



# 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 14th October, 2022

No. LGL.165/2022/3.- The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 30th September, 2022 is hereby published for general information.

**ASSAM ACT NO. XL OF 2022**  
(Received the assent of the Governor on 30th September, 2022)

**THE ASSAM TAXATION (ON SPECIFIED LANDS)**  
**(AMENDMENT) ACT, 2022**

**AN  
ACT**

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

**Preamble**

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

Assam  
Act  
No. XII of  
1990

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

**Short title,  
extent and  
commencement**

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2022.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of  
section 3**

2. In the principal Act, in section 3,-
  - (i) in sub-section (2B), in the fifth line, for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:-
 

“Provided that no tax shall be levied for a further period of three years on and from the 1<sup>st</sup> day of January, 2022.”
  - (ii) after sub-section (2B), the following new sub-section (2C), shall be inserted, namely:-
 

“(2C) The State Government may in the public interest by notification in the Official Gazette, exempt any specified land or the owner thereof from the payment of whole or any part of the tax payable under this Act subject to such terms and conditions as may be specified in such notification. Such exemption shall take effect from the date of publication of such notification in the Official Gazette, or such other date as may be mentioned in such notification, but such date shall not be before the date of commencement of this amendment Act.”

**GEETANJALI DAS SAIKIA,**

Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.