

XVI

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
PUBLISHED BY AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 30th April, 2005

No. LGL.42/2004/70.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

GOVERNMENT PRINTERS & PUBLISHERS, Assam, Guwahati at 21, (1st Floor) G. S. Road, Guwahati-781 005.

ASSAM ACT NO. XVI OF 2005

(Received the assent of the Governor on 28th April, 2005)

THE ASSAM TAXATION (ON SPECIFIED LANDS) (SECOND AMENDMENT)

ACT, 2005

AN
ACT

to amend the Assam Taxation (On Specified Lands) Act, 1990.

Preamble.

Whereas it is expedient to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act XVI of
1990.

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

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Second Amendment) Act, 2005.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of January, 2005.

Amendment
of section 3

2. In the principal Act, in section 3, after sub-section (2), a new sub-section (2A) shall be inserted, namely:-

“(2A) Notwithstanding anything contained in sub-sections (1) and (2) and subject to sub-section (3), no tax shall be levied under sub-section (1) in respect of a tea estate owned by the Assam Tea Corporation Limited for a period of five years on and from 1st January, 2005 during which the total area of specified land owned or held by the Assam Tea Corporation Limited and used for or intended to be used by them during those year for growing tea and for purposes ancillary thereto.

Provided that the State Government may, by notification in the Official Gazette, extend the period of exemption for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification.”

M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.