



# 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 6th February, 2015

**No. LGL.109/2008/81.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

**ASSAM ACT NO. III OF 2015**

(Received the assent of the Governor on 6th January, 2015)

**THE ASSAM ENTRY TAX (SECOND AMENDMENT) ACT, 2014**

AN  
ACT

further to amend the Assam Entry Tax Act, 2008.

**Preamble**

Whereas it is expedient further to amend the Assam Entry Tax Act, 2008, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act  
XII of  
2008.

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

**Short title, extent and commencement**

1. (1) This Act may be called the Assam Entry Tax (Second Amendment) Act, 2014.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

**Amendment of section 2**

2. In the principal Act, in section 2, in sub-section (1), for the existing clause (b), the following shall be substituted, namely:-

"(b)“Entry of goods into a local area” with all its grammatical variations and cognate expressions, means, entry of goods as specified in the Schedule,-

- (i) into a local area from any place outside such local area,
- (ii) into a local area from any place outside the State,
- (iii) into a local area from any place outside the country, for consumption, use or sale therein;"

**Amendment of section 3**

3. In the principal Act, in section 3, in sub-section (2), clause (iii) appearing before the proviso shall be omitted.

**S. M. BUZAR BARUAH,**  
Secretary to the Govt. of Assam,  
Legislative Department.