

Assam Agricultural Income Tax (Amendment) Act, 2006**02 of 2007****[14 December 2006]**

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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-seventh Year of Republic of India as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2006.

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

(3) It shall be deemed to have come into force on the first day of April, 2006.

2. Amendment of section 39 :-

In the principal Act, in section 39, after sub-section (1), the punctuation mark "." shall be substituted by the punctuation mark ";" and thereafter the following proviso shall be inserted, namely:-

"Provided that if the assessee is in default in payment of tax under the Assam Taxation (On Specified Lands) Act, 1990 (Assam Act No. XII of 1990), the Superintendent of Taxes or Agricultural Income

Tax Officer shall, after giving the assessee an opportunity of being heard, adjust such refund including interest, if any, under subsection (2) below, in the manner as prescribed, against the sum to the extent due from him under the said Act."