



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 13 Dispur, Tuesday, 7th January, 2020, 17th Pausa, 1941 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION No. 22/2019-STATE TAX (RATE)

The 30th December, 2019

No.FTX.56/2017/Pt-III/320.-In exercise of the powers conferred by sub-sections (3) of Section 9 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on the recommendations of the Council, hereby pleased to make the following further amendments in the notification No.FTX.56/2017/26 dated the 29th June, 2017 (Notification No.13) issued by the (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 347 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, -

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ”;

	relating to original dramatic, musical or artistic works to a music company, producer or the like.		
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- (ii) after serial number 9 and the entries relating thereto, the following new serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory:</p> <p>Provided that nothing contained in this entry shall apply where,</p> <p>-</p> <p>(i) the author has taken registration under the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay State tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) under forward charge, and to comply with all the provisions of Assam Goods and Services Tax Act, 2017 (Assam Act</p>

			<p>No. XXVIII of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.”;</p>
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- (iii) after serial number 14 and the entries relating thereto, the following new serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying Assam GST @ 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Anybody corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”.

This notification shall be deemed to have come into force from the 1st day of October, 2019.

Annexure I

FORM
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), and I hereby exercise the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13 [FTX.56/2017/26 dated the 29th June, 2017], supplied by me, under forward charge in accordance with section 9 (1) of Assam GST Act, and to comply with all the provisions of Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____

Name _____

GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

**Declaration
(9A of Table)**

I have exercised the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13 [FTX.56/2017/26 dated the 29th June, 2017] under forward charge.

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