

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 2003**

13 of 2003

[03 May 2003]

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PREAMBLE

An

Act

further to amend to 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 Fifty-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, 2003.

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

(3) It shall come into force at once.

2. Amendment of section 2 :-

In the principal Act, in section 2, in clause (a), for the words

"Senior Superintendent of Taxes", the words "Assistant Commissioner of Taxes" shall be substituted.

3. Amendment of section 6 :-

In the principal Act, in section 6,--

(i) in sub-section (1), in clause (f), for the words "Senior Superintendent of Taxes", the words "Assistant Commissioner of Taxes" shall be substituted;

(ii) in sub-section (2), for the words "Senior Superintendent of Taxes", the words "Assistant Commissioner of Taxes", shall be substituted;

(iii) in sub-section (3), for the words "Senior Superintendent of Taxes", the words "Assistant Commissioner of Taxes" shall be substituted.