

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 17th August, 2009

No. FTX.53/2006/74. -- Whereas the draft of certain rules further to amend the Assam Taxation (On Specified Lands) Rules, 1990, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers conferred by Section 17 of the Assam Taxation (On Specified Lands) Act, 1990 (Assam Act XII of 1990), was published as required under sub-section (5) of Section 17 of the said Act in the Assam Gazette, Extra-ordinary No. 169, dated 5th June, 2009 under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 17 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

Short title and commencement,

- 1. (1) These rules may be called the Assam Taxation (On Specified Lands) (Second Amendment) Rules, 2009.
 - (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 24.

- 3. In the principal Rules, in rule 24, in sub-rule (9),—
 - (i) in clause (i) for the words "rupees five hundred", appearing between the words "the refund exceeds" and punctuation mark ";", the words "rupees ten thousand" shall be substituted;
 - (ii) in clause (ii), for the words "rupees two thousand five hundred", appearing between the words "the refund exceeds" and punctuation mark "," and the words "rupees five thousand", appearing between the words "but does not exceed" and punctuation mark ";", the words "rupees twenty five thousand" and "rupees one lakh" respectively shall be substituted:
 - (iii) in clause (iii), for the words "rupees five thousand", appearing between the words "the refund exceeds" and punctuation mark ".", the words "rupees one lakh" shall be substituted.

H.S. DAS,

Principal Secretary to the Government of Assam, Finance Department, Dispur.