

অসম



ৰাজপত্ৰ

সত্যমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 43 Dispur, Thursday, 15th February, 2007, 26th Magha, 1928 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 8th February, 2007

No. FTX.40/05/19: In exercise of the powers conferred by Section 8(2) of the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), the Governor of Assam is pleased to exempt any Amusement Parks to be set up in Assam from the liability to the payment of Entertainment Tax for a period of five years from the date of commencement of its commercial operation. In case of the existing Amusement Parks, which went in commercial operation during last three years before the date of this notification will be entitled for such exemption of entertainment tax for a period of five years.

Explanation:- Amusement Park for the purpose of this Notification means a park having different forms of entertainment such as amusement rides, roller coasters, water rides, boating facilities, children parks and other such forms of entertainment.

This notification shall come into force on the date of its publication in the Official Gazette.

H. S. DAS,

Commissioner & Secretary to the Govt. of Assam,
Finance (Taxation) Department.