

**Assam Amusements And Betting Tax (Amendment) Act,
1969**

16 of 1969

[29 July 1969]

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PREAMBLE

An

Act

further to amend the Assam Amusements and Betting Tax Act 1939

Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), hereinafter called the principal Act in the manner hereinafter appearing;

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

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1969.

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

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of section 14 of Assam Act VI of 1939 :-

In section 14 of the principal Act,--

(1) in clause (3), for the expression "licensed bookmaker" the expression "licensed bookmaker for horse race" shall be substituted;

(2) after clause (3) as so amended the following shall be inserted as clause (3A), namely:--

"(3A) "licensed bookmaker for arrow shooting" means any person who carries on business or vocation of or acts as a bookmaker in respect of arrow shooting under a license or permit issued in the manner prescribed by any officer authorised in this behalf by the State Government.

(3) after clause (6), the following shall be inserted as clause (7), namely:--

"(7) "Stake money" means gross amount of all monies received or deemed to have been received by licensed bookmakers for arrow shooting for the purpose of betting or wagering."

3. Amendment of section 18 of Assam Act VI of 1939 :-

In section 18 of the principal Act,--

(1) in sub-section (1),--

(a) for the words "licensed bookmaker" the words "licensed bookmaker for horse race" shall be substituted;

(b) between the words and punctuation "betting tax" and "," the words "on horse race" shall be inserted;

(2) in sub-section (2),--

(a) for the words "licensed bookmaker" occurring twice the words "licensed bookmaker for horse race" shall be substituted;

(b) between the words "betting tax" and "shall" the words "on horse race" shall be inserted;

(3) after sub-section (2) as so amended, the following shall be inserted as sub-sections (3), (4) and (5), namely:--

"(3) There shall, as from the date on which this Act comes into force, be charged, levied and paid to the Government of Assam a betting tax on arrow shooting equal to the amount received as Stake money.

(4) The betting tax on arrow shooting shall be collected by the licensed bookmakers on arrow shooting on all monies received or deemed to have been received by them as Stake money and shall be paid to the State Government in the manner prescribed.

(5) Actual betting on arrow shooting shall be only on such days as may be prescribed."

4. Amendment of section 19 of Assam Act VI of 1939 :-

In section 19 of the principal Act, for the words "licensed bookmaker" the words "licensed bookmaker for horse race" shall be substituted.

5. Amendment of section 20 of Assam Act VI of 1939 :-

In section 20 of the principal Act, in sub-section (2), for the words "licensed bookmakers" the words "licensed bookmakers for horse race" shall be substituted.

6. Amendment of section 21 of Assam Act VI of 1939 :-

In section 21 of the principal Act, in sub-section (2), for the words "licensed bookmakers" the words "licensed bookmakers for horse race" shall be substituted.

7. Insertion of sections 21A and 21B in Assam Act VI of 1939 :-

After section 21, the following shall be inserted as sections 21A and 21B, namely,--

21A. "Penalty.

Whoever:--

(i) fails to comply with the provisions of this chapter or rules made thereunder, or

(ii) fraudulently or wilfully evades the payment of any tax under this chapter or conceals his liability to such tax, shall in addition to his liability to pay the tax so concealed or evaded, on conviction by a Magistrate, be liable to a fine not exceeding two thousand rupees."

21B. Cognizance of offence

No court shall take cognizance of any offence under this chapter or under the rules made thereunder except with the previous sanction of the State Government and no court inferior to that of the Magistrate of the First Class shall try any such offence."

8. Amendment of section 22 of Assam Act VI of 1939 :-

(1) The existing provision of section 22 shall be renumbered as

sub-section (1) and the following shall be inserted as sub-section (2), namely--

"(2) Every rule made under this section shall be laid, as soon as may be after it is made, before the Assam Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is to be laid or the session immediately following, the Assam Legislative Assembly agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."