

Assam Agricultural Income Tax (Amendment) Act, 2002

03 of 2002

[01 May 2002]

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Assam Agricultural Income Tax (Amendment) Act, 2002

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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-third 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, 2002.

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

(3) It shall be deemed to have come into force on the 1st day of

April, 2002.

2. Amendment of section 16 :-

In the principal Act, in section 16, in sub-section (2), in first paragraph, for the word "six" occurs between the word "than" and the word "years", the word "three" shall be substituted.

3. Amendment of section 20D :-

In the principal Act, in section 20D, in sub-section (6), for the words, figures and letters "sections 35C, 35D and 35E" the words, figures and letters "sections 35B, 35C and 35D" shall be substituted.

4. Amendment of section 24 :-

In the principal Act, in section 24, in sub-section (1), between the words "the Commissioner" and "or the Joint Commissioner of Taxes", the words "or the Additional Commissioner" shall be inserted.

5. Amendment of section 33 :-

In the principal Act, in section 33, in sub-section (1),--

(a) in the first paragraph,--

(i) between the words and punctuation mark comma ",", "The Commissioner of Taxes," and "the Deputy Commissioner of Taxes", the following shall be inserted, namely:--

"the Additional Commissioner Of Taxes, the Joint Commissioner of Taxes,;

(ii) for the words "the Assistant Commissioner of Taxes", the words "the senior Superintendent of Taxes" shall be substituted;

(b) in the second paragraph,--

(i) between the word and punctuation mark comma ",", "Commissioner", and the words "Deputy Commissioner", the following shall be inserted, namely:--

"the Additional Commissioner, the Joint Commissioner,";

(ii) for the words "Assistant Commissioner or", the following shall be substituted, namely:--

"Senior Superintendent of Taxes, Superintendent of Taxes or Agricultural.".

6. Amendment of section 34 :-

In the principal Act, in section 34, for the words "The Assistant Commissioner of Taxes", the words "The Deputy Commissioner of Taxes or the Senior Superintendent of Taxes" shall be substituted.

7. Amendment of section 35B :-

In the principal Act, in section 35B, after sub-section (2), the following Explanation shall be inserted, namely:--

"Explanation.-If the advance tax paid in a financial year is less than seventy five percentum of the tax determined on regular assessment, the assessee shall remain liable to pay interest on any balance amount after payment of tax during the succeeding year or years and before the date of completion of assessment, even if after payment of such tax during the succeeding year or years, the total tax paid becomes seventy five percentum or more of the tax determined on regular assessment."

8. Amendment of section 35C :-

In the principal Act, in section 35C, in sub-section (2), for the word, figure and letter "section 35C", the word, figure and letter "section 35B" shall be substituted.

9. Amendment of section 35F :-

In the principal Act, in section 35F, in the proviso, for the words, figures and letters "section 35C or section 35D or section 35E", the words, figures and letters "section 35B or section 35C or section 35D" shall be substituted.

10. Amendment of section 36 :-

In the principal Act, in section 36, in sub-section (1),--

(i) for the words, figures and letters "sections 35G and 35H", the words, figures and letters "section 35F and 35G" shall be substituted;

(ii) in the proviso, for the words, figures and letters "sections 35C, 35D and 35E," the words, figures and letters "sections 35B, 35C and 35D" shall be substituted.

11. Amendment of section 39 :-

In the principal Act, in section 39, after sub-section (2), the

following proviso shall be inserted, namely:--

"Provided that the provisions of this sub-section shall not be applicable in case of an assessee whose agricultural income tax does not exceed two thousand five hundred rupees for that assessment year."

12. Substitution of section 42 :-

In the principal Act, for section 42, the following shall be substituted, namely:--

"42. Prosecution to be at the instance of the Additional Commissioner of Taxes or the Joint Commissioner of Taxes,--

(1) A person shall not be proceeded against for an offence under section 40 or 41 except at the instance of the Additional Commissioner of Taxes or the Joint Commissioner of Taxes.

(2) Before instituting proceedings against any person under sub-section (1), the Additional Commissioner of Taxes or the Joint Commissioner of Taxes, as the case may be, shall call upon such person to show cause as to why proceedings should not be instituted against him.

(3) The Additional Commissioner of Taxes or the Joint Commissioner of Taxes, as the case may be, may stay any such proceedings or compound any such offence.