

The 23rd October 1946.

No. L.657/46/7.—The following Act of the Assam Legislature having been assented to in His Majesty's name by the Governor, is hereby published for general information :—  
[Received the assent of the Governor on the 14th October, 1946]

## ASSAM ACT VI OF 1946

### THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1946

[Passed by the Assam Legislature]

[Published in the *Assam Gazette* of the 30th October 1946]

*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, to raise the rate of tax and to provide for its collection ;

Assam Act  
VI of 1939.

It is hereby enacted as follows :—

Short title,  
extent  
and com-  
mencement.

1. (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1946.

(2) It extends to the whole of Assam.

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

Amendment  
of section 2  
of Assam  
Act VI of  
1939.

2. After clause (3) of section 2 of the Assam Amusements and Betting Tax Act, 1939 (hereinafter referred to as the principal Act), the following clause shall be inserted, namely :—

Assam Act  
VI of 1939.

“(3A) ‘Commissioner’ means the Commissioner of Taxes appointed under section 2A or the officer empowered thereunder to discharge the functions of such authority.”

Insertion of  
new sections  
2A and 2B  
in Assam  
Act VI of  
1939.

3. After section 2 of the principal Act the following sections shall be inserted, namely :—

“2A. *Taxing Authorities.*—The Provincial Government may, for carrying out the purposes of this Act, appoint a person to be Commissioner of Taxes or empower, by notification in the Official Gazette, any official to discharge the functions of such authority.

2B. *Delegation of Commissioner's powers.*—Subject to such

restrictions and conditions as may be prescribed, the Commissioner may, by notification in the Official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said powers."

Amendment  
of section 3  
of Assam  
Act VI of  
1939.

4. In section 3 of the principal Act,—

(i) in sub-section (1) for the words "half an anna", "one anna", "four annas", "six annas" and "three annas" occurring respectively against items (i), (ii), (iii), (iv) and (v) the words "nine pies", "one and a half annas", "six annas", "nine annas" and "four and a half annas" shall respectively be substituted ; and

(ii) in sub-section (2) for the words "twenty-five" the words "thirty-seven and a half" shall be substituted ;

(iii) In sub-section (3) for the words "twenty per centum", the words "thirty per centum" shall be substituted.

Amendment  
of section  
10 of Assam  
Act VI of  
1939.

5. In sub-section (1) of section 10 of the principal Act, for the words "a public demand" the words "an arrear of land revenue" shall be substituted.

Amendment  
of section 15  
of Assam Act  
VI of 1939.

6. In section 15 of the principal Act, for the word " seven ", wherever it occurs, the word " ten " shall be substituted.

Amendment  
of section 18  
of Assam Act  
VI of 1939.

7. In sub-section (1) of section 18 of the principal Act, for the word " seven " the word " ten " shall be substituted.

Amendment  
of section 21  
of Assam Act  
VI of 1939.

8. In section 21 of the principal Act, for the words " a public demand ", wherever they occur, the words " an arrear of land revenue " shall be substituted. ✓

H. C. STORK,  
Secy. to the Govt. of Assam in the Leg/ Deptt.