
Assam Tax On Luxuries (Hotels And Lodging Houses) (Amendment) Act, 2008

[05 April 2008]

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Assam Tax On Luxuries (Hotels And Lodging Houses) (Amendment) Act, 2008

[05 April 2008]

The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. Assam Act No. XI Of 2008 (Received the assent of the Governor on 5th April, 2008) The Assam Tax On Luxuries (Hotels And Lodging Houses) (Amendment) Act, 2008 An Act further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989. Preamble Whereas it is expedient further to amend the Assam Tax on Luxuries (Hotels and Lodging Houses)) Act, 1989, 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 Tax on Luxuries (Hotels and Lodging Houses) (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 16 :-

In the principal Act, in section 16:

- (i) in sub-section (2), for the words and punctuation mark commas "first pay into Government treasury, in the prescribed manner," appearing between the words "shall" and "whole", the words "pay into Government account in such manner as may be prescribed,"

shall be substituted;

(ii) in sub-section (3), for the words "first pay into a Government treasury", appearing between the word shall" and "the extra amount", the words "pay into Government account in such manner as may be prescribed" shall be substituted;

(iii) in sub-section (4), in the portion appearing after clause (c),--

(i) in between the words "paid" and "by the hotelier", the words "into Government account in such manner as may be prescribed" shall be inserted;

(ii) the words "into a Government treasury" shall be omitted.

Mohd. A. Haque,

Secretary to the Government of Assam,

Legislative Department, Dispur.