



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

## NOTIFICATION

The 1st April, 2017

No. LGL. 61/2009/87.- The following Act of the Assam Legislative Assembly which received the assent of the Governor on 30th March, 2017 is hereby published for general information.

ASSAM ACT NO. VII OF 2017

(Received the assent of the Governor on 30th March, 2017)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2017

**AN  
ACT**

further to amend the Assam Agricultural Income Tax Act, 1939.

**Preamble**

Whereas it is expedient further to amend the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act IX  
of 1939

It is hereby enacted in the Sixty-eighth Year of Republic of India as follows :-

**Short title,  
extent and  
commencement.**

- 1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2017.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of April, 2016.

**Insertion of  
Section 4A.**

2. In the principal Act, after section 4, the following new section 4A shall be inserted, namely:-

**“4A. Exemption from payment of Tax payable under the Act.-** Subject to such conditions as it may impose, the State Government may, if it is necessary so to 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.”

**S. M. BUZAR BARUAH,**  
Commissioner and Secretary to the Government of Assam,  
Legislative Department, Dispur.