

## **Assam Agricultural Income Tax (Amendment) Act, 2011**

**15 of 2011**

**[09 August 2011]**

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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 Sixty-second 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, 2011.

(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, 2011.

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

In the principal Act, in section 8, in sub-section (5),-

(i) for the figure, words and brackets "5 (five) rupees", appearing in between the words "a deduction at the rate of" and "for every kilogram of tea", the figure, words and brackets "6 (six) rupees" 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 1st April, 2011 for a period of one year only;".