

**Assam Tax On Luxuries (Hotels And Lodging Houses)
(Amendment) Act, 1994**

31 of 1994

[26 September 1994]

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PREAMBLE

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ACT

further to amend the Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989.

Whereas it is expedient further to amend the Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989 (Assam Act V of 1989), hereinafter referred to as the principal Act, in the manner hereinafter appearing :

It is hereby enacted in the Forty-fifth year of the Republic of India as follows:--

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1994.

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

(3) It shall come into force at once.

2. Amendment of Section-5 of Assam Act--V of 1989 :-

In the principal Act, in section 5, for the words, figure and comma,

"the Assam Sales Tax Act, 1947", the word, figure and comma, "the Assam General Sales Tax Act, 1993" shall be substituted.

3. Repeal and Savings :-

(1) The Assam Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Ordinance, 1994 (Assam Ordinance No. VIII of 1994) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.