

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN  
DISPUR, GUWAHATI.

(Circular No.7/2016)

No. CTS-81/2007/406

Dated Dispur, the 17<sup>th</sup> September, 2016

**Sub : Assam Taxation (On Specified Lands) (Amendment) Act, 2016 and the Assam Amusement and Betting Tax (Amendment) Act, 2016.**

The above mentioned Amendment Acts have been notified vide LGL.42/2004/124 dated 26.08.16 and LGL. 21/2002/191 dated 26.08.16 respectively. The salient features of the Acts are as follows:-

- (1) As per the amended provisions of the Assam Taxation (On Specified Lands) (Amendment) Act, 2016, the rate of specified land tax on tea estates where the aggregate area of specified lands held by an owner does not exceed forty hectares, shall be fifteen paise. The earlier rate was twenty five paise. Further, the rate of tax to be deducted by the Bought tea leaves factories in such cases shall also be fifteen paise
- (2) As per the amended provisions of the Assam Amusement and Betting Tax (Amendment) Act, 2016, the rate of taxes have been modified as below:-

(a) In case of Cinema Halls and Mini Cinema Halls the rates of entertainment tax shall be:

(i)	Where the payment of admission is Rs. 5/- or less	Nil
(ii)	Rs.20/- or less but more than Rs.5/-	20%
(iii)	More than Rs.20/-	30%

(b) Rate of service charge has also been modified as below:

- (i) Rs.8/- per ticket where cinema halls do not provide air conditioning system.
- (ii) Rs. 12/- per ticket where cinema halls provide air conditioning system with back-up generators.

(c) Further in addition to payment for admission and applicable service charge, a cess at the rate of Re.1/-per ticket shall also be charged and paid into Government treasury.

(3) Both the above amendments came into effect from the date of notification i.e. 26.08.2016.

The above Amended Acts are already uploaded in the Official web-site. However it appears that a number of Officers are not aware of above amendments. They have informed that they have not received any circular in this regard. But when the Amendment

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Acts are already uploaded in the site, there should not be question of issuance of circulars in this regard. Such plea only shows the unprofessional attitude of our officers and it is viewed seriously. When the public including tax practitioners, consultants etc. are availing the service of the web-site, it is really very unfortunate that our officers are giving such kinds of plea.


Therefore, it is impressed upon all officers of the department to make a habit of going through the contents of official web-sites regularly and update oneself so that in future no such plea of not knowing the new provisions of amendments is made by anyone.

Sd/-  
( A. Goel, IAS ),  
Commissioner of Taxes, Assam,  
Guwahati-6.

Memo No. CTS-81/2007/406-A  
Copy to :-

Dated Dispur, the 17<sup>th</sup> September, 2016.

1. The Additional Chief Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam (Finance) Taxation Department, Dispur, Guwahati-6 for favour of kind information.
3. The PS to the Hon'ble Minister of Finance, Assam, Dispur, Guwahati-6 for favour of kind appraisal of the Hon'ble Minister of Finance.
4. The Additional Commissioner of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
5. The Deputy Commissioners of Taxes (All) for information and necessary action.
6. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
7. Circular file.

  
( A. Goel, IAS ),  
Commissioner of Taxes, Assam,  
Guwahati-6.