

ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1965

The 20th July 1965 No.LJL.7/65/7.—The following Act of the Assam Legislative Assembly Which received the assent of the President is hereby published for general information. ASSAM ACT X OF 1965 (Received the assent of the President on the 14th July, 1965) THE ASSAM AMUSEMENTS AND BETTING TAX - (AMENDMENT) ACT, 1965 [Published in the Assam Gazette} Extraordinary, dated the 20th July, 1965] An Act further to amend the Assam Amusements and Betting -Tax Act, 1939. Whereas it is expedient further to amend the Preamble. Assam Amusements and Betting Tax Act, 1939 herein- Assam Act after called the principal Act, in the manner- herein. VI of 1939. after appearing ; -4 Short title, extent and commencement, 2 It is hereby enacted in the Sixteenth Year of the Republic of India as follows 1. (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1965. (2) It shall have the like extent as the principal Act. (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint

2. After section 4 of the principal Act, the Insertion of Section 4A following shall be inserted as section 4A, in the Assam Act VI of 1939.

4A, Any officer authorised by the State Government for the purpose may for good and sufficient reasons, demand from a proprietor of an entertainment of a temporary nature, a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security." 3. After I-section IO of the principal Act, the insertion of Section IOA following shall be inserted as section IOA, namely in A s s a m Act VI of 1939. "Composi- ICA. (1) Subject to such conditions as may be prescribed, an officer authorised by the State Government offences. in this behalf may, either before or after institution of criminal proceedings, accept from the person charged with an offence under this Chapter or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or in the case of contravention of the provisions of section 4 of the Act double the amount of tax which would have been payable had these provisions been complied with, whichever is greater. (2) On payment (f such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect Of the same offence." 3 Insertion of 4. After section 11 of the principal Act, the Section wing shall be inserted as section I IA, namely:— IIA in Assam Act VI 1939. "Seizure of I IA, An officer authorised by the State Govern books of ment in this behalf may seize any books of account, account, registers, admission tickets, counterfoil of tickets or etc. any other document from any place. of entertainment where the entertainment is proceeding or from any place ordinarily used as a place for entertainment if the officer has reasons to suspect that the provisions of tois Chapter or any rules made thereunder are not corn- plied with and retain the same for so long as may be necessary for the purposes of this Act and shall grant a receipt to the proprietor for the same." U. TAHBILDAR, Deputy Secy. to (he Govt. of Assam, Law Department.