

# ACT No. XXII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 4th April, 1930.)

## An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Income-tax (Second Amendment) Act, 1930. Short title.

2. In sub-section (2) of section 14 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act),— Amendment of section 14, Act XI of 1922.

(a) in clause (b), after the word "assessment" the word "or" shall be added; and

(b) the following clause shall be added, namely:—

"(c) any sum which he receives as his share of the profits or gains of an association of individuals other than a Hindu undivided family, company or firm, where such profits or gains have been assessed to income-tax."

3. In section 25A of the said Act,—

(a) in sub-section (1),—

(i) after the word "hitherto" the words "assessed as" shall be inserted, and

(ii) the words "before the end of the previous year" shall be omitted; and

(b) the following sub-section shall be added, namely:—

"(3) Where such an order has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed, for the

Amendment of section 25A, Act XI of 1922.

1

*Indian Income-tax (Second Amendment).* [ACT XXII

the purposes of this Act, to continue to be a Hindu undivided family.”

Amendment of section 30, Act XI of 1922.

4. In section 30 of the said Act, after the word and figures “ section 25 ”, the words, figures and letter “ or section 25A ” shall be inserted.

Amendment of section 31, Act XI of 1922.

5. In sub-section (3) of section 31 of the said Act,—

(a) after the words “ thereupon proceed to make such fresh assessment,” the following shall be inserted, namely:—

“ or, in the case of an order refusing to make a fresh assessment under section 27,

(c) confirm such order, or cancel it and direct the Income-tax Officer to make a fresh assessment,”; and

(b) clause (c) shall be re-lettered as clause (d).

Amendment of section 37, Act XI of 1922.

6. In section 37 of the said Act, after the figures “ 228 ” the words and figures “ and for the purposes of section 196 ” shall be inserted.

Amendment of section 48, Act XI of 1922.

7. In sub-sections (1), (2) and (3) of section 48 of the said Act, after the words “ Income-tax Officer ” the words “ or other authority appointed by the Governor General in Council in this behalf ” shall be inserted.

Amendment of section 50, Act XI of 1922.

8. In section 50 of the said Act,—

(a) after the word “ recovered ” the words “ or before the last day of the financial year commencing after the expiry of the previous year, as defined in clause (11) of section 2, in which the income arose on which the tax was recovered, whichever period may expire later ” shall be added; and

(b) the following proviso shall be added, namely:—

“ Provided that a claim to refund under section 49 may be admitted after the period of limitation herein prescribed, when the applicant satisfies the Commissioner, or an Assistant Commissioner of Income-tax specially empowered in this behalf by the Central Board of Revenue, that he had sufficient cause for not making the claim within such period.”

9. In

of 1930.] *Indian Income-tax (Second Amendment)*.

9. In clause (a) of the first proviso to sub-section (2) of section 54 of the said Act, the words and figures "section 193 of" shall be omitted. Amendment of section 54, Act XI of 1922.

10. Section 60 of the said Act shall be numbered as sub-section (1) of section 60, and the following sub-section shall be added, namely:— Amendment of section 60, Act XI of 1922.

"(2) Where, by reason of any portion of an assessee's salary being paid in arrears or in advance, his income is assessed at a rate higher than that at which it would otherwise have been assessed, the Governor General in Council may grant such relief as he may think fit."

11. In sub-section (2) of section 66 of the said Act,— Amendment of section 66, Act XI of 1922.

(a) for the words "within one month of the passing of an order under section 31 or section 32" the words "within sixty days of the date on which he is served with notice of an order under section 31 or section 32" shall be substituted;

(b) for the words "one month" in the second place where they occur, the words "sixty days" shall be substituted.

12. After section 67 of the said Act the following section shall be inserted, namely:— Insertion of new section 67A in Act XI of 1922.

"67A. In computing the period of limitation prescribed for an appeal under this Act or for an application under section 66, the day on which the order complained of was made, and the time requisite for obtaining a copy of such order, shall be excluded." Computation of periods of limitation.