

অসম ৰাজপত্ৰ



সস্বমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRA ORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 17th August, 2006

No. LGL.72/2004/38.- 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 2006

(Received the assent of the Governor on 1st August, 2006)

THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES (AMENDMENT)

ACT, 2006.

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-seventh 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 and Lodging Houses) (Amendment) Act, 2006.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of
section 3.

2. In the principal Act, in section 3, in sub-section (6), for the words and figures and brackets "the Assam General Sales Tax Act, 1993 (Assam Act XII of 1993)", the words and figures and comma "the Assam Value Added Tax Act, 2003" shall be substituted.

Substitution of section 3A.

3. In the principal Act, for section 3A, the following shall be substituted, namely:-

“Liability of marginal hotelier to pay tax

3A. The State Government may, by notification published in the Official Gazette and subject to such conditions and restrictions as it may specify therein, permit any marginal hotelier at his option to make lump-sum payment of tax in lieu of amount of tax payable under the provisions of the Act by such hotelier, not exceeding Rs.500/- per room per year.”

Amendment of section 5.

4. In the principal Act, in section 5, for the words, figures and comma “the Assam General Sales Tax Act, 1993”, the words, figures and comma “the Assam Value Added Tax Act, 2003” shall be substituted.

M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.