

**Assam Tax On Luxuries (Hotels And Lodging Houses)  
(Amendment) Act, 2006**

**11 of 2006**

**[01 August 2006]**

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**Assam Tax On Luxuries (Hotels And Lodging Houses)  
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PREAMBLE

An

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 Fifty-seventh 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, 2006.
- (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 (6), for the words and figures and brackets "the Assam General Sales Tax Act, 1993 (Assam Act XII of 1993)", the words and figures and comma "the Assam Value Added Tax Act, 2003" shall be substituted.

### **3. Substitution of section 3A :-**

In the principal Act, for section 3A, the following shall be substituted, namely:-

3A. "Liability of marginal hotelier to pay tax.

The State Government may, by notification published in the Official Gazette and subject to such conditions and restrictions as it may specify therein, permit any marginal hotelier at his option to make lump-sum payment of tax in lieu of amount of tax payable under the provisions of the Act by such hotelier, not exceeding Rs. 500/- per room per year."

### **4. Amendment of section 5 :-**

In the principal Act, in section 5, for the words, figures and comma "the Assam General Sales Tax Act, 1993", the words, figures and comma "the Assam Value Added Tax Act, 2003" shall be substituted.