

The ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) ACT, 2019

ASSAM

India

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Act 15 of 2019

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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 to as the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Seventieth Year of the Republic of India as follows :-

1. Short title, extent and commencement:

(1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2019. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once.

2. Amendment of section 3:

In the principal Act, in section 3, after sub-section (2A), the following new sub-section (2B), shall be inserted, namely :- "(2B) Notwithstanding anything contained in sub-section (1), no tax shall be levied under sub-section (1) in respect of green tea leaves grown or bought by the tea estates for a period of three years on and from the 1st January, 2019."