পঞ্জীভুক্ত নম্বৰ - ৭৬৮ /৯৭ Registered No.-768/97

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 805 দিশপুৰ, মঙ্গলবাৰ, 23 ডিচেম্বৰ, 2025, 2 পুহ, 1947 (শক)

No. 805 Dispur, Tuesday, 23rd December, 2025, 2nd Pausa, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 23rd December, 2025

eCF No. 568633/162.- Whereas it is expedient to amend the Assam Industries (SGST Reimbursement for Eligible Units) Scheme, 2021, (hereinafter referred to as the said Scheme), the Governor of Assam, in the public interest, is hereby pleased to amend the said Scheme, namely: —

1. (1) This Scheme may be called the Assam Industries (SGST Reimbursement for Eligible Units) (Amendment) Scheme, 2025.

   (2) This Scheme shall come into force with immediate effect.

2. In the Scheme, after sub-clause (1) of Clause 8, new sub-clause(1A) shall be inserted namely: —

   "(1A) The maximum amount of reimbursement that may be claimed and disbursed to an Eligible Unit in any financial year shall be determined in accordance with the following formula: —

   Maximum eligible reimbursement for the year –

   Total eligible reimbursement amount as per the Certificate of Entitlement ÷ Number of years specified in the Certificate of Entitlement:

   Provided that, in the case of an Eligible Unit which has already availed reimbursement for one or more financial years, the maximum eligible reimbursement for any subsequent financial year shall be determined as follows: —

   Maximum eligible reimbursement for the year = Balance eligible reimbursement amount at the beginning of the financial year ÷ Balance years remaining as per the Certificate of Entitlement:

Provided further that where the Eligible Unit is unable to avail the full eligible amount in any financial year for reasons including shortfall in eligible tax reimbursement generation, the un-availed balance amount shall be carried forward to the immediately succeeding financial year and shall be eligible for reimbursement in that year, subject to within the overall validity period and total entitlement under the Certificate of Entitlement.

3. In the scheme, after clause 8, a new clause 8A shall be inserted as follows:-

"8A. Notwithstanding anything contained in the scheme including the preceding provisions, Finance Department with the approval of Cabinet and after recording the reasons may allow exemption to clause 8(1A) of the Scheme."

4. In the Scheme, the existing clause 12 shall be substituted as follows:

"(12)(1) A registered supplier other than a unit availing tax reimbursement under this scheme, who supplies goods in the course of inter-state trade or commerce taxable under the Integrated Goods and Services Tax Act, 2017 (Act No. 13 of 2017), shall not be entitled to avail the input tax credit on inward supply of goods for utilising the same for payment of IGST if the goods so supplied by him are manufactured by a unit eligible under the Reimbursement Scheme and the proportionate amount of input tax credit, if any, would lapse. Such registered supplier supplying goods manufactured by an eligible unit shall maintain legible records of intra-State supplies and inter-State supplies of such goods.

(2) The Eligible Unit should ensure that the goods manufactured and supplied by them against which reimbursement is claimed are consumed within the State. The holder of the Certificate of Entitlement of an eligible unit under the Scheme shall submit an undertaking to this effect at the time of submission of application claiming the reimbursement.

(3) If at any stage after supply by the unit, a registered tax payer made an inter-state supply of such goods (sale or inventory transfer), amount equivalent to SGST utilized in payment of IGST liability in relation to such inter-state supply would be recoverable from the eligible unit and such recovery will be made through adjustment from the next instalment of reimbursement if the unit is eligible for next instalment of reimbursement. In case the unit is not eligible for next instalment, the Promoters of the unit would be liable to deposit the said amount in the Government Treasury and in the event of default by the Promoters in depositing the amount, the said amount will be recoverable as dues of land revenue.

(4) The holder of the Certificate of Entitlement of an eligible unit under the Scheme shall clearly mention the number and date of his Certificate of Entitlement in addition to his GSTIN in every invoice issued to the recipient.

(5) Any deviation from these conditions shall be render the reimbursement infructuous.”

VIRENDRA MITTAL,
Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.

Guwahati : Printed and Published by the Director, Directorate of Printing & Stationery, Assam, Guwahati-21.
Extraordinary Gazette No. 1609 - 10 + 10 - 23 - 12 - 2025. (visit at– dpns.assam.gov.in)