

Assam Agricultural Income Tax (Amendment) Act, 2003

10 of 2003

[03 May 2003]

CONTENTS

1. Short title, extent and commencement
2. Amendment of section 18
3. Amendment of section 22
4. Amendment of section 35B
5. Amendment of section 43

Assam Agricultural Income Tax (Amendment) Act, 2003

10 of 2003

[03 May 2003]

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-fourth 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, 2003.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Amendment of section 18 :-

In the principal Act, in section 18, in sub-section (1), in clause (f), for the words "senior Superintendent of Taxes", the words "Assistant Commissioner of Taxes", shall be substituted.

3. Amendment of section 22 :-

In the principal Act, in section 22-

(i) in sub-section (1), the words "or the Assistant Commissioner of Taxes" shall be deleted and in between the words "Deputy Commissioner of Taxes or" and "the Commissioner of Taxes", the words "the Joint Commissioner of Taxes or the Additional Commissioner of Taxes or" shall be inserted.

(ii) in sub-section (2), the words "or the Assistant Commissioner of Taxes" shall be deleted and in between the words "the Commissioner of Taxes or" and "the Deputy Commissioner of Taxes", the words "the Additional Commissioner of Taxes or the Joint Commissioner of Taxes or" shall be inserted.

4. Amendment of section 35B :-

In the principal Act, in section 35B, in sub-section (1), for the words "seventy five", the words "ninety" shall be substituted.

5. Amendment of section 43 :-

In the principal Act, in section 43, in sub-section (2), in clause (a), for the words "the Deputy Commissioner of Taxes" and "the Assistant Commissioner of Taxes", the words "the Joint Commissioner of Taxes" and "the Deputy Commissioner of Taxes" respectively shall be substituted.