



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No.110 Dispur, Tuesday, 8th April, 2008, 19th Chaitra, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 8th April, 2008

No. LGL.72/2004/78.-- 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;

Assam  
Act V of  
1989.

It is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:-

Short title, extent  
and commence-  
ment.

- (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.



**Amendment of  
section 16.****2. 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.