

ASSAM ACT XVI OF 1969

[Received the assent of the Governor on the 23rd July, 1969]

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT)
ACT, 1969

(Published in the *Assam Gazette* Extraordinary, dated the 29th July, 1969)

An
Act

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

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

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

Short title,
extent and
commence-
ment. 1. (1) This Act may be called the Assam Amuse-
ments and Betting Tax (Amendment) Act, 1969.

(2) It shall have the like extent as the prin-
cipal Act.

(3) It shall come into force on such date as the
State Government may, by notification in the official
Gazette, appoint.

Amendment
of section 14
of Assam
Act VI of
1939.

2. In section 14 of the principal Act, —

(1) in clause (3), for the expression "licensed
bookmaker" the expression "licensed
bookmaker for horse race" shall be substi-
tuted ;

(2) after clause (3) as so amended the follow-
ing shall be inserted as clause (3A),
namely:—

"(3A) "licensed bookmaker for arrow
shooting" means any person who carries on
business or vocation of or acts as a book-
maker in respect of arrow shooting under
a license or permit issued in the manner
prescribed by any officer authorised in this
behalf by the State Government.

Price Rs.0.6 P. or 1 d.

(3) after clause (6), the following shall be inserted as clause (7), namely:—

“(7) “Stake money” means gross amount of all monies received or deemed to have been received by licensed bookmakers for arrow shooting for the purpose of betting of wagering.”

Amendment
of section 18
of Assam
Act VI of
1939.

3. In section 18 of the principal Act,—

(1) in sub-section (1),—

(a) for the words “licensed bookmaker” the words “licensed bookmaker for horse race” shall be substituted;

(b) between the words and punctuation “betting tax” and “,” the words “on horse race” shall be inserted;

(2) in sub-section (2),—

(a) for the words “licensed bookmaker” occurring twice the words “licensed bookmaker for horse race” shall be substituted;

(b) between the words “betting tax” and “shall” the words “on horse race” shall be inserted;

(3) after sub-section (2) as so amended, the following shall be inserted as sub-sections (3), (4) and (5), namely:—

“(3) There shall, as from the date on which this Act comes into force, be charged, levied and paid to the Government of Assam a betting tax on arrow shooting equal to the amount received as Stake money.

(4) The betting tax on arrow shooting shall be collected by the licensed bookmakers on arrow shooting on all monies received or deemed to have been received by them as Stake money and shall be paid to the State Government in the manner prescribed.

(5) Actual betting on arrow shooting shall be only on such days as may be prescribed.”

Amendment
of section 19
of Assam
Act VI of
1939.

4. In section 19 of the principal Act, for the words “licensed bookmaker” the words “licensed bookmaker for horse race” shall be substituted.

Amendment of section 20 of Assam Act VI of 1939. 5. In section 20 of the principal Act, in sub-section (2), for the words "licensed bookmakers" the words "licensed bookmakers for horse race" shall be substituted.

Amendment of section 21 of Assam Act VI of 1939. 6. In section 21 of the principal Act, in sub-section (2), for the words "licensed bookmakers" the words "licensed bookmakers for horse race" shall be substituted.

Insertion of sections 21A and 21B in Assam Act VI of 1939. 7. After section 21, the following shall be inserted as sections 21A and 21B, namely,—

"Penalty. 21A. Whoever:—

- (i) fails to comply with the provisions of this chapter or rules made thereunder, or
- (ii) fraudulently or wilfully evades the payment of any tax under this chapter or conceals his liability to such tax, shall in addition to his liability to pay the tax so concealed or evaded, on conviction by a Magistrate, be liable to a fine not exceeding two thousand rupees."

Cognizance of offence. 21B. No court shall take cognizance of any offence under this chapter or under the rules made thereunder except with the previous sanction of the State Government and no court inferior to that of the Magistrate of the First Class shall try any such offence."

Amendment of section 22 of Assam Act VI of 1939. 8. (1) The existing provision of section 22 shall be renumbered as sub-section (1) and the following shall be inserted as sub-section (2), namely—

"(2) Every rule made under this section shall be laid, as soon as may be after it is made, before the Assam Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is to be laid or the session immediately following, the Assam Legislative Assembly agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."