

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Dispur, the 28th December, 2016.

No.FTX.132/2016/1: Whereas in order to promote digital payment and to move towards less cash economy, the Government of Assam has announced host of incentive under "Pay Digitally to Pay Less" Scheme;

And whereas to incentivise to digital payment, Government of Assam has, inter-alia, offered to Cinema Hall Owners an incentive of Rs. 5/- per ticket sold against digital payment during the period of 1st January, 2017 to 31st March, 2017;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 8 of the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), the Governor of Assam is pleased to grant partial exemption to the proprietor of a cinema hall from the liability of payment of entertainment tax in all cinema houses in the State of Assam, subject to the following restrictions and conditions:

1. That, the extent of exemption shall be restricted to Rs. 5/- (five) per ticket and it shall be available to the proprietor of a cinema hall as an incentive for receiving the payment through digital mode.
2. That, such incentive shall be available only when tickets are sold against digital payment.
3. That, such incentive shall be available for a period of three months on sale of tickets through digital payment received during the period from 1st January, 2017 to 31st March, 2017.
4. That, the proprietor of a cinema hall shall keep a detailed account of the tickets sold against digital payment during the said period and shall produce bank statement and other evidences in support of the receipt of payment through digital mode.
5. That, the proprietor shall be entitled to deduct an amount calculated at the rate of Rs. 5/- (five) per ticket from the amount of entertainment tax to be deposited into the Government Account.

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 Department, Dispur.

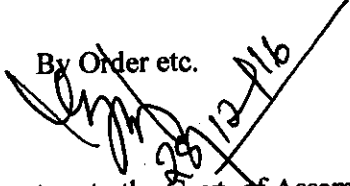
Memo No.FTX.132/2016/1-A

Dated Dispur, the 28th December, 2016

Copy to :-

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-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 Joint Secretary to the Govt. of Assam, "e-Governance Unit", Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.


Joint Secretary to the Govt. of Assam,
Finance (Taxation) Department