

Assam Agricultural Income-Tax (Amendment) Act, 1952

10 of 1952

[15 October 1952]

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PREAMBLE

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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 called the principal Act, in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Agricultural Income-tax (Amendment) Act, 1952.

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

(3) It shall come into force with effect from 1st October, 1952.

2. Insertion of a new clause (bb) in section 2 of Assam Act IX of 1939 :-

After clause (b) of section 2 of the principal Act, the following new clause shall be added, namely:--

"(bb) Agricultural Income-tax Inspector means a person appointed to be an Assam Agricultural Income-tax Inspector under sub-section (2) of section 18;"

