

## ORISSA ACT XV OF 1950

## THE ORISSA AGRICULTURAL INCOME-TAX (SECOND AMENDMENT) ACT, 1950

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

WHEREAS it is expedient further to amend the Orissa Agricultural Income-tax Act, 1947, in the manner herein-<sup>Orissa Act XXIV of 1947.</sup>  
after appearing ;

It is hereby enacted as follows :—

Short title  
and com-  
mencement

1. (1) This Act may be called the Orissa Agricultural Income-tax (Second Amendment) Act, 1950.

(2) It shall come into force at once.

Amendment  
of the  
Schedule  
to Orissa  
Act XXIV  
of 1947

2. For the Schedule to the said Act, the following Schedule shall be substituted, namely :—

## SCHEDULE

[See Sections 3 and 10]

## RATES OF AGRICULTURAL INCOME-TAX

	Rate
A. In the case of every person other than a Hindu undivided family consisting of brothers only :—	
(a) On the first three thousand rupees of the total agricultural income.	Nil
(b) On the next two thousand rupees of the total agricultural income.	Six pies in the rupee.
(c) On the next five thousand rupees of the total agricultural income.	One anna in the rupee.
(d) On the next five thousand rupees of the total agricultural income.	One anna and six pies in the rupee.
(e) On the next five thousand rupees of the total agricultural income.	Two annas and six pies in the rupee.
(f) On the next five thousand rupees of the total agricultural income.	Three annas and six pies in the rupee.
(g) On the next five thousand rupees of the total agricultural income.	Four annas and eight pies in the rupee.
(h) On the next five thousand rupees of the total agricultural income.	Five annas and ten pies in the rupee.
(i) On the next five thousand rupees of the total agricultural income.	Seven annas in the rupee.
(j) On the next fifteen thousand rupees of the total agricultural income.	Eight annas in the rupee.
(k) On the next fifteen thousand rupees of the total agricultural income.	Ten annas in the rupee.

	Rate
(l) On the next fifteen thousand rupees of the total agricultural income.	Eleven annas in the rupee.
(m) On the next fifteen thousand rupees of the total agricultural income.	Eleven annas and six pies in the rupee.
(n) On the next fifteen thousand rupees of the total agricultural income.	Twelve annas in the rupee.
(o) On the balance of the total agricultural income	Twelve annas and six pies in the rupee :

**B. In the case of every Hindu undivided family consisting of brothers only :—**

- (a) If the share of a brother is five thousand rupees or less Three pies in the rupee.
- (b) If the share of a brother exceeds five thousand rupees The average rate applicable to the share of such brother if he were assessed as an individual:

**Provided that—**

(i) no agricultural income-tax shall be payable on a total agricultural income which does not exceed five thousand rupees ;

(ii) on any total agricultural income below ten thousand rupees, the agricultural income-tax payable shall not be more than half the amount by which the said total agricultural income exceeds five thousand rupees ; and

(iii) the agricultural income-tax payable for the year 1950-51 shall, in no case exceed the tax payable under the said Schedule as it stood on the first day of April 1950 by more than one-half of the difference between the tax payable under the said Schedule and the Schedule as it stood on the said date.

*Explanation—*For the purposes of this Schedule—

(i) ' brother ' includes the son and the son of a son of a brother and the widow of a brother ;

(ii) ' share of a brother ' means the portion of the total agricultural income of a Hindu undivided family which would have been allotted to a brother if a partition of the property of such family had been made on the last day of the previous year ; and

(iii) ' average rate ' means the amount of agricultural income-tax payable by an individual on his total agricultural income divided by the amount of such total agricultural income.