
Assam Taxation Laws (Amendment) Act, 1982

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Assam Taxation Laws (Amendment) Act, 1982

An Act further to amend the Assam Agricultural Income-tax Act, 1939, the Assam Purchase Tax Act, 1967, and the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955. In exercise of the powers conferred by section 3 of the Assam State Legislature (Delegation of Powers) Act, 1982, the President is pleased to enact as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Assam Taxation Laws (Amendment) Act, 1982.

(2) It shall be deemed to have come into force on the 1st day of April, 1982, except section 4 which shall come into force at once.

2. Amendment Of Assam Act Ix Of 1939 :-

In the Assam Agricultural Income tax Act, 1939, -

(i) in section 2, after clause (o), the following clause shall be inserted, namely:-

(oa) "Schedule" means the Schedule to this Act;;

(ii) in section 3, for the words "the Assam Finance Acts", the words "the Schedule" shall be substituted;

(iii) for section 6, the following section shall be substituted, namely:-

"6. Limit of taxable income and rate of tax - Agricultural income-tax shall be payable by every person whose total agricultural income of the previous agricultural year exceeds the limits specified in the schedule at such rates as are specified therein.";

(iv) after section 50, the following schedule shall be inserted, namely:-

SCHEDULE

(See sections 2(oa), 3 and 6)

Rates

A. In the case of every company -

(a) The total income of which does not exceed Fifty-two paise in Rs. 1,00,000 on the whole the rupee;
of the total income

(b) The total income of which exceeds Fifty-two paise in Rs. 1,00,000 but does not exceed the rupee;
Rs. 2,00,000 on the whole of the total income

(c) The total income of which exceeds the rupee in Rs. 2,00,000 but does not exceed the rupee;
Rs. 5,00,000 on the whole of the total income

(d) The total income of which exceeds the rupee in Rs. 5,00,000 on the whole of the the rupee;
total income

B. In the case of persons other than companies -

(a) On the first Rs. 1,000 of the Nil;
total income

(b) On the next Rs. 5,000 of the Ten paise in total income the rupee;

(c) On the next Rs. 5,000 of the Fifteen paise in total income the rupee;

(d) On the next Rs. 10,000 of the Thirty paise in total income the rupee;

(e) On the next Rs. 25,000 of the Forty-five paise in total income the rupee;

(f) On the next Rs. 50,000 of the Sixty paise in total income the rupee;

(g) On the next Rs. 1,00,000 of the Seventy paise in total income the rupee;

(h) On the balance of the total Seventy-five paise income in the rupee;

Provided that -

(i) no agricultural income-tax shall be payable on a total agricultural income which does not exceed Rs. 12,000;

(ii) in respect of paragraph A, the residual income shall not fall short of the following limits, and in any case where the residual income falls short of the said limits, the agricultural income-tax payable shall be so reduced as to leave a residual income not falling

short of such limits -

(a) rupees forty-eight thousand increased by one per cent of the excess of the total agricultural income over Rs. 1,00,000 in the case of every company the total agricultural income of which exceeds Rs. 1,00,000 but does not exceed Rs. 2,00,000;

(b) rupees seventy thousand increased by two and a half per cent of the excess of the total agricultural income over Rs. 2,00,000 in the case of every company the total agricultural income of which exceeds Rs. 2,00,000 but does not exceed Rs. 5,00,000;

(c) rupees one lakh and fifty thousand increased by five per cent of the excess of the total agricultural income over Rs. 5,00,000 in the case of every company the total agricultural income of which exceeds Rs. 5,00,000.

Explanation. - In this clause, "residual income", in relation to any company, means its total agricultural income reduced by the agricultural income-tax payable in respect thereof;

(iii) in respect of paragraph B, the agricultural income-tax payable shall not exceed one-half the amount by which the total agricultural income exceeds Rs. 12,000 in cases where the total agricultural income does not exceed Rs. 17,000.

3. Amendment Of Assam Act Xix Of 1967 :-

In the Assam Purchase Tax Act, 1967, -

(i) in section 3, in sub-section (1), -

(a) for the words "the Annual Assam Finance Acts", the words "the Schedule" shall be substituted;

(b) the first proviso shall be omitted;

(c) in the second proviso, for the words "Provided further that", the words "Provided that" shall be substituted;

(ii) for the schedule, the following schedule shall be substituted, Namely:-

"SCHEDULE

(See sections 2(14A) and 3(1))

(1) (2) (3)

No. Description of goods Rate of tax

1. Raw jute Four paise in the rupee.

2. Raw hides and skins Three paise in the rupee.

3. Bones of animals, birds, reptiles and fishes Three paise in the rupee.

4. Paddy Two paise in the rupee."

4. Amendment Of Assam Act IX Of 1956 :-

In the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955, in section 3, for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) There shall be levied and collected from every dealer a tax on his turnover from sales of the following goods at the rates specified against each:-

(i) Motor spirit (except diesel Ten paise in the rupee;
oil and internal combustion oil
other than petrol)

(ii) Lubricants Nine paise in the rupee;

(iii) Diesel oil and other Eleven paise in the rupee;
internal combustion oils
other than petrol

(iv) Kerosene not ordinarily Two paise in the rupee;
used as an internal combustion
oil

(v) Crude oil Four paise in the rupee;

(vi) Petroleum coke Four paise in the rupee;

(vii) Petroleum gas and Seven paise in the rupee;
natural gas

(viii) All other products Seven paise in the rupee;
obtained as derivatives of
petroleum and/or natural gas

Reasons for the enactment

The Assam Agricultural Income-tax Act, 1939, and the Assam Purchase Tax Act, 1967, require that the rates of tax under these two Acts for every financial year should be specified in the annual Assam Finance Acts, It has, therefore, become necessary to lay down the rates of tax for the year 1982-83. The requirement to enact a separate Finance Act every year to specify the rates of agricultural income-tax and purchase tax for that year leads to difficulties when passage of the annual Finance Act is delayed for any reason. It is, therefore, proposed to incorporate the rates of tax effective from the 1st April, 1982, in the principal Acts themselves. This will dispense with the need for an annual Finance Act. It is also proposed to give relief to the tea industry in the matter of agricultural income-tax in view of the difficulties currently confronting that industry.

2. It is also proposed to fix the rates of sales tax in Assam on petroleum products fully on ad valorem basis instead of specific

rates of tax and also to make some upward revision in the rates by suitably amending the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955.

3. The Committee constituted under the proviso to sub-section (2) of section 3 of the Assam State Legislature (Delegation of Powers) Act, 1982 (25 of 1982), has been consulted before the enactment of this measure as a Presidents Act.