

THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) BILL, 2022

**A
BILL**

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

Preamble

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act
No. XII of
1990

It is hereby enacted in the Seventy-third Year of the Republic of India as follows :-

Short title,
extent and
commencement


1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2022.
- (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,-
 - (i) in sub-section (2B), in the fifth line, for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:-

“Provided that no tax shall be levied for a further period of three years on and from the 1st day of January, 2022.”.
 - (ii) after sub-section (2B), the following new sub-section (2C), shall be inserted, namely:-

“(2C) The State Government may in the public interest by notification in the Official Gazette, exempt any specified land or the owner thereof from the payment of whole or any part of the tax payable under this Act subject to such terms and conditions as may be specified in such notification. Such exemption shall take effect from the date of publication of such notification in the Official Gazette, or such other date as may be mentioned in such notification, but such date shall not be before the date of commencement of this amendment Act.”.


CHECKED BY THE
LEGISLATIVE DEPARTMENT
ON 27.7.2022