

TRIPURA ACT NO. 8 OF 1978.

THE BENGAL AGRICULTURAL INCOME-TAX
(TRIPURA AMENDMENT)
ACT, 1978.

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GOVERNMENT OF TRIPURA
LAW DEPARTMENT.

No. F. 2(9)-Law/Leg/78

Agartala, the 31st August, 1978.

The following Act of the Tripura Legislative Assembly received assent of the Governor on the 11th August, 1978 and is hereby published for general information.

TRIPURA ACT NO. 8 OF 1978.

THE BENGAL AGRICULTURAL INCOME-TAX
(TRIPURA AMENDMENT) ACT, 1978

AN

ACT

to amend the Bengal Agricultural Income-Tax Act, 1944 (Bengal Act IV of 1944) as extended to Tripura and matters connected therewith and incidental thereto.

BE it enacted by the Legislative Assembly of Tripura in the Twenty-ninth Year of the Republic of India as follows:—

Short title and commencement

1. (1) This may be called the Bengal Agricultural Income-Tax (Tripura Amendment) Act, 1978.

(2) It extends to the whole of the State of Tripura.

(3) It shall come into force at once.

Amendment of section 8,

2. In sub-section (3) of section 8 of the Bengal Agricultural Income-Tax Act, 1944 (hereinafter referred to as the principal Act) in its application to Tripura, for the words "Court of the Judicial Commissioner", the words "High Court" shall be substituted.

Amendment of section 21.

3. In section 21 of the principal Act,—

(i) in clause (a) of sub-section (1), for the words "Central Government", the words "State Government" shall be substituted;

(ii) in sub-section (2), for the words and mark "Chief Commissioner, Tripura", the words "State Government" shall be substituted.

Amendment of section 22.

4. In sub-section (1) of section 22 of the principal Act, for the words "Central Government", the words "State Government" shall be substituted.

Amendment of section 24.

5. In section 24 of the principal Act,—

(i) in sub-section (1), for the mark "colon", the mark "comma" shall be substituted;

(ii) after sub-section (1) so amended, the words "after payment of the tax due" shall be inserted;

(iii) second proviso to sub-section (4) shall be deleted;

(iv) after the first proviso to sub-section (4), the following sub-section shall be added, namely :—

“(5) Any return furnished under sub-sections (1), (2) and (3) shall not be valid unless it is accompanied by a Treasury receipt showing the deposit of the tax due and the amount so paid shall be adjusted against the final assessment made under section 25”.

Amendment of section 38.

6. In section 38 of the principal Act, for the words “within six years” and “within eight years”, wherever they occur, the words “four years” and “six years”, respectively shall be substituted.

Amendment of section 45.

7. Sub-section (4) of section 45 shall be deleted.

Amendment of section 49.

8. Section 49 shall be deleted.

Amendment of section 57.

9. In sub-section (1) of section 57 of the principal Act, for the words “The Chief Commissioner”, the words “State Government” shall be substituted.

Amendment of section 63.

10. In section 63 of the principal Act, for the words “the Judicial Commissioner, Tripura” or “the Court of the Judicial Commissioner”, wherever they occur, the words “High Court” shall be substituted.

Amendment of the schedule.

11. In the Schedule appended to the principal Act, under the heading “Rates of Agricultural Income-Tax”,—

(a) for sub-entry (1) and (2) of entry A, the following shall be substituted, namely :—

“A. IN THE CASE OF EVERY INDIVIDUAL AND HINDU UNDIVIDED FAMILY

RATE

(i) on the first one thousand five hundred rupees of the total agricultural income.

NIL

(ii) on the next three thousand five hundred rupees of the total agricultural income.

Five paise in the rupee.

(iii) on the next five thousand rupees of the total agricultural income.

Ten paise in the rupee.

RATE

- (iv) on the next five thousand rupees of the total agricultural income. Fifteen paise in the rupee.
- (v) on the next five thousand rupees of the total agricultural income. Twenty-five paise in the rupee.
- (vi) on the next five thousand rupees of the total agricultural income. Thirty paise in the rupee.
- (vii) on the next five thousand rupees of the total agricultural income. Forty paise in the rupee.
- (viii) on the next ten thousand rupees of the total agricultural income. Fifty paise in the rupee.
- (ix) on the balance of the total agricultural income. Sixty paise in the rupee.”;

(b) in second proviso to sub-entry (2) of entry A, for the words “eighty bighas”, the words “four hectares” shall be substituted;

(c) for entry B, the following shall be substituted, namely:—

“B—IN CASE OF EVERY COMPANY, FIRM OR OTHER ASSOCIATION OF PERSONS

RATE

- (a) in case where the total agricultural income does not exceed one lakh rupees. Sixty paise in the rupee.
- (b) In case where the total agricultural income exceeds one lakh rupees. Seventy paise in the rupee.”.

J. K. BHATTACHARJYA
SECRETARY TO THE GOVT. OF TRIPURA

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