



सत्यमेव जयते

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 69 দিশপুৰ, মঙ্গলবাৰ, 24 মাৰ্চ, 2015, 3 চ'ত, 1937 (S.E.)  
No. 69 Dispur, Tuesday, 24th March, 2015, 3rd Chaitra, 1937 (S.E.)

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

## NOTIFICATION

The 23rd March, 2015

**No.FTX.47/2013/19:** In exercise of the powers conferred by sub-section (3) of section 6 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), hereinafter referred to as the principal Act, the Governor of Assam, having considered it necessary in the public interest so to do, is hereby pleased to exempt all eligible Micro units, Small Scale Industries (SSI), Medium and Large Scale Industries including State Public Sector Undertakings (PSUs) under the Industrial and Investment Policy of Assam, 2014 from the liability to pay entry tax in respect of plants and machineries subject to conditions and restrictions specified below:-

- (1) The eligible unit shall take registration under the Assam Entry Tax Act, 2008.
- (2) The eligible unit shall furnish a copy of the provisional registration certificate from the Industries Department along with details of amount proposed to be invested in plant and machineries to be brought from outside the State.
- (3) The eligible unit availing exemption under this notification shall be subject to all other provisions of the Assam Entry Tax Act, 2008 and rules made thereunder.
- (4) The exemption under this notification shall be available in respect of only such plants and machineries which are connected directly with the manufacturing process.
- (5) The exemption shall be allowed for a period of three years till the date of commencement of commercial production. However, in case of an industrial unit undergoing expansion, modernization or diversification, the exemption shall be available for a period of one year upto the date of commencement of commercial production on account of such expansion, modernization or diversification.

This notification shall be deemed to have come into force with effect from 1<sup>st</sup> March, 2014.

**S. K. KHARE,**  
Principal Secretary to the Govt. of Assam,  
Finance Department, Dispur.