



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 285 Dispur, Wednesday, 1st July, 2020, 10th Asadha, 1942 (S. E.)

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

ORDER

The 16th June, 2020

No. FT.12/2018/14.- Whereas, during the pre GST regime, in respect of cinematographic exhibition, the Cinema Hall owners' were legally authorized to collect service charge for providing specified services subject to payment of tax on such service charge;

And whereas, it appears necessary that the collection of such service charge should continue even during post GST regime;

Now, therefore, the Governor of Assam is pleased to allow the cinema hall owners to collect service charge as per the rates mentioned below:-

	Service charge
Cinema hall not providing air conditioning system	Rs. 8/- per ticket
Cinema hall providing air conditioning system with generator back up	Rs. 12/- per ticket

The collection of service charge shall, however, be subject to the following conditions:-

- that the Cinema Hall Owners shall pay applicable GST on the amount of such service charge;
- that the levy of such service charge is clearly reflected on cinema tickets;

- (iii) that such service charge shall be utilized by the Cinema Hall Owners for maintenance/upgradation of Cinema Halls and for providing facilities to the cine-goers; and
- (iv) that no such service charge shall be collected where payment for admission is rupees five or less.

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

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