

**Assam Professions, Trades, Callings And Employments,
Taxation (Amendment) Act, 1979**

08 of 1979

[31 March 1979]

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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 Thirtieth Year of the Republic of India as follows:--

1. Short title, extend and commencement :-

- (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1979.
- (2) It shall have the like extend as principal Act.
- (3) It shall come into force from the 1st day of April, 1979.

2. Substitution of the Schedule to Assam Act VI of 1947 :-

For the existing Schedule annexed to the principal Act, 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. 8,000	Nil
2.	Exceeds Rs. 8,000 but does not exceed Rs. 12,000	Rs. 50
3.	Exceeds Rs. 12,000 but does not exceed Rs. 16,000.	Rs. 100
4.	Exceed Rs. 16,000 but does not exceed Rs. 20,000.	Rs. 150
5	Exceeds Rs. 20,000 but does not exceed Rs. 25,000.	Rs. 200
6.	Exceeds Rs. 25,000.	Rs. 250