

It is hereby notified that the Assam Amusements and Betting Tax Act, 1939, after being amended by the Assam Legislative Assembly, is hereby published for general information.

The 20th July 1965

No.LJL.7/65/7.—The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information.

ASSAM ACT X OF 1965

(Received the assent of the President on the 14th July, 1965)

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1965

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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 herein after called the principal Act, in the manner herein after appearing ;

It is hereby enacted in the Sixteenth 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, 1965.

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

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

Insertion of Section 4A in the Assam Act VI of 1939. 2. After section 4 of the principal Act, the following shall be inserted as section 4A, namely:—

“Security. 4A. Any officer authorised by the State Government for the purpose may for good and sufficient reasons, demand from a proprietor of an entertainment of a temporary nature, a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security.”

Insertion of Section 10A in Assam Act VI of 1939. 3. After section 10 of the principal Act, the following shall be inserted as section 10A, namely:—

“Composi-  
tion of  
offences. 10A. (1) Subject to such conditions as may be prescribed, an officer authorised by the State Government in this behalf may, either before or after institution of criminal proceedings, accept from the person charged with an offence under this Chapter or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or in the case of contravention of the provisions of section 4 of the Act double the amount of tax which would have been payable had these provisions been complied with, whichever is greater.

(2) 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.”

Insertion of Section 11A in Assam Act VI of 1939. 4. After section 11 of the principal Act, the following shall be inserted as section 11A, namely:—

“Seizure of books of account, etc. 11A. An officer authorised by the State Government in this behalf may seize any books of account, registers, admission tickets, counterfoil of tickets or any other document from any place of entertainment where the entertainment is proceeding or from any place ordinarily used as a place for entertainment if the officer has reasons to suspect that the provisions of this Chapter or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purposes of this Act and shall grant a receipt to the proprietor for the same.”

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