

XVIII

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

অসমৰ নগৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 30th April, 2005

No. LGL.21/2002/17.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XVIII OF 2005

(Received the assent of the Governor on 28th April, 2005)

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 2005

**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-sixth Year of the Republic of India as follows:-

**Short title,
extent and
commence-
ment.**

1.(1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 2005.

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

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

**Amendment of
section 2.**

2. In the principal Act, in section 2, after clause (11), the following new clause (12) shall be inserted, namely:-

“(12) ‘Mini Cinema Hall’ means a cinema hall as defined by the concerned Department of the State Government.”

**Amendment of
section 3.**

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

(i) after clause (bb), the following new clause (bbb) shall be inserted, namely:-

“(bbb) In case of mini cinema hall other than those covered by clause (b), — fifty per centum of such payment.”;

(ii) in clause (b), in sub-clause (i), for the words “rupee one”, the words “rupees three” shall be substituted and in sub-clause (ii), for the words “rupee two and fifty paise”, the words “rupees four and fifty paise” shall be substituted.

Amendment of
section 3A.

4. In the principal Act, in section 3A, in sub-section (1), for the words "rate of ten percentum of the total payment for admission received excluding the amount of tax payable under the Act or rupees one hundred, whichever is less", the words "rate as the State Government may, by notification in the Official Gazette fix in this behalf not exceeding ten percentum of the total payment for admission received excluding the amount payable under this Act." shall be substituted.

M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.