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**Assam Agricultural Income Tax (Amendment) Act, 2008**

**02 of 2008**

**[19 March 2008]**

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

It is hereby enacted in the Fifty-ninth 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, 2008.
- (2) It shall have the like extent as the principal. Act..
- (3) It shall come into force on the first day of April, 2008.

**2. Amendment of section 8 :-**

In the principal Act, in section 8, in sub-section

- (i) for the words, brackets and figure "50(fifty) paise", appearing between the words "a deduction at the rate of and "for every kilogram of tea", the words, brackets and figure "1(one) rupee" shall be substituted;
- (ii) for the existing first proviso, the following shall be substituted,

namely:--,

"Provided that this deduction shall be effective on and from April, 2008 for a period of one year only:".