



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 581 Dispur, Friday, 7th December, 2018, 16th Agrahayana, 1940 (S.E.)

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

## NOTIFICATION

The 4th December, 2018

**No. LGL. 42/2004/142.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 15th November, 2018 is hereby published for general information.

### **ASSAM ACT NO. XXVIII OF 2018**

(Received the assent of the Governor on 15th November, 2018)

**THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) ACT, 2018**

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;

Assam  
Act XII  
of 1990

It is hereby enacted in the Sixty-ninth Year of the Republic of India as follows:-

**Short title, extent and commencement**

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2018.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of Section 5**

2. In the principal Act, in Section 5, in clause (a), in sub-clause (ii), for the words "ten paise", the word "nil" shall be substituted.

**Deletion of Sections 6A and 6B**

3. In the principal Act, Sections 6A and 6B, respectively, shall be deleted.

**Savings**

4. Notwithstanding the deletion of sections 6A and 6B of the principal Act under the foregoing provision of Section 3, any action, thing or proceeding, as the case may be, which could have been validly taken, done or continued for the levy, collection or imposition of penalty etc. in respect of any tax at any time under the provisions so deleted or any other provisions of the principal Act corresponding thereto, but had not been taken, done or continued before the commencement of this Amendment Act, may be taken, done or continued, as if the provisions of Sections 6A and 6B have not been deleted in respect of any such action, thing or proceeding, as the case may be.

**S. M. BUZAR BARUAH,**

Commissioner & Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.