



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 4th September, 2019

**No. LGL. 42/2004/151.**— The following Act of the Assam Legislative Assembly which received the assent of the **Governor on 26th August, 2019** is hereby published for general information.

**ASSAM ACT NO. XV OF 2019**  
(Received the assent of the Governor on 26th August, 2019)  
**THE ASSAM TAXATION (ON SPECIFIED LANDS)**  
**(AMENDMENT) ACT, 2019**

**AN  
ACT**

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 XII  
of 1990

It is hereby enacted in the Seventieth 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, 2019.
- (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, 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 1<sup>st</sup> January, 2019.”

**S. M. BUZAR BARUAH,**

Commissioner & Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6