

# THE ASSAM GAZETTE

# অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT::: LEGISLATIVE BRANCH

# **NOTIFICATION**

The 6th February, 2015

No. LGL.109/2008/81.— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

# ASSAM ACT NO. III OF 2015

(Received the assent of the Governor on 6th January, 2015)

THE ASSAM ENTRY TAX (SECOND AMENDMENT) ACT, 2014

# AN

further to amend the Assam Entry Tax Act, 2008.

### Preamble

Whereas it is expedient further to amend the Assam Entry Tax Act, Assam 2008, hereinafter referred to as the principal Act, in the manner hereinafter Act appearing;

XII of 2008.

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

# Short title, extent and commencement

- 1. (1) This Act may be called the Assam Entry Tax (Second Amendment) Act, 2014.
  - (2) It shall have the like extent as the principal Act.
  - (3) It shall come into force at once.

# Amendment of section 2

- 2. In the principal Act, in section 2, in sub-section (1), for the existing clause (b), the following shall be substituted, namely:-
  - "(b)"Entry of goods into a local area" with all its grammatical variations and cognate expressions, means, entry of goods as specified in the Schedule,
    - into a local area from any place outside such local area, (i)
    - into a local area from any place outside the State,
    - (iii) into a local area from any place outside the country, for consumption, use or sale therein;"

# Amendment of section 3

3. In the principal Act, in section 3, in sub-section (2), clause (iii) appearing before the proviso shall be omitted.

S. M. BUZAR BARUAH,

Secretary to the Govt. of Assam, Legislative Department.