

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Dispur, the 10th August, 2016

No.FTX.87/2004/194 : In exercise of the powers conferred by sub-section (7) of section 3 of the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989 (Assam Act V of 1989), the Governor of Assam is hereby pleased to vary the rates of tax on the turnover of receipts of hospitals, specified under sub-section (2) of section 3A, as follows:-

(a)	Where the charge for luxury provided in a hospital is less than two thousand rupees per day per room	Nil
(b)	Where the charge for luxury provided in a hospital is two thousand rupees or more but does not exceed four thousand rupees per day per room	Five percent of turnover of receipts.
(c)	Where the charge for luxury provided in a hospital exceeds four thousand rupees per day per room	Eight percent of turnover of receipts.

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

Sd/- V. B. Pyarelal
Additional Chief Secretary to the Government of Assam,
Finance (Taxation) Department

Memo No.FTX.87/2004/194-A
Copy to :-

Dated Dispur, the 10th August, 2016

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300 (three hundred) copies to this department after publication.
3. The Director, "e-Governance Unit", Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.,
10/08/16
Joint Secretary to the Govt. of Assam,
Finance (Taxation) Department