

XXVI

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 29th December, 2004

No. LGL.42/2004/10.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XXVI OF 2004

(Received the assent of the Governor on 28th December, 2004)

THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) ACT, 2004**AN
ACT**

further to amend the Assam Taxation (On Specified Lands) Act, 1990.

Preamble.

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Fifty-fifth Year of the Republic of India as follows:-

Assam
Act
XII of
1990.

**Short title,
extent and
commence-
ment.**

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2004.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of January, 2004.

**Amendment
of section 2.**

2. In the principal Act, in section 2,—
 - (i) after clause (b), a new clause (bb) shall be inserted, namely:-

“(bb) “crude oil” means petroleum in its natural state before it has been refined or otherwise treated but from which water and foreign substances have been extracted;”
 - (ii) after clause (c), a new clause (cc) shall be inserted, namely:-

“(cc) “natural gas” means gas obtained from bore-holes and consisting primarily of hydrocarbons;”
 - (iii) for clause (d), the following shall be substituted, namely:-

“ ‘Owner’ in relation to any specified land means any person who is the immediate proprietor thereof or of any part thereof and includes, with reference to any specified land the possession of which or part whereof has been transferred by lease, mortgage or otherwise, the person to whom possession is so transferred so long as his right to possession subsists or, as the case may be, a liquidator, receiver, agent or any other person in-charge of such specified land.”
 - (iv) for clause (h), the following shall be substituted, namely:-

“(h) Specified land means—

- (i) any land used or intended to be used for growing tea and for purposes ancillary thereto or any part of such land, in this Act referred to as tea estate, or
- (ii) any land held for the purpose of obtaining or extracting coal or any part of such land, in this Act referred to as coal bearing land, or
- (iii) any land held for the purpose of obtaining or extracting crude oil or any part of such land, in the Act referred to as crude oil bearing land, or
- (iv) any land held for the purpose of obtaining or extracting natural gas or any part of such land, in the Act referred to as natural gas bearing land, or
- (v) any land held for the purpose of obtaining or extracting lime stone or any part of such land, in the Act referred to as lime-stone bearing land;"

Amendment of section 4. 3. In the principal Act, for section 4, the following shall be substituted, namely:-

"Determination of annual productivity.

4. The annual productivity of specified land in respect of any year shall be determined by aggregating,-

- (i) in case of a tea estate, the quantity in kilograms of green tea leaves produced in the tea estate during the year and after deducting therefrom such quantity of such green tea leaves as is required to be deducted by virtue of any provision of this Act or rules thereunder;
- (ii) in case of a coal bearing land, the quantity in metric tonnes of coal extracted or obtained from such land during the year;
- (iii) in case of a crude oil bearing land, the quantity in metric tonnes of crude oil extracted from such land during the year;
- (iv) in case of a natural gas bearing land, the quantity in cubic metre of natural gas produced from such land during the year;
- (v) in case of a lime stone bearing land, the quantity in metric tonnes of lime-stone extracted from such land during the year;

Provided that in respect of a specified land which yields more than one item, the productivity of all such items taken together shall be the annual productivity of such specified land;

Provided further that in determining the annual productivity of specified land under this section, a fraction of kilogram, metric tonne or cubic metre, as the case may be, shall be ignored."

Amendment of section 5. 4. In the principal Act, for section 5, the following shall be substituted, namely:-

"Rate of tax.

5. The rate of tax under section 3, shall be as follows:-

- (a) in case of a tea estate, for every kilogram of the annual productivity of such tea estate shall be-
 - (i) nil,- if the aggregate area of specified lands held by an owner does not exceed four hectares;
 - (ii) twenty paise,- if the aggregate area of specified lands held by an owner person does not exceed forty hectares;
 - (iii) thirty two paise,- if the aggregate area of specified lands held by an owner exceeds forty hectares;
 - (iv) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be twenty nine paise,
- (b) in case of a coal bearing land, fifty rupees for every metric tonne of the annual productivity of such land;
- (c) in case of a crude oil bearing land, two hundred rupees for every metric tonne of the annual productivity of such land;
- (d) in case of a natural gas bearing land, one hundred rupees for every thousand cubic metre of the annual productivity of such land; and
- (e) in case of a lime-stone bearing land, ten rupees for every metric tonne of the annual productivity of such land."

M. K. DEKA

**Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.**