

**Assam Agricultural Income Tax (Third Amendment) Act,
2009**

01 of 2010

[31 December 2009]

CONTENTS

1. Short title, extent and commencement
2. Amendment of section 8
3. Amendment of section 39

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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 Sixtieth Year of Republic of India as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Agricultural Income Tax (Third Amendment) Act, 2009.

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

(3) It shall be deemed to have come into force on and from the first day of April, 2009.

2. Amendment of section 8 :-

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

(i) for the words, brackets and figure "1 (one) rupee", appearing between the words "a deduction at the rate of" and "for every

kilogram of tea", the figures, brackets and words "5 (five) 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, 2009 for a period of one year only:".

3. Amendment of section 39 :-

In the principal Act, in section 39, in sub-section (3), in clause (b), between the words "claiming the refund" and punctuation mark ".", the following shall be inserted, namely:-

"or the date on which assessment is made, whichever is later".