

शुक्रवार, जुलै ७, १९७८/आषाढ १६, शके १९००

MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on 7th July 1978:—

L. A. BILL No. XXVII OF 1978.

A BILL

further to amend the Maharashtra Agricultural Income Tax Act, 1962.

Mah. ^{XLI} WHEREAS, it is expedient further to amend the Maharashtra Agricultural Income Tax Act, 1962, for the purposes hereinafter appearing; It is hereby 1962. enacted in the Twenty-ninth year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Agricultural Income Tax (Amend- Short title. ment) Act, 1978.

Deletion of section 61 of Mah. XLI of 1962. 2. Section 61 of the Maharashtra Agricultural Income Tax Act, 1962 (hereinafter referred to as "the principal Act") shall be deleted.

Deletion of section 62 of Mah. XLI of 1962. 3. Section 62 of the principal Act shall be deleted.

Amendment of section 62A of Mah. XLI of 1962. 4. In section 62A of the principal Act, for sub-section (2) the following shall be substituted, namely :—

“(2) Where a person makes an application to the Commissioner in the prescribed form for any information relating to any assessee in respect of any assessment made under this Act, the Commissioner may, if he is satisfied that it is in the public interest so to do, furnish or cause to be furnished the information asked for in respect of that assessment only and his decision in this behalf shall be final and shall not be called in question in any court of law”.

STATEMENT OF OBJECTS AND REASONS

Returns of Agricultural Income Tax and their corresponding assessments are treated as confidential matters. However, under the changed circumstances, participation in matters of public taxation has become a social duty and also a matter of concern of conscious citizens. It has therefore become necessary to amend the Maharashtra Agricultural Income Tax Act, 1962 and to make it a progressive legislation. The bill is being moved with this objective in view.

Bombay, dated the 28th June 1978.

SARVASHRI P. B. SAMANT,
V. R. DESAI,
and C. G. MHASKI,
Members-in-charge.

Bombay, dated the 7th July 1978.

G. S. NANDE,
Secretary,
Maharashtra Legislative Assembly.