

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 2009**

03 of 2009

[06 February 2009]

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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 Sixtieth 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, 2009.
- (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 (f),--

(a) for the word "Explanation", the word and figure "Explanation I" shall be substituted;

(b) after the first Explanation, following new Explanation shall be inserted, namely:--

"Explanation II.--Every branch of a company, a firm, a corporation a corporate body, a society, a club or other association of persons shall be deemed to be a separate person."

3. Amendment of section 8A :-

In the principal Act, in section 8A, for the words, "three years", appearing between the words, "at any time within" and "of the end of that year", the words "five years" shall be substituted.

4. Amendment of section 12B :-

In the principal Act, in section 12B, for the words, "not exceeding hundred percentum", appearing between the words, "impose upon him a penalty and "of the amount of tax due", the words, "of minimum fifty percentum subject to a maximum of two hundred percentum" shall be substituted.