

Assam Amusments And Betting Tax (Amendment) Act, 2005

18 of 2005

[28 April 2005]

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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-sixth 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, 2005.

(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 2 :-

In the principal Act, in section 2, after clause (11), the following new clause (12) shall be inserted, namely:-

"(12) Mini Cinema Hall means a cinema hall as defined by the

concerned Department of the State Government."

3. Amendment of section 3 :-

In the principal Act, in section 3, in sub-section (1),--

(i) after clause (bb), the following new clause (bbb) shall be inserted, namely:-

"(bbb) In case of mini cinema hall other than those covered by clause (b),--fifty per centum of such payment.";

(ii) in clause (b), in sub-clause (i), for the words "rupee one", the words "rupees three" shall be substituted and in sub-clause (ii), for the words "rupee two and fifty paise", the words "rupees four and fifty paise" shall be substituted.

4. Amendment of section 3A :-

In the principal Act, in section 3A, in sub-section (1), for the words "rate of ten per centum of the total payment for admission received excluding the amount of tax payable under the Act or rupees one hundred, whichever is less", the words "rate as the State Government may, by notification in the Official Gazette fix in this behalf not exceeding ten per centum of the total payment for admission received excluding the amount payable under this Act." shall be substituted.