

ACT NO. XI OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th
March, 1924.)

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 certain purposes hereinafter
appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Income-tax
(Amendment) Act, 1924. Short title and
commencement.

(2) Sections 4, 5, 6 and 10 shall not come into force until
the first day of April, 1924.

2. In clause (12) of section 2 of the Indian Income-tax
Act, 1922 (hereinafter referred to as the said Act), after the
words "any other public body or" the word "any" shall be
inserted. Amendments of
section 2, Act
XI of 1922.

3. In section 3 of the said Act, for the words "individual,
company, firm and Hindu undivided family" the words "in-
dividual, Hindu undivided family, company, firm and other
association of individuals" shall be substituted. Amendment of
section 3, Act
XI of 1922.

4. In clause (iv) of sub-section (3) of section 4 of the said
Act, the words "or any Provident Insurance Society to which
the Provident Insurance Societies Act, 1912, is or, but for an
exemption under that Act, would be, applicable" shall be
omitted. Amendment of
section 4, Act
XI of 1922.

5. In sub-section (1) of section 15 of the said Act, the words
"or to any Provident Fund which complies with the provi-
sions of the Provident Insurance Societies Act, 1912, or has
been exempted from the provisions of that Act" shall be
omitted. Amendment of
section 15, Act
XI of 1922.

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Amendment of section 25, Act XI of 1922,

6. In section 25 of the said Act,—

(a) in sub-section (1) for the words and figures “ commenced after the 31st day of March, 1922 ” the words and figures “ on which income-tax was not at any time charged under the provisions of the Indian Income-tax Act, 1918 ” shall be substituted; VII of 1918, and

(b) in sub-section (3) the words “ which was in existence at the commencement of this Act, and ” shall be omitted.

Amendment of section 55, Act XI of 1922,

7. In section 55 of the said Act, for the words “ individual, unregistered firm, Hindu undivided family or company ” the words “ individual, Hindu undivided family, company, unregistered firm or other association of individuals, not being a registered firm,” shall be substituted.

Amendment of section 56, Act XI of 1922,

8. In section 56 of the said Act, for the words “ individual, unregistered firm, Hindu undivided family or company ” the words “ individual, Hindu undivided family, company, unregistered firm or other association of individuals ” shall be substituted.

Amendment of section 63, Act XI of 1922,

9. To sub-section (2) of section 63 of the said Act, after the words “ member of the family ” the words “ and, in the case of any other association of individuals, be addressed to the principal officer thereof ” shall be added.

Amendment of section 66, Act XI of 1922,

10. In sub-section (3) of section 66 of the said Act, after the words “ the assessee may ” the words “ within six months from the date on which he is served with notice of the refusal ” shall be inserted.

Retrospective effect.

11. The amendments made in the said Act by sections 3, 7 and 8 shall have effect as if they had been made on the first day of April, 1923, and income-tax and super-tax shall be deemed to have been chargeable for the year commencing on that date and to be chargeable for the year commencing on the first day of April, 1924, at the rate or rates applicable for those years to the total income of an individual, in respect of the income, profits and gains and of the total income, respectively, of every association of individuals for which no rate of tax has been otherwise laid down by law.