

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 1989**

15 of 1989

[21 June 1989]

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PREAMBLE

An

Act

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 1947), 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 and commencement :-

(1) This Act may be called the Assam Professions. Trades, Callings and Employments Taxation (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the first day of April, 1989.

2. Amendment of Section 4 of Assam Act VI of 1947 :-

In the principal Act, in Section 4, after the existing provision, full stop (.) shall be substitute by colon (:) and thereafter the following provisos shall be inserted, namely:--

"Provided that the amount of tax payable in accordance with the Schedule by any person falling within any income--slab specified in the Schedule shall be so computed that it does not exceed an amount equivalent to the aggregate of tax applicable to the next lower slab and one half of the difference between the persons income and the maximum of the said lower slab:

Provided further that if the amount of tax so computed is or contains a fraction of a rupee it shall be rounded off to the next higher multiple of a rupee."

3. Amendment of section 5 of Assam Act VI of 1947 :-

In the principal Act, Section 5, in the proviso, for the words "two hundred and fifty rupees", the words "two thousand and five hundred rupees", shall be substituted.

4. Substitution of section 6 of Assam Act VI of 1947 :-

In the principal Act, for Section 6, the following shall be substituted, namely:--

6. "Taxing authorities.

(1) There shall be the following classes of tax authorities for the purposes of this Act, namely:--

- (a) Commissioner of Taxes;
- (b) Joint Commissioner of Taxes;
- (c) Deputy Commissioner of Taxes;
- (d) Assistant Commissioner of Taxes (Appeals);
- (e) Assistant Commissioner of Taxes;
- (f) Superintendent of Taxes;
- (g) All Assam Investigation Officer;
- (h) Inspector of Taxes.

(2) The State Government may appoint one Commissioner of Taxes and as many Joint Commissioners of Taxes, Deputy Commissioners of Taxes, Assistant Commissioners of Taxes (Appeals), Assistant Commissioners of Taxes, Superintendents of Taxes, All Assam Investigation Officers and Inspectors of Taxes as it deem fit.

(3) The Commissioner of Taxes shall perform his functions in respect of the whole of the State of Assam and the Joint Commissioners of Taxes, Deputy Commissioners of Taxes, Assistant Commissioners of Taxes (Appeals), Assistant Commissioners of

Taxes, Superintendents of Taxes, All Assam Investigation Officers and Inspectors of Taxes shall perform their functions in respect of such areas or of such persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases as the Commissioner of Taxes may, by notification in Official Gazette, direct."

5. Substitution of Schedule to Assam Act VI of 1947 :-

In the Principal Act, for the existing Schedule, the following shall be substituted, namely:--

"THE SCHEDULE

(See Section 4)

Rate of Tax

In the case of every person including a Hindu Undivided or Joint family:--

Where the total gross annual income	Amount of Tax.
1. Does not exceed Rs. 16,000 ...	Nil
2. Exceeds Rs. 16,000 but does not exceed Rs. 20,000.	Rs. 150
3. Exceeds Rs. 20,000 but does not exceed Rs. 25,000.	Rs. 200
4. Exceeds Rs. 25,000 but does not exceed Rs. 30,000.	Rs. 250
5. Exceeds Rs. 30,000 but does not exceed Rs. 35,000.	Rs. 350
6. Exceeds Rs. 35,000 but does not exceed Rs. 40,000.	Rs. 450
7. Exceeds Rs. 40,000 but does not exceed Rs. 45,000.	Rs. 500
8. Exceeds Rs. 45,000 but does not exceed Rs. 50,000.	Rs. 600
9. Exceeds Rs. 50,000 but does not exceed Rs. 60,000.	Rs. 700
10. Exceeds Rs. 60,000 but does not exceed Rs. 70,000.	Rs. 800
11. Exceeds Rs. 70,000 but does not exceed Rs. 80,000.	Rs. 900
12. Exceeds Rs. 80,000 but does not exceed Rs. 90,000.	Rs. 1,000
13. Exceeds Rs. 90,000 but does not exceed Rs. 1,00,000.	Rs. 1,100
14. Exceeds Rs. 1,00,000 but does not exceed Rs. 1,20,000	Rs. 1,250
15. Exceeds Rs. 1,20,000	Rs. 1,500