



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 05/2019-STATE TAX (RATE)

The 3rd June, 2019

No. FTX.56/2017/Pt-II/268.- In exercise of the powers conferred by sub-section (3) of section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Government of Assam, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Finance (Taxation) Department, Government of Assam No.13/2017 (Rate) [FTX.56/2017/26 dated the 29th June, 2017], published in the Assam Gazette, Extraordinary, *vide* No. 347 dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|------------|-----------|
| "5B | Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter. | Any person | Promoter. |

| | | | |
|----|---|------------|-------------|
| 5C | Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter. | Any person | Promoter.”; |
|----|---|------------|-------------|

(ii) in the Explanation, after clause (h), the following clauses shall be inserted, namely: -

“(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

This notification shall be deemed to have come into force from 1st day of April, 2019.

RAJIV KUMAR BORA,

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