



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 393 Dispur, Monday, 6th August, 2018, 15th Sravana, 1940 (S. E.)

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

NOTIFICATION

The 3rd August, 2018

No.FT.82/2016/44.- 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 so to do, hereby partially exempts the sale of Aviation Turbine Fuel (ATF) made to aircrafts exclusively operating in airports/airstrips under RCS (Regional Connectivity Scheme) as announced by the Ministry of Civil Aviation from the liability to pay tax subject to restrictions and conditions specified as below.

1. The tax payable on sale of ATF made to aircraft operating in the airports/airstrips under RCS including three existing airports at Jorhat, Lakhimpur and Tezpur shall be at the rate of 1% only, under the Assam Value Added Tax Act, 2003.
2. The registered dealers/Oil Marketing Companies selling the Aviation Turbine Fuel (ATF) to the aircrafts operating in the airports/airstrips under RCS shall obtain and produce a certificate in and the following format duly filled in 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 aircrafts operating in airports/airstrips under RCS.

Serial No.

Dated

To

.....(Selling dealer)

.....(Address)

.....(TIN).

Certified that ATF purchased from you as specified in the invoice stated below are for the purpose of fueling aircrafts operating in airports under 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 and designated RCS airports and routes awarded under Rounds 1 & 2 of RCS – UDAN, eligible for the partial exemption, under this notification is annexed at ANNEXURE-I.
4. The registered dealers/Oil Marketing Companies making supply of fuel to aircrafts operating in airports/airstrips under 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. 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.

V. B. PYARELAL,

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

ANNEXURE-IASSAM

TYPE/AIRPORT Unserved/Unser served	Connected to	Selected Airline operator
Fixed-Wing		
Jorhat	Kolkata	Indigo, ZOOM AIR
	Passighat	ZOOM AIR
	Tezu	ZOOM AIR
Lilabari	Kolkata	AAA AVIATION, Spicejet
	Tezpur	AAA AVIATION
Tezpur	Kolkata	ZOOM AIR
	Lilabari	AAA AVIATION
	Shillong	AAA AVIATION
Rupsi	Guwahati	Trujet
Helicopter		
Jorhat	Dibrugarh	PHL
	Tezpur	PHL
Lilabari	Dibrugarh	Skyone
	Itanagar (H)	Skyone
Nagaon (H)	Guwahati	Skyone
	Tezpur	Skyone
Tezpur	Itanagar (H)	Skyone
	Jorhat	PHL
	Nagaon (H)	Skyone