



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 440 দিশপুৰ, সোমবাৰ, 10 ছেপ্টেম্বৰ, 2018, 19 ভাদ, 1940 (শক)  
No. 440 Dispur, Monday, 10th September, 2018, 19th Bhadra, 1940 (S. E.)

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

## NOTIFICATION

The 10th September, 2018

**Subject: Scheme of reimbursement of tax paid under the Assam Goods and Services Tax Act, 2017 by a tourism unit located in the State of Assam.**

**No.FTX.20/2017/32.-** WHEREAS the Tourism Policy of Assam, 2017 has offered tax incentive in the form of reimbursement of fifty percent of net SGST paid by a Tourism Unit subject to fulfillment of eligibility conditions ; AND WHEREAS to give effect to the said policy decision, the Governor of Assam is hereby pleased to notify the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018, hereinafter referred to as the "Reimbursement Scheme for Tourism Units" for granting reimbursement of State GST to eligible Tourism Units in the manner hereinafter appearing, namely:-

### **1. Short title and commencement. -**

- (1) This Scheme may be called the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018.
- (2) This Scheme shall be deemed to have come into force with effect from 1<sup>st</sup> January, 2018.

### **2. Definitions. -**

- (1) 'Eligible Tourism Unit' means a new Tourism Unit which commencement commercial operation during the validity of the Tourism Policy of Assam, 2017 i.e. from 1<sup>st</sup> January, 2018 to 31<sup>st</sup> December, 2022 in the tourism location with a minimum investment of Rs.100 lakhs;

- (2) 'Fixed Capital Investment' means and includes investment in plant and machinery, building excluding furniture, electrification, generator set but excluding cost of land.

*Explanation 1.*-For removal of doubt, it is clarified that 'Fixed Capital Investment' shall not include furniture and cost of land.

*Explanation 2.*- The expression 'plant & machinery' for the purpose of this clause, shall mean such plant & machinery as notified vide Government Notification No.FTX.47/2013/Pt/2 dated 23<sup>rd</sup> March, 2015 published in the Assam Gazette, Extraordinary No.68 dated 24<sup>th</sup> March, 2015, shown in the Schedule annexed to this Notification.

- (3) 'Tourism Location' means whole of Assam excluding the area covered under the Guwahati Municipal Corporation.
- (4) 'Tourism Unit' means a hotel, lodge, homestay, resort, boat with accommodation facility used for cruise, Film City or any other unit as may be notified by the Government from time to time.

### **3. Eligibility Condition. -**

An eligible Tourism Unit which commences its commercial operation during validity of the Tourism Policy of Assam, 2017 i.e. from 1<sup>st</sup> January, 2018 to 31<sup>st</sup> December, 2022 in the tourism locations with a minimum investment of Rs.100 lakhs in terms of the eligibility criteria of the Tourism Policy of Assam, 2017 shall be treated as Tourism Unit eligible for benefit under this Scheme.

### **4. Conditions & Limitations. -**

The amount reimbursable under this Scheme to the eligible Tourism Unit shall be as below:-

- (1) An eligible Tourism Unit, which commences its commercial operation during the period commencing from 1<sup>st</sup> January, 2018 to 31<sup>st</sup> December, 2022, shall in respect of intra-State supplies made within the State, be entitled to reimbursement of 50% of the State tax (SGST) paid through debit in the electronic cash ledger account maintained by the unit in terms of sub-section (1) of section 49 of the Assam Goods and Services Act, 2017 after utilization of the available amount of the input tax credit of the State tax (SGST) and Integrated tax (IGST) until the amount of such tax reimbursement exceeds the quantum of monetary ceiling or till the expiry of period of eligibility, whichever is earlier.
- (2) The time limit and monetary ceiling of such tax reimbursement for the eligible tourism unit shall be 10 (ten) years from the date of commencement of commercial operation subject to maximum of 100% of fixed capital investment.

(3) The incentive under the Reimbursement Scheme for Tourism Units shall not be available if the Tourism Unit has already availed or is availing the benefit of reimbursement under any other Scheme/Policy of the State Government.

(4) Notwithstanding anything contained herein above, this scheme shall not apply to the hotels and resorts above 2 star category and river cruise which are eligible for tax reimbursement under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017.

**5. Procedure for grant of Eligibility Certificate and Certificate of Entitlement. -**

(1) An eligible Tourism Unit shall make an application in the Annexure-I under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018, for issuance of Eligibility Certificate to the Director Tourism, Assam, within one year of the commencement of commercial operation:

Provided that on application by an eligible Tourism Unit, the Tourism Department may condone the delay in filing such application on sufficient grounds.

(2) The Eligibility Certificate shall be granted to the eligible Tourism Unit in Annexure-II by the Director Tourism, Assam in consultation with the Commissioner of State tax, Assam or his representative:

Provided that before granting such Eligibility Certificate, field enquiry shall be conducted by both the Tourism Department and the Tax Department.

(3) The application for the grant of Certificate of Entitlement by an eligible new Tourism Unit, holding an Eligibility Certificate granted under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018, shall be submitted in the Annexure-III to the Commissioner of State tax within ninety days of the receipt of Eligibility Certificate unless there was sufficient cause which prevented the Tourism Unit from filing the application within such time.

(4) The Commissioner of State Tax shall grant a Certificate of entitlement in Annexure-IV to the eligible Tourism Unit within 30 days from the date of receipt of the application from such Tourism Unit.

6. Subject to the provisions of this Scheme the provisions of the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017 relating to separate GST registration for availing reimbursement, particulars of certificate of Entitlement on the invoice, eligible unit-furnishing of one time

information, application for tax reimbursement, manner of reimbursement audit assessment and special audit, budgetary provision and placing adequate fund at the disposal of Commissioner of State tax, repayment of claimant/ recovery and dispute resolution, procedure for recovery, termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of non-compliance with any of the conditions laid down in the Scheme, power to remove difficulties and other matters for which no specific provision has been made in this Scheme shall *mutatis mutandis* apply to the eligible tourism units, as if those provisions were *mutatis mutandis* incorporated in this Scheme.

**THE ASSAM TAX REIMBURSEMENT FOR ELIGIBLE TOURISM  
UNITS SCHEME, 2018**

**SCHEDULE**

**[list of plant and machinery for eligible tourism units]**

**[Para 2(2)]**

Plant and Machinery such as :-

1. Air conditioning plant and air-conditioning unit.
2. Hot water plant
3. Water treatment plant
4. Generator set
5. Lift/Elevator/Escalator
6. Laundry Equipment (other than Household Type)
7. Dish washing plant
8. Glass washing plant
9. Kitchen equipments excluding crockery, cutlery and utensils
10. Exhaust system
11. Water purification plant
12. Sewage treatment plant
13. Fire Fighting Equipment
14. Electric pump and motors
15. EPABX system
16. House Keeping Equipment
17. Insect and Pest Killing Equipment/Machine
18. Health Club/Beauty Parlour / Barber Shop Equipment
19. Explosive Detection Machine
20. Security Alarm System
21. C.C.T.V./CableT.V. System with Accessories
22. Plant and Equipment for Water Sewage and Garbage Management
23. Any other plant and machinery that is critical and directly connected to hotel Industry.

**THE ASSAM TAX REIMBURSEMENT FOR ELIGIBLE TOURISM  
UNITS SCHEME, 2018**

**ANNEXURE -1**

**APPLICATION FORM FOR GRANT OF ELIGIBILITY CERTIFICATE**

**[Para 5(1)]**

1. Name of the Tourism Unit :
2. Office address with telephone No. (if any) :
3. Unit address with telephone No. (if any) :
4. Constitution of the Tourism Unit (please specify whether Proprietorial/Partnership/Private Limited Company/ Public Limited Company/ Co-operative Society).
5. Name (s) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Co-operative Society/Trustee
6. Address of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Co-operative Society/Trustee
7. Registration No. under the GST Act, if any:
8. Income Tax Permanent Account No. (PAN), if any:
9. Registration No./License No. and date., if any:

<ol style="list-style-type: none"> <li>a) issued by the Municipal Authority:</li> <li>b) issued by the Industries Department:</li> <li>c) issued by the Tourism Department:</li> <li>d) issued by Inland Water Transport Department:</li> <li>e) under the Companies Act:</li> <li>f) under the Shops &amp; Establishments Act:</li> <li>g) under the Food Safety and Standards Act:</li> </ol>	
---	--

10. Details of Bank Account(s).
  - a. Bank Account No. :
  - b. Name of the Bank :
  - c. Bank account type :
  - d. Name of the account holder :

- e. Address of the Bank branch :
  - f. IFSC Code :
  - g. MICR :
11. Whether the Project Report has been prepared and if so,
- a. Name of the Consultant :
  - b. Amount paid as Consultancy fees :
12. Star Category of the Tourism Unit (if applicable):  
Certificate No. & date issued by Chairman, Hotel & Restaurant Approval Committee:
13. Details of the Land and Buildings of the Tourism Unit:
- A. Details of land,
- I. Please specify, whether the land is own/leased hold/allotted by the Government Agencies.
  - II. If own land:
    - a. Specify the mode of owning such as by way of inheritance, gift or purchase etc.
    - b. Total area
    - c. Location.
    - d. Dag Number & Patta Number, Revenue Village and Mauza:
    - e. Date of purchase of the land with value and the date of taking possession of the land
  - III. If held under lease:
    - a. Name and address of the owner of the land.
    - b. Total area of the land.
    - c. Dag Number & Patta Number, Revenue Village and Mauza.
    - d. Date of agreement of lease.
    - e. Date of registration of the lease and amount paid for the lease agreement.
    - f. Lease Deed of the agreement period as per the registered deed of the agreement.
  - IV. If the land allotted by the Government/Government agencies:
    - a. Name of the agency.
    - b. Date of agreement.
    - c. Annual rent/premium payable.
    - d. Total area allotted and its location.
- B. Details of building:
- I. Whether the building has been constructed, if so:
    - a. Date of starting and completion of the civil works.
    - b. Total area under construction
  - II. If the building has been allotted by the Government agencies:



- a. Name of the agency.
  - b. Total covered area and open area allotted.
  - c. Annual rent fixed for the premises including the shed and the open space.
  - d. Date of agreement.
  - e. Total floor area.
- III. If the premises have been rented/ or on lease from private parties:
- a. Name and address of the owner/lessor of the premises.
  - b. Total floor area with the location of the premises.
  - c. Date of the agreement in respect of rent/lease.
  - d. Annual rent/lease value for the premises.
14. Fixed Capital Investment.
- a. Land :
  - b. Site development :
  - c. Building :
  - d. Plant and Machinery :
  - e. Accessories :
  - f. Installation and electrification :
  - g. Other fixed assets :
  - h. Preliminary & preoperative expenses :
- Total :
15. Means of finance :
- a. Equity Capital :
  - b. Margin Money :
  - c. Share Capital from the Government :
  - d. Any other sources :
  - e. Borrowing :
- Total :
16. Financial Assistants received:
- a. Name (s) of the financial institutions (s):
  - b. Amount Sanctioned:
    - I. Term Loan
      - i. Date of Sanction:
      - ii. Amount Sanctioned:
      - iii. Amount disbursed till date:
      - iv. Name of the Institution(s):
    - II Working capital
      - i. Date of Sanction:
      - ii. Amount sanctioned:
      - iii. Amount disbursed till date:
      - iv. Name of the Institution (s):



## 17. Power etc.

- a. Actual Power requirement:
- b. Date of sanction of power and quantum:
- c. Date of approval of Test report:
- d. Connected load and Date of connection:
- e. Meter allotted and its number:
- f. First bill and money receipt No. and date:
- g. Average power requirement (in Kwh):
- h. Installed capacity of Generator (in KVA), (if any):
- i. Date of installation of generator:
- j. Date of commencement of operation :

## 18. Employment position in the Tourism Unit :

Sl. No.	Category	No. of employees, who are		Total	Remarks
		People of Assam	People not belonging to Assam		
1	2	3	4	5	6
	Managerial				
	Non-Managerial				
	Others				

## Declaration

I/We hereby solemnly declare that the information furnished in this application for the grant of Eligibility Certificate for claiming the tax reimbursement under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018 are correct and true to the best of my/our knowledge and belief.

Signature of the applicant(s)  
Status in relation to the Tourism Unit  
Seal

Place:

Date:

**Certified/attested photocopies of the documents to be submitted along with the Application for Eligibility Certificate**

1. Constitution of the Tourism Unit.
  - a. In case of proprietorship, documents relating to address proof like aadhar card/voter card/driving license etc.
  - b. In case of partnership unit, registered deed of partnership with general power of attorney.
  - c. In case of private limited/public limited company:
    - i. Registration certificate under the Companies Act:
    - ii. Memorandum and Articles of Associations:
    - iii. List of board of Directors:
2. Registration Certificate/license from the
  - a. Industries Department
  - b. Tourism Department
  - c. Municipal Authority
  - d. Inland Water Transport Department
  - e. Food and Safety Standards Act
  - f. Shops and Establishments
  - g. Companies Act etc.
3. Land and building:
  - a. In case of Government land allotted by Government: Allotment letter, Trace map and receipt of the premium paid to the Government for the allotment.
  - b. In case of lease hold land from a private owner: Lease Deed Agreement along with the general power of attorney and trace map.
  - c. In case of own land:
    - i. Purchase deed:
    - ii. Upto-date non-incumbency certificate:
    - iii. Jamabandi copy and trace map:
  - d. In case of Government land allotted by any Government agency:
    - i. Allotment letter and trace map:
    - ii. Deed of agreement:
4. Sanction letter from the Financial Institution/Bank for Term Loan and Working Capital Loan.

5. Power:
  - i. Power sanction letter.
  - ii. Estimate of cost prepared by the ASEB.
  - iii. Test report.
  - iv. First bill of ASEB.
  - v. Invoices against the purchase and other documents relating to the installed capacity of Generator set.
6. List of plant and machinery including all bills/vouchers/money receipt.
7. Certificate from a Chartered Accountant for fixed capital investment.
8.
  - i. List of employees indicating category, status, date of joining, monthly pay (based on daily attendance register of the Tourism Unit on the date of application for the grant of eligibly certificate).
  - ii. Employment certificate from the District Employment Officer.
9.
  - i. Project report of the Tourism Unit.
  - ii. Money receipt from the consultant for preparation of the project report.
10. Source of own finance/equity with supporting documents.
11. No objection certificate from the local bodies/authority and trade licences, if any.
12. NOC from the Pollution Control Board of Assam.
13. Copy of registration certificate under the Assam Goods and Services Tax Act,2017.
14. Upto date tax clearance certificate from the Proper Officer.
15. Latest income tax clearance certificate in the name of the Tourism Unit.
16. Eligibility certificate(s) issued, if any, to the Tourism Unit before the present application with the name(s) of the scheme(s)
17. Any other documents sought for by the authority concerned.

### Certificate from the Registered Chartered Accountant

I/We hereby certify that M/s..... (name of the unit) has made the following capital investment in their unit prior to going into commercial operation on .....

<u>Sl. No.</u>	<u>Item of fixed assets</u>	<u>Value in rupees</u>
1.	Cost of land including stamp & registration fees etc.	
2.	Cost of development of land including boundary wall, approach road, if any (please specify).	
3.	a. Cost of the Tourism Unit. b. Office building. c. Architect's fees.	
4.	Cost on plant and machinery.	
5.	Accessories.	
6.	Electrical installation.	
7.	Loading, un-loading, transportation, duties, erection expenses etc.	
8.	Pre-operative and preliminary expenses to be capitalized.	
9.	Miscellaneous fixed assets.	

I/We have checked the books of account including all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and are true. I/We also certify that all the aforesaid items have been duly paid for and no outstanding against those is there in the books of the Tourism Unit.

Date :

Place:

Signature of the Chartered Accountant  
Registration No.

**THE ASSAM TAX REIMBURSEMENT FOR ELIGIBLE TOURISM  
UNITS SCHEME, 2018**

**ANNEXURE 2**

**ELIGIBILITY CERTIFICATE**

**[Para 5(2)]**

No.

Date:

Certified that M/s. .... bearing registration, No ..... and GSTIN ..... is granted Eligibility Certificate for claiming tax reimbursement under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018.

Particulars of the Unit.

1.
  - a. Name of the Tourism Unit:
  - b. Office address with telephone No.
  - c. Tourism Unit address with telephone No.
  - d. GSTIN.
2.
  - a. Constitution of the Tourism Unit.
  - b. Name and address of the proprietor/partners/Board of Directors/Secretary and President of the Co-operative Society/Trustee.
  - c. Permanent Account No. (PAN) issued if any by the Income Tax Authority in respect of the Tourism Unit.
3. Date of commencement of commercial operation.
4. Star Category of the Tourism Unit (if applicable):  
Certificate No. & date issued by Chairman, Hotel & Restaurant Approval Committee:
5. Eligible Fixed Capital Investment.
  - a. Land.
  - b. Building.
  - c. Plant and machinery.

Total :

## 6. Position of Employment:

a. No. of employees:

Managerial

Non-Managerial

b. Percentage of people of Assam:

Managerial

Non-Managerial

7. Date of approval of meeting.

8. Eligibility Certificate issued for tax reimbursementPeriod of validity.

(i)

(ii)

Office seal

Signature of the competent authority.

Date:

Place.

Director Tourism, Assam.

**THE ASSAM TAX REIMBURSEMENT FOR ELIGIBLE TOURISM UNITS  
SCHEME, 2018**

**ANNEXURE III**

**APPLICATION FORM FOR GRANT OF CERTIFICATE OF  
ENTITLEMENT  
[Para 5(3)]**

To,

The Commissioner of State tax, Assam,

I, Shri/Smti. .... son/daughter/ wife of  
..... residing at.....  
P.O. .... in the District of ..... on behalf of  
myself and the persons, whose name and address are given in paragraph 3 on  
behalf of the hotel/lodge/homestay/boat/resort/others doing business as  
(name of the applicant unit) ..... P.O. .... Thana  
..... of District and with additional places of business at  
..... hereby apply for a Certificate of Entitlement for  
reimbursement of State Tax in respect of the intra-State services/supplies  
under the Assam Tax Reimbursement for Eligible Tourism Units Scheme,  
2018.

2. I/we own a Tourism Unit, the particulars of which are furnished below:
  - a. Name:
  - b. Location:
  - c. Additional place(s) of business:
  - d. Description of the business activity:
  - e. Date of commencement of operation:
  - f. GSTIN:
  - g. Eligibility /certificate No. & date issued  
by the Director Level Committee  
constituted under the Tourism Policy of  
Assam, 2017:
3. The following person(s) is/are the proprietor/ partners/ Directors of the Board  
of ..... Directors/Secretary ..... and ..... President ..... of  
hotel/lodge/homestay/boat/resort/others and their respective Permanent  
Account No(s). (PAN) given by the Income-tax Department.



Sl.No.	Name	Permanent Address	Present Address	Age	Father's Name	PAN

4. An attested photocopy of the Eligibility Certificate granted to my/our Tourism Unit as stated above in enclosed herewith.

5. Declaration:

I/We hereby solemnly declare that the information furnished in this application for the grant of Certificate of Entitlement for claiming reimbursement of State Tax paid by me/us are correct and true to the best of my/our knowledge and belief.

Seal : Signature of the applicant  
Date : Name of the applicant in full .....  
Place : (In block letters)  
His/ Her status in relation to the Tourism  
Unit mentioned above .....

### **Acknowledgement**

Received the application in the PART-I from .....  
for issuance of a Certificate of Entitlement

Seal : Signature of the receipt clerk of the Office of the  
Date : Commissioner of State Tax, Assam.

**THE ASSAM TAX REIMBURSEMENT FOR ELIGIBLE TOURISM,  
UNITS SCHEME, 2018**

**ANNEXURE IV  
CERTIFICATE OF ENTITLEMENT  
[Para 5(4)]**

Certificate of Entitlement No. .... Date.

This is to certify that the Tourism Unit in the name and style of M/S ..... situated at ..... (main place of business) and having additional place(s) of business at ..... and possessing GSTIN ..... under the Assam Goods and Services Tax Act, 2017 and Eligibility Certificate number ..... dated ..... issue by the competent authority is entitled for reimbursement of State tax in accordance with the provisions of the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018.

The Tourism Unit is entitled for reimbursement of State tax to the extent of Rs. .... within a period from..... to ..... and subject to a monetary ceiling of Rs. ....in respect of its business activity namely .....

This certificate is valid from ..... to ..... subject to renewal from year to year.

Date of issue .....

Signature of the Commissioner  
of State tax, Assam.

Place. ....

(\* strike out whichever is not applicable)

Sl. No. of renewal	From (date)	To (date)	Total amount of reimbursement availed before the renewal period	Remaining amount of reimbursement for the renewal period	Initial of the Commissioner of State tax

**RAJIV KUMAR BORA,**

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