

**Madras Plantations Agricultural Income-Tax (Amendment)
Act, 1957**

09 of 1957

[13 September 1957]

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PREAMBLE

An Act further to amend the Madras Plantations Agricultural Income-tax Act, 1955.

Whereas it is expedient further to amend the Madras Plantations Agricultural Income-tax Act, 1955 (Madras Act V of 1955), for the purposes hereinafter appearing;

Be it enacted in the Eighth Year of the Republic of India as follows:--

1. For Statement of Objects and Reasons, see Fort St. George Gazette, Part IV-A, Extra-ordinary, dated the 20th July 1957, pages 24-25.

1. Short title and commencement :-

(1) This Act may be called the Madras Plantations Agricultural Income-tax (Amendment) Act, 1957.

(2) It shall be deemed to have come into force on the 1st day of April 1957.

2. Section 2 :-

(1) [The amendment made by sub-section (1) of section 2 has been carried out in the principal Act (Madras Act V of 1955)].

(2) Any assessment completed before this Act is published in the Fort St. George Gazette may be reopened and assessment made at the rates applicable to such a case under the Madras Plantations Agricultural Income-tax Act, 1955 (Madras Act V of 1955), as amended by this Act.