

Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018

ASSAM

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Rule

ASSAM-TAX-REIMBURSEMENT-FOR-ELIGIBLE-TOURISM-UNITS-SCH of 2018

- Published on 10 September 2018
- Commenced on 10 September 2018
- [This is the version of this document from 10 September 2018.]
- [Note: The original publication document is not available and this content could not be verified.]

Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018Published vide Notification No. FTX.20/2017/32, dated 10.9.2018Last Updated 12th February, 2020No.FTX.20/2017/32 dated 10.9.2018. - Whereas the Tourism Policy of Assam, 2017 has offered tax incentive in the form of reimbursement of fifty per cent of net SGST paid by a Tourism Unit subject to fulfillment of eligibility conditions;And Whereas to give effect to the said policy decision, the Governor of Assam is hereby pleased to notify the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018, hereinafter referred to as the "Reimbursement Scheme for Tourism Units" for granting reimbursement of State GST to eligible Tourism Units in the manner hereinafter appearing, namely:

1. Short title and commencement.

(1)This Scheme may be called the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018.(2)This Scheme shall be deemed to have come into force with effect from 1st January, 2018.

2. Definitions.

(1)'Eligible Tourism Unit' means a new tourism Unit which commence commercial operation during the validity of the Tourism Policy of Assam, 2017, i.e., from 1st January, 2018 to 31st December, 2022 in the tourism location with a minimum investment of Rs.100 lakhs;(2)'Fixed Capital Investment' means and includes investment in plant and machinery, building excluding furniture, electrification, generator set but excluding cost of land.Explanation 1. - For removal of doubt, it is clarified that 'Fixed Capital Investment' shall not include furniture and cost of land.Explanation 2. -

The expression 'plant and machinery' for the purpose of this clause, shall mean such plant and machinery as notified vide Government Notification No.FTX.47/2013/Pt/2 dated 23rd March, 2015 published in the Assam Gazette, Extraordinary No.68 dated 24th March, 2015, shown in the Schedule annexed to this Notification.(3)'Tourism Location' means whole of Assam excluding the area covered under the Guwahati Municipal Corporation.(4)'Tourism Unit' means a hotel, lodge, homestay, resort, boat with accommodation facility used for cruise, Film City or any other unit as may be notified by the Government from time-to-time.

3. Eligibility condition.

- An eligible Tourism Unit which commences its commercial operation during validity of the Tourism Policy of Assam, 2017, i.e., from 1st January, 2018 to 31st December, 2022 in the tourism locations with a minimum investment of Rs.100 lakhs in terms of the eligibility criteria of the Tourism Policy of Assam, 2017 shall be treated as Tourism Unit eligible for benefit under this Scheme.

4. Conditions and limitations.

- The amount reimbursable under this Scheme to the eligible Tourism Unit shall be as below :(1)An eligible Tourism Unit, which commences its commercial operation during the period commencing from 1st January, 2018 to 31st December, 2022, shall in respect of intra-State supplies made within the State, be entitled to reimbursement of 50% of the State tax (SGST) paid through debit in the electronic cash ledger account maintained by the unit in terms of sub-section (1) of section 49 of the Assam Goods and Services Act, 2017 after utilization of the available amount of the input tax credit of the State tax (SGST) and Integrated tax (IGST) until the amount of such tax reimbursement exceeds the quantum of monetary ceiling or till the expiry of period of eligibility, whichever is earlier.(2)The time limit and monetary ceiling of such tax reimbursement for the eligible tourism unit shall be 10 years from the date of commencement of commercial operation subject to maximum of 100% of fixed capital investment.(3)The incentive under the Reimbursement Scheme for Tourism Units shall not be available if the Tourism Unit has already availed or is availing the benefit of reimbursement under any other Scheme/ Policy of the State Government.(4)Notwithstanding anything contained herein above, this scheme shall not apply to the hotels and resorts above 2 star category and river cruise which are eligible for tax reimbursement under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017.

5. Procedure for grant of eligibility certificate and certificate of entitlement.

(1)An eligible Tourism Unit shall make an application in the Annexure-I under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018, for issuance of Eligibility Certificate to the Director Tourism, Assam, within one year of the commencement of commercial operation :Provided that on application by an eligible Tourism Unit, the Tourism Department may condone the delay in filing such application on sufficient grounds.(2)The Eligibility Certificate shall be granted to the eligible Tourism Unit in Annexure-II by the Director Tourism, Assam in consultation with the Commissioner of State tax, Assam or his representative :Provided that before granting such

Eligibility Certificate, field enquiry shall be conducted by both the Tourism Department and the Tax Department.(3)The application for the grant of Certificate of Entitlement by an eligible new Tourism Unit, holding an Eligibility Certificate granted under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018, shall be submitted in the Annexure-III to the Commissioner of State tax within ninety days of the receipt of Eligibility Certificate unless there was sufficient cause which prevented the Tourism Unit from filing the application within such time.(4)The Commissioner of State Tax shall grant a Certificate of entitlement in Annexure-IV to the eligible Tourism Unit within 30 days from the date of receipt of the application from such Tourism Unit.

6.

Subject to the provisions of this Scheme the provisions of the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017 relating to separate GST registration for availing reimbursement, particulars of certificate of Entitlement on the invoice, eligible unit-furnishing of one time information, application for tax reimbursement, manner of reimbursement audit assessment and special audit, budgetary provision and placing adequate fund at the disposal of Commissioner of State tax, repayment of claimant/recovery and dispute resolution, procedure for recovery, termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of non-compliance with any of the conditions laid down in the Scheme, power to remove difficulties and other matters for which no specific provision has been made in this Scheme shall mutatis mutandis apply to the eligible tourism units, as if those provisions were mutatis mutandis incorporated in this Scheme.The Assam Tax Reimbursement For Eligible Tourism Units Scheme, 2018

Schedule

[List of plant and machinery for eligible tourism units][Para 2(2)]Plant and machinery such as :

- 1. Air conditioning plant and air-conditioning unit.**
- 2. Hot water plant**
- 3. Water treatment plant**
- 4. Generator set**
- 5. Lift/Elevator/Escalator**
- 6. Laundry Equipment (other than Household Type)**

- 7. Dish washing plant**
- 8. Glass washing plant**
- 9. Kitchen equipments excluding crockery, cutlery and utensils**
- 10. Exhaust system**
- 11. Water purification plant**
- 12. Sewage treatment plant**
- 13. Fire Fighting Equipment**
- 14. Electric pump and motors**
- 15. EPABX system**
- 16. House Keeping Equipment**
- 17. Insect and Pest Killing Equipment/Machine**
- 18. Health Club/Beauty Parlour/Barber Shop Equipment**
- 19. Explosive Detection Machine**
- 20. Security Alarm System**
- 21. C.C.T.V./Cable T.V. System with Accessories**
- 22. Plant and Equipment for Water Sewage and Garbage Management**
- 23. Any other plant and machinery that is critical and directly connected to hotel Industry.**

The Assam Tax Reimbursement For Eligible Tourism Units Scheme, 2018Annexure -1Application Form For Grant of Eligibility Certificate[Para 5(1)]

1. Name of the Tourism Unit:

2. Office address with telephone No. (if any):

3. Unit address with telephone No. (if any):

4. Constitution of the Tourism Unit (please specify whether Proprietorial/Partnership/Private Limited Company/Public Limited Company/Co-operative Society).

5. Name(s) of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Co-operative Society/Trustee

6. Address of the Proprietor/Partners/Directors of the Board of Directors/Secretary and President of the Co-operative Society/Trustee

7. Registration No. under the GST Act, if any:

8. Income-tax Permanent Account No. (PAN), if any:

9. Registration No./Licence No. and date., if any:

(a) issued by the Municipal Authority: (b) issued by the Industries Department: (c) issued by the Tourism Department: (d) issued by Inland Water Transport Department: (e) under the Companies Act: (f) under the Shops & Establishments Act: (g) under the Food Safety and Standards Act:

10. Details of Bank Account(s).

- (a) Bank Account No. :
- (b) Name of the Bank :
- (c) Bank account type :
- (d) Name of the account holder :
- (e) Address of the Bank branch :
- (f) IFSC Code :
- (g) MICR :

11. Whether the Project Report has been prepared and if so,

(a) Name of the Consultant: (b) Amount paid as consultancy fees :

12. Star Category of the Tourism Unit (if applicable):

Certificate No. and date issued by Chairman, Hotel & Restaurant Approval Committee:

13. Details of the Land and Buildings of the Tourism Unit:

A. Details of land :I. Please specify, whether the land is own/leased hold/allotted by the Government Agencies.II. If own land :(a)Specify the mode of owning such as by way of inheritance, gift or purchase, etc.(b)Total area;(c)Location.(d)Dag Number and Patta Number, Revenue Village and Mauza :(e)Date of purchase of the land with value and the date of taking possession of the land.III. If held under lease :(a)Name and address of the owner of the land.(b)Total area of the land.(c)Dag Number and Patta Number, Revenue Village and Mauza.(d)Date of agreement of lease.(e)Date of registration of the lease and amount paid for the lease agreement.(f)Lease Deed of the agreement period as per the registered deed of the agreement.IV. If the land allotted by the Government/Government agencies :(a)Name of the agency.(b)Date of agreement.(c)Annual rent/premium payable.(d)Total area allotted and its location.B. Details of building :I. Whether the building has been constructed, if so :(a)Date of starting and completion of the civil works.(b)Total area under constructionII. If the building has been allotted by the Government agencies :(a)Name of the agency.(b)Total covered area and open area allotted.(c)Annual rent fixed for the premises including the shed and the open space.(d)Date of agreement.(e)Total floor area.III. If the premises have been rented/or on lease from private parties :(a)Name and address of the owner/lessor of the premises.(b)Total floor area with the location of the premises.(c)Date of the agreement in respect of rent/lease.(d)Annual rent/lease value for the premises.

14. Fixed Capital Investment.

(a)Land :(b)Site development:(c)Building:(d)Plant and Machinery :(e)Accessories :(f)Installation and electrification :(g)Other fixed assets :(h)Preliminary and preoperative expenses :Total:

15. Means of finance :

(a)Equity Capital:(b)Margin Money :(c)Share Capital from the Government(d)Any other sources :(e)Borrowing :Total:

16. Financial Assistants received :

(a)Name(s) of the financial institutions(s):(b)Amount sanctioned :I. Term Loan(i)Date of sanction :(ii)Amount sanctioned :(iii)Amount disbursed till date :(iv)Name of the institution(s):II. Working capital(i)Date of sanction :(ii)Amount sanctioned :(iii)Amount disbursed till date :(iv)Name of the institution(s):

17. Power, etc.

(a)Actual Power requirement:(b)Date of sanction of power and quantum :(c)Date of approval of test report:(d)Connected load and date of connection :(e)Meter allotted and its number :(f)First bill and money receipt No. and date :(g)Average power requirement (in Kwh):(h)Installed capacity of Generator (in KVA), (if any)(i)Date of installation of generator :(j)Date of commencement of operation :

18. Employment position in the Tourism Unit

SI. No.	Category	No. of employees, who are People of Assam	Total People not belonging to Assam	Remarks
1	2	3	4	5
	Managerial	Non-Managerial	Others	6

DeclarationI/We hereby solemnly declare that the information furnished in this application for the grant of Eligibility Certificate for claiming the tax reimbursement under the Assam Tax Reimbursement for Eligible Tourism Units Scheme, 2018 are correct and true to the best of my/our knowledge and belief.Signature of the applicant(s) Status in relation to the Tourism Unit SealPlace :Date: