

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. 768/97

XXIV

অসম



ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 376 দিশপুৰ, সোমবাৰ, 10 ডিচেম্বৰ, 2007, 19 আষাঢ়, 1929 (শক)
No. 376 Dispur, Monday, 10th December, 2007, 19th Aগ্রহায়না, 1929 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 7th December, 2007

No. LGL. 21/2002/66. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XXIV OF 2007

(Received the assent of the Governor on 5th December, 2007)

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 2007

AN

ACT

further to amend the Assam Amusements and Betting Tax Act, 1939.

Preamble.

Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939, hereinafter referred to as the principal Act., in the manner hereinafter appearing ;

Assam
Act VI
of 1939.

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

**Short title,
extent and
commencement.**

1. (1) This Act may be called **the Assam Amusements and Betting Tax (Amendment) Act, 2007.**
- (2) It shall have the like extend as the principal Act.
- (3) It shall come into force at once.

**Amendment of
Section 3.**

2. In the principal Act, in section 3, in sub-section (1), -

(i) in clause (b), -

(a) in sub-clause (i), for the words "fifty per centum of such payment," the word "nil" shall be substituted ;

(b) in sub-clause (ii), for the words "eighty per centum of such payment," the words "thirty per centum of such payment" shall be substituted ;

(c) in sub-clause (iii), in the first line, for the words "one hundred per centum of such payment," the words "fifty per centum of such payment" shall be substituted ;

(ii) in clause (bb), for the words "twelve and half per centum of such payment," the words "five per centum of such payment" shall be substituted ;

**Amendment of
Section 3A.**

3. In the principal Act, after the existing provisions 3A, for punctuation mark ".", punctuation mark ":" shall be substituted and thereafter the following proviso shall be inserted, namely :-

"Provided that the State Government may also fix rate of such tax retrospectively".

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department.