



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 578 Dispur, Saturday, 4th December, 2021, 13th Agrahayana, 1943 (S. E.)

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

**NOTIFICATION**

The 4th December, 2021

**No. FT.82/2016/77.-** In supersession of the earlier Government Notification No.FT.82/2016/44 dated 3<sup>rd</sup> August, 2018 published in the Assam Gazette Extraordinary, No.393, dated 6<sup>th</sup> August, 2018 and 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 to do so, hereby partially exempts the sale of Aviation Turbine Fuel (ATF) made to aircrafts operating under Regional Connectivity Scheme (RCS) as announced by the Ministry of Civil Aviation (MoCA) from the liability to pay tax subject to restrictions and conditions specified as below :

1. The Value Added Tax (VAT) payable on sale of Aviation Turbine Fuel (ATF) made to aircrafts operating in the airports/airstrips under Regional Connectivity Scheme (RCS) shall be at the rate of 1% only, under the Assam Value Added Tax Act, 2003. This partial exemption shall also be applicable to such aircrafts even when they provide air services to NON- Regional Connectivity Scheme (RCS) airports/airstrips in Assam.
2. The registered dealers/Oil Marketing Companies selling the Aviation Turbine Fuel (ATF) to the aircrafts eligible under this notification shall obtain and produce a certificate in the following format duly filled up and signed by an authorized officer.

**Format of Certificate**

Certificate for claiming payment of tax at concessional rate of 1% on sale of Aviation Turbine Fuel (ATF) to eligible aircrafts.

Serial No.

Dated

To

.....(Selling dealer)  
 .....(Address)  
 .....(TIN).

Certified that Aviation Turbine Fuel (ATF) purchased from you as specified in the invoice stated below are for the purpose of fueling aircrafts operating under Regional Connectivity Scheme (RCS).

Invoice No. & Date	Quantity	Amount	Reference No. of payment cheque /RTGS/ot hers	Date	Bank
(1)	(2)	(3)	(4)	(5)	(6)

Seal & Signature of the officer

3. The names of the selected airlines/helicopter operators, designated Regional Connectivity Scheme (RCS) airports and Regional Connectivity Scheme (RCS) routes identified for Assam by the Ministry of Civil Aviation (MoCA), Government of India from time to time shall be eligible for the partial exemption under this notification.
4. The registered dealers/Oil Marketing Companies making supply of fuel to aircrafts operating under Regional Connectivity Scheme (RCS) on the strength of the above certificate issued by the authorized officer shall be liable to pay tax @1% under the Assam Value Added Tax Act, 2003 in respect of such supply.
5. The registered dealer/Oil Marketing Companies shall also keep complete accounts of quantity of fuel sold, copies of invoices/ bills, details of payments received against supply of Aviation Turbine Fuel (ATF).

6. If any aircraft operator is found to have violated the provisions of partial exemption under this notification or furnished false information or issued such certificate by fraud or misrepresentation/suppression of facts, the partial exemption available shall be withdrawn with immediate effect. Further, steps shall be taken for recovery of the amount due to the State with applicable interest as per provisions of the Assam Value Added Tax Act, 2003.
7. The Government reserves the right to review or amend or withdraw the notification in the public interest, as and when deemed proper.

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

**SAMIR K. SINHA,**  
Principal Secretary to the Government of Assam,  
Finance Department.