



The Assam Taxation (on Specified Lands) (Amendment) Act, 2004

Act 26 of 2004

Keyword(s):

Owner, Crude Oil, Natural Gas, Rate, Annual Productivity, Land, Aggregate Area

Amendments appended: 7 of 2005, 16 of 2005, 20 of 2009

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ASSAM ACT NO. XXVI OF 2004

(Received the assent of the Governor on 28th December, 2004)

THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) ACT, 2004

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;

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

Assam
Act
XII of
1990.Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2004.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of January, 2004.

Amendment
of section 4.

3. In

Amendment
of section 2.

2. In the principal Act, in section 2,—
 - (i) after clause (b), a new clause (bb) shall be inserted, namely:-

“(bb) “crude oil” means petroleum in its natural state before it has been refined or otherwise treated but from which water and foreign substances have been extracted;”
 - (ii) after clause (c), a new clause (cc) shall be inserted, namely:-

“(cc) “natural gas” means gas obtained from bore-holes and consisting primarily of hydrocarbons;”
 - (iii) for clause (d), the following shall be substituted, namely:-

“ ‘Owner’ in relation to any specified land means any person who is the immediate proprietor thereof or of any part thereof and includes, with reference to any specified land the possession of which or part whereof has been transferred by lease, mortgage or otherwise, the person to whom possession is so transferred so long as his right to possession subsists or, as the case may be, a liquidator, receiver, agent or any other person in-charge of such specified land.”
 - (iv) for clause (h), the following shall be substituted, namely:-

“(h) Specified land means—

4.

Provided further that in determining the annual productivity of specified land under this section, a fraction of kilogram, metric tonne or cubic metre, as the case may be, shall be ignored."

Amendment
of section 5.

4. In the principal Act, for section 5, the following shall be substituted, namely:-

"Rate of tax.

5. The rate of tax under section 3, shall be as follows:-

- (a) in case of a tea estate, for every kilogram of the annual productivity of such tea estate shall be-
- (i) nil,- if the aggregate area of specified lands held by an owner does not exceed four hectares;
- (ii) twenty paise,- if the aggregate area of specified lands held by an owner person does not exceed forty hectares;
- (iii) thirty two paise,- if the aggregate area of specified lands held by an owner exceeds forty hectares;
- (iv) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be twenty nine paise;
- (b) in case of a coal bearing land, fifty rupees for every metric tonne of the annual productivity of such land;
- (c) in case of a crude oil bearing land, two hundred rupees for every metric tonne of the annual productivity of such land;
- (d) in case of a natural gas bearing land, one hundred rupees for every thousand cubic metre of the annual productivity of such land; and
- (e) in case of a lime-stone bearing land, ten rupees for every metric tonne of the annual productivity of such land."

M. K. DEKA

Commissioner & Secy. to the Govt. of Assam.
Legislative Department, Dispur.

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- (i) any land used or intended to be used for growing tea and for purposes ancillary thereto or any part of such land, in this Act referred to as tea estate, or
- (ii) any land held for the purpose of obtaining or extracting coal or any part of such land, in this Act referred to as coal bearing land, or
- (iii) any land held for the purpose of obtaining or extracting crude oil or any part of such land, in the Act referred to as crude oil bearing land, or
- (iv) any land held for the purpose of obtaining or extracting natural gas or any part of such land, in the Act referred to as natural gas bearing land, or
- (v) any land held for the purpose of obtaining or extracting lime stone or any part of such land, in the Act referred to as lime-stone bearing land;"

Amendment
of section 4.

3. In the principal Act, for section 4, the following shall be substituted, namely:-

"Determination of annual productivity.

4. The annual productivity of specified land in respect of any year shall be determined by aggregating,-

- (i) in case of a tea estate, the quantity in kilograms of green tea leaves produced in the tea estate during the year and after deducting therefrom such quantity of such green tea leaves as is required to be deducted by virtue of any provision of this Act or rules thereunder;
- (ii) in case of a coal bearing land, the quantity in metric tonnes of coal extracted or obtained from such land during the year;
- (iii) in case of a crude oil bearing land, the quantity in metric tonnes of crude oil extracted from such land during the year;
- (iv) in case of a natural gas bearing land, the quantity in cubic metre of natural gas produced from such land during the year;
- (v) in case of a lime stone bearing land, the quantity in metric tonnes of lime-stone extracted from such land during the year;

Provided that in respect of a specified land which yields more than one item, the productivity of all such items taken together shall be the annual productivity of such specified land;

ASSAM ACT NO. XII OF 2005
(Received the assent of the Governor on 18th April, 2005)

THE ASSAM TAXATION (ON SPECIFIED LAND) (AMENDMENT) ACT, 2005

AN

ACT

to amend the Assam Taxation (On Specified Lands) (Amendment) Act, 2004.

Preamble.

Whereas it is expedient to amend the Assam Taxation (On Specified Lands) (Amendment) Act, 2004, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
XXVI of
2004.

It is hereby enacted in the Fifty-sixth 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, 2005.

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

(3) It shall come into force at once.

Amendment of section 1.

2. In the principal Act, in section 1, in sub-section (3), for the existing provisions, the following shall be substituted, namely :-

“(3) It shall be deemed to have come into force on the first day of January, 2005”.

M. A. HAQUE,

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

ASSAM ACT NO. XVI OF 2005

(Received the assent of the Governor on 28th April, 2005)

THE ASSAM TAXATION (ON SPECIFIED LANDS) (SECOND AMENDMENT)

ACT, 2005

AN
ACT

to amend the Assam Taxation (On Specified Lands) Act, 1990.

Preamble.

Whereas it is expedient to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act XVI of
1990.

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

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Second Amendment) Act, 2005.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of January, 2005.

Amendment
of section 3

2. In the principal Act, in section 3, after sub-section (2), a new sub-section (2A) shall be inserted, namely:-

“(2A) Notwithstanding anything contained in sub-sections (1) and (2) and subject to sub-section (3); no tax shall be levied under sub-section (1) in respect of a tea estate owned by the Assam Tea Corporation Limited for a period of five years on and from 1st January, 2005 during which the total area of specified land owned or held by the Assam Tea Corporation Limited and used for or intended to be used by them during those year for growing tea and for purposes ancillary thereto.

Provided that the State Government may, by notification in the Official Gazette, extend the period of exemption for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification.”

M. K. DEKA,

Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.

28, 2009

Registered No. 768/97

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THE ASSAM GAZETTE

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EXTRAORDINARY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 29th August, 2009

No.LGL.42/2004/92 :- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XX OF 2009

(Received the assent of Governor on 26th August, 2009)

THE ASSAM TAXATION (ON SPECIFIED LANDS)
(SECOND AMENDMENT) ACT, 2009

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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;

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

Short title, extent and commencement.

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Second Amendment) Act, 2009.

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

(3) It shall come into force on the first day of January, 2010.

Amendment of section 5.

2. In the principal Act, in section 5, in clause(a), —

- (i) in sub-clause (ii), for the words "twenty paise", the words "twenty five paise" shall be substituted;
- (ii) in sub-clause (iii), for the words "thirty two paise", the words "forty paise" shall be substituted;
- (iii) in sub-clause (iv), for the words "twenty nine paise", the words "thirty five paise" shall be substituted.

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.