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THE ASSAM GAZETTE

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EXTRAORDINARY

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PUBLISHED BY AUTHORITY

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1916 (S.E.)

of laborate to be GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT: LEGISLATIVE BRAN H

NOTIFICATION

The 6th May, 1994

No. LGL. 169/89/98.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT No. XXIV OF 1994

(Received the assent of the Governor on 5th May, 1994)

THE ASSAM TAXATION (ON SPECIFIED LANDS)
(AMENDMENT) ACT, 1994

AN ACT

further to amend the Assam Taxation (On Specified Lands, Act. 1990.

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred Preamble. to as the Principal Act;

> It is hereby enacted in the Forty-fifth Year of the Republic of India as follows :-

1. (1) This Act may be called the Assam Taxation (On extent and Specified Lands) (Amendment) Act, 1994. Short title, commence-

- (2) It shall have the like extent as the Principal Act.
- (3) It shall come into force at once.

Amendment of section 2 of the Assam Act XII of 1990.

ment.

- 2. In the Principal Act, in section 2.—
- (i) in clause (d), the words 'Coal Mine or' wherever they occur shall be deleted;
- (ii) for clause (h), the following shall be substituted, namely :-
- "(h) 'Specified land' means any land used or intended to be used for growing tea and for purposes aucillary thereto or any part of such land, in this Act referred to as 'tea estate''.

3. In the Principal Act, for section 4 and the proviso of section 4 thereunder, the following shall be substituted, namely in of Assam Act XII of 1990.

"4. The annual productivity of any land in respect of any year shall be determined by aggregating the quantity in kilograms of green tea leaves produced in the tea estate during the year, and after deducting therefrom such quantity of green tea leaves as is required to be deducted, by virtue of any provision of this Act or rules thereunder;

Provided that in determining the annual productivity of any land under this section, a fraction of kilogram shall be ignored".

Amend-4. In the Principal Act, the clause (ii) of ment of Section 5 shall be deleted. of Assam Act. XII of 1990.

Repeal and saving.

5. (1) The Assam Taxation (On Specified Lands)

(Amendment) Ordinance, 1994 is hereby

No. II of repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been or taken under the corresponding provisions of this Act as if this Act had come into force on the date the said Ordinance came into force.

> K. LASKAR, Secy. to the Govt. of Assam, Legislative Department.

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