



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 404 Dispur, Wednesday, 28th December, 2016, 7th Pausa, 1938 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 28th December, 2016

No. FTX.132/2016/10.- Whereas in order to bolster digital payment and to move towards less-cash economy, the Government of Assam has announced series of incentives under "Pay Digitally to Pay Less" Scheme;

And whereas to incentivise the digital payment, the Government of Assam has, inter-alia, offered 0.75% discount on purchase of petrol, diesel and lubricant, in addition to the discount offered by Oil PSUs, with effect from 1<sup>st</sup> January, 2017;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 54 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam having considered it necessary in the public interest so to do, hereby grants partial exemption to the Public Sector Oil Marketing Companies, from the liability to pay tax, subject to the following restrictions and conditions:

1. That, the extent of discount shall be 0.75% of the retail selling price of petrol, diesel and lubricant provided sale of such item is made to the customers exclusively against electronic/digital payment.

2. That, such discount shall be available for a period of three months on sale of petrol, diesel and lubricant made through electronic/digital payment received during the period from 1st January, 2017 to 31st March, 2017.
3. That, the Public Sector Oil Marketing Companies selling petrol, diesel and lubricant in Assam through their authorized retail outlets, shall deduct the amount of discount so offered under this notification from the amount of tax to be deposited by them in the Government Account for the relevant period.
4. That, the Public Sector Oil Marketing Companies shall provide an account of the amount of discount offered under this notification in support of the receipt of payment through electronic/digital mode by the retail outlets.

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

**V. B. PYARELAL,**

Additional Chief Secretary to the Government of Assam,  
Finance Department, Dispur.