

ASSAM ACT VIII OF 1972

THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT)
ACT, 1971

[Received the assent of the President on the 27th January 1972]

[Published in the *Assam Gazette*, Extraordinary, dated the 27th January 1972]

An

Act

further to amend the Assam Amusements and Betting Tax Act
1939.

Preamble. Whereas it is expedient further to amend the Assam Act
Assam Amusements and Betting Tax Act, 1939, here- VI of 1939.
inafter called the principal Act, in the manner here-
inafter appearing ;

It is hereby enacted in the Twenty-second 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, 1971.

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

(3) It shall come into force at once.

Insertion of new section 3B in Assam Act VI of 1939. 2. After Section 3A of the principal Act, the
following shall be inserted as Section 3B, namely:—

‘Surcharge on entertainments. 3 B. (1) There shall be charged, levied and paid
to the Government of Assam, besides dues payable
under any law for the time being in force including
Sections 3 and 3A of this Act, a surcharge, hereinafter
referred to as Entertainments Surcharge, on all enter-
tainments payments for admission to which are sub-
ject to entertainments tax.

(2) The rate of Entertainments Surcharge on any
entertainment shall be ten paise per individual admit-
ted to the entertainment.

(3) The Entertainments Surcharge shall be payable as if it were a tax under section 3 and the provisions of this Act including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of entertainments tax shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for purposes of entertainments tax accordingly collect and enforce payment of Entertainments Surcharge:

Provided that the Government of Assam may, for facilitating implementation, by notification in the official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indication not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in subsection (3), the Government of Assam may make rules generally for securing the payment of the Entertainment Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Entertainments Surcharge."

Repeal and
saving.

3. (1) The Assam Amusement and Betting Tax Assam Ordinance XIV of 1971 (Amendment) Ordinance, 1971 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Assam Amusement and Betting Tax (Amendment) Ordinance, 1971 shall be deemed to have been done or taken under this Act as if this Act has commenced on the 4th day of December 1971 (the date of promulgation of the Ordinance).

ASSAM ACT IX OF 1972

THE ASSAM NON-GOVERNMENT SCHOOL AND COLLEGE EMPLOYEES CENTRALISED PROVIDENT FUND SCHEME (AMENDMENT) ACT, 1971

(Received the assent of the Governor on the 29th February 1972)

[Published in the Assam Gazette, Extraordinary, dated the 3rd March, 1972]

An

Act

to amend the Assam Non-Government School and College
Employees Centralised Provident Fund Scheme Act, 1969

Preamble. WHEREAS it is expedient further to amend the Assam Non-Government School and College Employees Centralised Provident Fund Scheme Act, 1969 hereinafter called the principal Act, in the manner hereinafter appearing ;