



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 19th June, 2020

**No.FT.22/2018/61.**- In exercise of the powers conferred by 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 exempts Brahmaputra Cracker and Polymer Limited (BCPL) from payment of tax under the Assam Value Added Tax Act, 2003 in respect of purchase of Natural Gas, for being used as raw material in production of Liner Low Density Polyethylene (LLDPE), High Density Polyethylene (HDPE) and Polyethylene (PP) by the unit subject to the restrictions and conditions specified below:-

1. The exemption shall be for a period of 15 (fifteen) years from the date of commencement of commercial production i.e. from 02/01/2016 to 01/01/2031.
2. The exemption shall be governed in two phases:
  - (i) For the period from 02/01/2016 to 31/03/2020, the amount of tax paid on purchase of Natural Gas by Brahmaputra Cracker and Polymer Limited (BCPL) from registered dealers shall be refunded to BCPL as per provision of the Assam Value Added Tax Act, 2003 subject to production of documentary evidences to the satisfaction of the tax authority.

- (ii) For the period from 01/04/2020 to 01/01/2031, in case of purchase of Natural Gas from registered dealers in the State, Brahmaputra Cracker and Polymer Limited (BCPL) shall issue a certificate to the registered dealer supplying Natural Gas in the following format duly filled in and signed by Chief Finance Officer or an Officer of equivalent rank.

FORMAT OF CERTIFICATE

Certificate for claiming exemption from payment of tax for sale of Natural Gas to the Brahmaputra Cracker and Polymer Limited (BCPL)

Serial No.

Date:.....

To

.....(Selling dealer)

.....(Address)

.....(TIN)

Certified that Natural Gas purchased from you as specified in the invoice stated below are for the purpose of use as raw material in manufacture of Liner Low Density Polyethylene (LLDPE), High Density Polyethylene (HDPE) and Polyethylene (PP).

Invoice No.	Quantity	Amount	Reference No. of payment Cheque/RTGS/Others	Date	Bank
(1)	(2)	(3)	(4)	(5)	(6)

Seal & Signature and status of the Officer,

The registered dealer, making supply of Natural Gas on the strength of the above certificate issued by the Brahmaputra Cracker and Polymer Limited (BCPL), shall not be liable to pay any tax under the Assam Value Added Tax Act, 2003 in respect of such supply.

3. Brahmaputra Cracker and Polymer Limited (BCPL) shall also keep complete accounts of quantity of Natural Gas purchased, copies of invoices/bills, details of payments made for purchase of Natural Gas, quantity used in the process of manufacture of finished goods.
4. The Government reserves the right to review or amend or withdraw the notification in the public interest, as and when deemed proper.
5. This exemption shall automatically stand withdrawn on the day the Natural Gas is brought into the ambit of GST even before 01/01/2031.

This notification shall come into force on the date of its publication in the Official Gazette.

**RAJIV KR. BORA,**

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