

Gujarat Education Cess (Second Amendment) Act, 1963

GUJARAT

India

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Act 43 of 1963

- Published on 5 November 1963
- Not commenced
- [This is the version of this document from 5 November 1963.]
- [Note: The original publication document is not available and this content could not be verified.]

An act further to amend the Gujarat Education Cess Act, 1962. It is hereby enacted in the Fourteenth Year of the Republic of India as follows:-* [Received the assent of the Governor on 5th November, 1963 and published in the "Gujarat Government Gazette" on the 8th November 1963]

1. Short title.- This Act may be called the Gujarat Education Cess (Second Amendment) Act, 1963.

2. Amendment of Section 14 of Guj. XXXV of 1962.- In section 14 of the Gujarat Education Cess Act, 1962 (Guj. XXXV of 1962), to sub-section (1) the following proviso shall be and shall be deemed always to have been added, namely:-

"Provided that in the City of Ahmedabad, if any land has been let for any term exceeding one year to a tenant and such tenant has built upon the land, the tax assessed upon the said land and upon the building erected thereon shall be primarily leviable from the said tenant or any person deriving title from the said tenant by the operation of law or by assignment or transfer but not by sub-lease or the legal representative of the said tenant or person, whether the premises be in the occupation of the said tenant or person or legal representative or a sub-tenant".