

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

( Circular No. 13/2016 )

No. CTS-81/2007/412

Dated Dispur, the 1st November, 2016.

Sub.: Registration procedure for Entertainment Tax.

This is in pursuant to the Assam Ease of Doing Business Act, 2016. There is no registration procedure for getting registration certificate under the Assam Amusements and Betting Tax Rules, 1939. However, a system was evolved vide circular No 13/2015 dated 28/10/15 to generate unique Identification Number to cinema hall owners online. Accordingly, a cinema hall owner shall submit an application online as per format which can be downloaded from the link [www.tax.assam.gov.in](http://www.tax.assam.gov.in).

The assessing officer after verification of the application shall generate an unique identification number which shall be issued to the cinema hall owner. The Cable Television Operator and service provider of direct to home service shall apply online in Form XIXA at [www.tax.assam.gov.in](http://www.tax.assam.gov.in). The assessing authority after reviewing the application shall provide permission FORM XX which can be downloaded.

An applicant for holding an entertainment shall submit an application for information in FORM XXII online in the link [www.tax.assam.gov.in](http://www.tax.assam.gov.in) where the admission to the entertainment is through open sale of tickets and in FORM XXIV at [www.tax.assam.gov.in](http://www.tax.assam.gov.in) where the admission to the entertainment is otherwise than through open sale of tickets at least before 10 days before the date of such entertainment.


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

Memo No. CTS-81/2007/412-A

Dated Dispur, the ~~1st~~ November, 2016.

Copy to:-

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Deptt., Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Deptt., Dispur, Guwahati-6 for favour of kind information.
- 4) The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
- 5) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 6) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- 7) Circular file.

  
Commissioner of Taxes, Assam,  
Guwahati-6.