

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 1993**

08 of 1993

[03 May 1993]

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PREAMBLE

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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 Forty-fourth Year of the Republic of India as follows :-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1993.

(2) It shall be deemed to have come into force on the first day of April, 1993.

2. Amendment of section 2 of Assam Act VI of 1947 :-

In the principal Act, in section 2(Assam Act VI of 1947).

(i) in clause (a) in the first line after the word, "means" the following words and comma shall be inserted, namely : "Senior Superintendent of Taxes, and";

(ii) in clause (b), for the words, and bracket" Assistant Commissioner of Taxes (Appeals)", the words "Deputy Commissioner of Taxes (Appeals)" shall be substituted.

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

In the principal Act in section 6 (Assam Act VI of 1947), for the existing provisions, the following shall be substituted, namely :-

"6. Taxing Authorities.

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

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

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

(3) The Commissioner of Taxes shall perform his functions in respect of the whole of the State of Assam and Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes (Appeals), Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes, All Assam Investigation Officer and Inspector of Taxes shall perform their functions in respect of areas or of such persons or classes persons or of such incomes or classes of incomes or of such cases or classes of cases as the Commissioner of Taxes, may by notification in the official Gazette, direct."

4. Amendment of section 10 of Assam Act VI of 1947 :-

In the principal Act, in section 10 (Assam Act VI of 1947), for the words "Assistant Commissioner of Taxes (Appeals)", wherever they occur, the words, "Deputy Commissioner of Taxes (Appeals)" shall be substituted.

5. Amendment of Entry 1 of the Schedule :-

In the Schedule of the principal Act, for Entry 1 (Assam Act VI of 1947), the following shall be substituted, namely:-

	Rate of tax
1. Salary and Wages earners, such persons whose monthly salaries or wages are	
(i) Less than Rs. 2083	Nil
(ii) Rs. 2083 or more, but less than Rs. 2500	Rs. 15 per mensem
(iii) Rs. 2500 or more, but less than Rs. 2916	Rs. 29 per mensem
(iv) Rs. 2916 or more, but less than Rs. 3333	Rs. 38 per mensem
(v) Rs. 3333 or more, but less than Rs. 3750	Rs. 42 per mensem
(vi) Rs. 3750 or more, but less than Rs. 4166	Rs. 51 per mensem
(vii) Rs. 4166 or more, but less than Rs. 5000	Rs. 59 per mensem
(viii) Rs. 5000 or more, but less than Rs. 5833	Rs. 68 per mensem
(ix) Rs. 5833 or more, but less than Rs. 6666	Rs. 76 per mensem
(x) Rs. 6666 or more, but less than Rs. 7500	Rs. 85 per mensem.
(xi) Rs. 7500 or more, but less than Rs. 8333	Rs. 93 per mensem.
(xii) Rs. 8333 or more, but less than Rs. 10,000	Rs. 106 per mensem
(xiii) Rs. 10,000 or more	Rs. 128 per mensem.