

অসম  ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 158 Dispur, Tuesday, 1st June, 2010, 11th Jaystha, 1932 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 31st May, 2010

No. FTX. 41/2010/5 : - In exercise of the powers conferred by sub-section (7) of Section 3 of the Assam Amusement and Betting Tax Act, 1939 (Assam Act VI of 1939), hereinafter referred to as the principal Act, the Governor of Assam is hereby pleased to make the following amendment in the rate of entertainments tax in clauses (b) and (bbb) of sub-section (1) of Section 3 of the principal Act, namely :-

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

(i) in clause (b), the rate of tax shall be varied as follows, -

"(b) In case of cinematograph exhibition,
where the payment of admission is

(i) "rupees five or less	Nil
(ii) rupees twenty or less but more than rupee five	15 percentum of such payment
(iii) more than rupees twenty	20 percentum of such payment"

(ii) in clause (bbb), the rate of tax shall be varied as follows, -

"(b) In case of cinematograph exhibition, in mini
cinema hall, where the payment of admission is

(i) "rupees five or less	Nil
(ii) rupees twenty or less but more than rupee five	15 percentum of such payment
(iii) more than rupees twenty	20 percentum of such payment"

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

H. S. DAS,
Principal Secretary to the Govt. of Assam,
Finance Department, Dispur.