

**Assam Amusements And Betting Tax (Amendment) Act,
2002**

08 of 2002

[01 May 2002]

CONTENTS

1. Short title, extent and commencement
2. Amendment of Section 3
3. Amendment of Section 4

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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 Belting Tax Act, 1939 (Assam Act II of 1939), hereinafter
referred to as the principal Act, in the manner hereinafter
appearing;

It is hereby enacted in the Fifty-third Year of 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.

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

(3) It shall come into force at once.

2. Amendment of Section 3 :-

In the principal Act, in section 3. in sub-section (1), in clause (d), in sub-clause (ii), for the words "rupee one and fifty paise, the words "rupees two and fifty paise" shall be substituted.

3. Amendment of Section 4 :-

In the principal Act, in section 4, after clause (a), the following proviso shall be inserted, namely: -

Provided that in a case where the total entertainment tax per ticket comes to rupees one hundred and above, such entertainment tax, instead of being paid by affixing entertainment tax stamps to the ticket, may be paid by challan into the Government Treasury in advance and on such payment an endorsement shall be made by the Commissioner or an Officer authorised by him in this behalf on every such ticket indicating the amount of entertainment tax paid and such endorsement shall be signed and sealed by the Commissioner or the Officer authorised by him".