

ACT No. XV OF 1923.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on
the 16th March, 1923.)

An Act to amend the Indian Income-tax Act, 1922.

XI of 1922. **W**HEREAS it is expedient to amend the Indian
Income-tax Act, 1922; It is hereby enacted as
follows:—

1. This Act may be called the Indian Income-tax (Amendment) Act, 1923. Short title.

XI of 1922. 2. To sub-section (1) of section 7 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), the following explanation shall be added, namely:— Amendment of section 7, Act XI of 1922.

“*Explanation.*—The right of a person to occupy free of rent as a place of residence any premises provided by his employer is a perquisite for the purposes of this sub-section.”

3. (1) In section 68 of the said Act, in the second proviso,— Amendment of section 68, Act XI of 1922.

(a) for the words and figures “to all assessments made under that Act in the year ending on the thirty-first day of March, 1922,” the following shall be substituted, namely:—

“to income-tax leviable under that Act in respect of the year beginning on the first day of April, 1921, and to super-tax chargeable under the Super-tax Act, 1920, in that year”; and

(b) for the words and figures “section 19 of the said Act” the words “that section” shall be substituted.

(2) The amendments made in the said Act by sub-section (1) shall have effect as if they had been made on the first day of April, 1922.

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pay the same to any person appearing to him to be entitled to receive it or to administer the estate of the deceased, or

- (b) if the deposit does not exceed one hundred rupees, any officer employed in the management of a Government Savings Bank, who is empowered in this behalf by a general or special order of the Governor General in Council, may, subject to any general or special orders of the Secretary in this behalf, pay the deposit to any person appearing to him to be entitled to receive it or to administer the estate."

Amendment
of sections 6
and 7, Act V
of 1873.

4. In sections 6 and 7 of the said Act, after the words "Secretary of any such Bank" the words "or any officer empowered under section 4" shall be inserted.