

Assam Agricultural Income Tax (Amendment) Act, 2000

03 of 2000

[06 May 2000]

CONTENTS

1. Short title, extent and commencement
2. Amendment of section 20D
3. Insertion of a new section 47A
4. Amendment of section 49A

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PREAMBLE

AN 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), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

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

1. Short title, extent and commencement :-

(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.

2. Amendment of section 20D :-

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

3. Insertion of a new section 47A :-

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 (Assam Act XII of 1993) while carrying tea across the Check Post."

4. Amendment of section 49A :-

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.