



অসম

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# THE ASSAM GAZETTE

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EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

## NOTIFICATION

The 8th April, 2008

**No. LGL.21/2002/83.--** The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. X OF 2008

(Received the assent of the Governor on 5th April, 2008)

**THE ASSAM AMUSEMENTS AND BETTING TAX (AMENDMENT) ACT, 2008**

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ACT

further to amend the Assam Amusements and Betting Tax Act, 1939.

### Preamble.

Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act VI  
of 1939.

It is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:-

### Short title, extent and commencement.

- (1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 2008.
- (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, —

- (i) after clause (3C), a new clause (3CC) shall be inserted, namely:—

“(3CC) “direct to home service” means a service for multi channel distribution of programmes direct to subscribers’ premises by up-linking to a satellite system,”;

(ii) in clause (4), between the words "entertainment by" and "cable television network", the words "direct to home service and" shall be inserted;

(iii) for the existing clause (10), the following shall be substituted, namely:-

"(10) "subscriber" means a person who receives the signal of cable television network or of direct to home service at any place indicated by him without further transmitting to any other person.

*Explanation:-* In case of hotels, each room or premise where signals of cable television network or of direct to home service are received shall be treated as a subscriber."

**Amendment of  
section 3C.**

3. In the principal Act, in section 3C,—

(i) in the heading, after the words "cable service", the words "and direct to home service" shall be inserted;

(ii) in sub-section (1), between the words "cable service" and "shall be liable", the following words shall be inserted, namely:—

"and the service provider of the direct to home service".

**MOHD. A. HAQUE,**

Secretary to the Government of Assam,  
Legislative Department, Dispur.