

# The Assam Agricultural Income-Tax Act, 1939

ASSAM

India

## The Assam Agricultural Income-Tax Act, 1939

### Act 9 of 1939

- Published on 30 March 2017
- Commenced on 30 March 2017
- [This is the version of this document from 30 March 2017.]
- [Note: The original publication document is not available and this content could not be verified.]

The Assam Agricultural Income-Tax Act, 1939 Assam Act No. 9 of 1939 Last Updated 10th February, 2020 Published in the Assam Gazette of 23rd August, 1939. Adapted by Nagaland and Meghalaya. An Act to provide for the imposition of a tax on Agricultural income. Whereas it is expedient to impose a tax on agricultural income arising from lands situated in the Province of Assam; It is hereby enacted as follows :

## Chapter I Preliminary

### 1. Short title.

(1) This Act may be called the Assam Agricultural Income-tax Act, 1939. (2) It shall take effect from the 1st of April, 1939.

### 2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context-(a) "agricultural income" means-(1) any rent of revenue derived from land which is used for agricultural purposes, and is either assessed to land revenue in Assam or subject to a local rate assessed and collected by officers of the Government as such; (2) any income derived from such land by-(i) agriculture, or (ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market; or (iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in sub-Clause (ii); Explanation. - "Agricultural income derived from such land by the cultivation of tea" means that portion of the income derived from the cultivation, manufacture and sale of tea as is defined to be agricultural income for the purposes of the enactments relating to

Indian Income-tax:(b)"agricultural income-tax" means the tax payable under this Act;(bb)"Inspector of Taxes or Agricultural Income-Tax Inspector" means a person appointed to be an Inspector of Taxes or Agricultural Income Tax Inspector under sub-section (2) of Section 18;(c)"Superintendent of Taxes" or "Agricultural Income-tax Officer" means a person appointed to be a Superintendent of Taxes or Agricultural Income-tax Officer under sub-section (2) of Section 18;(d)(1) Save as otherwise provided in this section, 'previous year' for the purpose Of this Act means the financial year immediately preceding assessment year:Provided that in the case of agricultural income derived from a source newly coming into existence in the said financial year, the previous year shall be the period beginning with the date on which the source of income newly comes into existence and ending with the said financial year;(2)"Previous Year" in relation to the assessment year commencing on the 1st day of April, 1989, means the period which begins with the date immediately following the last day of the previous year relevant to the assessment year commencing on the 1st day of. April, 1988 and ends on the 31st day of March, 1989 :Provided that where the assessee has adopted more than one period as the "Previous Year" in relation to the assessment year commencing on the 1st day of April, 1988 for different sources of his income, the "previous year" in relation to the assessment year commencing on the 1st day of April, 1989 shall be reckoned separately in the manner aforesaid in respect of each such source of income, and the longer or the longest of the periods so reckoned shall be the previous year for the said assessment year;(3)Where the previous year in relation to the assessment year commencing on the 1st day of April, 1989 referred to in sub-Clause (2) above exceeds a period of twelve months, hereinafter referred to as the "transitional previous year", the provisions of this Act shall apply subject to the modifications specified in sub-Clauses (4) and (5) of this clause.(4)Where the assessee's agricultural income for a period of thirteen months or more is included in his total agricultural income for the transitional previous year the allowance in respect of depreciation admissible under the provisions of this Act be increased by multiplying it by a fraction of which the numerator is the number of months in the transitional previous year and the denominator is twelve;(5)The tax chargeable on the total agricultural income of the transitional previous year shall be calculated at the average rate on the amount obtained by multiplying such total agricultural income by a fraction of which the numeration is twelve and the denominator is the number of months in the transitional previous year as if the resultant amount were the total agricultural income;(6)The State Government may if it considers it desirable or expedient so to do for avoiding genuine hardship, by general or special order, grant appropriate relief in any case or class of cases where the transitional previous year is longer than twelve months;(e)"assessee" means a person by whom agricultural income-tax is payable;(f)"Assistant Commissioner of Taxes" means a person appointed to be an Assistant Commissioner of Taxes under sub-section (2) of Section 18;(ff)"Assistant Commissions of Taxes (Appeals)", means a person appointed to be an Assistant Commissioner of Taxes (Appeals), under sub-section (2) of Section 18;(g)"Board" means the Assam Board of Revenue constituted under Section 3 of the Assam Board of Revenue Act, 1959 or under any statutory modification or re-enactment thereof;(h)"Commissioner" means a person appointed to be a Commissioner of Taxes under sub-section (2) of Section 18;(i)"Company" means a company as defined in the Indian Companies Act, 1956, or formed in pursuance of an Act of Parliament of the United Kingdom or of Royal Charter, or Letters Patent, or of an Act of the Legislature of a British possession, and includes any foreign association carrying on business in India whether incorporated or not and whether its principal place of business is situated in India or not, which the Commissioner may, by general or

special order, declare to be a Company for the purposes of this Act;(j)"Assessment year" means and shall be deemed always to have meant the period of twelve months commencing on the 1st day of April every year;(k)"Firm", "Partner" and "Partnership" have the same meanings respectively as in the Indian Partnership Act, 1932 :Provided that the expression "Partner" includes any person who being a minor has been admitted to the benefits of partnership;(l)"landlord" has the same meaning as in the Assam (Temporarily Settled Districts) Tenancy Act, 1935; Sylhet Tenancy Act, 1936; Goalpara Tenancy Act, 1929;(m)"person" includes-(i)an individual,(ii)a Hindu undivided family,(iii)a Company,(iv)a firm,(v)an association of persons or a body of individuals, whether incorporated or not,(vi)a local authority, and(vii)every artificial judicial person, not falling within any of the preceding sub-clauses;(n)"prescribed" means prescribed by Rules made under this Act;(o)"Principal Officer" used with reference to any company or association means-(i)the secretary, treasurer, manager or agent of the company or association, or(ii)any person connected with the company or association upon whom the Superintendent of Taxes or Agricultural Income-tax Officer has served a notice of his intention of treating him as principal officer thereof; and(oa)"Schedule" means the Schedule to this Act.(p)"total agricultural income" means the aggregate of amounts of agricultural income referred to in Clause (a) of Section 2 and determined in the manner laid down in or under this Act.

## Chapter II

### Charge of Agricultural Income-Tax

#### 3. Charge of Agricultural income-tax.

- Agricultural income-tax at the rate or rates specified in the Schedule, subject to the provisions of Section 6, shall be charged for each assessment year in accordance with and subject to the provisions of this Act on the total agricultural income of the previous year of every person.

#### 3A.

Notwithstanding anything contained in the provisions of this Act, the tea-garden owned by the Assam Tea Corporation Limited shall not be liable to pay tax under this Act on the total agricultural income of the previous year : Provided that this shall be effective on and from 1st April, 2005 for a period of five years only :Provided further the State Government may, by notification in the Official Gazette, extend the period of exemption for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification.

#### 4. Exemption.

- Except as provided elsewhere in this Act, agricultural income-tax shall not be assessed on, and be payable by an assessee in respect of-(i)any income which he receives as a member of a Hindu joint or undivided family where agricultural income of such family has been assessed to agricultural income-tax under this Act;(ii)any sum which he receives by way of dividend as a share-holder in any company where the agricultural income of the company has been assessed to agricultural

income-tax under this Act;(iii) such an amount of the agricultural income of any firm which has been assessed to agricultural income-tax under this act as is proportionate to his share in the firm at the time of such assessment as is received by him;(iv) any sum which he receives as his share of the agricultural income of an association of individuals other than a Hindu joint or undivided family, company or firm where such agricultural income has been assessed to agricultural income-tax under this Act;(v) any sum which he receives after the tax in respect thereof has been assessed under Sections 9 to 14 and realised.

#### **4A. [ Exemption from payment of Tax Payment of Tax Payable under the Act. [Inserted by Assam Act No. 7 of 2017, dated 30.3.2017.]**

- Subject to such conditions as it may impose, the State Government may, if it is necessary so do in the public interest, by notification in the Official Gazette, grant exemption from payment of the whole or any part of the tax payable under the provisions of this Act: Provided that the State Government may grant such exemption retrospectively.]

### **5. Application of the Act.**

- Save as hereinafter provided, this Act shall apply to all agricultural income derived from the land situated in the State of Assam

### **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 year exceeds the limits specified in the Schedule at such rates as are specified therein.

### **7. Determination of agricultural income.**

- The agricultural income mentioned in sub-Clause (1) of Clause (a) of Section 2 shall be deemed to be the sum realised in the previous year on account of agricultural income mentioned in the said sub-Clause (1) after making the following deductions : (a) the sum actually paid in the previous year as revenue to the Government or as rent to superior landlord in respect of the land from which such agricultural income is derived; (b) the sum actually paid in the previous year in respect of such land as any local rate collected under enactment in force in Assam; (c) a sum equal to 15 per cent of the total amount of the rent which accrued due in the previous year, in respect of the charge for collecting the same; (d) any rate under the Village Chowkidari Act, 1870, in respect of any building used by the assessee as an office for the collection of the rents due in respect of the land from which such agricultural income is derived; (e) any expenses incurred on the maintenance of any irrigation or protective work constructed for the benefit of the land from which such agricultural income is derived; (f) in respect of the current repairs to any capital asset used in connection with the collection of rents due in respect of the land from which agricultural income is derived, the amount paid on account thereof; (g) interest actually paid on any amount borrowed and actually spent on any capital expenditure incurred after the First April, 1937 for the benefit of the land from which such

agricultural income is derived;(h)depreciation in respect of any capital asset purchased or constructed after First April, 1937 for the benefit of the land from which such agricultural income is derived, or for the purposes of deriving such agricultural income from such land at such rates as may be prescribed by the Central Government for computing profits or gains of any business for the purpose of assessment of income-tax thereon and in default of such prescription prescribed by rules under section 50;(i)any interest actually paid on any mortgage of any other kind of debt or any interest actually paid on any other capital charge incurred for the purpose of acquiring the property from which such agricultural income is derived;(j)when the property from which such agricultural income is derived is subject to a mortgage created before the 1st day of January 1939, the amount of any interest actually paid on such mortgage;(k)any malikana or similar levy actually paid by the assessee in respect of the land from which such agricultural income is derived;(l)any sum actually paid as interest in respect of loans taken under the Agricultural Loans Act, 1884, and the Land Improvement Loans Act, 1883; and(m)any sum actually donated for charitable purposes if such donation in aggregate is not more than Rs. 5 lakh or ten per centum of the total agricultural income, whichever is less; provided that such sum is actually spent for such purposes in the state of Assam .(n)such other deductions on account of depreciation or any other cause as may be prescribed by rules under Section 50.

## **8. Determination of agricultural income mentioned in sub-clause (2) of Clause (a) of Section 2.**

(1)The agricultural income mentioned in sub-Clause (2) of Clause (a) of Section 2 shall be assessed on the net amount of such income determined in the prescribed manner.(2)Rules prescribing the manner of determining the net amounts of agricultural income for the purpose of this clause shall provide that the following deductions shall be made from the gross amounts of such income, namely:(a)the sum actually paid in the previous year as revenue to the Government or as rent to a superior landlord in respect of the land from which such agricultural income is derived;(b)the sum actually paid in the previous year in respect of such land as any local rate collected under any enactment in force in Assam;(c)any rent paid under Village Chowkidari Act, 1870, in respect of any building used for the purposes of cultivation of land from which such agricultural income is derived;(d)the expenses of cultivating the crop from which such agricultural income is derived and of transporting such crop to market, including the maintenance of agricultural implements and cattle required for the purpose of such cultivation and for transporting the crop to market;(e)any tax, or rate paid under any enactment in force in Assam on the cultivation or sale of the crop from which such agricultural income is derived;(f)(i)any expenses incurred on the maintenances of any irrigation or protective works constructed for the benefit of the land from which agricultural income is derived;(ii)any expenses incurred on the maintenance of the capital asset, if such maintenance is deemed to be required for the purpose of deriving such agricultural income from such land;(iii)interest actually paid on any amount borrowed and actually spent on any capital expenditure incurred for the benefit of the land from which such agricultural income is derived, or for the purpose of deriving such agricultural income from such land;(iv)(a)depreciation of any asset required for the benefit of the land from which such agricultural income is derived or for the purpose of deriving such agricultural income from such land, subject to the provisions of this Act in the manner allowed and at the rates prescribed for the purposes of Indian Income-tax Act or in

default of such prescription as prescribed by rules under Section 50 of this Act;(b)in respect of any such machinery or plant which in consequence of its having become obsolete has been sold or discarded, the difference between the written down value as defined for, the purposes of Indian Income-tax and the amount for which the machinery or plant is actually sold or its scrap value;(v)any sum paid in order to effect on insurance against loss or damage of crop or property from which agricultural income is derived :Provided that notwithstanding anything contained in this Act in the case of an assessee in whose case deduction on the account is made in assessment any amount received by him from the insurance company in any year shall be deemed to be for the purposes of this Act agricultural income after deducting the share or portion thereof assessed to the Indian Income-tax Act;(vi)any interest paid on any mortgage or other capital charge incurred for the purpose of acquiring the property from which such agricultural income is derived or for the purposes of cultivation of the property.(vii)any expenditure (not being in the nature of capital expenditure) laid out or expended wholly and exclusively for the purpose of earning or deriving the agricultural income; provided that such expenditure, if laid out or expended wholly and exclusively for the purpose of earning income chargeable of tax under the Income Tax Act, 1961 (43 of 1961) would have been admissible for deduction under that Act;(g)any sum actually donated for charitable purposes, if such donation is not more than Rs. 5 lakhs or ten per centum of the total agricultural income whichever is less; provided that such sum is actually spent for such purposes in the State;(h)such other deductions as may be prescribed by the rules made under Section 50 of this Act:Provided always that no deduction shall be made under this clause, if it has already been made under Section 7 of this Act or in the assessment under the Indian Income-tax Act;Provided further that in case of agricultural income from cultivation and manufacture of tea the agricultural income for the purposes of this Act shall be deemed to be that portion of the income from cultivation, manufacture and sale which is agricultural income within the meaning of the Indian Income-tax Act and shall be ascertained by computing the income from the cultivation, manufacture and sale of tea as computed for Indian Income-tax Act from which shall be deducted any allowance by this Act authorised in so far as the same shall not have been allowed in computation for the Indian Income-tax Act.(3)In determining the net agricultural income, such percentage of total agricultural income of the assessee as may be notified by the State Government from time to time and deposited with the Assam Financial Corporation in the previous year in an account (hereinafter referred to as the Plantation Development Account) maintained by the assessee with the Assam Financial Corporation for utilisation for the purpose specified below to Clauses (a) to (e) of this sub-section, shall be allowed as deduction to the assessee from the agricultural income; provided the same has not already been allowed as deduction under any of the provisions of the Indian Income Tax Act, 1961 :Provided further that where such assessee is a firm, or any association of persons or any body of individuals, the deduction under this sub-section shall not be allowed in the computation of the income of any partner, or as the case may be, any member of such firm, association of persons or body of individuals :Provided further that if any withdrawal from the deposit is not utilised for the purpose for which it is sanctioned, it shall be treated as agricultural income of the year of the withdrawal and assessed accordingly :(a)extension of planting, replanting, replacement, rejuvenation or consolidation of areas of plantations or interplanting of planted areas including preparation of land, care and maintenance of such areas and provision of nurseries and shade trees;(b)extension of factories and godowns;(c)purchase of tractors, trailers, power trailers, power trollies for the purpose of expansion of plantation;(d)purchase of spraying equipment for weed

control and plant protection measures;(e)measures for controlling floods, soil erosion and water logging including drainage.(4)(a)In determining the net agricultural income, any amount invested in the setting up of power generation units and industrial units within the State of Assam other than tea plantation and manufacturing shall be allowed as deduction to the assessee for his agricultural income, provided the same has not already been allowed as deduction under any other provisions of this Act or under any provisions of the Income Tax Act, 1961 or the same has not been received as any subsidy or grant by the assessee from the Government of India or the Government of Assam.(b)For the purpose of this sub-section the State Government shall have the power to formulate a scheme by notification in the Official Gazette, specifying the industries which shall be eligible for the benefits of the scheme and may, by a notification in the Official Gazette, specify the conditions, subject to which the benefits of the scheme may be extended to the power generation units or the industrial units.(c)The State Government may, from time to time and in the public interest, modify, amend or alter the scheme in such manner and to such extent as the State Government may deem fit.(d)Any scheme formulated under this sub-section shall as soon as may be after it is notified in the Official Gazette, be laid before the House of State Legislature, while it is in session for a total period of thirty days, which may be comprised in one or more session in which it is so laid or the session immediately following and if, the House agrees in making any modification in the scheme, the scheme shall thereafter have effect only in such modified form :Provided that any such modification shall be without prejudice to the validity of anything previously done under the scheme.(e)Any scheme formulated and modified under this sub-section or any modification, amendment, alteration or re- enactment thereof shall be deemed to form a part of the Assam Agricultural Income Tax Act, 1939 and all the provisions of the said Act shall apply accordingly.(5)In determining the net agricultural income, a deduction at the rate of 50 (fifty) paise for every kilogram of tea exported through Inland Container Depot (ICD), Amingaon shall be allowed to the assessee from his agricultural income :Provided that this deduction shall be effective on and from 1st April, 1998 for a period of two years only :Provided further that the State Government may by notification in the Official Gazette, extend the period of deduction for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification.

## **8A. Liability of the husband or father for income of the wife or minor child.**

- The total agricultural income of any individual shall for the purpose of assessment include-(a)so much of the total agricultural income of a wife (not living separately) or minor child of such individual as arises directly or indirectly-(i)from the ownership of the wife or of the minor child in an estate, tenure, tenancy or holding of which the husband or the father, as the case may be, is a joint owner;(ii)from assets transferred directly or indirectly to the wife by such individuals otherwise than for adequate consideration or in connection with an agreement to live apart;(iii)from assets transferred directly or indirectly to the minor child, not being a married daughter, by such individual otherwise than for adequate consideration;(b)so much of the total agricultural income of any person or association of persons as arisen from assets transferred otherwise than for adequate consideration to the person or association of persons by such individual for the benefit of his wife or minor child or both.

## **9. Exemption of charitable trust.**

(1) Any agricultural income derived from property held under a trust or other legal obligations wholly or partly for religious or charitable purposes shall, to the extent it applied or finally set apart for the aforesaid purposes, not be liable to income-tax under this Act. (2) In this section, "purposes of a charitable nature" include relief of the poor, education, medical relief, and advancement of any other object of general public utility.

## **10. Exclusion of agricultural income of certain waqf.**

- All agricultural income of Muslim Trusts referred to in Section 3 of the Musalman Wakf Validating Act, 1913, created before the commencement of this Act, shall be excluded from the operation of this Act: Provided that the share of a beneficiary under a trust under the aforesaid Act, of the description commonly known as Wakf-alal-aulad shall not be exempted and the basis of the taxation shall be the share of each beneficiary; Provided further that if a beneficiary's income is assessable under the above-mentioned proviso, the Superintendent of Taxes or Agricultural Income-tax Officer may require the Mutawalli to deduct the amount of the tax from the payment to be made the beneficiary and pay the same to the Superintendent of Taxes or Agricultural Income-tax Officer. On such requisition the Mutawalli shall be liable to pay the same.

## **11. Assessment of a Hindu undivided or joint family.**

- [Deleted].

## **12. Assessment of tax on land held for the benefit of several persons.**

(1) Save as provided in Sections 10, 13 and 14, if a person holds land from which agricultural income is derived partly for his own benefit and partly for the benefit of beneficiaries or wholly for the benefit of a beneficiary or beneficiaries, agricultural income-tax shall be assessed on the total agricultural income derived from such land at the rate which would be applicable if such person had held the land exclusively for his own benefit and agricultural income-tax so payable shall be assessed on the person holding such land, and he shall be liable to pay the same. (2) Any person holding such land shall be entitled before paying to any beneficial the amount of agricultural income which such beneficiary is entitled to receive from the agricultural income derived from such land, to deduct the amount of agricultural income-tax at the rate at which the agricultural income is or will be assessed under sub-section (1). Explanation. - In this section "beneficiary" means a person entitled to a portion of the agricultural income derived from the land.

## **13. Assessment of tax on common manager, receiver, etc.**

- Where any person holds land, from which agricultural income is derived, as a common manager appointed under any law for the time being in force or under any agreement or as receiver, administrator or the like on behalf of persons jointly interested in such land or in the agricultural



income derived therefrom, the aggregate of sums payable as agricultural income-tax by each person on the agricultural income derived from such land and received or receivable by him shall be assessed on such common manager, receiver, administrator or the like and he shall be deemed to be the assessee in respect of the agricultural income-tax so payable by each such person and shall be liable to pay the same.

#### **14. Court of Wards, etc.**

- In the case of agricultural income taxable under this Act, which is received by the Court of Wards the Administrator General, or Officer Trustee, the tax shall be levied upon and be recoverable from such Court of Wards, Administrator General or Official Trustee in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such agricultural income is received and all the provisions of this Act shall apply accordingly.

#### **14A. Residuary provision for computation and recovery of tax in certain cases.**

(1) In any case covered by Sections 13 and 14 where any agricultural income or any part thereof is not specifically received on behalf of any one person, or where the individual shares of the person on whose behalf they are received are determined or known, the tax shall be levied and be recoverable at the rate applicable to the total amount of such income. (2) Nothing contained in Sections 13 and 14 shall prevent either the direct assessment of the person on whose behalf agricultural income therein referred to is received or the recovery from such persons of the tax payable in respect of such income.

#### **15. Exemption in case of life insurances.**

(1)(a) Agricultural income-tax shall not be payable by an assessee in respect of any sum paid by him out of his total agricultural income to affect an insurance on his own life or on the life of his wife or his child or children, or in respect of a contract for a deferred annuity on his own life or on life of his wife, or as a contribution to any provident fund to which the Provident Funds Act, 1925, applies : Provided that agricultural income-tax shall be payable on the remainder of the total agricultural income of such assessee at the rate which would have been applicable if such deduction had not been made. (b) Nothing in this sub-section shall be deemed to entitle an assessee, who is assessed to income-tax under the Indian Income-tax Act as amended up-to-date, to claim a deduction in respect of any sum paid by him, as mentioned in Clause (a), if such sum was exempted under Section 15 of the Act. (2) Where the assessee is a Hindu undivided or joint family there shall be exempted under sub-section (1) any sum paid to affect an insurance on the life of any male member of the family. (3) The aggregate of any sums exempted under this section shall not exceed one-sixth of the total agricultural income of the assessee.

## **16. Carrying forward of loss of profits and gains.**

(1)Where any assessee sustains a loss of profits or gains in any year under any of the items mentioned in sub-Clause (1) and (2) of Clause (a) of Section (2), he shall be entitled to have the amount of the loss set-off against his income, profits or gains under any other item in that year.(2)Where any assessee sustains a loss of profits or gains in any year being a previous year not earlier than the previous year for the assessment for the year ending on the 31st day of March, 1940, the loss shall be carried forward to the following year and set-off against the profits or gains if any of the assesses from agricultural income for that year and if it cannot be wholly so set-off the amount of loss not so set-off shall be carried forward to the following year and so on but no loss shall be carried forward for more than three years.Provided that if any assessee fails to file his return of loss of profits or gains for any year in time in accordance with the provisions of sub-section (1) of Section 19, his claim for carry- forward and set off of such loss against any future income as per provisions of sub-section (1) or sub-section (2) of this Section shall not be entertained.

## **17.**

[Deleted by Assam Act XIII of 1959].

## **Chapter III**

### **Taxing Authorities**

## **18. Income-tax authorities.**

(1)There shall be the following classes of Income Tax Authorities for the purpose of this Act, namely : (a)Commissioner of Taxes;(b)Additional Commissioner of Taxes;(c)Joint Commissioner of Taxes;(d)Deputy Commissioner of Taxes (Appeals);(e)Deputy Commissioner of Taxes;(f)Assistant Commissioner of Taxes;(g)Agricultural Income Tax Officer;(h)Superintendent of Taxes;(i)All Assam Investigation Officer;(j)Inspector of Taxes;(k)Agricultural Income Tax Inspector.(2)The State Government may appoint one Commissioner of Taxes and as many other officers as mentioned in sub-section (1) of Section 18 as the State Government may deem fit.(3)The Commissioner of Taxes shall perform his functions in respect of whole of the State of Assam and the other officers mentioned in sub-section (1) shall perform their functions in respect of such areas or such persons or classes or persons or of such incomes or classes of incomes or of such cases or classes of cases as the Commissioner of Taxes may, by notification in the official Gazette, direct.

## **Chapter IV**

### **Assessment, Deduction and Exemption**

## 19. Return of income.

(1) Every person, if his total agricultural income in respect of which he is assessable under this Act during the previous year exceeded the limit of the taxable income prescribed in Section 6, shall furnish before the 30th day of September of the relevant assessment year, a return of his agricultural income or the agricultural income of such other person during the previous year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars, as may be prescribed :[\* \* \*](2) In the case of any person who, in the opinion of the Superintendent of Taxes or Agricultural Income-tax Officer is assessable under this act whether on his own total agricultural income or on the total agricultural income of any other person during the previous year, the Superintendent of Taxes or Agricultural Income-tax Officer, may before the end of the relevant assessment year, serve a notice upon him requiring him to furnish, within thirty days from the date of service of the notice, a return of his agricultural income or the agricultural income of such other person during the previous year, in the prescribed form verified in the prescribed manner and setting forth such other particulars as may be prescribed :[\* \* \*](3) If any person who has not been served with a notice under sub-section (2) has sustained a loss of profits or gains in any previous year and claims that the loss or any part thereof should be carried forward under sub-section (2) of Section 16 he may furnish, within the time allowed under sub-section (1) a return of loss in the prescribed form and verified in the prescribed manner and containing such other particulars as may be prescribed, and all the provisions of this Act shall apply as if it were a return under sub-section (1).(4) Any person who has not furnished a return within the time allowed to him under sub-section (1) or sub-section (2), may furnish the return before the assessment is made [\*\*\*].(5) If any person having furnished a return under sub-section (1) or sub Section (2), discovers any omission or any wrong statement therein, he may furnish a revised return at any time before the assessment is made [\* \* \*].(6) No return under sub-section (1) need be furnished by any person for any previous year if he has already furnished a return of agricultural income for such year in accordance with the provisions of sub-section (2): Provided that no return submitted under this section shall be valid unless the taxes due for the year is paid in full in accordance with the provisions of the Act.

### 19A. Return by whom to be signed.

- The return under Section 19 shall be signed and verified-(a) in the case of an individual, by the individual himself; where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;(b) in the case of a Hindu undivided family, by the Karta and where the Karta is absent from Indian or is mentally incapacitated from attending to his affairs, by any other adult member of such family;(c) in the case of a company or local authority by the principal officer thereof;(d) in the case of a firm, by any partner thereof, not being a minor;(e) in the case of any other association, by any member of the association or the principal officer thereof, and(j) in the case of any other person, by that person or by some person competent to act on his behalf.

## **19B. Provisional assessment.**

(1)The Superintendent of Taxes or Agricultural Income-tax Officer may, at any time after the receipt of a return made under Section 19, proceed to make in a summary manner a provisional assessment of tax payable by the assessee on the basis of his return and the accounts and documents, if any, accompanying. Where the amount of tax payable as per provisions assessment exceeds the amount paid or deemed to have been paid, the provisions of Sections 35-C, 35-D and 35-E of the Act shall apply in his case.(2)In making any assessment under this section due effect shall be given to the allowances and deductions as admissible under this Act and the Rules.(3)After a regular assessment has been made, any amount paid or deemed to have been paid towards the provisional assessment made under sub-section (1) shall be deemed to have been paid towards the regular assessment; and where the amount paid or deemed to have paid towards the provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the assessee. When the amount of tax payable as per regular assessment exceeds the amount paid or deemed to have been paid towards the provisional assessment, the provisions, of Sections 35-C, 35-D and 35-E of the Act shall apply in every such case.(4)Nothing done or suffered by reason or in consequence of any provisional assessment made under this section shall prejudice the determination on the merits of any issue which any arise in the course of the regular assessment.(5)There shall be no right to appeal against a provisional assessment under sub-section (1).

## **20. Assessment.**

(1)If the Superintendent of Taxes or Agricultural Income-tax Officer is satisfied that a return made under Section 19 is correct and complete he shall assess the total agricultural income of the assessee, and shall determine the sum payable by him on the basis of such return.(2)If the Superintendent of Taxes or Agricultural Income-tax Officer has reason to believe that a return made under Section 19 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on the date to be specified therein, either to attend at the office of the Superintendent of Taxes or Agricultural Income-tax Officer or to produce or to cause to be there produced any evidence on which such person may rely in support of the return.(3)On the day specified in the notice under sub-section (2) or as soon after-wards as may be, the Superintendent of Taxes or Agricultural Income-tax Officer after hearing such evidence as such person may produce and such other evidence as the Superintendent of Taxes or Agricultural Income-Officer may require on specified points, shall, by an order in writing, assess the total agricultural income of the assessee and determine the sum payable by him on such assessment; Provided that the Superintendent of Taxes or Agricultural Income-tax Officer shall not require the production of any documents relating to a period more than [eight] years prior to the previous year.(4)If the principal officer of any company or other person fails to make a return under sub-section (1) or sub-section (2) of Section 19, as the case may be, or having made the return, fails to comply with the terms of the notice issued under sub-section (2) of this section, or to produce any evidence required under sub-section (3) of this section, the Superintendent of Taxes or Agricultural Income-tax Officer shall make the assessment to the best of his judgement, and determine the sum payable by the assessee on the basis of such assessment: Provided that before making such assessment the Superintendent of Taxes or Agricultural Income-tax Officer may allow the assessee such further time as he thinks fit to make

the return, or comply with the terms of the notice or to produce the evidence.

## **20A. Assessment in cases of discontinued firm or association.**

(1)Where agricultural income is received or deemed to be received by a firm or association of individuals and the business of such firm or association is discontinued in any year, an assessment may be made in that year on the basis of the agricultural income received or deemed to be received during the period between the end of the previous year and the date of such discontinuance in addition to the assessment, if any, made on the basis of the agricultural income received or deemed to be received in the previous year. Every person who was a partner of such firm or member of such association at the time of such discontinuance shall be jointly and severally liable to assessment on such agricultural income and for the amount payable as tax, and all the provisions of the Act shall, so far as may be, apply accordingly.(2)Any person discontinuing any such business shall give to the Superintendent of Taxes or Agricultural Income-tax Officer notice of such discontinuance within fifteen days thereof, and where any person fails to give the notice required by this sub-section, the Superintendent of Taxes or Agricultural Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of agricultural income-tax subsequently assessed on him in respect of any agricultural income of the firm or association of individuals up to the date of the discontinuance of its business.

## **20B. Assessment in cases of transfer of property.**

(1)Where a person liable to pay tax under this Act (hereinafter in this section referred to as the predecessor) has been succeeded by another person (hereinafter in this section referred to as the successor) who continuance the agricultural operations-(a)the predecessor shall be assessed in respect of the agricultural income of the previous year in which the succession took place up to the date of succession;(b)the successor shall be assessed in respect of the agricultural income of the previous year after the date of succession.(2)Notwithstanding anything contained in sub-section (1), when the predecessor cannot be found, the assessment of the agricultural income-tax for the previous year to up to the date of succession and for the years preceding that year shall be made on the successor in the like manner and to the same extent as it would have been made on the predecessor, and all the provisions of this Act shall so, far as may be, apply accordingly.(3)Where any sum, payable under this section in respect of the agricultural income of the previous year in which the succession took place up to the date of succession or for the previous years preceding that year assessed on the predecessor, cannot be recovered from him, the Agricultural Income-tax Officer, shall, after making such enquiries as he might deem fit, record a finding to that effect and the sum payable by predecessor shall thereafter be payable by and recoverable from the successor, and the successor shall be entitled to recover from the predecessor any sum so paid :Provided that the successor shall not be made so liable to pay sum without giving him an opportunity of being heard.

## **20C.**

[Deleted].

## **20D. Assessment in case of variation of Central assessment.**

(1)Where in any case in consequence of any order relating to computation of income made under the Income Tax Act, 1961, by any authority constituted under that Act the income of an assessee as assessed under that Act in respect of any period is revised leading to enhancement or, as the case may be, reduction of the agricultural income of the assessee in respect of the period, the assessee shall, as specified in sub-Sections (2) and (3), submit a return of his agricultural income or as the case may be, a revised return of his agricultural income in respect of the period to the Superintendent of Taxes or Agricultural Income-tax Officer disclosing therein his agricultural income as enhanced or reduced as aforesaid.(2)The return or revised return under sub-section (1) shall be submitted in a case, in which the income has been or is revised under the Income Tax Act, 1961, on or before the 31st December, 1989 not later than 31st March, 1990, and in any other case, within ninety days of such revision.(3)All the provisions of this Act, except to the extent specified in this section, shall, so far as may be, apply to a return or a revised return submitted under this section as if such returns or revised return were submitted under Section 19.(4)The rate of tax applicable to the agricultural income disclosed in the return or revised return submitted under this section shall be the same as that applicable to the period to which the agricultural income relates.(5)Where in any case the agricultural income of an assessee has been or is varied as specified in sub-section (1); the Superintendent of Taxes or Agricultural Income-tax Officer may, at any time, serve a notice on the assessee requiring him to submit a return or revised return as required under sub-section (1), by such date as may be specified in a notice served on the assessee in this behalf and the assessee shall accordingly submit a return or revised return and the provisions of this Act shall apply as if the notice served under this sub-section were a notice under sub-section (2) of Section 19.(6)An assessee shall be liable to pay simple interest at the rate of two per centum for each English calendar month, from the first day of the month next following the expiry of the period specified in sub-section (2), on the amount by which the tax paid on the return or revised return submitted under this section falls short of the amount of tax as finally assessed in respect of that portion of the agricultural income which had not been returned by the assessee under Section 19. Interest as aforesaid shall be payable till the amount as finally assessed is paid by the assessee and to that extent the provisions of Sections 35-B, 35-C and 35-D shall not apply.

## **21. Cancellation of assessment in certain cases and fresh assessment thereof.**

- Where an assessee, or in case of a company the principal officer thereof, within one month from the Service of a notice of demand issued as hereinafter provided satisfies the Superintendent of Taxes or Agricultural Income-tax Officer that he was prevented by sufficient cause from making the return required by Section 19 or that he did not receive the notice issued under sub-section (2) of Section 19 or sub-section (2) of Section 20 or that he had not a reasonable opportunity to comply or

was prevented by sufficient cause from complying with the terms of the last mentioned notice, the Superintendent of Taxes or Agricultural Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of Section 20.

## **22. Penalty for concealment of income.**

(1) If the Superintendent of Taxes or Agricultural Income-tax Officer or the Commissioner of Taxes or the Joint Commissioner of Taxes or the Additional Commissioner of Taxes or the Commissioner of Taxes in the course of any proceeding under this Act is satisfied that an assessee, - (a) has without reasonable cause failed to furnish the return of his total income which he was required to furnish under sub-section (1) or sub-section (2) of Section 19 or has without reasonable cause failed to furnish it within the time allowed and in the manner required in the provisions made under the above mentioned sub-section, or (b) has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income and has thereby returned it below its real amount, he may direct that the assessee shall pay by way of penalty, in the case referred to in Clause (a), in addition to the amount of agricultural income-tax payable by him a sum not exceeding that amount, and in the case referred to in Clause (b) in addition to any tax paid by him, a sum not exceeding the amount of the agricultural income-tax which would have been avoided if the income so returned by him had been accepted as the correct income : Provided that - (a) no penalty for failure to furnish the return of his total agricultural income shall be imposed on an assessee whose total agricultural income is less than rupees five thousand unless he has been served with a notice under sub-section (2) of Section 19; (b) where a person has failed to comply with a notice under sub-section (2) of Section 19 or under Section 30 and proves that he has no income liable to tax, no penalty shall be imposed under this sub-section; (c) no penalty shall be imposed under this sub-section upon any person assessable as the agent of any person not resident in Assam for failure to furnish the return required under Section 19 unless a notice under sub-section (2) of that section has been served on him; (d) no order under this section shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard; Provided further that no prosecution for an offence under this Act shall be instituted in respect of the same fact on which a penalty has been imposed under this section. (2) If the Commissioner of Taxes or the Additional Commissioner of Taxes or the Joint Commissioner of Taxes or the Deputy Commissioner of Taxes makes an order under sub-section (1), he shall forthwith send a copy of the same to the Superintendent of Taxes or Agricultural Income-tax Officer in whose jurisdiction the assessee concerned resides.

## **23. Notice of demand.**

- Where any agricultural income-tax or penalty is due in consequence of any order passed under or in pursuance of this Act, the Superintendent of Taxes or Agricultural Income-tax Officer shall serve upon the assessee or other person liable to pay such tax or penalty a notice of demand in the prescribed form specifying the sum so payable.

## **24. Appeal against assessment under this Act.**

(1) Any person aggrieved by an order passed under this Act by any authority under Section 18 other than the Commissioner or the Additional Commissioner of Taxes or the joint Commissioner of Taxes not being an order passed under this section, may appeal to the Deputy Commissioner of Taxes (Appeals) against such order within thirty days from the date of service of such order in the prescribed manner: Provided that the authority before whom the appeal is filed may admit the appeal after the expiration of thirty days if he is satisfied that for reasons beyond the control of the appellant or for any other sufficient causes it could not be filed within the time; Provided further that no appeal under this section against the assessment of any tax, penalty or interest shall be entertained by the appellate authority unless he is satisfied that the amount of tax, penalty or interest assessed, if not otherwise directed by him, has been paid; Provided further that in any case or class or cases the Commissioner may, by order in writing, direct that the appeal under this section shall lie to such Deputy Commissioner of Taxes (Appeals) or such other officer of equivalent rank as may be specified in such order. (2) Every appeal under this section shall be presented in the prescribed form and shall be verified in the prescribed manner. (3) The appellate authority shall fix a date and place for hearing of the appeal, and may, from time to time, adjourn the hearing and make such further enquiry as he thinks fit. (4) In disposing of the appeal under sub-section (1) against an order of assessment or penalty, the appellate authority may—(a) confirm, reduce, enhance or annul the assessment; (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered; or (c) confirm, reduce or annul the order of penalty.

## **25. Appeal against order of refusal to refund.**

- [Deleted by Assam Act XXVI of 1972.]

## **26. Appeal to the Board of Revenue.**

(1) Any assessee objecting to an order passed under Section 24 or passed in revision under sub-section (1) of Section 27 may appeal to the Board within sixty days of the date on which such order is communicated to him. (2) The Board may admit an appeal after the expiration of the sixty days referred to in sub-section (1) if it is satisfied that for reasons beyond the control of the appellate or for any other sufficient cause it could not be filed within time. (3) An appeal to the Board shall be in such form and shall be verified and presented in such manner as may be laid down by the Board and shall be accompanied by a fee of twenty-five rupees. (4) The Board may, after giving the assessee an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the assessee and to the Commissioner.

## **27. Revision by Commissioner.**

(1) The Commissioner may call for and examine the records of any proceedings under this Act, if he considers that any order passed therein by any authority appointed under Section 18 other than himself is erroneous in so far as it is prejudicial to the interest of revenue, and he may after giving



the assessee on opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such order thereon as the circumstance of the case justify, including an order enhancing or modifying the assessment or modifying the assessment and directing a fresh assessment.(2)In the case of any order than an order to which sub-section (1) applies, passed under this Act by any authority appointed under Section 18 other than himself the Commissioner may of his own motion, and in the case of an order passed under Section 24, subject to such rules as may be prescribed, on a petition by an assessee for revision, call for the records of any proceedings under this Act in which any such order has been passed and make such enquiry to be made, and subject to the provisions of this Act, may pass such other thereon, not being an order prejudicial to the assessee, as he thinks fit:Provided that the Commissioner may dispense with the enquiry required to be made under this sub-section, if he, for reasons to be recorded in writing, considers such enquiry to be unnecessary.(3)In the case of a petition for revision under sub-section (2) by an assessee, the petition must be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise comes to known of it, whichever is earlier :Provided that the Commissioner may admit the petition after the expiration of the period of ninety days, if he is satisfied that for reasons beyond the control of the petitioner or any other sufficient cause, it could not be filed within the time.Explanation. - An order by the Commissioner of Taxes declining to interfere shall for the purpose of this section, be deemed to be an order prejudicial to the assessee.(4)The Commissioner shall not revise any order under this section in the following cases :(a)on petition under sub-section (2) where an appeal against the order lies under Section 36 and the assessee has not waived his right of such appeal, or(b)where the order is pending on appeal under Section 26.Provisions relating to appeals. - Notwithstanding anything contained in any law, as from the date of commencement of the provisions of this Act, all appeals pending on the date on which this Act comes into force shall stand transferred to the Deputy Commissioner or Taxes (Appeals) as may be directed in writing by the Commissioner of Taxes and shall be disposed of by the said authorities as if the appeals were preferred before them under Section 24.

## 28. Reference.

(1)The assessee or the Commissioner may, within sixty days from the date of service of any order under Section 26, by petition in writing, require the Board to refer to the High Court any question of law arising out of such order of the Board or the Board may make such reference out of its own motion. It shall be accompanied by a fee of one hundred rupees.(2)Within sixty days of the receipt of he petition under sub- section (1), the Board shall, subject to the provisions of sub-section (3), draw up, after such hearing and enquiry as may be considered necessary, a statement of the case and refer it with its opinion thereon to the High Court.(3)The Board may reject the application under sub-section (1) and refuse to state the case on the ground that it is time-barred or otherwise incompetent, or that no question of law arises and the applicant may, within thirty days of such refusal withdraw the application and if he does so, the fee paid shall be refunded.(4)Where the application under sub-section (1) is rejected on the ground that no question of law arises and where no action is taken by the applicant under sub-section (3), he may, within ninety days of the date of such rejection, apply to the High Court against the order rejecting the application and if, upon receipt of such an application the High Court is not satisfied with the correctness of the decision, it may require the Board to state the case and refer it and, on receipt of any such requisition, the Board

shall state and refer the case accordingly.(5)Where the application under sub-section (1) is rejected on the ground that it is time-barred and where no action taken by the applicant under sub-section (3), he may, within ninety days of the date of such rejection, apply to the High Court against the order rejecting the application and if, upon receipt of such an application the High Court is not satisfied with the correctness of the decision, it may require the Board to treat the application under sub-section (1) as made within time.(6)Where the High Court is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the questions of law raised thereby, it may refer the case back to the Board to make such additions thereto or such alterations therein as may be directed and the Board shall thereupon comply with the directions and submit the case accordingly.(7)The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded, and shall sent to the Board a copy of such judgement under the seal of the Court and signature of the Registrar, and the Board shall, on receipt of the copy of such judgement, order disposal of the case accordingly.(8)Where a reference is made on the application of an assessee, the cost shall be in the discretion of the High Court.(9)Notwithstanding that a reference has been made under this section, to the High Court, payment of tax shall not be stayed, pending disposal of such reference; but where the amount of tax is reduced as the result of the reference, the excess shall be refunded in accordance with the provisions of this Act.(10)Section 5 of the Indian Limitation Act, 1963 shall apply to an application to the High court under this Section.

## **29. Appeal against any judgement of the High Court.**

- (i) An appeal shall lie to the Supreme Court of India from any judgement of the High Court delivered in a reference made under the foregoing section in any case which the High Court certifies to be a fit one for appeal to the Supreme Court of India.(ii)The provisions of the Code of Civil Procedure relating to the appeals to the Supreme Court of India shall, so far as may be, apply in the case of appeal under this section in like manner as they apply in cases of appeals from decree of High Court:Provided that nothing in this sub-section will be deemed to affect the provisions of sub-section (6) or sub-section (8) of the foregoing section;Provided further that the High Court may on a petition made for the execution of the order of the Supreme Court of India in respect of any costs awarded thereby transmit the order for execution to any Courts subordinate to the High Court.(iii)Where the judgement of the High Court is varied or reversed in appeal under this section, effect shall be given to the order of the Supreme Court of India in the manner provided in sub-Sections (6) and (8) of the foregoing section in the case of a judgement of the High Court.

## **30. Income escaping assessment.**

- If for any reason any agricultural income chargeable to agricultural income-tax has escaped assessment for any assessment year, or has been assessed at too low a rate or has been the subject of undue relief under this Act, the Superintendent of Taxes or Agricultural Income-tax Officer may at any time within eight years of the end of that assessment year serve on the person liable to pay agricultural income-tax on such agricultural income, or in the case of a company on the principal Officer, thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of Section 19, and may proceed to assess or reassess such income, and the

provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section: Provided that the tax shall be charged at the rate at which it would have been charged if such income had not escaped assessment or full assessment, as the case may be; Provided further that in computing the period of eight years mentioned in this section the period during which the Superintendent of Taxes or the Agricultural Income Tax Officer was restrained or prevented from issuing the notice under this section by an order or injunction of any court or authority shall be excluded.

### **31. Rectification of mistakes.**

(1) The authority which passed an order on appeal or revision may, at any time within three years from the date of such order, and the Superintendent of Taxes or Agricultural Income-tax Officer may, at any time within three years from the date of any assessment order passed by him, of his own motion, rectify any mistake apparent from the record of the appeal or assessment, as the case may be, and shall within the like period rectify any such mistake as has been brought to his notice by an assessee: Provided that no such rectification shall be made having the effect of enhancing the assessment or reducing the refund unless the appellate or revisional authority or the Superintendent of Taxes or Agricultural Income-tax Officer, as the case may be, has given notice to the assessee of his intention so to do and has allowed him a reasonable opportunity of being heard. (2) When any such rectification has the effect of reducing the assessment, the Superintendent of Taxes or Agricultural Income-tax Officer shall make any refund which may be due to such assessee. (3) Where any such rectification has the effect of enhancing the assessment or reducing the refund, the Superintendent of Taxes or Agricultural Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under Section 23 and the provisions of this Act shall apply accordingly.

### **32. Tax and interest to be calculated to the nearest multiple of rupees ten.**

- In the determination of the amount of Agricultural Income Tax interest or a refund payable under this Act, if the amount is not a multiple of rupees ten, it shall be rounded off to the nearest multiple of ten rupees and, while calculating to achieve this purpose, if the total tax interest or refund, as the case may be, contains a part of rupees ten which is amounting to rupees five or more, it shall be rounded off to the next higher multiple of rupees ten and, if such part is less than rupees five it shall be ignored.

### **33. Power to take evidence on oath.**

(1) The Commissioner of Taxes, the Additional Commissioner of Taxes, the Deputy Commissioner of Taxes and the Senior Superintendent of Taxes or Agricultural Income-tax Officer, shall, for the purpose of this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters namely: (a) enforcing the attendance of any person and examining him on oath or affirmation; (b) compelling the production of documents; and (c) issuing commissions for the examination of witnesses; and any such proceeding before such Commissioner, the Additional Commissioner, the Joint Commissioner,

Deputy Commissioner, Senior Superintendent of Taxes, Superintendent of Taxes or Agricultural Income-tax Officer under this Chapter shall be deemed to be a "judicial proceeding" within the meaning of Sections 193 and 228 of the Indian Penal Code.(2)If any person assessed to agricultural income-tax in respect of agricultural income mentioned in sub-Clause (1) of Clause (a) of Section 2 produces before the Superintendent of Taxes or Agricultural Income-tax Officer for the purpose of calculating his agricultural income any rent roll or other similar papers showing the amount of rent received by him, he shall not be entitled to recover or to institute a suit to recover rent due to him for any tenure or holding included in such return at a rate higher than the rate mentioned in such return as payable for such return or holding, unless the rent shown in such return has, since the date of the return been lawfully enhanced.(3)Any person who has produced a rent roll referred to in sub-section (2) may, within one year of producing such roll, apply to the Superintendent of Taxes or Agricultural Income-tax Officer to make any correction therein, and the Superintendent of Taxes or Agricultural Income-tax Officer may, if he is satisfied that such correction should be made, pass an order correcting such rent roll.(4)Where the Superintendent of Taxes or Agricultural Income-tax Officer passes any order under sub-section (3), he may assess under Section 30 any income escaping assessment by reason of the original incorrectness of any entry corrected.

### **34. Power to call for information.**

- The Deputy Commissioner of Taxes or the Senior Superintendent of Taxes or Agricultural Income-tax Officer may for the purposes of this Act-(1)require any firm or Hindu undivided or joint family to furnish him with a return of the names of members of the firm or of the names of the manager or the brothers or sons or brothers of the family, as the case may be, and of their addresses;(2)require any person whom he has reason to believe to be a trustee, guardian or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian or agent and of their addressees.

### **34A. Disclosure of information by Public Servant.**

(1)All particulars contained in any statement made, return furnished, or account or documents produced in accordance with this Act, or in any evidence given or affidavit or deposition made in the course of any proceedings under this act other than proceedings before a Criminal Court, or in any record of any proceedings under this Act, shall, save as provided in sub-section (3), be treated as confidential and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any public servant to produce before it any such statement, return, accounts, documents or record or any part thereof, or to give evidence before it in respect thereof.(2)If, save as provided in sub-section (3), a public servant discloses any of the particulars referred to in sub-section (1) he shall be punishable with imprisonment for a term which may extend to six months, and shall also be liable to fine:Provided that it shall be a defence for the accused to prove that such disclosure was made before this Act came into force.(3)Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (1) for the purpose-(a)of a prosecution under the Indian Penal Code, 1860, or the Prevention of Corruption Act, 1947 in respect of any such statement, return, accounts, document or evidence;(b)of a prosecution under this Act;(c)of assessment to an officer of the Central Government as may be

necessary for the purpose of enabling the Central Government to levy or realise any income-tax imposed by it;(d)of assessment to any Officer of the State Government as may be necessary for the purpose of enabling such Officer to levy or realise any tax imposed by the State Government; or(e)of audit of receipt or refunds under this Act by any officer appointed by the Controller and Auditor General of India for such purpose.

## Chapter V

### Recovery of Tax and Penalties

#### 35. Advance tax.

(1)Notwithstanding anything contained in this Act, an assessee shall pay to the credit of the State Government, as advance tax, an amount equal to the agricultural income tax calculated in his total agricultural income derived during the latest previous year in respect of which he has been assessed in such number of equal instalments not exceeding four and on such dates as may be prescribed :Provided that if the assessee is a partner of a firm and the assessment of the firm has been completed for a previous year later than that for which the assessee's last assessment has been completed his share in the profits from the agricultural income of the firm shall, for the purpose of this sub-section, be included in his total agricultural income on the basis of latest assessment of the firm.

#### 35A. Estimate by assessee.

(1)If an assessee, the required to pay advance tax under Section 35, estimates at any time before the last instalment of the advance tax is due in his case and finds that by reason of his income of the year, for which he is liable to pay advance tax being likely to be more or less than the income on which the advance tax payable by him under Section 35 or for any other reason, the advance tax payable by him would be more or less than the amount which he is so required to pay, he shall furnish to the Agricultural Income Tax Officer an estimate of-(i)the current total agricultural income; and(ii)the advance tax payable by him under this Act, and shall pay such amount of advance tax as accords with his estimate in equal instalments on such dates as may be prescribed.(2)The assessee may send a revised estimate of the advance tax payable by him on or before the date prescribed under Section 35 and adjust excess or deficiency in respect of any instalment or instalments.(3)Any person who has not been previously assessed under this Act shall in each financial year, before the date on which the last instalment of the advance tax is due to his case, if his current total agricultural income is likely to exceed the amount specified in Section 35, send to the Agricultural Income Tax Officer as estimate of-(i)the current total agricultural income; and(ii)the advance tax payable by him under the Act, and shall pay such amount of advance tax as accords with his estimate on such of the dates applicable in this case as have not expired, by instalments which may be revised according to sub-section (2).(4)After a regular assessment has been made under Section 20, any amount paid as advance tax in pursuance of Section 35 or of this section shall be deemed to have been paid towards the regular assessment, and where the amount of advance tax paid as aforesaid exceeds the amount payable under this regular assessment the excess

shall be refunded to the assessee. Explanation. - In this section, the expression, "advance tax" means the agricultural income tax payable in advance in accordance with the provisions of Section 35 or of this section. (5) In the case of an assessee who has been already assessed by way of regular assessment in respect of total agricultural income of any previous year and who has not paid any advance tax under Section 35, the Agricultural Income Tax Officer, if he is of the opinion that such assessee is liable to pay advance tax, may at any time during the financial year but no later than last day of February, by an order in writing require such assessee to pay advance tax calculated on the total agricultural income of the latest previous year in respect of which the assessee has been assessed by way of regular assessment or the total agricultural income returned by the assessee in any return of agricultural income furnished by him for any subsequent year, whichever is higher, shall be taken and the agricultural income tax thereon shall be calculated at the rates in force in the financial year, and issue to such assessee a notice of demand under Section 23 specifying the instalment or instalments in which such tax is to be paid. (6) If after the making of an order by the Agricultural Income Tax Officer under sub-section (5) and at any time before the 1st day of March, a return of agricultural income is furnished under Section 19 or a regular assessment is made in respect of a previous year later than referred to in sub-section (5), the Agricultural Income Tax Officer may make an amended order and issue to such assessee a notice of demand under Section 23 requiring the assessee to pay, on or before the due date or each of the dates prescribed under Section 35 falling after the date of the amended order, the appropriate percentage so prescribed under Section 35, of the advance tax computed on the basis of the total agricultural income returned or in respect of which regular assessment aforesaid has been made. (7) An assessee who is served with an order by the Agricultural Income Tax Officer under sub-section (5) or on amended order under sub-section (6), may, if in his estimate the advance tax payable on his current income would be less than or more than the amount of advance tax specified in such order or amended order, send an intimation as provided in sub-section (1) to the Agricultural Income Tax Officer to that effect and pay such advance tax as accords with his estimation the instalment or instalments on or before the due date or each of the due dates prescribed under Section 35 falling after the date of such intimation.

### **35B. Short payment of advance tax.**

(1) Where in any financial year, an assessee has paid advance tax under Section 35 or Section 35-A and the advance tax so paid is less than ninety per centum of the tax determined on regular assessment under Section 20, simple interest at the rate of two per centum for each English Calendar month from the first day of April of succeeding financial year in which the advance tax was payable up to the month prior to the month of regular assessment shall be payable by the assessee upon the amount by which the advance tax paid falls short of the tax determined on regular assessment. (2) Where before the date of completion of regular assessment, tax is paid by the assessee in accordance with the provisions of the Act, interest shall be calculated in accordance with the foregoing provision up to the month prior to the months in which tax is so paid and thereafter interest shall be calculated under sub-section (1) on the amount by which the tax so paid falls short of the tax determined on regular assessment. Explanation. - If the advance tax paid in a financial year is less than seventy five per centum of the tax determined on regular assessment, the assessee shall remain liable to pay interest on any balance amount after payment of tax during the succeeding

year or years and before the date of completion of assessment, even if after payment of such tax during the succeeding year or years, the total tax paid becomes seventy five per centum or more of the tax determined on regular assessment.

### **35C. Interest payable by assessee.**

(1)Where on making the regular assessment under Section 20, the Agricultural Income Tax Officer finds that no payment of advance , tax has been made in accordance with the provisions of Section 35 or Section 35-A, interest at the rate of two per centum for each English Calendar month from the first day of April succeeding the financial year in which the advance tax was payable up to the month prior to the month of such regular assessment shall be payable by the assessee.(2)Where as a result of an order under Section 21, Section 24, Section 26, Section 27, Section 31, Section 28 or Section 29 the amount on which interest was payable under this section or Section 35-B has been reduced, the interest shall be reduced proportionately and the excess interest paid, if any, shall be refunded.

### **35D. Interest for non-payment of tax demanded.**

(1)Where an assessee does not pay the amount of tax demanded from him after an assessment made under any provision of this Act within the date specified in the notice of demand served on him in this behalf, he shall be liable to pay simple interest from the 1st day of the month following the said date up to the date of full payment at the rate of two per centum for each English Calendar month on the amount of tax as finally assessed reduced by the amount of tax paid on or before the said first day until the tax is fully paid.(2)In calculating the interest payable under this Act, the amount of advance tax or tax determined on regular assessment under Section 20 in respect of which such interest is to be calculated shall be rounded off to the nearest multiple of one hundred rupees where such amount contains a part of one hundred rupees; if such part is fifty rupees or more, it shall be increased to hundred rupees, and if such part is less than fifty rupees it shall be ignored..Explanation 1. - In this section where an assessee pays any part of the tax after the commencement of interest under sub-section (1) interest shall be payable up to the date of part payment in the entire amount as specified in the said sub-section and thereafter on the balance of such payment.Explanation 2. - Where in any case any interest becomes payable under this section, the authority competent to assess the tax in that case under this Act shall record an order to that effect specifying the amount of interest payable and the amount of tax on which and the period for which the interest is payable. Notwithstanding anything contained in this Act an order under this sub-section can be passed at any time when interest under this section is found to be due.Explanation 3. The provisions of this Act relating to payment and recovery of tax shall, so far as may be, be applicable to payment of interest under this section as if such interest were tax under this Act;Provided that where any order is passed under sub-section (3) of Section 36 of this Act in respect of any dues, any interest relatable to the same dues and accrued under this section up to the date of such order and any further interest accruing after such date shall be recovered in the course of proceeding initiated in accordance with the aforesaid sub-section in respect of the said dues and for that purpose no order under sub-section (1) of this section or notice of demand under this Act shall be necessary in respect of such interest.

### **35E. Sections 35-B, 35-C and 35-D not to apply in certain cases.**

- The provisions for interest as made in Section 35-B, Section 35-C and Section 35-D shall not be applicable in case of an assessee whose agricultural income tax does not exceed two thousand five hundred rupees.

### **35F. When assessee deemed to be in default.**

- If an assessee-(a) does not pay any instalment or instalments of advance tax payable by him under Section 35 on the date of dates prescribed, or (b) after filing an estimate or a revised estimate of the advance tax payable by him under Section 35-A does not pay any instalment in accordance therewith on the date or dates prescribed, or (c) fails without reasonable cause to file an estimate or a revised estimate as required under Section 35-A; he shall be deemed to be in default, in the case referred to in Clauses (a) and (b) in respect of such instalment or instalments and in the case referred to in Clause (c), in respect of the amount that falls short the last instalment of advance tax that would have been payable by him had he submitted an estimate or a revised estimate as required under Section 35-A and all the provisions of Section 36 shall apply in relation to any advance tax payable in pursuance of Section 35 and Section 35-A as if it were an order for payment of tax on regular assessment under Section 20 : Provided that if any interest is payable by an assessee under Section 35-B or Section 35-C or Section 35-D in respect of any period and penalty is imposed under Section 36 read with this section, the aggregate of such interest and penalty shall not exceed the amount for which such assessee is deemed to be in default.

### **35G. Submission of evidence of payment with return.**

- An assessee shall except when taxes have been paid in advance in full, submit along with the annual return a receipt from a Government Treasury or crossed cheque or crossed demand draft in favour of the Agricultural Income Tax Officer for the full amount of tax payable for the year on the basis of the return after deducting therefrom the advance taxes if any already paid for the year.

### **35H. Interest for deferment of Advance tax.**

- Where, in any financial year, the assessee, who is liable to pay advance tax under Section 35 or 35A, has failed to pay such tax by the prescribed date, he shall be liable to pay simple interest at the rate of one and half percent per month with effect from the immediate next day of the day as prescribed for payment of advance tax for the respective quarter, on the unpaid amount by which the tax to be paid for the quarter falls short, till the date of full payment of such short fall: . Provided, however, that the provisions of this section shall apply only upto the end of the financial year, after which the provisions of Section 35C as renumbered, shall apply.



### **36. Mode of recovery.**

(1) If the demand in respect of any dues under this Act is not paid on or before the date specified in Sections 35-F and 35-G, the assessee shall be deemed to be in default: Provided that the Superintendent of Taxes or Agricultural Income-tax Officer in respect of any particular assessee and for reasons to be recorded in writing, extend the date of payment of dues or allow such assessee to pay the same by instalments and in such case the assessee shall not be deemed to be in default, but in all such cases the provisions of Sections 35-B, 35-C and 35-D shall apply. (2) Where an assessee is in default, the Superintendent of Taxes or Agricultural Income-tax Officer may, in his discretion, direct that in addition to the amount due, a sum not exceeding that amount shall be recovered from the defaulter by way of penalty. Provided that no order of imposition of penalty under this section shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard. (3) Where an assessee is in default, the Superintendent of Taxes or Agricultural Income-tax Officer may order that the amount due shall be recoverable as an arrear of land revenue and may proceed to realise the amount as such. (4) When agricultural income-tax payable by a trustee, or, is under Section 10 payable by a Mutawalli of a Musalman Wakf referred to in Section 3 of the Musalman Wakf Validating Act, 1913 and such trustee or Mutawalli is in default, the superintendent of Taxes or Agricultural Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrear due from the assessee, and the Collector on receipt of such certificate shall proceed to recover from such trustee or Mutawalli the amount specified therein as arrears as land revenue: Provided that, any land held by trustee or Mutawalli as such shall not be attached or sold in execution of bakijai proceeding but such arrears may be realised from the income of the trust or wakf estate by the appointment of a receiver of any property of the trust or wakf.

### **37. Recovery of penalties.**

- Any sum imposed by way of penalty under this provisions of Section 22 or Section 36 shall be recoverable in the manner provided in this Chapter for the recovery of an arrear of tax.

### **38.**

[Deleted by Assam Act XIX of 1974].

## **Chapter VI Refund**

### **39. Refund.**

(1) The Superintendent of Taxes or Agricultural Income-tax Officer shall, in the prescribed manner, refund to an assessee any sum paid by such assessee in excess of the sum due from him under this Act, either by cash payment or at the option of the assessee by set-off against the sum due from him

in respect of any other assessment year.(2)In for reasons of delay a refund due to an assessee is not made within ninety days of such refund being due, the State Government shall pay to such assessee simple interest at the rate of twelve per centum per annum of the amount refundable.Provided that the provisions of this sub-section shall not be applicable in case of an assessee whose agricultural income tax does not exceed two thousand five hundred rupees for that assessment year.(3)Refund under this Act shall be deemed to be due-(a)in cases where the tax assessed had been reduced on appeal or revision, etc., from the date the order of the appellate or revisional authority comes to the knowledge of the assessing authority;(b)in other cases, on the date an application for refund is made by the party claiming the refund.

### **39A. Remission.**

- The State Government, for reasons to be recorded in writing, may remit the whole or part of the amount of the tax, interest or penalty payable in respect of any year by any assessee who has suffered heavy loss due to any calamity.

## **Chapter VII**

### **Offences and Penalties**

#### **40. False statement in declaration.**

- If any person makes a statement in a verification mentioned in Section 19, 24, 26 or 27 which is false and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in Section 177 of the Indian Penal Code (XLV of 1860);

#### **41. Failure to furnish to return or to supply information.**

- If any person fails, without reasonable cause or excuse, to furnish in due time any of the returns mentioned in Section 19 or Section 34, he shall be punishable with fine which may extend to five rupees for every day during which the default continues.

#### **42. Prosecution to be at the instance of the Assistant Commissioner.**

(1)A person shall not be proceeded against for an offence under Section 40 or 41 except at the instance of the Deputy Commissioner of Taxes, or where there is no Deputy Commissioner of Taxes, the Assistant Commissioner of Taxes empowered by the Commissioner of Taxes, in this behalf.(2)Before instituting proceedings against any person under sub-section (1) the Deputy Commissioner of Taxes, or where there is no Deputy Commissioner of Taxes, the Assistant Commissioner of Taxes empowered by the Commissioner of Taxes in this behalf, shall call upon such person to show cause why proceeding should not be instituted against him.(3)The Deputy Commissioner of Taxes, or where there is no Deputy Commissioner of Taxes, the Assistant

Commissioner of Taxes empowered by the Commissioner of Taxes in this behalf, may stay any such proceedings or compound any such offence.

## **Chapter VIII**

### **Miscellaneous**

#### **43. Place of assessment.**

(1)An assessee shall, subject to any order passed under sub-section (2), be assessed by the Superintendent of Taxes or Agricultural Income-tax Officer of the area in which is situated the land from which the greater part of the agricultural income, in respect of which he is assessed, is derived.(2)(a)An assessee may, on receipt of the first notice served on him under sub-section (2) of Section 19, apply to the Superintendent of Taxes or Agricultural Income-tax Officer by whom such notice is served to be assessed at his usual place of residence or at the place where the accounts relating to his agricultural income are kept, if either of such places is situated in the State of Assam, and such Superintendent of Taxes or Agricultural Income-tax Officer may pass an order that the assessee shall be assessed at the place specified in the application, the said place being situated in the State of Assam, or refer the matter to the Joint Commissioner of Taxes, or where there is no Joint Commissioner of Taxes, the Deputy Commissioner of Taxes empowered by the Commissioner of Taxes, in this behalf, whose decision shall be final.(b)Where an order is passed under Clause (a) of sub-section (2), the assessee shall not be entitled to make any further application to change his place of assessment:Provided that the Superintendent of Taxes or Agricultural Income- tax Officer may allow the assessee to be assessed at any other place upon conditions as he thinks fit.(3)Notwithstanding anything contained in this section, every Superintendent of Taxes or Agricultural Income-tax Officer shall have all the powers conferred by or under this Act on the Superintendent of Taxes or Agricultural Income-tax Officer in respect of any agricultural income derived from land, situated within the area to which he is appointed.

#### **44. Bar of suits in Civil Courts.**

- No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any officer of Government for anything in good faith done or intended to be done under this Act.

#### **45. Computation of period of limitation.**

- In computing the period of limitation prescribed for any appeal under this Act, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

#### **46. Appearance by authorised representative.**

- Any assessee, who is entitled or required to attend before any income-tax authority in connection with any proceeding under this Act, may (except when required under Section 33 to attend personally for examination on oath or affirmation) attend either in person or by any person duly authorised by him in writing in this behalf.

#### **47. Receipts to be given.**

- A receipt shall be given for money paid or recovered under this Act.

#### **47A. Tax clearance certificate.**

- Every assessee engaged in the cultivation, manufacture and sale of tea shall obtain a tax clearance certificate from the concerned Assessing Officer who shall certify that the assessee has either paid or had made satisfactory provision for all his existing liabilities or has no liability to pay tax under this Act and such certificate shall be produced by the owner or person in charge of the goods vehicle before the Officer-in-charge of the Check post set up under the provisions of the Assam General Sales Tax Act, 1993 (Assam Act No. XIII of 1993) while carrying tea across the Check Post.

#### **48. Indemnity.**

- Every person deducting, retaining or paying any tax in pursuance of this Act in respect of any income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

#### **49. Powers of income-tax authorities of call for papers or documents.**

- Nothing in this Act shall be deemed to authorise any of the taxing authorities mentioned in Section 18 to call for any papers or documents for the purposes of ascertaining agricultural income or for any other purpose under this At, except the papers noted below : (1) papers showing the amount of rent which accrued due in the previous year; (2) papers showing the actual receipt of agricultural income by an assessee in the previous year; (3) ledgers, account books and vouchers showing the actual expenditure incurred for which a deduction or exemption is claimed under this Act: Provided that for the purposes of ascertaining agricultural income in regard to tea, the aforesaid taxing authorities may call for any papers produced or liable to be produced before the taxing authorities administering the Income-tax Act, 1961 (43 of 1961).

#### **49A. Delegation of powers.**

- The Commissioner of Taxes may delegate by notification in the Official Gazette, any of his powers under Section 27 to any authority not below the rank of Joint Commissioner of Taxes.

## **50. Power to make rules.**

(1)The State Government may, subject to previous publication, make rules for carrying out the purposes of this Act, and such rules may be made for the whole of the State or such part or parts thereof as may be specified.(2)In particular and without prejudice to the generality of the foregoing power, such rules may-(a)prescribe the manner in which the net income from land referred to in sub-section (1) of Section 8 shall be calculated;(b)prescribe the powers and duties of the authorities appointed under sub-section (2) of Section 18, the relation of such authorities to each other and the conditions of service of such authorities;(c)prescribe the form and the manner in which the return under sub-section (1) of Section 19 shall be submitted and verified and the particulars to be set forth in such return;(d)prescribe the form and manner in which the return under sub-Section (2) of Section 19 shall be submitted and verified and the particulars to be set forth in such return;(e)prescribe the form of the notice of demand mentioned in Section 23;(f)prescribe the form in which appeals under Section 24 shall be presented and the manner in which they shall be verified;(g)prescribe fees for reference, revision, or appeal petitions, supply of certified copies of orders and other matters;(h)prescribe the form of the notice of demand mentioned in sub-section (3) of Section 31;(i)prescribe the method by which the assessment of agricultural income as determined under Section 7 or Section 8 shall be made in the case of an assessee who does not reside in the State of Assam, or of an assessee who ordinarily resides in the State of Assam, and is temporarily absent therefrom;(j)prescribe the manner in which the tax shall be payable where the assessment is made on the agricultural income of a Hindu undivided or joint family and a partition of the property of such family has been effected after the date of such assessment;(k)prescribe the manner in which the tax payable by an assessee who has died since the date of the assessment made on him shall be payable;(l)provide for the circumstances in which refunds of the tax paid under this Act shall be made and prescribe the manner in which such refund shall be made; and(m)provide for any other matter which by this Act has to be or may be prescribed.

## **51. Power to remove difficulties.**

- If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order, do anything not inconsistent with such provisions-which appear to it to be necessary or expedient for the purpose of removing the difficulty.

## **52. Savings.**

- Notwithstanding anything contained in this Act, the provisions of the earlier laws with rules and notifications in respect of sub-mission of return, levy of interest relating to the earlier financial years up to the end of the financial year 1993-94 shall be deemed to be in force as if this Act had not been passed.

## **Schedule**

[See Section (2) (a), 3 and 6]

- |   |                                 |
|---|---------------------------------|
| A. In the case of every company-  |                                 |
| (a) The total income of which does not exceed Rs. 1,00,000 (onelakh) on the whole of the total income | Thirty paise in the rupee.      |
| (b) The total income of which exceeds Rs. 1,00,000.00 (one lakh) on the whole of the total income     | Thirty five paise in the rupee. |
| B. In the case of persons other than companies:-  |                                 |
| (a) On the first thirty thousand rupees of total agricultural income.                                 | Nil                             |
| (b) On the next twenty thousand rupees of total agricultural income.                                  | Twenty paise in the rupee.      |
| (c) On the next fifty thousand rupees of total agricultural income.                                   | Thirty paise in the rupee.      |
| (d) On the balance of the total agricultural income.  | Thirty five paise in the rupee. |

## Schedule 2

[See Section 2 (oa), 3 and 6]

- |   |                                |
|---|--------------------------------|
| A. In the case of every company:-   |                                |
| (a) The total income of which does not exceeds Rs. 1,00,000.00 (one lakh) on the whole of total income. | Forty paise in the Rupee;      |
| (b) The total income of which exceeds Rs. 1,00,000.00 (one lakh) on the whole of total income.          | Forty-five paise in the Rupee; |
| B. In the case of persons other than companies-   |                                |
| (a) On the first thirty thousand rupees of total agricultural income.                                   | Nil                            |
| (b) On the next twenty thousand rupees of total agricultural income.                                    | Twenty paise in the Rupee.     |
| (c) On the next fifty thousand rupees of the total agricultural income.                                 | Forty paise in the Rupee.      |
| (d) On the balance of the total agricultural income.  | Forty five paise in the rupee. |

Application of the Act in Nagaland This Act is in force in all districts vide Notification No. 4574-G.S., dated 15th December, 1939 and Regulation 4 of 1935. Application of the Act in Meghalaya This Act has been adopted vide Meghalaya Adaptation of Laws Order (No. 4) 1973 and is now being named "The Meghalaya Agricultural Income-tax Act", with the following modifications: Preamble For "the Province of Assam" substitute "Meghalaya". Section 1. Omit sub-section (2). Sections 3 and 6. As on and from 1st April, 1972, the words "Assam Finance Acts" occurring in the sections shall be deemed to have been substituted by the words "Meghalaya Finance Acts". Section 24. In sub-section (1) for "Commissioner of Taxes", substitute "Assistant Commissioner of Taxes".