

**Assam Agricultural Income-Tax (Amendment) Act, 1989**

**06 of 1989**

**[20 April 1989]**

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**Assam Agricultural Income-Tax (Amendment) Act, 1989**

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**[20 April 1989]**

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

It is hereby enacted in the Fortieth Year of the Republic of India as follows:-

**1. Short title, extent and commencement :-**

(1) This Act may be called the Assam Agricultural Income-tax (Amendment) Act, 1989.

(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, 1989.

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

In the principal Act, in section 2,

(i) for clause (d), the following shall be substituted, namely:--

"(d) (1) Save as otherwise provided in this section, previous year

for the purpose of this Act means the financial year immediately preceding assessment year:

Provided that in the case of agricultural income derived from a source newly coming into existence in the said financial year, the previous year shall be the period beginning with the date on which the source of income newly comes into existence and ending with the said financial year.

(2) "Previous Year" in relation to the assessment year commencing on the 1st day of April, 1989, means the period which begins with the date immediately following the last day of the previous year relevant to the assessment year commencing on the 1st day of April, 1988 and ends on the 31st day of March, 1989:

Provided that where the assessee has adopted more than one period as the "Previous Year" in relation to the assessment year commencing on the 1st day of April, 1988 for different sources of his income, the "previous year" in relation to the assessment year commencing on the 1st day of April, 1989 shall be reckoned separately in the manner aforesaid in respect of each such source of income, and the longer or the longest of the periods so reckoned shall be the previous year for the said assessment year.

(3) Where the previous year in relation to the assessment year commencing on the 1st day of April, 1989 referred to in sub-clause (2) above exceeds a period of twelve months, hereinafter referred to as the "transitional previous year", the provisions of this Act shall apply subject to the modifications specified in sub-clauses (4) and (5) of this clause.

(4) Where the assessee's agricultural income for a period of thirteen months or more is included in his total agricultural income for the transitional previous year the allowance in respect of depreciation admissible under the provisions of this Act shall be increased by multiplying it by a fraction of which the numerator is the number of months in the transitional previous year and the denominator is twelve.

(5) The tax chargeable on the total agricultural income of the transitional previous year shall be calculated at the average rate on the amount obtained by multiplying such total agricultural income by a fraction of which the numerator is twelve and the denominator is the number of months in the transitional previous year as if the resultant amount were the total agricultural income.

(6) The State Government may if it considers it desirable or expedient so to do for avoiding genuine hardship, by general or special order, grant appropriate relief in any case or class of cases

where the transitional previous year is longer than twelve months;";

(ii) for clause (j) the following shall be substituted, namely:--

"(j) "assessment year" means and shall be deemed always to have meant the period of twelve months commencing on the 1st day of April every year;".

**3. Amendment of sections 3, 19, 20C and 30 of Assam Act IX of 1939 :-**

In the principal Act, in sections 3, 19, 20C and 30, for the words "financial year" wherever they occur, the words "assessment year" shall be substituted.

**4. Amendment of sections 6, 7, and 8 of Assam Act IX of 1939 :-**

In the principal Act, in sections 6, 7 and 8, for the words "previous agricultural year" wherever they occur, the words "previous year" shall be substituted.