**THE ASSAM TAXATION (ON SPECIFIED LANDS) ACT, 1990.**

It was considered desirable to tax certain types of land on the basis of their productivity. Initially, lands involved in coal mining and production of green tea leaves were covered under the Act. But lands involved in coal mining have since been excluded from the purview of the Act. Lands under cultivation of the tea were taxed at the rate of 18 paise per kilogram of green tea leaves produced, effective from 1st January 1990.