

পঞ্জীকৃত নম্বৰ ৭৬৮/৯৭

Registered No.768/97



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ৪৪ দিশপুৰ, বৃহস্পতিবাৰ, ২৯ মাৰ্চ, ২০০১, ৪ চত্ৰ, ১৯২১ (শক)

No. 48 Dispur, Tuesday, 29th March, 2001, 8th Chaitra, 1921 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 29th March, 2001

No.LGL.33/93/93:--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. V OF 2001

(Received the Assent of the Governor on 21st March, 2001)

THE ASSAM AMUSEMENTS AND BETTING TAX  
(AMENDMENT) ACT, 2001.

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-second 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, 2001.

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

(3) It shall come into force at once.

**Amendment of 2. In the principal Act, in section 2, -  
section 2.**

(i) after clause (3A), the following new clause (3AA) shall be inserted, namely :-

"(3AA). 'Casual Show' means and includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performance or any other entertainment of occasional nature performed or held for a continuous period not exceeding seven days with or without break and to which persons are admitted for payment."

(ii) for clause (4), the following shall be substituted, namely :-

"(4) 'Entertainment' includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performances, entertainment by electronic devices and entertainment by cable television network or a series of exhibitions, performances, amusements, games, sports, music,

cultural and dramatic performances, entertainment by electronic devices and entertainment by cable television network, to which persons are admitted for payment, and the continuity of which is either broken or unbroken as the case may be, or is only broken by such intervals as are in the opinion of the State Government a normal or usual feature thereof."

- (iii) in clause (7), the punctuation mark " ; " appearing at the end shall be omitted and after the word "service" occurring in the last line, the following shall be inserted, namely :-

"and payment made in any manner for an entertainment by any modern electronic devices ;"

Amendment  
of section 3.

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

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

"(bb). In the case of **casual show** other than those covered by clause (a), twelve and a half percentum of such payment."

- (ii) after the existing clause (d), the following new clause (e) shall be inserted namely, --

"(e) in case of cinematograph exhibition, in addition to the entertainment tax and the service charge payable under this sub-section, a surcharge to be called 'flim surcharge' at the rate of 20 percentum on the entertainment tax shall be charged and paid to the Government of Assam :

Provided that this provision for collection of flim surcharge shall remain valid for a period of five years from the date of its commencement."

Amendment  
of  
section 3A.

4. In the principal Act, in section 3A, in sub-section (1), for the words "Rupees ten", occurring between the word "or" and the words "whichever is less", the words "Rupees one hundred" shall be substituted.

M. K. DEKA,  
Secretary to trhe Govt. of Assam,  
Legislative Assembly.