-

In the Assam Agricultural Income Tax Act, in section 18, for the existing provision (Assam Act IX of 1939), the following shall be substituted, namely :-

"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."

Amendment of section 24 of Assam Act IX of 1939.

(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.