



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION**

The 29th June, 2017

**No.FTX.90/2016/71.-** WHEREAS in pursuance of Industrial & Investment Policy of Assam, 2008, tax exemption was granted to eligible manufacturing units under the Assam Industries (Tax Exemption) Scheme, 2009;

AND WHEREAS in pursuance to Constitution (One Hundred and First Amendment) Act, 2016 and the decision of the Goods and Services Tax Council, the Goods and Services Tax (GST), shall be introduced in Assam with rest of the nation with effect from 1<sup>st</sup> of July, 2017;

AND WHEREAS under the erstwhile Assam Industries (Tax Exemption) Scheme, 2009, an eligible manufacturing unit has been allowed to charge and collect tax as per the applicable rates of taxes but full amount of tax so charged and collected does not actually accrue to the Government exchequer as the eligible manufacturing unit is entitled to partial exemption of 99% of the tax amount and is required to deposit only 1% of such tax amount into Government exchequer as per the provisions of the said Exemption Scheme;

AND WHEREAS Goods and Services Tax (GST) will bring about a paradigm shift by replacing multiple indirect tax levies of Centre and the States with a single tax which will ensure seamless flow of tax credit across the value chain and across the State boundaries;

AND WHEREAS the existing system of exemption is not compatible to GST regime and hence the GST Council constituted under Article 279A decided that all entities exempted from payment of indirect tax under any existing tax incentive scheme shall pay tax in the GST regime;

Now, therefore, the Governor of Assam hereby notifies that an eligible manufacturing unit availing tax exemption under the Assam Industries (Tax Exemption) Scheme, 2009 shall be liable to pay tax under the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), from the date of coming into force of the said Act. The State Government, shall, however, notify appropriate Scheme through which tax collected from the eligible manufacturing unit under the Assam Goods and Services Tax Act, 2017 shall be reimbursed to such eligible unit.

This notification shall come into force on the date of its publication in the Official Gazette.

**V. B. PYARELAL,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.