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ASSAM ACT V OF 1958

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT)
ACT, 1958

(As passed by the Assembly)

(Received the assent of the Governor on the 26th March 1958)

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An

Act

further to amend the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939).

Preamble.—Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), hereinafter called the Principal Act, in the manner hereinafter appearing ;

It is hereby enacted in the Ninth Year of the Republic of India as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1958.

(2) It extends to the whole of Assam.

(3) It shall come into force with effect from 1st April, 1958.

2. Amendment of Section 2.—(1) For clause (6) of Section 2 of the Principal Act, the following shall be substituted, namely :—

“(6) ‘Prescribed’ means prescribed by rules made under the Act,”

(2) For clause (8) of Section 2 of the Principal Act, the following shall be substituted, namely :—

“(8) ‘Proprietor’ in relation to any entertainment means the owner and shall also include manager, organiser and any person responsible for, or, for the time being, in charge of the management thereof”.

3. Amendment of Section 3.—In Section 3 of the Principal Act in items (i), (ii) and (iii) of sub-section (1) the words “half anna” and “an anna” wherever they occur shall be substituted by “five naye paise” ;

(2) the following new sub-section shall be added after sub-section (5), namely :—

“(6) The liability to pay the entertainments tax shall be on the proprietor of the entertainment”.

4. Amendment of Section 3A (1).—In Section 3A of the Principal Act—in sub-section (1) for the words “a tax at the rate of rupees two for every show”, the words “for every show a tax at the rate of ten *per centum* of the total payment for admission received excluding the amount of tax payable under this Act or rupees five whichever is less” shall be substituted.

[Price 00·06 N.P. or 1d.]

5. Amendment of Section 4.—In the first line of Section 4 of the Principal Act, the words “for payment” shall be deleted and the words “where the payment” in the second line shall be substituted by the words “where the payment for admission” and the following proviso shall be added at the end of the Section, namely :—

“Provided that the provisions of this Section shall not apply to the proprietors and the officers of the Government on duty”.

6. Insertion of a new sub-section (4) under Section 7.—The following new sub-section shall be added after sub-section (3) of Section 7 of the Principal Act, namely :—

“(4) The tax referred to in sub-section (1) of Section 3A shall be paid in such manner and by such time as may be prescribed”.

7. Amendment of Section 8.—For clause (a) of sub-section (1) of Section 8 of the Principal Act, the following shall be substituted, namely :—

“(a) that the whole of the takings thereof after deducting the actual expenses of the entertainment to a maximum of twenty-five *per centum* of the total receipt are devoted to philanthropic, or religious or charitable purposes ; or”

8. Amendment of Section 10.—The words “or tax due under Section 3A” shall be inserted between the words “Tax” and “shall” in sub-section (1) of Section 10 of the Principal Act.

9. Amendment of Section 12(1).—In sub-section (1) of Section 12 of the Principal Act—

(1) After the word “rules” in between the words “make” and “for” a “Comma” and the words “subject to the condition of previous publication” shall be inserted ;

(2) the word “and” in clause (f) after the “semicolon” shall be deleted ;

(3) the “full stop” at the end of the clause (g) shall be substituted by a “semicolon” followed by the word “and” .

(4) after clause (g) the following clause shall be added, namely :—

“(h) for the rates of fees, for petitions, certificates and other matters”.

10. Insertion of a new Section 13 and renumbering the existing Section 13 as Section 13A.—After Section 12 of the Principal Act, the following new Section shall be inserted as Section 13 and the existing Section 13 shall be renumbered as Section 13A, namely :—

“13. No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner and, no Court inferior to a first class Magistrate shall try such offence”.