

**Assam Agricultural Income-Tax (Amendment) Act, 1971**

**11 of 1971**

**[12 April 1971]**

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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 called the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Twenty-second year of the Republic of India as follows:-

**1. Short title, extent and commence-meet :-**

(1) This Act may be called the Assam Agricultural Income-tax (Amendment) Act, 1971.

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

(3) It shall be deemed to have come into force from 1st April 1939.

**2. Substitution of section 11 of the Assam Act IX of 1939 :-**

For section 11 of the principal Act, the following shall be substituted, namely--

"11. (1) The total agricultural income of a Hindu undivided or joint family shall be assessed and shall be deemed always to have been assessable--

(a) at the rate applicable to the share of a co-sharer, if such share exceeds the limits as has been specified in the Assam Finance Acts of 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970;

(b) at the rate specified in Assam Finance Acts of 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, and 1970 if the share of a co-sharer does not exceed the limit specified therein:

Provided that the word "brother" wherever it occurs in the annual Assam Finance Act, shall be deemed to include and always to have included a "Co-sharer".

(2) This section shall remain in force till the 31st day of March, 1971:

Provided that the expiration shall not affect--

(a) the previous operation of, or anything duly done or suffered under this section; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under this section; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against this section; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this section had not expired.

### **3. Repeal and saving :-**

(1) The Assam Agricultural Income-tax (Amendment) Ordinance, 1971 (Ordinance of 1971) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Assam Agricultural Income-tax (Amendment) Ordinance, 1971, shall be deemed to have been done or taken under this Act as if this Act has commenced on the second day of January, 1971 (the date of promulgation of the Ordinance).