

Validation of assessment etc. 5. Notwithstanding anything contained in any judgement, decree or order of any Court or authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under provisions of the principal Act in respect of the turnover of goods specified in item No. 1 to 15 of the Schedule attached to the principal Act before the commencement of this Act, shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been made, taken or done under the principal Act as amended by this Act and accordingly, all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law.

Md. SAADULLAH,  
Joint Secretary to the Govt. of Assam,  
Law Department.

The 4th October 1972

No.LJL.338/72/2.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XXII OF 1972

(Received the assent of Governor on the 26th September, 1972)

THE ASSAM ELECTRICITY DUTY (AMENDMENT) ACT, 1972

[Published in the *Assam Gazette, Extraordinary*  
dated the 6th October, 1972]

An  
Act

to amend the Assam Electricity Duty Act, 1964

Preamble Whereas it is expedient to amend the Assam Electricity Duty Act, 1964, hereinafter called the principal Act, in the manner hereinafter appearing; Assam Act  
XXX of  
1964.

It is hereby enacted in the Twenty-third Year of the Republic of India as follows:—

- Short title, extent and commencement.
1. (1) This Act may be called the Assam Electricity Duty (Amendment) Act, 1972.
  - (2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of section 3 of Assam Act XXX of 1964. 2. In Section 3 of the principal Act, for sub-section (1) the following shall be substituted, namely:—

“(1) There shall be levied and paid to the State Government a duty, to be called the ‘electricity duty’, at the rate of three paise per unit of energy—

(a) supplied to a consumer by the Board ; or

(b) supplied to a consumer by a licensee generating energy or procuring energy in bulk from the Board ; or

(c) generated by a person for his own use or consumption.”

Md. SAADULLAH,  
Joint Secretary to the Govt. of Assam,  
Law Department.

The 4th October 1972

No.351/72/2.—The following Act of the Assam Legislative Assembly which received the assent of the Governor hereby published for general information.

ASSAM ACT XXIII OF 1972

(Received the assent of the Governor of the 28th September, 1972)

**THE ASSAM SECONDARY EDUCATION (AMENDMENT) ACT, 1972**

[Published in the *Assam Gazette Extraordinary*,  
dated the 6th October, 1972]

An

Act

to amend the Assam Secondary Education Act, 1961  
(Assam Act No.XXV of 1961)

Preamble

Whereas it is expedient to amend the Assam Secondary Education Act, 1961 hereinafter called the principal Act, in the manner hereinafter appearing.

Assam Act  
XXV of  
1961.

It is hereby enacted in the Twenty-third Year of the Republic of India as follows:—