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
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. (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. 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.”

S. M. BUZAR BARUAH,
Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6