



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 6th February, 2015

No. LGL.72/2004/157.- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

### ASSAM ACT NO. V OF 2015

(Received the assent of the Governor on 6th January, 2015)

THE ASSAM TAX ON LUXURIES (HOTELS, LODGING HOUSES  
AND HOSPITALS) (AMENDMENT) ACT, 2014

## AN ACT

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

**Preamble**

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

**Assam  
Act V of  
1989.**

It is hereby enacted in the Sixty-fifth Year of the Republic of India as follows:-

**Short title,  
extent and  
commence-  
ment**

1. (1) This Act may be called the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) (Amendment) Act, 2014.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Insertion of new  
section 4B**

2. In the principal Act, after section 4A, the following new section 4B shall be inserted, namely:—

**“Special  
Exemption.**

- 4B. The State Government, in order to allow incentive announced under any Policy notified by the State Government, may, by notification in the Official Gazette, subject to such conditions and restrictions as it may impose in the said notification, exempt, any hotelier or proprietor or class of hotelier or proprietor, fully or partially from payment of tax under this Act for any such period as the State Government may deem fit.

Provided that the State Government may withdraw any such exemption granted under this section at any time, as it may think fit and proper.”

**S. M. BUZAR BARUAH,**  
Secretary to the Govt. of Assam,  
Legislative Department.