

অসম  ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 314 Dispur, Friday, 30th September, 2016, 8th Asvina, 1938 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 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.

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance (Taxation) Department.