



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 182 দিশপুৰ, মঙ্গলবাৰ, 5 মে', 2020, 15 ব'হাগ, 1942 (শক)
No. 182 Dispur, Tuesday, 5th May, 2020, 15th Vaisakha, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 28/2019-STATE TAX (RATE)

The 17th March, 2020

No. FTX.56/2017/Pt-III/427.- In exercise of the powers conferred by sub-section (3) and sub-Section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is hereby pleased to make the following further amendments in the notification No.FTX.56/2017/25 dated the 29th June, 2017, issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, *vide* number 346, dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure “50”, appearing in the entry and in the Explanation thereto, the figure “20” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:
Provided further that the Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

S. JAGANNATHAN,
Commissioner & Secretary to the Government of Assam,
Finance Department.