
Assam Amusements And Betting Tax (Amendment) Act, 2008

[05 April 2008]

CONTENTS

1. Short Title, Extent And Commencement
2. Amendment Of Section 2
3. Amendment Of Section 3C

Assam Amusements And Betting Tax (Amendment) Act, 2008

[05 April 2008]

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, hereinafter referred to as the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Fifty-ninth 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, 2008.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Amendment Of Section 2 :-

In the principal Act, in section 2,-

- (i) after clause (3C), a new clause (3CC) shall be inserted, namely:-
"(3CC) direct to home service means a service for multi channel distribution of programmes direct to subscribers premises by up-linking to a satellite system,";
- (ii) in clause (4), between the words "entertainment by" and "cable television network", the words "direct to home service and" shall be inserted;
- (iii) for the existing clause (10), the following shall be substituted, namely:-

"(10) subscriber means a person who receives the signal of cable television network or of direct to home service at any place indicated by him without further transmitting to any other person. Explanation.-In case of hotels, each room or premise where signals of cable television network or of direct to home service are received shall be treated as a subscriber."

3. Amendment Of Section 3C :-

In the principal Act, in section 3C,-

(i) in the heading, after the words "cable service", the words "and direct to home service" shall be inserted;

(ii) in sub-section (1), between the words "cable service" and "shall be liable", the following words shall be inserted, namely:-
"and the service provider of the direct to home service".