



THE ORISSA AGRICULTURAL INCOME-TAX (AMENDMENT) ACT, 1949

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AN ACT TO AMEND THE ORISSA AGRICULTURAL INCOME-TAX ACT, 1947

WHEREAS it is expedient to amend the Orissa Agricultural Income-tax Act, 1947, in the manner hereinafter appearing; **Orissa Act XXIV of 1947.**

It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Orissa Agricultural Income-Tax (Amendment) Act, 1949.

(2) It shall come into force at once*

Amendment of section 2, Orissa Act XXIV of 1947.

2. In section 2 of the Orissa Agricultural Income-tax Act, 1947 (hereinafter referred to as the said Act)— **Orissa Act XXIV of 1947.**

(i) After clause (g), the following new clause shall be inserted, namely :—

“(h) ‘Assistant Collector of Agricultural Income-tax’ means a person appointed to be an Orissa Assistant Collector of Agricultural Income-tax under sub-section (2) of section 18 ;”

(ii) the existing clauses (h), (i), (j), (k), (l), (m), (n), (o), (p) and (q) shall be relettered as (i), (j), (k), (l), (m), (n), (o), (p), (q) and (r) respectively ;

(iii) after the proviso to clause (o) as so relettered, the following further proviso shall be inserted, namely :—

“Provided further that any agricultural year terminating not later than one month after the end of the previous financial year may be recognised as the ‘previous year’”.

Amendment of section 18, Orissa Act XXIV of 1947.

3. In section 18 of the said Act—

(a) in sub-section (1)—

(i) after clause (b) the following clause shall be inserted, namely :—

“(c) the Orissa Assistant Collector of Agricultural Income-tax”;

(ii) the existing clauses (c) and (d) shall be renumbered as clauses (d) and (e) respectively ;

(b) in sub-sections (2) and (3) for the word, letters and brackets “(b), (c) and (d)” and “(b), (c) or (d)” the word, letters and brackets “(b), (c), (d) and (e)” and “(b), (c), (d) or (e)” shall be respectively substituted.

*NOTE—Extended to all the partially-excluded areas of the Province of Orissa by notification No. 948—C.T.-9/50-F., dated the 24th January, 1950 (Vide Orissa Gazette, dated the 24th January, 1950).

Amendment
of section 19,
Orissa Act
XXIV of
1947.

4. In section 19 of the said Act, after sub-section (3) the following new sub-section shall be inserted, namely :—

“(4) The Agricultural Income-tax Officer or the Assistant Agricultural Income-tax Officer may serve on the principal officer of a company, who is required to furnish a return under sub-section (1) or on any person upon whom a notice has been served under sub-section (2), a notice requiring him, on a date to be specified therein, to produce, or cause to be produced, such accounts or documents as the Agricultural Income-tax Officer or the Assistant Agricultural Income-tax Officer may require :

Provided that the Agricultural Income-tax Officer or the Assistant Agricultural Income-tax Officer shall not require the production of any account relating to a period more than three years prior to the previous year.”

Amendment
of section 21,
Orissa Act
XXIV of
1947.

5. In section 21 of the said Act—

(1) in sub-section (1), before the words “Collector of Agricultural Income-tax” the words “Assistant Collector of Agricultural Income-tax or the” shall be inserted ;

(2) in clause (b) of sub-section (1), after the words “with a notice” the words, figures and brackets “under sub-section (4) of section 19 or” shall be inserted ; and

(3) in sub-section (4), before the words “the Agricultural Income-tax Officer” the words “the Assistant Collector of Agricultural Income-tax or” shall be inserted.

Amendment
of section 22,
Orissa Act
XXIV of
1947.

6. In sub-sections (1), (2) and (3) of section 22 of the said Act, for the word “Collector” the words “Assistant Collector” shall be substituted.

Amendment
of section 34,
Orissa Act
XXIV of
1947.

7. In section 34 of the said Act, for the word “Collector” the words “Assistant Collector” shall be substituted.

Insertion
of a new
section 41-A
Orissa Act
XXIV of
1947.

8. After section 41 of the said Act, the following section shall be inserted, namely :—

Disclosure
of infor-
mation by
a public
servant.

“41-A. (1) All particulars contained in any statement made’ return furnished, or accounts or documents produced under the provisions of this Act or in any evidence given or affidavit or deposition made, in the course of any proceedings under this Act other than proceedings under this Chapter, or in any record of any assessment proceeding or any proceeding relating to the recovery of a demand prepared for the purposes of this Act, shall be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no court I of 1872 shall, save as provided in this Act, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine.

(3) Nothing in this section shall apply to the disclosure—

(a) of any such particulars for the purpose of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Act, or XLV of 1860

(b) of any such particulars to any person acting in the execution of this Act where it is necessary to disclose the same to him for the purposes of this Act, or

(c) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand, or

(d) of such facts, to an officer of the Central Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it under the Indian Income-tax Act, 1922 XI of 1922

(4) No prosecution shall be instituted under this section except with the previous sanction of the Collector of Agricultural Income-tax."