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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 109 দিশপুৰ, মঙ্গলবাৰ, 8 এপ্ৰিল, 2008, 19 চ'ত, 1930 (শক)

No.109 Dispur, Tuesday, 8th April, 2008, 19th Chaitra, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 8th April, 2008

No. LGL.21/2002/83.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. X OF 2008

(Received the assent of the Governor on 5th April, 2008)

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 2008

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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-ninth Year of the Republic of India as follows:-

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

- (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 2008.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of
section 2.**

2. In the principal Act, in section 2, —

(i) after clause (3C), a new clause (3CC) shall be inserted, namely:—

“(3CC) “direct to home service” means a service for multi channel distribution of programmes direct to subscribers’ premises by up-linking to a satellite system;”;

(ii) in clause (4), between the words "entertainment by" and "cable television network", the words "direct to home service and" shall be inserted;

(iii) for the existing clause (10), the following shall be substituted, namely:-

"(10) "subscriber" means a person who receives the signal of cable television network or of direct to home service at any place indicated by him without further transmitting to any other person.

Explanation:- In case of hotels, each room or premise where signals of cable television network or of direct to home service are received shall be treated as a subscriber."

**Amendment of
section 3C.**

3. In the principal Act, in section 3C,—

(i) in the heading, after the words "cable service", the words "and direct to home service" shall be inserted;

(ii) in sub-section (1), between the words "cable service" and "shall be liable", the following words shall be inserted, namely:—

"and the service provider of the direct to home service".

MOHD. A. HAQUE,

Secretary to the Government of Assam,
Legislative Department, Dispur.