

ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1968

The 31st May 1968 No. LJA 19/68/40—The following Act of the Assam Legislative Assembly which received the assent Of the Governor is hereby published for general information— ASSAM" ACT OF 1968 (Received the assent of the Governor on the 29th May, 1968) THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 1968 [Published in the Assam Gazette Extraordinary, dated the 1st June* 1968] An Act further to amend the Assam Amusements and Betting Tax Preamble. Act, 1939 Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939 hereinafter Assam Act VI of 1939 called the principal Act, in the manner hereinafter appearing ; It is hereby enacted in the Nineteenth Year of the Republic of India as follows Short title, 1. (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1968. and commencement. (2) It shall have the like extent as the principal Act. (3) It shall be deemed to have come into force on the 1st April, 1968. Amendment 2. In section 3 of the principal Act, in clause (b) of section 30 of sub-section (1), for items (i), (ii) and (iii), the following of Assam Act shall be substituted, namely VI of 1939. (ii) (17) rupee one or less rupees two or less but more than rupee one. more than rupees two * 25 per centum of such payment ; per centum of such payment ; 60 per centum of such payment," 2 3. In section 3A of the principal Act in sub-section Amendment of section 3A (I), for the words "rate often per centum of the total of Assam Act VI of payment for admission received excluding the amount of tax payable under this Act or rupees ten whichever is less" the following shall be substituted, namely:— "rates specified below Licensed capacity of the Cinema Hall 400 or less 401 to 600 601 to 800 801 and above Additional tax for every show excluding the amount of tax payable under this Act 10.00 15.00 20.00 30.00" 3 Insertion 4. After section 12 the principal Act; the following shall be inserted as section 12A, namely 12A in Assam Act VI of 1939. "Penalty. 12A. (1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any proprietor or any other person liable to pay tax under this Act, has in any way evaded the liability to pay tax and/or has in any manner acted in contravention of or failed to comply with any of the rules framed under the Act, he may direct that "such proprietor/person shall pay by way of penalty as indicated below:— (a) in case of evasion of tax a sum not exceeding twice the tax evaded or rupees One thousand whichever is greater in addition to the tax payable ; (b) in other cases a sum not exceeding rupees one thousand. (2) No order under sub-section (1) shall be made unless the person has been heard or has been given a reasonable opportunity of being heard. (3) No penalty under this section shall be imposed by an officer to assist the Commissioner without the previous sanction of the Commissioner. (4) On payment of 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." B. SARMA, Secy. to the Government of Law Department. Assam,