

The 31st May 1968

No.LJL.19/68/4.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information—

ASSAM ACT IX OF 1968

(Received the assent of the Governor on the 29th May, 1968)

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1968

[Published in the Assam Gazette Extraordinary, dated the 1st June, 1968]

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 called the principal Act, in the manner hereinafter appearing ; Assam Act VI of 1939

It is hereby enacted in the Nineteenth 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, 1968.
 - (2) It shall have the like extent as the principal Act.
 - (3) It shall be deemed to have come into force on the 1st April, 1968.

Amendment of section 3(1) of Assam Act VI of 1939. 2. In section 3 of the principal Act, in clause (b) of sub-section (1), for items (i), (ii) and (iii), the following shall be substituted, namely :—

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| “(i) rupee one or less | 25 per centum of such payment ; |
| (ii) rupees two or less but more than rupee one. | 50 per centum of such payment ; |
| (ii) more than rupees two. | 60 per centum of such payment.” |

Amendment
of section 3A
of Assam Act
VI of 1939.

3. In section 3A of the principal Act in sub-section (1), for the words "rate of ten per centum of the total payment for admission received excluding the amount of tax payable under this Act or rupees ten whichever is less" the following shall be substituted, namely:—
"rates specified below:—

Licensed capacity of the Cinema Hall	Additional tax for every show excluding the amount of tax payable under this Act.	Rs.
400 or less	...	10-00
401 to 600	...	15-00
601 to 800	...	20-00
801 and above	...	30-00"

Insertion
of section
12A in
Assam Act
VI of 1939.

4. After section 12 of the principal Act, the following shall be inserted as section 12A, namely:—

"Penalty.

12A. (1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any proprietor or any other person liable to pay tax under this Act, has in any way evaded the liability to pay tax and/or has in any manner acted in contravention of or failed to comply with any of the rules framed under the Act, he may direct that such proprietor/person shall pay by way of penalty as indicated below:—

(a) in case of evasion of tax a sum not exceeding twice the tax evaded or rupees one thousand whichever is greater in addition to the tax payable;

(b) in other cases a sum not exceeding rupees one thousand.

(2) No order under sub-section (1) shall be made unless the person has been heard or has been given a reasonable opportunity of being heard.

(3) No penalty under this section shall be imposed by an officer to assist the Commissioner without the previous sanction of the Commissioner.

(4) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence."

B. SARMA,
Secy. to the Government of Assam,
Law Department.