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MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 10th November 1960

G.S.R. 1345.—In exercise of the powers conferred by section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Central Government hereby extends to the Union Territory of Tripura the Bengal Agricultural Income Tax (Amendment) Act, 1957 (West Bengal Act XXVIII of 1957), subject to the following modifications, namely:—

Modifications

1. In sub-section (2) of section 1,—
 - (i) for the words "State Government", the words "Chief Commissioner of Tripura" shall be substituted;
 - (ii) for the words "Official Gazette" the words "Tripura Gazette" shall be substituted.
2. In section 2, for the words and figures "the Bengal Agricultural Income-Tax Act, 1944", the words and figures "the Bengal Agricultural Income-Tax Act, 1944 as extended to Tripura" shall be substituted.

ANNEXURE

(West Bengal Act XXVIII of 1957)

THE BENGAL AGRICULTURAL INCOME-TAX (AMENDMENT) ACT, 1957 AS EXTENDED TO THE UNION TERRITORY OF TRIPURA

An Act to amend the Bengal Agricultural Income-tax Act, 1944.

Whereas it is expedient to amend the Bengal Agricultural Income-Tax Act, 1944 (Bengal Act IV of 1944) for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Eighth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Bengal Agricultural Income-tax (Amendment) Act, 1957.

(2) It shall come into force on such date as the Chief Commissioner of Tripura may, by notification in the Tripura Gazette, appoint.

2. *Amendment of section 10.*—For clause (a) of section 10 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura (hereinafter referred to as the said Act) the following clause shall be substituted, namely:—

"(a) any agricultural income which he receives as his share of agricultural income of a firm or association of persons, which has paid the tax in respect of the said agricultural income;"

3. *Substitution of new section for section 17.*—For section 17 of the said Act, the following section shall be substituted, namely:—

"17. A firm or other association of persons which has paid agricultural Tax deemed income-tax under this act in respect of its agricultural income as to be paid on such firm or association shall be deemed for the purposes of section 43 to have paid agricultural income-tax on behalf of the partners of by firms and such firm or the members of such association, as the case may be, associations. on such part of the agricultural income of every individual partner or member as represents the portion of the agricultural income of such firm or association which is received by such partner or member."

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- 4. *Omission of section 23.*—Section 23 of the said Act shall be omitted.
- 5. *Omission of section 40.*—Section 40 of the said Act shall be omitted.

6. *Amendment of section 45.*—In sub-section (4) of section 45 of the said Act, the following proviso shall be added and be deemed always to have been added, namely:—

“Provided that in computing the said period of three years the time during which the recovery of arrears of agricultural income-tax has been stayed, either wholly or in part, by an injunction or any other order of a competent court shall be excluded.”

7. *Amendment of section 48.*—For sub-sections (1), (2) and (3) of section 48 of the said Act, the following sub-sections shall be substituted, namely:—

48. (1) Notwithstanding anything contained in section 47, a partner of a firm or a member of an association of persons on whose behalf tax deemed agricultural income-tax is, by section 17, deemed to have been paid to have been by such firm or association, shall be entitled to a refund of agricultural income-tax on account of any difference between the rate of agricultural income-tax applicable under this Act to the total agricultural income of such firm or association and the average rate which would be applicable to the total world income of such partner or member if such total world income were agricultural income chargeable to agricultural income-tax under this Act.

(2) Any partner of a firm or member of an association of persons who is deemed to be entitled under the provisions of sub-section (1) to a refund of agricultural income-tax in respect of the previous year may apply to the Agricultural Income-tax Officer in the prescribed manner for such refund, and if the Agricultural Income-tax Officer after such inquiry as he thinks necessary is satisfied that a refund under the provisions of sub-section (1) is due he shall compute the amount of such refund according to the provisions of sub-section (3) and such amount shall be paid to the partner or member, as the case may be.

(3) The amount of any refund of agricultural income-tax due under the provisions of sub-section (1) shall be the product of the amount of agricultural income on which tax is deemed to have been paid by a firm or association of persons and has been received by a partner or member, as the case may be, and the difference between the rate of agricultural income-tax applicable to the total agricultural income of the said firm or association chargeable to agricultural income-tax under this Act, and the average rate of such tax applicable to an amount equivalent to the total world income of such partner or member in the previous year.”

8. *Amendment of the Schedule.*—In the Schedule to the said Act,—

(1) in paragraph A,—

(a) in sub-paragraph (1), for the existing entries under the heading “Rate” against items (b), (c), (d), (e) and (f), the following entries shall respectively be substituted, namely:—

- “Five naye paise in the rupee”.
- “Eight naye paise in the rupee”.
- “Twelve naye paise in the rupee”.
- “Nineteen naye paise in the rupee”.
- “Twenty-five naye paise in the rupee”.

(b) in sub-paragraph (2), for the existing entry under the heading “Rate” against item (a), the words “two naye paise in the rupee” shall be substituted;

(2) in paragraph B, for the existing entry under the heading “Rate” the words “forty naye paise in the rupee” shall be substituted.

[No. F. 6/3/59-Judl. II]. UTL. 26.

K. R. PRABHU, Dy. Secy.