

**Assam Amusements And Betting Tax (Amendment) Act,
2007**

24 of 2007

[05 December 2007]

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**Assam Amusements And Betting Tax (Amendment) Act,
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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 referred to as the principal Act., in the manner hereinafter appearing;

It is hereby enacted in the Fifty-eighth 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, 2007.

(2) It shall have the like extend 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),-

(i) in clause (b),-

(a) in sub-clause (i), for the words "fifty per centum of such payment," the word "nil" shall be substituted;

(b) in sub-clause (ii), for the words "eighty per centum of such payment," the words "thirty per centum of such payment" shall be substituted;

(c) in sub-clause (iii), in the first line, for the words "one hundred per centum of such payment," the words "fifty per centum of such payment" shall be substituted;

(ii) in clause (bb), for the words "twelve and half per centum of such payment," the words "five per centum of such payment" shall be substituted;

3. Amendment of Section 3A :-

In the principal Act, after the existing provisions 3 A, for punctuation mark ".", punctuation mark":" shall be substituted and thereafter the following proviso shall be inserted, namely:-

"Provided that the State Government may also fix rate of such tax retrospectively".