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Part IV — Section 1

Tamil Nadu Bills.

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Under rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on the 9th May 2000 is published together with Statement of Objects and Reasons for general information :—

L.A. BILL No. 11 OF 2000

A Bill further to amend the Tamil Nadu Agricultural income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (second Amendment) Act, 2000.

Short title
and
commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1993.

2. In the Schedule to the Tamil Nadu Agricultural Income-tax Act, 1955 (hereinafter referred to as the principal Act), in Part-I, for item 1, the following item shall be substituted, namely :—

Amendment
of Schedule.

“1. In the case of a person other than a company,—

where the total agricultural income does not exceed Rs. 28,000.

Nil

Where the total agricultural income exceeds Rs. 28,000 but does not exceed Rs. 30,000.

20 per cent of the amount by which the total agricultural income exceeds Rs. 28,000.

Where the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 50,000.

Rs. 400 plus 30 per cent of the amount by which the total agricultural income exceeds Rs. 30,000.

Where the total agricultural income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000.

Rs. 6,400 plus 40 per cent of the amount by which the total agricultural income exceeds Rs. 50,000.

Where the total agricultural income exceeds Rs. 1,00,000.

Rs. 26,400 plus 50 per cent of the amount by which the total agricultural income exceeds Rs. 1,00,000.”

3. Any agricultural income-tax charged or paid which is in conformity with the provisions of the principal Act as amended by section 2 of this Act for the period commencing on the 1st day of April 1993 and ending with the date of the publication of this Act in the Tamil Nadu Government Gazette shall, for all purposes, be deemed to be and to have always been, validly charged or paid in accordance with law, as if the principal Act as amended by section 2 of this Act had been in force at all material times when such tax was charged or paid and accordingly all acts, proceedings or things done or taken by any authority, officer or person in connection with the charge or payment of such agricultural income-tax shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law.

Validation.

STATEMENT OF OBJECTS AND REASONS.

In the Schedule to the Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu Act V of 1955) as amended by the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1993 (Tamil Nadu Act 27 of 1993) exemption limit in the case of persons other than a company for payment of agricultural income-tax was raised from Rs. 22,000 (Rupees twentytwo thousand only) to Rs. 28,000 (Rupees twentyeight thousand only) with effect from the 1st April 1993. Consequent on the above change of the exemption limit, changes in the rates of agricultural income-tax for the subsequent slabs of agricultural income specified in the said item 1 of Part-I of the Schedule to the said Act become necessary with effect from the 1st April 1993. Hence, the Government have decided to amend the said Schedule to Tamil Nadu Act V of 1955 suitably for the purpose in view.

2. The Bill seeks to give effect to the above decision.

K. MANOHARAN,
Minister for Revenue.

V. RAJARAMAN,
Secretary.