

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated the Dispur, 30th September, 2016.

No.FTX.41/2010/18 : 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 'Indian Super League Football Tournament' to be held from 1st October, 2016 till December, 2016 from the liability of payment of entertainment tax in the State of Assam, to the extent of 25% (twenty five percent) of the tax payable, subject to the following conditions:

1. That, the Organizer of the said event shall remain liable to pay balance 75% (seventy five percent) of the tax amount and shall deposit the same into the Government Account. The tax rate applicable to the event is 10% of the admission fees.
2. That, the Organizer shall take necessary permission before holding the event from the jurisdictional tax authority.
3. That, the Organizer shall deposit advance security equivalent to the estimated amount of tax payable (i.e. 75% of the total tax liability), before holding the event. On completion of the event, the actual tax liability shall be worked out and the advance security, so furnished, shall be adjusted against such actual tax liability and balance, if any, shall be paid.

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

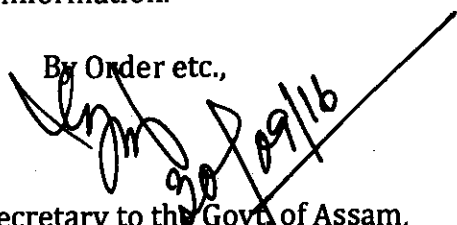
Memo No.FTX.41/2010/18-A

Dated Dispur, the 30th September, 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