



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 277 Dispur, Wednesday, 30th September, 2015, 8th Asvina, 1937 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 30th September, 2015

No. LGL.104/2015/Pt/17.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 20<sup>th</sup> September, 2015 is hereby published for general information.

ASSAM ACT NO. XXVII OF 2015

(Received the assent of the Governor on 20<sup>th</sup> September, 2015)

THE ASSAM HEALTH INFRASTRUCTURE AND SERVICES  
DEVELOPMENT FUND (AMENDMENT) ACT, 2015

## AN ACT

further to amend the Assam Health Infrastructure and Services Development Fund Act, 2009.

**Preamble**

Whereas it is expedient to amend the Assam Health Infrastructure and Services Development Fund Act, 2009, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act No.  
XVII of  
2009.

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows: -

**Short title, extent and commencement.**

1.(1) This Act may be called the Assam Health Infrastructure and Services Development Fund (Amendment) Act, 2015.

(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force with effect from the 1<sup>st</sup> day of July, 2015.

**Amendment of Section 2.**

2. In the principal Act, in section 2, in sub-section (1), for the existing clause (i), the following shall be substituted, namely:—

“(i) “State” means the State of Assam and “State Government” means the Government of Assam.”

**Amendment of Section 3.**

3. In the principal Act, for the existing section 3, the following shall be substituted, namely:—

**“Incidence of cess, rate thereof and payment of cess.**

3.(1) Notwithstanding anything contained in any other law for the time being in force, there shall be levied and collected, for the purposes of this Act, a cess at the first point of sale of goods or classes of goods, as may be specified in the Schedule, by any person in the State. The cess shall be levied and collected at the rate specified in column (3) of the Schedule for any goods or such classes of goods:

Provided that, subject to such conditions as may be prescribed in this regard, the Government may exempt, by notification in the Official Gazette prospectively or retrospectively, any such sale of goods or classes of goods from levy of cess collectable under this sub-section.

(2) The cess leviable under sub-section (1) of this section shall be payable in the prescribed manner by any person who effects such sales either directly or in the capacity of an agent for some other principal.

(3) The cess leviable under sub-section (1) of this section shall be in addition to any tax or duty, by whatever name called leviable on such sale under any other law for the time being in force in the State.”

**Amendment of Section 4.**

4. In the principal Act, in section 4, for the existing proviso, the following proviso shall be substituted, namely:—

“Provided that the State Government shall not vary the rate of cess so as to enhance it, in any case, exceeding rupees five per retail pack of cigarette.”

**Amendment of Section 6.**

5. In the principal Act, in section 6, inbetween the word “sections” and the figure “19”, the figures and punctuation marks “3, 4, 5, 6,” shall be inserted.

Amendment of  
the Schedule.

6. In the principal Act, for the existing Schedule, the following shall be substituted, namely:—

**“Schedule**  
[ See section 3]

Sl. No.	Name of goods	Rate of cess
1.	Cigarettes	Rupee 1 per retail packet

Repeal and  
savings.

7. (1) The Assam Health Infrastructure and Services Development Fund (Amendment) Ordinance, 2015 is hereby repealed.

- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

**Assam  
Ordinance  
III of 2015.**

**S. M. BUZAR BARUAH,**  
Secretary to the Government of Assam,  
Legislative Department, Dispur.

