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# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 19th October, 2001

No.LGL.21/98/51.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XIV OF 2001

(Received the assent of the Governor on 17th October, 2001)

THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2001

AN

ACT

further to amend the Assam Entry Tax Act, 2001.

**Preamble.** Whereas it is expedient further to amend the Assam Entry Tax Act, 2001, hereinafter referred to as the principal Act, in the manner hereinafter appearing ; **Assam Act. IV of 2001.**

It is hereby enacted in the Fifty-second Year of the Republic of India as follows :-

**Short title, extent and commencement.** 1. (1) This Act may be called the Assam Entry 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 Section 2.** 2. In the principal Act, in section 2, in sub-section (1), -

" (i) in clause (b), in between the words "from any place outside" and the words "the State." the words "that local area including a place outside" shall be inserted.

(ii) in clause (d), in between the words "from any place outside" and the words "the State", the words "that local area including a place outside" shall be inserted."

**Amendment of Section 3.** 3. In the principal Act, in section 3, --

(i) in sub-section (2) after the proviso, the following new proviso shall be inserted, namely :-

"provided further more that no tax shall be levied under this section on the entry of Scheduled goods into a local area, if it is proved to the satisfaction of the assessing authority in such manner as may be prescribed, that such goods have already been subjected to entry tax or that the entry tax has been paid by the importer or any other person under this Act in respect of the same goods".

(ii) in sub-section (4), in between the words and punctuation mark "add to," and the word "amend", the word and punctuation mark "delete," shall be inserted.

Amend-  
ment of  
Section

4. In the principal Act, in section 7, --

7. (i) in the heading, before the word "Return", the word and punctuation mark "Registration," shall be inserted and for the word "Return", the word "return" shall be substituted.

(ii) in between the words "so far as it relates to" and the words "submission of returns", the word and the punctuation mark "registration," shall be inserted, in between the words "empowered to" and the words "receive returns," the word and the punctuation mark "register," shall be inserted and in between the word "shall" and the words "receive returns", the word and the punctuation mark "register," shall be inserted.

M. K. DEKA,  
Secretary to the Govt. of Assam,  
Legislative Department.