

PART-II of the Budget Speech 2016-17

Statement showing the action to be taken by the Revenue Earning Departments for implementation of budget speech 2016-17

Sl.No	Para No. Budget Speech	Concerned Department	Item	Proposed action
1	4	Finance (Taxation) Department	Online issuance of delivery notes, dispatch notes and road permits.	<ul style="list-style-type: none"> TIMS software being upgraded for the same. Timeline was 1st September, 2016. However due to recent break out of fire, it should be ready by 31st December, 2016
2	5		To adopt new software	<ul style="list-style-type: none"> NISG is preparing DPR Tender shall be floated by 30th October, 2016. Work order allotment shall be 31st January, 2017 Expected time line for deployment of software 31st December, 2017
3	10		Extension of the last date for filling of annual return CA's Audit Report	<ul style="list-style-type: none"> Assam VAT (Amendment) Bill, 2016 has already been passed by ALA. On receipt of the Governor's assent, the same will be notified. Shall be implemented from 1st September, 2016
4	11		To create a 'Tax Surveillance Wing' with adequate resources in the Office of the Commissioner of Taxes	<ul style="list-style-type: none"> CT to submit a proposal along with Draft Notification within 30th September, 2016. After legislative vetting, to be approved by Cabinet. Expected time line is 31st October, 2016
5	12		To institute criminal proceedings against transporters/dealers	<ul style="list-style-type: none"> Necessary steps be taken by 15.09.2016

6	13		To introduce "Submit Bill, Get Prize Scheme"	<ul style="list-style-type: none"> CT to submit Proposal along with Draft Notification before 30th September, 2016 After legislative vetting, to be approved by Cabinet. Expected time line 31st October, 2016
7	15		To reduce VAT rate on e-rickshaw from 14.5% to 6%	<ul style="list-style-type: none"> Notification under Assam VAT Act, 2003 shall be issued by 31.08.2016.
8	16		To exempt Candle from VAT	
9	17		To reduce VAT rate to 6% on Citronella Oil.	
10	18		To reduce VAT from 6% to 2% on Gur, jaggery and edible variety of rub gur	
11	19		To exempt Tamarind & Khandsari from VAT	
12	20		To reduce VAT rate to 2% on Baby feeding bottles and nipples	
13	21		To bring down the tax rate on Kerosene stove to 2%	
14	22		To reduce the tax rate to 6% on packaged drinking water	
15	23		<ul style="list-style-type: none"> To reduce existing VAT from 14.5% to 6% on sale of LED bulbs, LED tubes and their holders To tax CFL bulbs as an unclassified item @14.5% 	
16	24		To exempt from VAT Mekhala Chadar which are produced locally and sold in Assam	
17	25		<ul style="list-style-type: none"> To increase VAT on bitumen from 5% to 6% To include Bitumen emulsion 	
18	26		<ul style="list-style-type: none"> To reduce the VAT rate from 1% to 0.75% for gold sold through MMTC to increase tax rate from 1% to 2% on readymade gold ornaments which are mainly 	

			imported from outside	
19	27		To exempt Bamboo Based Industry in SSI/ Medium Scale from VAT for a period of three years	<ul style="list-style-type: none"> Notification under Assam VAT Act, 2003 shall be issued by 31.08.2016
20	28		To give the benefit of input tax credit to both the units of HPC on purchase of bamboo for three years	<ul style="list-style-type: none"> Notification to be issued under Assam VAT Act, 2003 with Cabinet Approval. Expected time line is 30th September, 2016.
21	29		To reduce the rate of entry tax on all hospital equipments from 2% to 1%	<ul style="list-style-type: none"> Notification under the Assam Entry Tax Act shall be issued by 31.08.2016.
22	30 (a)		To propose to reduce the Specified Land Cess from the current rate of 25 paise per kg to 15 paise per kg of green tea leaf	<ul style="list-style-type: none"> The Assam Taxation (On Specified Lands)(Amendment) Bill has already been passed by ALA. Awaiting the Governor's assent. Expected to be notified from 1st September, 2016.
23	30(b)		To raise such exemption limit upto Rs. 2.5 lakh from the present exemption limit of Rs. 1 lakh	<ul style="list-style-type: none"> Notification under Assam Agricultural Income Tax Act, 1939 shall be issued before 31.08.2016.
24	31		To restructure the slabs of luxury tax on hospitals	<ul style="list-style-type: none"> Notification under the Assam Tax On Luxuries on Hotels, Lodging Houses, Hospitals Act, 1989 shall be issued by 31.08.2016.
25	32		<ul style="list-style-type: none"> To increase entertainment tax rates from 15% to 20% and from 20% to 30% To rationalize the service charges Creation of "Silpee Aru Kalakushuli Kalyan Nidhi" 	<ul style="list-style-type: none"> The Assam Amusement & Betting Tax (Amendment) Bill, 2016 has already been passed by ALA. Awaiting the Governor's assent. Expected to be notified from 1st September, 2016.
26	33		To reduce the amusement tax rate for individual subscriber from Rs. 30/- to Rs. 25/- in respect of cable TV	<ul style="list-style-type: none"> Notification under the Assam Amusement & Betting Tax Act shall be issued before 31.08.2016.
27	34		<ul style="list-style-type: none"> To increase the tax rate on furnace oil from 5% to 6% under the Fourth Schedule To increase tax rate from 14.5% to 15% for unclassified items & works contract 	<ul style="list-style-type: none"> Notification under Assam VAT Act shall be issued before 31.08.2016

			<ul style="list-style-type: none"> To increase the tax rate on lease from 5% to 6% 	
28	35	Finance (Taxation) Department	To bring down the ceiling of maximum retail price to Rs.5,000/- for 6% tax category from Video phone and mobile phone	
29	36		To allow Canteen Stores Department (CSD) and Central Police Canteens (CPC) to pay concessional tax at the rate of 7.5% in respect of 15% taxable items	<ul style="list-style-type: none"> Notification under Assam VAT Act shall be issued before 31.08.2016
30	37		To enhance the VAT rates for different categories of cigarettes	<ul style="list-style-type: none"> Notification under Assam VAT Act shall be issued before 31.08.2016
31	38		To increase the rate of entry tax on rectified spirit, which is meant for manufacture of country spirit, to 20% under the Assam Entry Tax Act.	<ul style="list-style-type: none"> Notification under the Assam Entry Tax Act shall be issued before 31.08.2016
32	39		Amnesty scheme for liquidation of arrears	<ul style="list-style-type: none"> The Assam Liquidation of Arrears (Amendment) Bill, 2016 has already been passed. On receipt of the Governor's assent, the same will be notified. Expected to be implemented from 1st September, 2016
33	40		To collect VAT on liquor on first point of transaction made within the State	<ul style="list-style-type: none"> The Assam VAT (Amendment) Bill, 2016 has already been passed by ALA. On receipt of the Governor's assent, the same will be notified. Expected to be implemented from 1st September, 2016
34	41		<ul style="list-style-type: none"> To raise the tax rate of foreign liquor to give an option to the wholesale licensee to pay tax on printed MRP basis, 	<ul style="list-style-type: none"> The Assam VAT (Amendment) Bill, 2016 has already been passed by ALA. On receipt of the Governor's assent, the same will be notified. Expected to be implemented from 1st September, 2016

35	43	Transport Department	To e-auction VIP Registration Numbers like 0001, 0002	<ul style="list-style-type: none"> • Transport Department to notify by 15.09.2016
36	44		To auction registration number of choice/fancy number	<ul style="list-style-type: none"> • Transport Department to notify by 15.09.2016
37	45		To levy flat rate of 6% of original cost of 2/3 wheeler personalized vehicles	<ul style="list-style-type: none"> • Transport Department to notify by 15.09.2016
38	47	Finance (Taxation) Department	To constitute a Committee under a retired Chief Secretary to the Government of Assam to suggest rates of taxes, both under Excise and VAT for liquor	<ul style="list-style-type: none"> • Notification to be issued by the Finance Department before 30.09.2016
39	48	Excise Department	Replacement of Assam Excise Rules, 1945 by Assam Excise Rules, 2016	<ul style="list-style-type: none"> • Assam Excise Rules, 2016 to be notified w.e.f 1st September, 2016
40	49		<ul style="list-style-type: none"> • License fee of Country Spirit Retail shops are to be enhanced. • Penalty on defaulters upto 300% of the duty involved State Excise 	<ul style="list-style-type: none"> • Excise Deptt to issue notification before 30th September, 2016
41	50		<ul style="list-style-type: none"> • To replace mahal system of country spirit with a more scientific system of bottling of country spirit • Sale of country spirit by IMFL retail outlet 	<ul style="list-style-type: none"> • Excise Deptt to finalise a draft proposal by 30.09.2016 • Take Cabinet approval by 21.10.2016. • Implementation from 01.11.2016
42	52	Finance (Taxation) Department	To give incentive to the best performing officers for increase in collection of Revenue	<ul style="list-style-type: none"> • Government to frame a draft policy by 30.09.2016 • Approval of Cabinet by 31.10.2016
43	53	Excise Department	To promote sale of Heritage Liquor	<ul style="list-style-type: none"> • Excise Deptt to prepare a draft proposal by 30.09.2016. • Take approval of Cabinet by 31.10.2016

44	54	Revenue & Registration Department	To find out new areas where requirement of stamp duty can be enforced	<ul style="list-style-type: none"> • Implementation w.e.f. 01.01.2017 • Draft Policy be ready by 15.09.2016 • Cabinet approval by 30.09.2016 • Notification w.e.f. 15.10.2016
45	55		To increase the existing zonal valuation of commercial plots	<ul style="list-style-type: none"> • Draft Policy be ready by 15.09.2016 • Cabinet approval by 30.09.2016 • Notification w.e.f. 15.10.2016
46	56		Court fee stamp of Rs. 100 shall be used for filing tenders in case of State Government	<ul style="list-style-type: none"> • Draft Policy be ready by 15.09.2016 • Cabinet approval before 30.09.2016 • Notification w.e.f. 01.10.2016
47	57		<ul style="list-style-type: none"> • To reduce the stamp duty from existing 2% to 1% in case of women • to raise the rate of stamp duty from 3% to 4% in case of male/juridical person 	<ul style="list-style-type: none"> • Draft Policy be ready by 15.09.2016 • Cabinet approval before 30.09.2016 • Notification w.e.f. 01.10.2016
48	59	Finance (Taxation) Department in consultation with the Industry Department	To levy a Cess on such Polluting Industries from Cess on Polluting industries	<ul style="list-style-type: none"> • Draft Policy be ready by 15.09.2016 • Cabinet approval before 30.09.2016 • Notification w.e.f. 01.10.2016