

Agricultural Income Tax (Amendment) Act, 1983

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An Act further to amend the Agricultural Income Tax Act, 1950. Whereas it is expedient further to amend the Agricultural Income Tax Act, 1950, for the purpose hereinafter appearing: BE it enacted in the Thirty-fourth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Agricultural Income Tax (Amendment) Act, 1983.

(2) It shall be deemed to have come into force on the 1st day of April, 1983.

2. Amendment Of Schedule :-

In the Schedule to the Agricultural Income Tax Act, 1950 (XXII of 1950) (hereinafter referred to as the principal Act), for paragraph (1), the following paragraph shall be substituted, namely:

"(1) in the case of a person other than a company,

Where the total agricultural income does not exceed Rs.20,000	Nil
Where the total agricultural income exceeds Rs.20, 000 but docs not exceed Rs.25,000	30 per cent of the amount by which the total agricultural income exceeds Rs. 20,000.
Where the total agricultural income exceeds Rs.25,000 but does not exceed Rs.30,000	Rs. 1,500 plus 40 per cent of the amount by which the total agricultural income exceeds Rs.25,000.
Where the total agricultural income exceeds Rs.30,000 but does not	Rs. 3,500 plus 50 percent of the amount by which the total agricultural income

exceed Rs.50,000	exceeds Rs.30,000
Where the total agricultural income exceeds Rs.50,000 but does not exceed Rs.70,000	Rs. 13,500 plus 60 per cent of the amount by which the total agricultural income exceeds Rs.50,000.
Where the total agricultural income exceeds Rs.70,000.	Rs.25,500 plus 70 per cent of the amount by which the total agricultural income exceeds Rs.70,000,.

3. Repeal And Saving :-

(1) The Agricultural Income Tax (Amendment) Ordinance, 1982 (4 of 1982), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.