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your budget each
month and make
adjustments.*

FINER

News & Views



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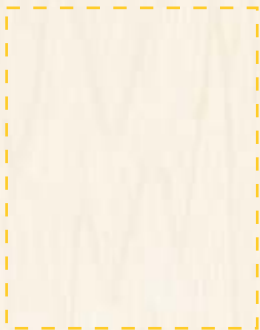
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INSIDE THIS ISSUE



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NORTH EASTERN REGION

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Chairman Message

Dear Readers,

The focus of the bulletin is on the state Budget this month. It was a welcome initiative from the State Finance minister headed by Dr.Himanta Biswa Sarma to invite public suggestions for the state budget 2016-2017 and policy initiatives for further road map. The State Budget 2016-2017 is an epoch making ,inclusive ,growth-oriented and progressive one which had sincerity of purpose on the one hand and measures for addressing concerns of all section of society on the other

We at FINER are extremely happy that **most of our suggestions have been accepted and incorporated in the State Budget.** Rationalization of value added Tax , Entry Tax and Luxury Tax to protect local Industry, Commerce and Service Sector are steps in right direction. The reduction of VAT on number of items like E-rickshaw, citronella oil, packaged drinking water, bitumen emulsion, jiggery and items of essential goods etc would make local industries more competitive and give relief to consumers.

The budget announcement by the government for Single Window clearance, adoption of the E-Governance in a big way and to adopt new software systems inorder to facilitate Ease of doing Business etc are welcome steps which will ensure ease of business in the true spirit arresting leakages and curbing corruption effectively, leading to attract much needed Investment in the State.

Announcement for Land Bank to provide Land to Industry would be welcomed by Investors. We hope that the move would contain requisite measures so that land for Industry and MSME Entrepreneurs could be made available at affordable rates without hampering the interest of the Agricultural sector of the state.

While we welcome reduction of stamp duty in case of female buyers, raising the duty for registration of Property in name of male/other juridical person need reconsideration.

Concept of the Mega mission i.e **Chief Ministers Samagra Gramya Unnayan Yojana** is indeed unique and laudable one which if implemented in right earnest will change the scenario of rural Assam resulting in balanced and sustainable development of the State.

Economic parameters are well within prudential limits like fiscal deficit at 2.9% of State GDP. The Government needs to be bit cautious in curbing mounting revenue and establishment expenditure failing which Economy of the State may face onslaught of big deficit in coming years.

As a whole the Budget is a outstanding one doing justice to VISION DOCUMENT of the party in power.

FINER would like to thank the State Government once again for implementing most of the suggestions put forward by it in the State Budget 2016-17.

With Regards

R.S.Joshi

Chairman

RAPPORT WITH THE NEW GOVERNMENT



Shri Sarbananda Sonowal, Hon'ble Chief Minister
Government of Assam



Shri Atul Bora, Hon'ble Minister Agriculture,
Horticulture & Food Processing, Animal Husbandry &
Veterinary, UDD & Town & Country Planning,
Government of Assam



Shri Chandramohan Patowary, Hon'ble Minister
Commerce and Industries, Transport and
Parliamentary Affairs
Government of Assam



Shri Ranjit Dutta, Hon'ble Minister
Handloom & Textile, Irrigation and
Sericulture, Government of Assam

Shri Naba Doley, Hon'ble Minister ,
Panchayat & Rural Development, Sports &
Youth Welfare, Cultural Affairs (IC) and Social
Welfare Government of Assam.



Smt Pramila Rani Brahma, Hon'ble
Minister Environment & Forest, Soil
Conservation, Welfare of Plain Tribes &
Backward Class and Mines & Minerals,
Government of Assam



NORTH EAST SPORT CONCLAVE

FINER in association with the Department of Sports, Ministry of Youth Affairs & Sports, Government of India, has organised the North East Sports Conclave at Guwahati on 4th & 5th July, 2016. The event was a two day program which was graced by senior officials from the Central Government and the State Governments of the North East, Eminent sport personality of the Region, Sports Associations of the Region, Representatives from Sports Industry and Youths and Students from the different Colleges and Schools.

FINER always keeping in mind the wellbeing of the people of the Region had organised the Conclave with an aim to disseminate appropriate information to the prospective youths, Sports Person and Corporate Houses, from the region regarding Government of India's thrust area. The conclave revolved around presentations, discussion on the Sports medicines and its importance for sports persons, live demonstrations of self defence from the Judo Association of Assam and interactive panel discussions on the various aspects of the importance of development of sports initiative challenges and way forward, followed by a one to one interaction between Ministry officials, National and International Award winner sports persons, eminent personalities from the field of Sports, and participants from various states.

The sessions covered in the North East Conclave were Government Initiative in promoting



and nurturing Sports, Experience Sharing by Eminent Sports Personality of the Region, Demonstration of Martial arts vis-a-vis protection of self/Women, Professionalization of Sports Organisations & Associations, The development of sports for the Specially abled community/Specially abled people in sports: Barriers and breakthroughs, Sports Medicine & Demonstration of First Aid and Sports for All.

We are pleased to inform you that FINER during the event had felicitated 8 Nos of pioneers of the Sports Personalities of the Region who had brought laurels to the Region in their respective fields .These eminent Sports Personalities were Shri Bogeswar Barua, Shri Maghuram Balari, Shri Mahesh Choudhury, Shri Debendranath Kalita, Shri Satyadhar Matak, Shri Kamai Matak, Shri Phani Kr Konwar, Smt Bhanu Deka Bordoloi.

Senior officials from the Department of Sports, Government of India and the Sports Authority of India appreciated FINER for organising the North East Sports Conclave and giving a platform to bring forward the issues relevant to the Sports and assured that the Government would take necessary steps to address these issues.

Eminent Football Players, Shri Maghuram Balari, Vice President Assam Football Association and member The Kamrup Metro District Master's Athlete Association had also announced to support FINER in taking further steps for the development of Sports of the State/Region.

FINER, with the inputs from different Sports association and Eminent Sports personalities plans to submit a memorandum to the Government for the development of Sports in the State/Region.



Press Meet of FINER held on 6th June, 2016



FINER celebrated
World Environment Day

Adding to the spirit of being a responsible organization towards environment and its sustainability, the Federation of Industry and Commerce of the North Eastern Region (FINER) with the support of the Social Forestry Division of the Department of Forests and Environment, Government of Assam, had distributed more than 500 Nos of saplings along with "Black Gold" Vermicompost among its esteemed members which was planted in and around Guwahati, on the occasion of World Environment Day scheduled on 5th June, 2016. FINER, in order to reinstate the importance of sustainable development and safeguarding environment has been organizing 'Plant Trees in your Surroundings' amongst its members, which has been highly appreciated by The United Nations Environment Programme (UNEP)



Federation of Industry & Commerce of North Eastern Region (FINER) and Federation of Indian Chambers of Commerce & Industry (FICCI) with support from Income Tax department, Government of India had successfully organized a Workshop on Income Declaration Scheme and Gold Monetization Scheme at Hotel Pragati Manor, Guwahati, on 28th July, 2016.

Shri Biswajit Chakrabarty, Director, FICCI, North East, welcomed the gatherings and thanked Income Tax department and FINER for supporting them.

Shri R. S. Joshi, Chairman, FINER, has started with the Opening Remarks, speaking about the benenits of Income Declaration Scheme in long run, and a special address was given by Shri C L Denzongpa, Principal Chief Commissioner of Income Tax, North Eastern Region which was backed by a detailed presentation on the scheme.

Shri Shishir Jha, Principal Director of Income Tax has given a detailed presentation on Income Disclosure Scheme, 2016 and Shri Ramesh Goenka, Director FINER and an Expert on Taxation has given his views on Industry perspective on Income Declaration Scheme. A detailed presentation on Gold Monetization Scheme has been given by Shri Somesh Bose, Chartered Accountant.

The interactive session between the guest present and the representative of FINER and FICCI turned out to be very successful as exchange of free and frank views which took place could help to evolve appropriate development strategy for the Region.

The workshop ended with a Vote of Thanks by Smt Indrani Chaudhury, Deputy Director, FINER

This workshop, which is joint effort of FINER and FICCI was a great initiative, proved to be a unique platform for exchanging of views and highlighting the crucial issues pertaining to the Region.

Workshop on Income Declaration Scheme and Gold Monetization Scheme

SOME SAPLING PICTURES OF FINER MEMBERS



Aroma India Pvt. Ltd.



H.M. Cement



Veteran Group of Companies



FINER Delegation meet
Shri B. K. Mishra, Regional Director, Reserve Bank of India, Guwahati



FINER 227th Governing Board Meeting
On 30th July, 2016



22ND ANNUAL GENERAL MEETING

ON 13TH AUGUST, 2016 AT HOTEL LILY, GUWAHATI





INTERACTIVE SESSION WITH THE NEMP FORUM

Federation of Industry & Commerce of North Eastern Region (FINER) and North East MP Forum had a very successful Interactive Meeting of their "JOINT SUPPORT GROUP" in Constitutional Club, New Delhi on 1st August, 2016 at 6 pm.

Smt Indrani Chaudhury, Deputy Director General, FINER, started the meeting by welcoming the august gathering and felicitating the dignitaries present in the meeting.

Shri R.S. Joshi, Chairman, FINER, paid his homage to Hon'ble Late P.A. Sangma and also showed a detailed presentation in the meeting on the issues pertaining to the North Eastern Region.

Shri P.D. Rai, Hon'ble MP & Secretary, NE MP's Forum, addressed the gathering and appraised FINER and assured full support from the NE MP's Forum for the good cause of the Industrial and Economic Development of the North Eastern Region.

Shri Bhubaneswar Kalita, Hon'ble MP & Chairman, NE MP's Forum appreciated the issues and suggestions put forward by FINER in the Memorandum, which was submitted to him. The Memorandum that comprises the issues pertaining to North East are - Flood in North East, Banking in the North Eastern region, NEIP Policy 2007, NGTs Coal Ban adversely impacting Economy of the Region, Agriculture Policy for the NER, Issues relating to Horticulture, Venture Capital Assistance under SFAC, National Mission on Food Processing (NMFP), Public Procurement Policy & MSME Sector, Air Connectivity in the NER, Inclusion of Industrialization to support Projects under "Make in India, Make in North East and Renewable & Solar Energy.

Dr. Jitendra Singh, Hon'ble Minister DONER, Government of India was the Chief Guest of the meeting and Shri Chandra Mohan Patowary, Hon'ble Minister, Commerce & Industry, Government of Assam was the Guest of Honor for the interactive Meet. Shri Chandra Mohan Patowary, stated in the meeting, about the prospective plans of the development

of the Industrial Sectors in the Region.

Good numbers of MPs also expressed their views and congratulated FINER for providing such invaluable inputs which they would like to raise in the parliament.

The meeting was attended by almost all the Hon'ble MPs of the North Eastern Region like Smt. Bijoya Chakroborty, Shri Gaurav Gogoi, Smt. Sushmita Deb, Shri Conrad Sangma, Shri Ripun Bora, Dr. Thockchom Meinia, Shri Thangso Baite and several bureaucrats like Shri Ram Muivah, Secretary NEC, Shri Kumar Sanjay Krishna, Additional Secretary, Ministry of Agriculture, Government of India, Shri Bhaskar Jyoti Mahanta, Joint Secretary, Ministry of Heavy Industries, Government of India, Shri Jitesh Khosla, former Chief Secretary of Assam and also senior members of FINER and Captains of Industry & Commerce of the Region. India's leading Print & Electronic Media were also present during the meet.

The interactive session between the Hon'ble MP's and the representative of Industries & Commerce of the Region turned out to be very successful as exchange of free and frank views which took place, could help the law makers to evolve appropriate development strategy for the region.

JOINT SUPPORT GROUP, a unique initiative by NE MP Forum and FINER which was formed few years back has proved to be a unique platform for exchanging of views and highlighting the crucial issues pertaining to the Region, which could be taken up by our Hon'ble MPs at appropriate level.

The Interactive Meet ended with a vote of thanks by Shri Amit Kr. Jain, Vice Chairman, FINER.



ASSAM BUDGET 2016-17: KEY HIGHLIGHTS

Assam Finance Minister Himanta Biswa Sarma on Monday presented the first Budget of the BJP-led government with Rs 2,880.91 crore deficit for the 2016-17 financial year.

The Budget, which was presented an hour late amid chaotic situation with no copies for the media till late afternoon, also proposed to make cheaper a host of goods such as e-rickshaw, candle, gur, jaggery, baby feeding bottles, kerosene stove and LED lamps.

The first ever NDA government's Budget for Assam announced a new scheme –Chief Minister Samagra Gramya Unnayan Yojana (CMSGUY), envisaging an investment of Rs 30,000 crore in next five years across all 25,425 villages in the state.

Total size of the Budget for Assam during this fiscal will be Rs 78,253.36 crore, Sarma said.

Out of this, Rs 29,380.35 crore will be for Plan expenditure, while Rs 48,873.01 crore will go under non-Plan expenditure segment.

Estimated state tax revenue during the current fiscal is estimated to be Rs 15,634.31 crore and the same for non-tax revenue will be Rs 5,846.52 crore.

Sarma said the state is likely to receive Rs 18,938.27 crore as share of central taxes, Rs 20,246.46 crore as Plan grants and Rs 3,527.35 crore as non-Plan grants in FY'17 from the Centre.

The internal debt for the state is estimated to be at Rs 10,423.26 crore, he added.

The Finance Minister informed the House that the fiscal deficit will be 2.97 per cent of state GDP, which is estimated to be Rs 2,24,641 crore at current price for this financial year.

The total Budget deficit is estimated to be Rs 2,880.91 crore, while the revenue surplus will be Rs 6,625.36 crore, he added.

On tax proposals, the Budget proposed to reduce or withdraw VAT on e-rickshaw, candle, citronella oil, gur,



jaggery, rub gur, tamarind, khandsari, baby feeding bottles and nipples, kerosene stoves and their parts, packaged drinking water and locally produced 'mekhela chador' — Assamese traditional dress for women.

Sarma also sought to make cheaper LED lights, gold bullion sold through MMTC and bamboo based industries in the state among others.

The Budget further proposed to reduce taxes on some other segments like entry tax on hospital equipments, specified land cess for small tea growers, service charge for cinema halls, amusement tax for cable TV owners, canteen stores department and central police canteens.

Besides, the exemption limit of agricultural income tax has been proposed to be hiked to Rs 2.5 lakh from Rs 1 lakh at present for small tea growers or assessee other than companies.

The Budget, however, proposed to raise the VAT on bitumen, imported gold ornaments, furnace oil, mobile phones priced more than Rs 5,000 and cigarettes along with some other items, Sarma said.

2016-17 ASSAM BUDGET : AT GLANCE

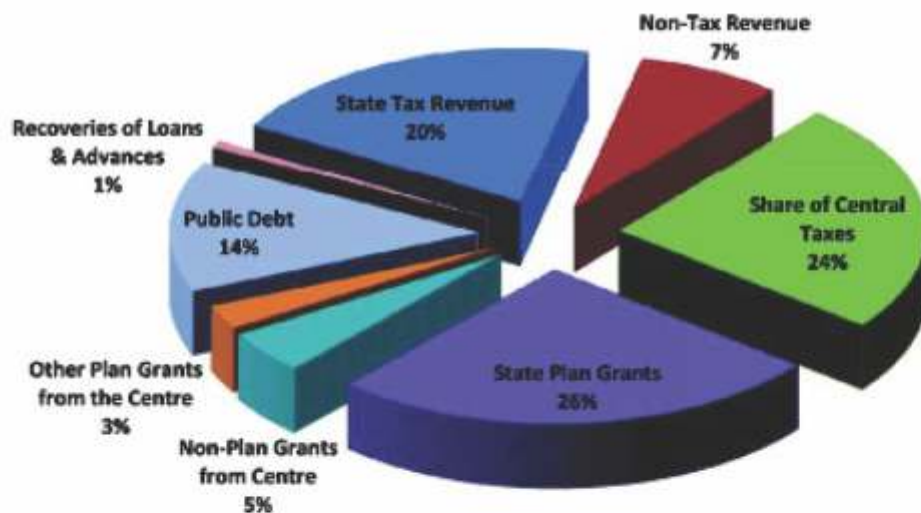
1. GSDP of Assam at current price is Rs. 201064 crore during 2015-16.
2. During 2016-17, GSDP of Assam at current price has been estimated at Rs.224641 crore.
3. Debt-GSDP ratio is 17.94% as on 31-03-2016 as revised estimate of 2015-16.

KEY BUDGET FIGURES FOR 2016-17 (BE):

4. Total budget size: Rs 78,253.36 crore
5. Total Estimated Plan Expenditure: Rs. 29,380.35 crore (38% of total budget)
6. Total Estimated Non-Plan Expenditure: Rs. 48,873.01 crore (62% of total budget)
7. Estimated Capital Expenditure: Rs 15,794.33 crore
8. Estimated Revenue Expenditure: Rs. 62,459.04 crore
9. Estimated State Tax revenue: Rs. 15,634.31 crore
10. Estimated Non-Tax Revenue Rs. 5,846.52 crore.
11. Estimated Share of Central Taxes Rs. 18,938.27 crore.
12. Anticipated State Plan grants Rs. 20,246.46 crore.
13. Non-Plan grants from Centre: Rs. 3,527.35 crore.
14. Estimated Internal Debt Rs. 10423.26 crore.
15. Consolidated Fund Receipt Rs. 77,422.71 crore.
16. Contingency Fund Receipt Rs. 100 crore.
17. Public Account Receipt Rs. 1,77,077.16 crore.
18. Fiscal deficit: 2.97 per cent of State GDP.
19. Revenue Surplus: Rs 6,625.36 crore
20. Budget Deficit: Rs. 2,880.91 crore

	(Rs. in Crore)	% of Total
State Tax Revenue	15634.31	20.19
Non-Tax Revenue	5846.52	7.55
Share of Central Taxes	18938.27	24.46
State Plan Grants	20246.46	26.15
Non-Plan Grants from Centre	3527.35	4.56
Other Plan Grants from the Centre	1986.97	2.57
Public Debt	10673.36	13.79
Recoveries of Loans & Advances	569.47	0.74
Total	77422.71	100

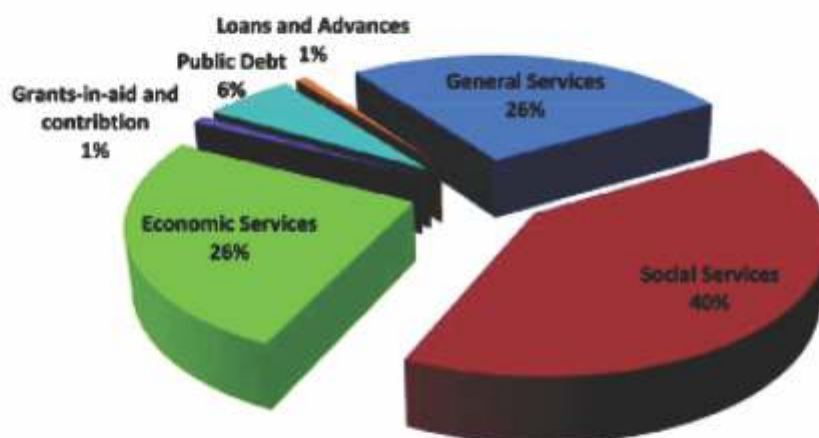
WHERE THE RUPEE COMES FROM ?



(Rs. In Lakhs)

Classification	Revenue	Capital	Total (Revenue + Capital)	% of Total
General Services	2011591.81	48982.91	2060574.72	26.33
Social Services	2907792.55	234426.14	3142218.70	40.15
Economic Services	1257074.21	756030.82	2013105.03	25.73
Grants-in-aid and contribution	69445.00	0.00	69445.00	0.89
Public Debt	0.00	482915.09	482915.09	6.17
Loans and Advances	0.00	57077.84	57077.84	0.73
Total	6245903.56	1579432.80	7825336.37	100.00

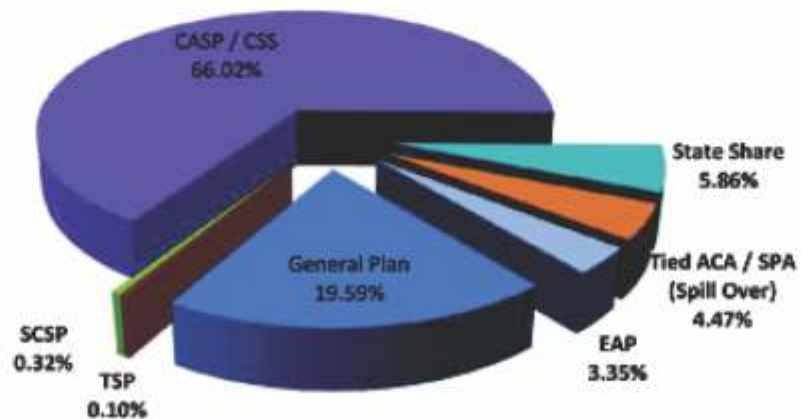
ASSAM BUDGET 2016-17 WHERE RUPEE GOES ?



(Rs. In Lakhs)

Plan Head	Amount	% of Total
General Plan	555744.24	18.92
TSP	5941.83	0.20
SCSP	14163.00	0.48
CASP / CSS	1873207.97	63.76
State Share	166335.09	5.66
Tied ACA / SPA (Spill Over)	126815.38	4.32
EAP	95145.89	3.24
RIDF	92215.00	3.14
13th FC	8466.90	0.29
14th FC	0.00	0.00
Total	2938035.30	100.00

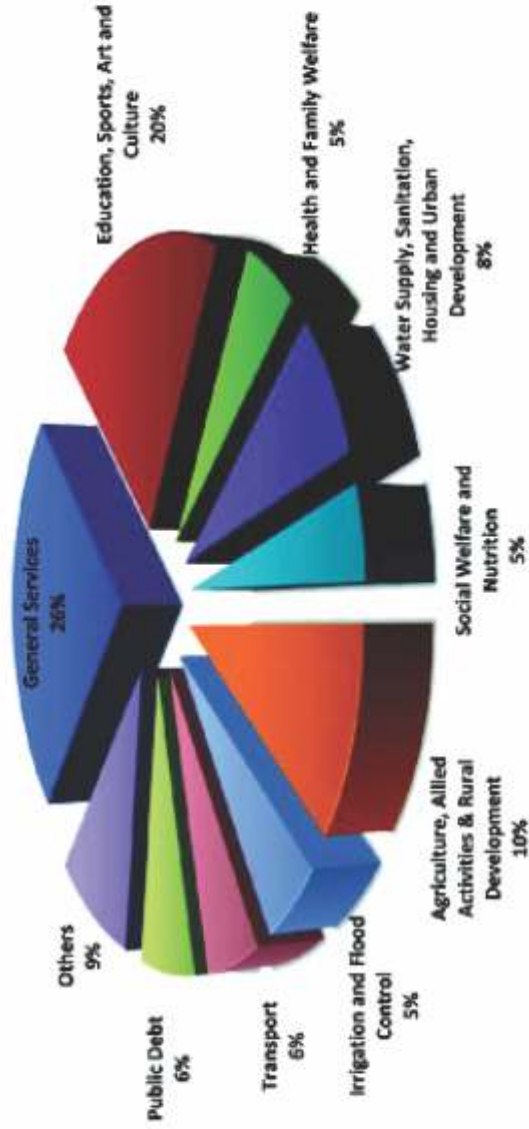
ASSAM BUDGET 2016-17 PLAN WISE



(Rs. In Lakhs)

Sectors	Revenue	Capital	Total	% of Total
			(Revenue + Capital)	
General Services	2011591.81	48982.92	2060574.73	26.33
Education, Sports, Art and Culture	1587192.27	0.00	1587192.27	20.28
Health and Family Welfare	388015.55	11438.82	399454.37	5.10
Water Supply, Sanitation, Housing and Urban Development	360273.96	222974.26	583248.23	7.45
Social Welfare and Nutrition	348359.91	0.03	348359.94	4.45
Agriculture, Allied Activities & Rural Development	793263.84	16984.03	810247.87	10.35
Irrigation and Flood Control	92419.19	318753.06	411172.25	5.25
Transport	195611.87	229122.24	424734.11	5.43
Public Debt	0.00	482915.09	482915.09	6.17
Others	469175.15	248262.36	717437.51	9.17
Total	6245903.56	1579432.81	7825336.37	100.00

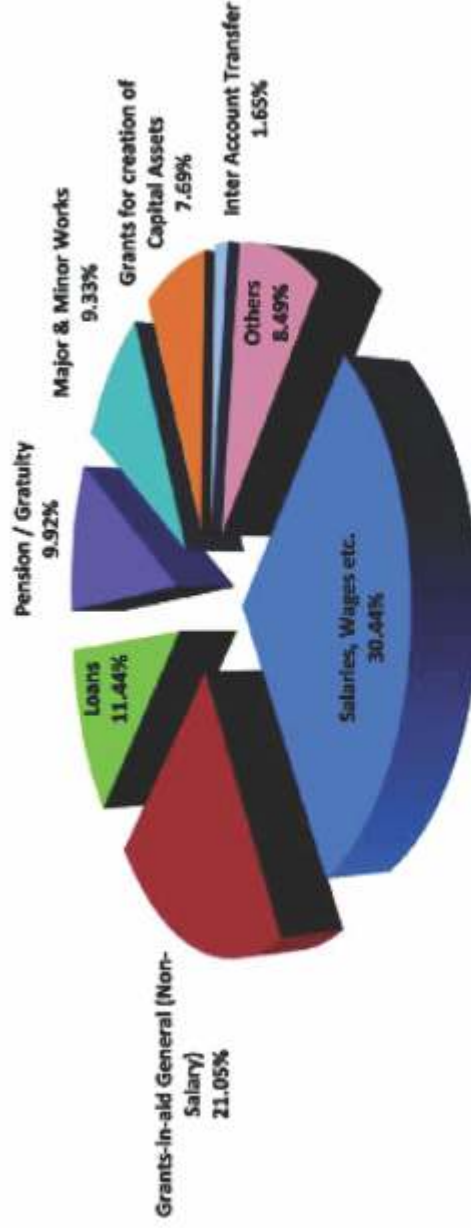
ASSAM BUDGET 2016-17 SECTOR-WISE ALLOCATIONS



(Rs. In Lakhs)

Detail Head	Non Plan	Plan	Total		% of Total
			(Non Plan + Plan)		
Salaries, Wages etc.	2240184.24	98616.98	2338801.22		29.89
Grants-In-aid General (Non-Salary)	409165.04	1237899.61	1647064.65		21.05
Loans	874179.26	21044.67	895223.93		11.44
Pension / Gratuity	776529.57	50	776579.57		9.92
Major & Minor Works	68524.71	661496.39	730021.10		9.33
Grants for creation of Capital Assets	27618.50	573988.43	601606.93		7.69
Inter Account Transfer	128855.05	0	128855.05		1.65
Others	404837.67	302346.25	707183.92		9.04
Total	4929894.04	2895442.33	7825336.37		100.00

ASSAM BUDGET 2016-17 EXPENDITURE WISE



CONCEPT OF THE MEGA MISSION

NSSO:
Real term
CGAR in farm
income is
0.88% in 10
years (2003-
2013) in
Assam

CHIEF MINISTER SAMAGRA GRAMYA
UNNAYAN YOJANA (CMMSGUY)

5 years

From 2016-17 to
2021-22
coinciding with
75 years of
India's
Independence

To double Farm Income by 2021-22

NINE SUB-MISSIONS

At current
rate, it will
take 80
years to
double the
farm
income.

Thus it needs
massive
investments

1
Fishery

2
Milk

3
Organic high
value
crops

4
Land
Management
and
Conservation

5
Culture
Khadi
and
Cottage
Industry

6
Road
and
broad-
band
connectivity

7
Processing
and
market
linkages

8
Youth,
Yoga
and
Sports

9
e-Gram

SATURATION MODEL

ALL 25,425 villages

Rs 1.2 cr per village

Rs 30,000 crore

Resources for Mega Mission

(Chief Minister Samagra Gramya Unnayan Yojana – CMSGUY)

Rs. 30,000 crores over a period of five years
@ Rs 1.20 crore per village

90% from the State resources

10% from
community

Seeking Mission-
specific support
from the Centre

Convergence from
RIDF, CSS etc

Financial linkages
(as CD ratio is very
low at 50%)

BUDGET HIGHLIGHTS 2016-17

1. Engaging the citizens in every aspect of governance and involving them in the process of budget making by inviting suggestions.
2. Initiation of a series of measures to increase own revenue collection in a mission mode approach, called ReSTART Assam (**R**estructuring **S**ystems and **T**echnology for **A**ugmentation of **R**esources for **T**ransformed **A**ssam)
3. To merge Planning and Development department with the Finance Department from next year.
4. To increase overall allocation for road maintenance by PWD to Rs 600 crores from about Rs.300 crore during the last year. This Rs 600 crore will go to Assam Road Maintenance Fund as Grant-in-Aid (GIA).
5. To initiate the growth-led schemes and programmes instead of individual benefit oriented schemes.
6. All salary and wage provisions in the Plan to the tune of about Rs 450 crore will be brought into Non-Plan and thus the release of wages and salary will be regular and timely.
7. All procurements of departments for an amount of Rs 10 lakhs and above will be procured through e-procurement platform.
8. To open 25 new Sub Treasuries in various blocks encompassing all parts of the State in the next 5 years in a phased manner.
9. To install CCTVs in all the Treasuries and Sub Treasuries in the State in a phased manner with a view to strengthening the security and vigilance in Treasury.
10. The public expenditure system of the State will be very soon integrated with *e-Kuber* platform of RBI so that the bill and scroll clearance will happen electronically.
11. To bring **“Assam Public Expenditure Accountability Act”** before the House in due course of time.

12. **MOITRI (Mission for Overall Improvement of Thana for Responsive Image)** : physical infrastructure, internet connectivity and basic tools for cyber crime detection will be developed in each of 345 Thanas in the State within five years by spending Rs 2 crore per Thana.
13. To take all necessary steps for imparting skill development of entrepreneurship to the surrendered militants to make them employment worthy.
14. To recruit **more than 4000 police personnel including around 3980 Policemen and 346 Sub-Inspectors** within the current financial year.
15. A project on establishment of **Traffic Signal System** across 99 urban centres of Assam is being adopted. In the current financial year, Guwahati and ten other cities and towns viz Silchar, Diphu, Dhubri, Nagaon, Lakhimpur, Dibrugarh, Kokrajhar, Tinsukia, Jorhat and Tezpur are being taken up.
16. To create - **Women's Cells** in about 63 Police Stations across Assam.
17. To form **Nagarik Committees** in all the 347 Police Stations of the State, which will act as a bridge between the Police and the common man
18. To arrange for **teaching yoga in each of the prisons of Assam by involving NGOs/social workers.**
19. To pay one-time ex-gratia of Rs 5 lakh per family of the Martyrs of Assam Agitation.
20. To construct a Memorial and Park in the honour of Assam Agitation Martyrs to be known as Swahid Khetra.
21. For the NRC updation process, provision **to allocate Rs.249.32 crore from the State budget.**
22. To exempt the items of food and medicines for the prisoners from FOC with a condition that the prisoners get quality food and timely medicines.
23. To increase the wages of female prisoners by Rs.25/- per day for both skilled and unskilled category.
24. To cover all schools up to Universities in the State under the innovative scheme Saptadhaara.
25. To launch a new scheme AAROHAN where prominent persons and officers to mentor at least 3 such students each. The State Government

will facilitate the programme and with a provision for minor incidental expenses.

26. To develop composite school campuses, called "Sikhsa Khetra" wherever amalgamation is possible and feasible.
27. A broad-based consultation with all stakeholders before amending the Provincialization Act for the schools.
28. The Anundaram Barooah Award will be restricted to only Star Mark Students from next year.
29. On the lines of e-locker, to setup an electronic platform for creation of repository of educational records of students for easy maintenance and instant access to all those stake holders with due permission.
30. To provide free text books for all the students of class IX and X from the next academic year.
31. To come up with detailed guidelines for implementing mid-day meal scheme through centralized kitchens in a phased manner.
32. The "**Computer Aided Learning**" to be extended to 297 Upper Primary schools.
33. To allow 50 nos of SEBA affiliated schools from the next academic session to impart education by obtaining affiliation of CBSE based on the merit of proposal of each such school.
34. To develop gender-specific schools as co-education schools.
35. A new scheme on exemption of fees including admission fees, tuition fees and any other fees from the students who will take admission in the current year in HS 1st year in the provincialized / Government Higher Secondary Schools and Junior Colleges of Assam provided that the income of their parents is below or Rs.1.00 lakh (Rupees one lakh) only per annum from all sources.
36. To setup 21 new polytechnics in 21 districts under the Centrally Sponsored Scheme.
37. To develop three more universities by upgrading the existing colleges at Barpeta District, Bihpuria and Hojai.
38. To make the Karimganj, Golaghat and Dhemaji Engineering Colleges fully functional.

39. To install Wi-Fi system in College library.
40. To establish South Asian Study Centre at Guwahati University.
41. To allocate Rs. 1000 lakh to Shreemanta Shankar Deva University over a period of 3 years.
42. To institute a Chair in the name of Shreemanta Shankar Deva in the top five universities of the country.
43. To appoint 12,000 TET teachers initially and then appoint another 5,000 TET teachers in the government by April next year.
44. To establish 8 new DIET in Hojai, South Salmara, West Karbi Anglong, Charaideo, Biswanath Charali, Baska, Chirang and Udalguri.
45. To introduce Guna Utsav" as an accountability framework for improving quality of primary education.
46. To introduce Health Assurance Scheme- Atal Amrit Abhiyan. It will be a smart card based scheme with unique identification number for the beneficiary. The total sum assured will be Rs. 2,00,000/- per person per year. The Scheme will be free for BPL people.
47. To upgrade the existing sub-divisional hospitals of Biswanath, Hojai, Sonari, Hamren, Mancachar and Majuli to District Hospitals with all required infrastructures.
48. To make the 200 bedded cancer hospital attached to GMCH operational.
49. To establish cancer wings in the Government Medical Colleges at Jorhat, Tezpur, Silchar and Barpeta with advanced facilities, in a phased manner.
50. Completion of a Super Specialty block meant to house six disciplines viz - Cardiology, Cardio-Thoracic Surgery, Neurology, Neurosurgery, Urology, Nephrology at Gauhati Medical College & Hospital (GMCH) and construction of another Super Specialty block consisting of Hematology, Pediatrics Surgery, Gastroenterology, GI Surgery, Endocrinology & Burn Unit through the Gol.
51. To establish well equipped Cath Labs in the remaining four functional Medical Colleges of the state, apart from GMCH & AMCH.
52. Modern OPD dialysis unit to be established in GMCH with a facility to treat dialysis 100 patients requiring dialysis per day to meet the present demand.

53. An additional 50 bedded ICU complex to be established in GMCH, Guwahati with all modern facilities to render services to the needy patients.
54. To establish a 20 bedded dedicated ICCU in the department of Cardiology of GMCH, Guwahati for offering better services to the cardiac patients.
55. To establish cadaver transplantation program in GMC&H, Guwahati to facilitate organ transplant.
56. To establish a full-fledged Infertility Treatment Centre (ITC) in Gauhati Medical College for the poor and the needy patients.
57. Chief Minister's Free Diagnostic Scheme- to provide free of cost to all beneficiaries under this Initiative viz. Lab Facility, Radiology Services (X-Ray) and CT Scan.
58. To establish 3 new Medical Colleges at Nagaon, Dhubri and North Lakhimpur during the year 2016-17 under CSS.
59. To establish a Medical College at Kokrajhar at an estimated cost of Rs. 200 crore.
60. To start a Medical College at Diphu at an estimated cost of Rs. 193 crores under State Plan.
61. To enhance the rates of stipends for the students of Govt. Medical College, Regional Dental College, Ayurveda students, Homeopathic interns and also for M.Sc. Nursing students.
62. To raise the retirement age of our Government doctors belonging to all the streams to 65 years.
63. To set up an All India Institute of Ayurveda (AIIA) at Raha, Nagaon.
64. To set up two 50 bedded Ayurvedic hospitals with the help of Government of India, at Majuli and Dudhnoi.
65. 100 numbers of Blocks to be selected in Phase I of "Assam Yoga Project" and Rs 5.00 lakhs each will be spent for establishment of Yoga clusters at the Block level from where dissemination of message and practice of Yoga will be organized.
66. To deploy 40 new Mobile Medical Units exclusively for Tea Garden areas.

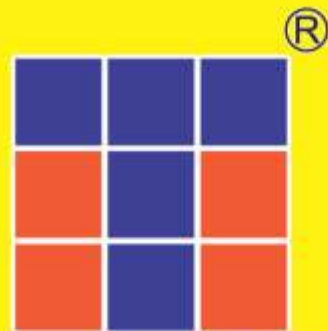
67. To introduce some scheme which guarantees compensation of wages for temporary pregnant workers of our tea gardens for six months so that they need not work during the crucial days of delivery to earn their livelihood.
68. To procure medicines worth Rs. 200 crores through the Assam Medical Services Corporation starting next financial year.
69. To replace 95 numbers of 108 Mritunjay ambulances.
70. To launch new boat ambulances fully equipped to travel during night time and thus provide round the clock Emergency Referral Services under 108 Mritunjoy at Sadiya, Majuli, Guwahati-North Guwahati, Dhubri, and South Salmara.
71. To establish two higher end super specialty hospitals in PPP (public Private partnership) mode in Silchar and Tezpur.
72. Affordable Medicines and Reliable Implants for Treatment (AMRIT)- to reduce the expenditure incurred by patients on treatment of cancer and heart diseases, plan to open AMRIT outlets in the medical establishments providing tertiary care in Assam, i.e., Medical College Hospitals/ Cancer Hospitals in the State.
73. To establish dedicated evening OPD services for catering to the needs of the Senior Citizens in all the Medical Colleges and District Hospitals in a phased manner.
74. To provide an amount of Rs. 7 lakhs each enhancing the earlier provision of Rs. 2 lakh each for construction of improvised Anganwadi Centres providing all basic facilities to all these 2375 Centres.
75. For differently abled students, proposal to give them a scholarship of Rs. 3000 per month per student.
76. To introduce e-procurement system in all procurements by the Social Welfare Department to remove corruption.
77. To set aside **Rs 50 lakh** under Plan to revive the silk industry in Sualkuchi and thereby in the entire State.
78. To expedite the efforts through Assam Silk Outreach Mission (ASOM) with a target to double muga production in next ten years.
79. To set up nine Yarn Banks to ensure regular supply of raw yarn.



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80. To setup a Handloom Park at Biswanath Chariali.
81. To set up a National Institute of Fashion Technology Centre at Jagiroad under Morigaon district for building capacity of youth into high quality fashion technology.
82. To establish a Handloom Commercial Complex at Machkhowa (Handloom Haveli) to provide suitable space for marketing of handloom products produced by weavers of the state.
83. Grant in aid to Sualkuchi Institute of Fashion Technology (SIFT).
84. To take up a "Mega-Mission", called, **Chief Minister Samagra Gramya Unnayan Yojana (CMSGUY)** for 5 years from 2016-17 and culminating in the year 2021-22 coinciding with 75 years of India's Independence. The main objective is to double the farm income.
85. Focussed interventions in NINE critical areas and related sub-missions to be: (1) Fishery Mission, (2) Milk Mission, (3) Organic Mission (4) Land Management and conservation Mission (5) Sericulture, Khadi and Cottage Industry Mission (6) Road and broadband connectivity, (7) Semi-processing, processing and market linkages, (8) "Youth-Yoga-Sports" Mission and (9) e-gram Mission by developing Village Knowledge Centers by strengthening traditional *Namghar* and other community institutions.
86. Provision of adequate state share for all the rural development programmes.
87. Recognizing the services of farmers, to issue I-Cards to the farmers, helping in preparing their database.
88. To start a programme for installation of 61000 shallow tube-wells.
89. To encourage more of organic farming under the *Paramparagata Krishi Vikash Yojana*.
90. To start e-tendering process in the agriculture department to ensure transparency in procurement.
91. To continue the existing 3% interest Subvention scheme on crop loan to farmers.
92. To develop Departmental Fish and Fish Seed Farms for production and enhancement of quality fish seed and table fish and undertake a pilot

project 'Matsya Jagaran' for capacity building of fishery extension workers.

93. To establish Rural Markets and Fish Landing Centers, Development of Wetland and Departmental Farms under RIDF of NABARD.
94. With financial assistance from Government of India under National Welfare Fund and Fisherman; 1,50,000 Fishermen to be covered for Group Accident Insurance schemes.
95. To organize 40 more Dairy Cooperative Societies in 4 Districts and operationalize 13 Commercial Dairy Firms in the Dhemaji during the current year.
96. To allot Rs.76103.06 lakhs for SDRF for the current year and also propose to allot Rs.1257.26 Lakhs for Assam State Disaster Management Authority (ASDMA).
97. To award the best performing Cooperative Societies in the State to incentivize them towards excellence in business performance and employment generation.
98. To plan construction of 244 rural godowns under RIDF with an outlay of about Rs. 5,000 lakhs. 100 such godowns to be completed within a couple of months or so.
99. Sufficient financial allocation for the autonomous and the development council of the state.
100. To construct secretariat buildings of each of the Autonomous Councils over a period of time.
101. To complete the Ambedkar Bhawans in the State.
102. To introduce the Direct Benefit Transfer (DBT) in the matter of a scholarship for SC, ST & OBC students.
103. To provide Roof-Top Solar panel based electricity to individual households in areas predominantly inhabited by minorities, like the char areas, remote and hill areas.
104. Individual metering to tea garden quarters to be provided during the financial year.
105. To share the cost of providing drinking water to all tea garden workers by sharing the cost burden of the water supply schemes in the tea gardens.

106. To permanently establish an Inter-garden Chief Minister's Football Cup in tea garden areas to be held in the tea garden areas, to promote sports.
107. To set up a Patients guest house at Guwahati and Women hostel at Ganeshguri (Guwahati) for welfare of Tea tribes.
108. To provide LED bulbs, drinking water facility etc. at the Tea Garden Workers Home.
109. To construct three state of art stadiums at Dibrugarh, North Lakhimpur and in Kamrup District, so that positive energies of our young talent are channelized in the proper direction.
110. To organize "FIFA under-17" in Assam in the year 2017 for the first time.
111. To award Shiva Thapa, an emerging boxer Rs 10 lakh this year and if he gets a medal in Rio Olympics, to award Rs 1 crore to him.
112. To award Rs. 5 lakh to Tanisha Kashyap, the first Assamese Girl to become India's No. 1 in the junior tennis in the country and to represent India in Under-14 Wimbledon.
113. A new Flagship Scheme of the Sports & Youth Welfare Department for organizing State and District level School Games in various sports disciplines for different age groups to be taken up in all the Districts of the State as "State School Games".
114. A Central Flagship Programme by the name of "Khelo India" to be given top priority to organize sports competitions in rural areas from Block to District and State level.
115. To develop Kalaguru Bishnu Rabha Cultural and Sports Complex in Bindhakata High School, Chabua with an amount of Rs. 250 Lakh.
116. To run Working Women Hostels in Guwahati, Silchar, Jorhat, Dibrugarh, Tezpur, Bongaigaon, etc in a phased manner.

117. To establish Kumar Bhaskar Barman khetra on the lines of Shreemant Shankardeva Kalakhetra of Guwahati.
118. To earmark Rs. 500 lakh for Sukafa Samanway Khhetra at Jorhat.
119. To establish a cultural and research centre in Barak valley to be named after the great Saint, Swami Vivekananda.
120. To establish an Azaan Peer Khetra in Sivasagar.
121. To allocate a sum of Rs. 100 lakh for development of Aniruddha Deva Cultural Complex in Tinsukia.
122. To complete the construction of Shri Madhab Deva Kalakhetra at Narayanpur.
123. The house of Dr. Bhupen Hazarika at Kuthori in Nagaon District and the house of Swahid Kushal Konwar at Sarupathar of Golaghat district to be developed as State heritage monuments.
124. To upgrade infrastructure of District Library Auditorium, Silchar catering to the needs of multifarious activities of the public.
125. To take initiative for setting up of state of the art auditoriums at par with the Rabindra Bhawan at Goalpara and Karimganj.
126. For perpetuating the memory of late Achyut Lahkar, the great founder of mobile theatres, and for highlighting his contributions, proposal to develop a memorial at his native village in Barpeta District.
127. To support 50 satras by releasing Rs 50 lakhs per Satra.
128. To provide a special grant to Assam Sahitya Sabha for celebration of Centenary Year in addition to its normal grants.
129. To provide a financial assistance of Rs. 15 lakhs for opening of new cinema halls in other areas than Guwahati and also of Rs. 10 lakhs for

renovation and reopening of closed cinema halls. This scheme to be named after beloved Dr Bhupen Hazarika.

130. To complete the remaining works of Dr Bhupen Hazarika Smriti Udyan in Jalukbari.
131. Proposal under consideration for starting Skill University in the State. The existing skill imparting institutes such as ITIs, Hotel Management and other skill institutes to be brought under the ambit of this University so as to improve quality of the training in order to achieve the highest level of benchmark and standards.
132. To open ten driving schools, one each at Guwahati, Nagaon, Jorhat, Sibsagar, Dibrugarh, Tinsukia, Tezpur, Bongaingaon, Dhubri, and Silchar with an allocation of Rs 3 crore each for each of the Schools from Employment Guarantee Mission.
133. To make functional from the next academic year, the 5 new ITIs located at Titabar, Pathsala, Rangia, Biswanath Charali and Dudhnoi .
134. To register and issue Social Security Cards to the un-organized workers and accordingly notified 36 Workers Facilitation Centres.
135. To implement the accepted recommendations of 7th State Pay Commission from 1st April 2017.
136. A housing loan up to Rs 15 lakhs to be provided to all eligible employees with focus on Grade-IV and Grade-III employees. Govt. take the burden of interest of about 3-4% through interest subvention.
137. Higher Education Loans to be provided for the children of State Government employees of all categories and the State Government to provide a loan of Rs 5 lakh to Rs 10 lakh at an interest rate of 4%.

138. To develop a Government Employees Residential Complex in Majuli and the complex to comprise of well developed roads, sports facilities and a Central School, etc.
139. To help the government employees in saving of a part of their salary by deducting 6% of the basic pay on which, the State Government will consider paying the interest rate at the RBI's Repo Rate.
140. A most modern and green building for housing Directorate Complex proposed from AIFA fund to be constructed at a cost of Rs 470 crore at Betkuchi, Guwahati within next three years.
141. A cash award of Rs 25000/- to be provided to anyone whose information, evidence, mobile or video record leads to successful apprehension of the bribe-seeker or bribe-giver in the Government.
142. Settling of pension cases in a time bound manner to be given topmost priority.
143. For increasing the performance of the employees, 0.5% of the total salary budget earmarked for the training purpose of employees.
144. Bio-Diversity Conservation of Basistha-Bahini expected to be completed this year.
145. A policy decision for inclusion of one Woman Director in the Board of management of State PSUs and allowing performance based incentive @ 3% of Net Profits to all employees of profit making PSUs having no accumulated loss to increase productivity.
146. The Assam Government Press has launched the e-gazette in its website from July, 2016. Action is also being taken for uploading of Acts & Rules of Government in its website.

147. Construction of new multi-storied Assam Houses/Bhawans in New Delhi, Bangalore, Vellore, Chennai & Kolkata along with extension work of Assam House/Bhawan in Shillong & Mumbai.
148. For quick mobility in Flood and earthquake related emergencies, state to have a dependable, assured and permanent system through a leased helicopter.
149. To allocate Rs 2000 crore in coming three years for maintenance of roads.
150. Decision to construct new Assam House one each at Chandigarh and Pune.
151. Commitment to continue the works related to construction of Kuruwa-Narengi bridge across the river Brahmaputra.
152. To start installation of Grid interactive Roof top solar power plant in different residential complexes with net metering facility in phases with the assistance of Ministry of Non Renewable Energy Resources (MNRE).
153. To continue with Assam Power Sector Enhancement Programme with the funding from Asian Development Bank to improve the distribution network.
154. To set up a World Class Global Business Centre in Guwahati, to act as business hub for the entire North East as well as for the neighbouring countries.
155. To attract the potential investors to the State, plan to organize Business Summit of international flavor, named *Vivacious Assam*, the summit, the first of its kind in eastern and North eastern India, will hope to attract investments from East and South East Asian nations.

156. A Land Bank to be established in the State for the investors to establish their business units in the State.
157. Office of the Single Window Agency under Ease of Doing Business to be functional very soon.
158. To boost local industries and entrepreneurs, the Industries and Commerce Department toundertake three new innovative schemes viz. Boneej, Sarothi and Biponi.
159. To encourage the small tea growers, plan to extend an incentive for inputs of Rs. 5,000/- per Bigha for new plantations to be developed by small tea growers by bringing uncultivable/fallow lands from now onwards.
160. To pursue with World Bank to take up Rs 1500 crore Assam Flood Erosion and River Management modernisation Project.
161. To modernize the hydro-meteorological data collection system by using modern technology under National Hydrology Project (NHP) aided by the World Bank.
162. For protection of Kaziranga National Park, a project costing Rs. 141.50 Cr has been framed for execution under Asian Development bank funding .
163. To fund 21 Minor Irrigation schemes to create 1974 hectare Irrigation potential and to revive 3211 ha of lost potential through repairing and maintenance of 54 irrigation schemes.
164. PHE to target to mitigate the 284 Arsenic affected habitations and 155 Fluoride affected habitations within the current year.
165. World Bank assisted **Neer Nirmal Pariyojana** in Assam, PHED has undertaken seven mega multi village schemes in selected areas of

sixteen development blocks of seven districts of Assam. In the First Phase Kamrup(M), Jorhat & Hailakandi Districts to benefit 1961 habitations.

166. Under SBM(Grameen), four Districts viz Sivasagar, Dibrugarh, Kamrup (Metro) and Nalbari have been targeted for Open Defecation Free (ODF) status.
167. **To take a pilot project for DTW scheme using solar system.**
168. Science City and the Biotech Park to be setup in the state.
169. To take up construction of six Planetarium in the state viz. at Silchar, Diphu, Kaliabor, Majuli, Bongaigaon and Amingaon.
170. To aggressively market Assam by engaging Brand Ambassadors from the Film world or the world of Sports and Culture.
171. To also engage a professional Agency to develop a comprehensive marketing strategy. Media strategy and creative materials to be finalized. A brand image of “Awesome Assam” will be created portraying the State’s uniqueness and exotic beauty.
172. A special provision for development of Umrangsu as a tourist destination, to establish the state training academy for the civil servants at Umrangsu, on the lines of IAS Academy at Mussoorie.
173. To promote Majuli as a tourist destination, steps to be taken for development of river basins, introduction of rapid ferry services, navigation facilities, luxury liners & cruises, home stay facilities, development of resorts and hotels for different income groups and promote Satras as religious – cum-cultural centers.

174. To construct a state of the art Tea Museum in Dibrugarh which will give tourists a 360 degree idea on tea industry. Golf Tourism also to be promoted and integrated with eco and tea tourism.
175. To develop tourism infrastructure at Hajo where the three religions - Hindus, Muslims and Buddhists converge.
176. Steps for development of Kamakhya Temple under PRASAD scheme of Government of India.
177. To implement Government of India's Swadesh Darshan Scheme to promote wildlife tourism in Assam.
178. North east state pavilions and integrated tribal culture research/demonstration proposed to be set up at Guwahati, to highlight before the world, the rich cultural heritage of the numerous tribes who inhabit our beautiful state.
179. To procure modern arms and ammunition for our forest guards to protect our one horned Rhino.
180. Payment of ex-gratia/compensation to person/families affected by depredation by wild Elephant and other wild life upto 31st March, 2016 covering 14,297 cases to be taken up on priority basis.
181. Skill development for youths living on fringe villages of Reserved Forest and Protected Areas to be taken up under Assam Forest and Biodiversity Conservation Project.
182. Steps for construction of 15 different utility vessels for operation in lesser draft position in between Majuli based ferry service and at Dhubri on the river Brahmaputra with the provision for carrying heavy vehicles.

183. Plan to set up a mini ISBT at Khanapara to facilitate the passengers travelling to upper Assam.
184. **Construction of four DTO offices at Majuli, Charaideo, Hojai, Biswanath and South Salmara during the current year.**
185. To give drinking water to parts of West Guwahati and parts of South Guwahati through JnNURM and JICA projects respectively.
186. A Special Purpose Vehicle (SPV) under the name and style "Guwahati Smart City Development Agency Limited" formed to implement the Smart City Project at Guwahati.
187. To develop an international standard botanical park on the site of old Jail complex in Fancy Bazar.
188. GOPI Network (Guwahati Open spaces and Park Integrator) Network: to create a master plan of open spaces and parks of greater Guwahati and interconnect them on the lines of Singapore's Park Interconnect Model and develop them.
189. To erect solar panel on each and every electrical post and generate solar energy not only for the street lighting but also to contribute to the electricity grid.
190. To install lifts at the FOBs (foot over bridges) for safety and better traffic.
191. To expedite the multi-storied car parking in city.
192. Steps to be taken to complete the Ropeway project from Guwahati to North Guwahati for encouraging Tourism in the State.
193. To implement the newly launched scheme Housing for all (Urban) Mission under Pradhan Mantri Awas Yojana (PMAY) in nine towns

namely Guwahati, Nagaon, Silchar, Dibrugarh, Tinsukia, Tezpur, Jorhat, Kokrajhar and Dhubri.

194. Atal Mission for Rejuvenation and Urban Transformation (AMRUT) to be implemented in four towns namely Guwahati, Silchar, Nagaon and Dibrugarh during 2016-17.
195. The existing 50-bedded Sub-divisional Civil Hospital at Hamren to be upgraded to 200 bedded District Hospital in phased manner.
196. Commitment to full devolution of all sources of revenue, as per legal entitlement, to the Sixth Schedule Areas.
197. Golden Jubilee celebration of Assam Legislative Assembly in the year 2021.
198. A new Scheme for exposure visits of Political Science students of our state to the Assam Legislative Assembly.
199. To complete the new building of ALA at the earliest.
200. Steps for establishing and expediting construction of a premier National Law University and Judicial Academy (NLUJA) at Guwahati for imparting quality legal education.
201. Construction of underpass between the old and new building of Guwahati High Court.
202. Construction of Alternate Dispute Resolution (ADR) Centres in all districts in a phased manner.
203. To take up 18 services of the ARTPS Act initially for implementation through the World Bank aided project namely "Assam Citizen Centric Delivery Project".
204. Improvement in the functioning of 'Amar Dukaan'.

205. Roll out of Pradhan Mantri Ujjwala Yojana (PMUY).
206. Policy for overhauling the APSC (Assam Public Service Commission) to facilitate smooth, efficient and accountable functioning in line with the recommendation of Sri Tapan Lal Barua Committee and Sri M.P. Bezbarua Committee.

PART-II (Tax Proposals)

1. Suggestions/ views invited from the people of Assam for the first time in the Budget making process.
2. Started series of actions with a mission mode approach of ReSTART Assam.
3. Online issuance of delivery notes, dispatch notes and road permits proposed.
4. Commercial Tax Department to adopt new software system to provide better services to tax payers.
5. Commercial Tax Department to take adequate steps for creating awareness about the GST law and Rules for smooth transition to GST.
6. Extension of the last date for filling annual return and CA's Audit report upto 31st December.
7. Creation of a 'Tax Surveillance Wing' to detect and tackle the cases of evasion of taxes and malpractices
8. Provision for imprisonment of transporters/dealers habitually indulging in tax evasion for a period of 7 to 14 years.
9. To introduce "Submit Bill, Get Prize Scheme" to encourage the customers to obtain bills for goods purchased.
10. To ban use of thermal paper for issue of bills.

11. VAT proposed to be reduced on **e-rickshaw** from 14.5% to 6%.
12. **Candle** proposed to be exempted from VAT.
13. VAT on **Citronella Oil** to be reduced from 14.5% to 6%.
14. VAT on **Gur, jaggery and edible variety of rub gur** to be reduced from 6% to 2%.
15. VAT on **Tamarind & Khandsari** proposed to be exempted as against current rate of 6%.
16. VAT on **baby feeding bottles and nipples** to be reduced to 2% as against current rate of 6%.
17. VAT on **Kerosene stoves and their parts** to be reduced to 2% from 14.5%.
18. VAT on **Packaged drinking** to be reduced to 6% from 14.5%.
19. VAT on **LED bulbs, LED tubes and their holders** to be reduced from 14.5% to 6%.
20. VAT on **CFL bulbs** to be taxed as unclassified item.
21. VAT exemption to be restricted to indigenous **Mekhala Chadar** produced locally and sold in Assam.
22. Bitumen emulsion to be taxed at par with Bitumen. VAT to be raised to 6%.
23. VAT on **Gold bullion sold through MMTC** to local Swarna Silpis to be reduced from 1% to 0.75%.
24. VAT on **Gold ornaments** to hike tax rate from 1% to 2% on readymade gold ornaments which are mainly imported from outside.
25. VAT proposed to be exempted for **Bamboo based industries in small scale and medium scale** for a period of three years.
26. **Hindustan Paper Corporation** to get benefit of Input Tax credit on purchase of bamboo for three years.
27. Reduction in Entry Tax rate on **Hospital Equipments** from 2% to 1%.

28. **Reduction of Specified Land Cess** for Small Tea Growers from 25 paise per kg of green tea leaf to 20 paise per kg if area of specified land does not exceed forty hectares.
29. **Raising the exemption limit of agricultural income tax** upto Rs. 2.5 lakh from the present exemption limit of Rs. 1 lakh for small tea growers/assessee other than companies.
30. **Exemption from Luxury tax on hospitals** for room rent below Rs. 2,000.
31. **Reduction in service charge for cinema halls:** highest ceiling reduced from Rs. 40/ per ticket to Rs. 12/-.
32. **Amusement tax rate increased** from 15% to 20% and from 20% to 30%.
33. To collect one rupee per ticket from cine-goers for **"Creation of 'Silpee Aru Kalakushuli Kalyan Nidhi'"** for benefit of cinema/theatre workers.
34. **Reduction in amusement tax rate** for cable TV for individual subscriber from Rs. 30/- to Rs. 25/-.
35. VAT on **Furnace oil** to be raised from 5% to 6% and VAT on Unclassified goods & works contract to be raised marginally by 0.5% and in case of lease transaction by 1%.
36. On **Video phone and mobile phone** which does not exceed Rs.5,000/-, VAT is proposed to be taxed at 6% instead of earlier ceiling of Rs.15,000/- for 6% tax category.
37. **Canteen Stores Department (CSD) and Central Police Canteens (CPC)** to pay concessional tax at the rate of 7.5% in lieu of 14.5%.
38. VAT to be enhanced on **cigarettes**.
39. **Rationalization in entry tax** rates to protect local trade & industry.
40. To increase the rate of entry tax on rectified spirit to 20%.
41. **Amnesty Scheme for Liquidation of Arrears** to be launched for all Taxation Acts for liquidation of outstanding dues pertaining to any period upto 31st March, 2015.

42. Shifting of **point of tax collection on Foreign Liquor** under VAT on first point of transaction made within the State.
43. To give an option to the wholesale licensee to pay tax on printed MRP basis, in lieu of the tax payable on actual sale price basis.
44. To designate 413 numbers as Choice / Fancy numbers which will be available for auction over the reserve fee as prescribed against each segment.
45. Tax on two wheeler vehicles to be levied on ad-valorem basis at 6% instead of presently levied on un-laden weight.
46. Replacement of **Assam Excise Rules, 1945 by Assam Excise Rules, 2016.**
47. Excise duty on IMFL to be realized at the manufacturer level.
48. Production of **country spirit** to be made by bottling plants or the like and sale of country spirit to be by IMFL retail outlets.
49. Promotion of **Heritage Liquor.**
50. **Cess to be levied on Polluting Industries notified under Industrial & Investment Policy of Assam, 2014.**
51. To increase the existing zonal valuation of commercial plots in the heart of urban areas.
52. The court fee stamp of Rs. 100 to be used for filing tenders in case of State Government and its undertakings.
53. To reduce the stamp duty from existing 2% to 1% in case of women for registration of property.
54. In case the property is registered exclusively in the name of a male or other juridical person, to raise the rate of stamp duty from 3% to 4%.
55. To enhance the registration fee from 2% to 3% in case of male or other juridical person for registration of property.
56. E-Stamping to be increased to cover ten more districts from the existing two districts.

FINER'S PRE-BUDGET MEMORANDUM ON ASSAM STATE BUDGET 2016-17

A. CONDUCTIVE INVESTMENT CLIMATE- VIBRANT ASSAM INVESTMENT CONCLAVE:

1. FINER in association with Department of Industries & Commerce, Government of Assam had organized the **"Assam International Trade and Industrial Fair-2015"** from **19th -25th February, 2015** at the **Court Field, JDSA Field and Stadium, Jorhat, Assam**. The fair

proved to be an unprecedented and resounding success in terms of providing for business opportunities and enterprise building with the National and International participants. Sir, we had seen the unparalleled enthusiasm and vibrancy throughout the event which ought to have been taken forward. May we therefore propose to jointly organize the event in a more business like mode so as to invite domestic and global investments, which is highly desired in the Vision Document.

As one can feel high expectations from the new Government, we desire the presence of Hon'ble Prime Minister at the Conclave because his blessings (like in the matter of "VIBRANT GUJARAT") will go a long way in taking off the State's Economy to new heights.

FINER wishes to organize the event with the support of the Government of Assam.

2. Ease of Doing Business: While thanking the new Government for passing of the "Assam Ease of Doing Business Bill, 2016" in its very first Cabinet meeting, we at FINER are confident that the implementation of the Act, would be the Top Priority of the Government.

The Single window agency, the first act to be passed by the New Government, signals a new era for business in the State. The enabling notifications operationalising the Ease of doing Business Act should be issued forthwith and all the Stakeholders need to work harder in order to place our State amongst the top 5 States of the Country from the existing rank of 23rd position. Economic system of State has to match and even exceed best standards.

Needless to mention, implementation of the Act in letter and spirit will result in huge investments in the State but for that State machinery has to be in action mode to improve its profile and create a Conducive Policy environment for Investments.

3. Make in India- Make in Assam/N.E: With the suspension of NEIIPP 2007, W.E.F 1st Dec, 2014, the State of Assam/N.E Region is virtually excluded from the "Make in

India" initiative. This unilateral suspension is a big setback to the cause of Industrialization. While new Investment in the Region is put on hold by the Investors, projects under implementation are facing severe hardships.

May we request your Honor to take up the issue with the Central Government and not only get the suspension revoked but to get the policy suitably extended beyond 31.03.2017, to make up for the loss of Investment opportunity in the Region.

4. Land related issues: Issue of availability of land suitable for Industry has been a huge impediment. Many intending investors could not set up their units for dearth of Industrial land.

We feel that without jeopardizing the interest of Farmers/Agriculture sector, the Government should identify and designate the degraded, Low Lying, Waste land or agriculturally non- productive land as "Prospective Industrial Land Area", for setting up of Manufacturing and Service sector Units. Some of these lands can be developed by the Government by way of Industrial Parks/Industrial Sheds/Growth Centre and good chunk of the area in these Government developed lands be kept reserved for the MSME Sector.

5. Future Road Map : Goods & Service Tax (GST) : As GST at national level is expected to come into effect from next year(2017-18), our State should not only take all prerequisites steps at State level but also strongly take up with the Empowered Committee/Union Government, so that Assam/North Eastern States interests are protected. (Ground realities of N.E. States are different from other States of the Union).

We at FINER welcome the GST with Adequate provision/mechanism for continuing of existing remission scheme, we would also welcome a Single GST rate (Preferably rate not exceeding 16%), exemption of GST to essential items/ items of Local significance and with administration with single return and Challan and single audit concept. State Taxation Department must initiate interactions with all Stakeholders.

6. Assam Taxation dues Settlement Scheme: A liberal settlement scheme for all kind of Taxation dues be considered on the line of Central Government's Income declaration scheme so that all pending cases at various levels can be settled through the scheme providing dealers a window to come clean, get rid of litigation and contribute

to the Exchequer.

7. Economic & Taxation Advisory Councils: We at FINER would request your Honor to take steps for the formation of the High powered State Economic Advisory Council and State Taxation Advisory Council consisting of people of high caliber including representatives of credible industry associations, on the lines of Hon'ble Prime Minister's Economic Advisory Council, to timely address the key economic and Taxation issues pertaining to the State.

8. Balanced development through geographical dispersal of Industry: We need to have Policy in place strategized through fiscal incentive that assist dispersal of Industry to backward area and infrastructure led geographical disperse driven by Mega Projects (may be led by CPSU's) and Industrial Corridors.

9. State Policy for the State PSU's: We need to have a State PSU Policy which is inclined to read the signals correctly in the matter of performance of State PSU's, which calls for a serious REALITY CHECK. We must have a pragmatic policy so that PSU's deliver and Laggards should be taken to task. Something is indeed rotten with the State of affairs of the State PSU's and the ensuing Budget must send clear signals.

10. Smart Cities: As the State urbanises, it will make sense for authorities to change the way they do town planning. As the Smart City programme rolls on for Guwahati, State Budget should also address funding for inclusion of many more cities of the State, ideally through urban cluster approach.

11. Assam Startup Finance Corporation: As the premier Financial Institution in the North-East Region, the Assam Finance Corporation, established way back in 1954, used to have a wide outreach at the grass root level compared to other Financial Institutions to provide financial assistance to Micro, Small & Medium scale industries. However, the present scenario of AFC calls for a serious review. Your Honor would appreciate that the AFC like financial institution in other

States of the Country can provide subsidized loan assistance for the educated unemployed youths, seed Capital and Venture Capital fund schemes for start-ups.

It is better that AFC is rechristened as Assam Start Up Finance Corporation and cater to the need of Micro and Small start-up entrepreneurs.

12. Foreign Direct Investment (FDI): As the state and for that matter entire north east region has virtually not received any FDI, FINER would like that the issue need to be taken up in right earnest with the central Government so as to have FDI policy incentivizing investment in the state/region. As there is no level playing field, we cannot expect FDI without attractive package.

13. Entrepreneurship & Education : While the Education sector needs higher Budget allocation, Entrepreneurship needs to be part of the Education curriculum to inculcate the spirit of Entrepreneurship in youngsters.

B. Fiscal Measures:

1. Widening of the Tax Net: As a conscious and vibrant body of Industry and Commerce of the region we are equally concerned about resources needed by the State. We sincerely feel that there does exist great potential for further widening the tax net as good number of dealers / business entities are still out of tax net, though number of registered dealers have shown remarkable growth since introduction of Assam VAT Act. By having a moderate tax regime and effective tax administration in place, State can expect sustainable revenue growth.

As the Government (Central and State and their Deptts. / undertakings) happens to be biggest buyer, State Govt. may think making it mandatory for order placing authority to intimate details of their orders, exceeding specific value to the taxation Deptt. for better compliance and monitoring.

2. Transport Sector Reforms : Transport sector in the State particularly Road transport is in dire need of reforms where piecemeal measures will not work. Holistic approach will lead to evasion free movement of goods giving boost to the Tax collection and generate orderly Employment. This will immensely benefit the end users of goods by way of cost effective landed cost of such goods. In the meantime, State must ensure smooth movement of goods through road and river routes without any barriers like check gates and collection centers.

3. RATIONALISATION OF TAX RATES : The implementation of Assam VAT Act in the State resulted in about 20 % Average Annual growth in Tax collection initially and then somewhat declined owing to recession and lack of remedial measures in place. We would like to point out that in the meantime, there has been steep increase across the board in tax rates of some products/items which needs to be rolled back/rationalized. We submit the following suggestions for your kind perusal -

A) Reduction of VAT on Packaged drinking water:

Packaged drinking water which was a luxury few years ago, is now-a-days a necessity and rather a mass consumption item. In day to day travel and outdoor work assignments, all public gatherings, small family functions etc, packaged drinking water is widely used, which was not the case earlier. Water other than sold in sealed container is exempted, but water sold in sealed container is taxed at higher rate of 14.5%. On the other hand, VAT remission is also denied. This is against the spirit of the industrial

policy and an anomaly in the tax structure. We propose that packaged drinking water sold in sealed condition for hygiene purposes, be exempted from the levy of VAT.

B) Rationalisation of VAT on Bitumen Emulsion: Bitumen is under Schedule-IV of Assam VAT @ 5% and Bitumen Emulsion is under Schedule-II of Assam VAT @14.5%.The Bitumen Emulsion is produced with basic raw material of Bitumen and use of both the materials are the same . It is used in road construction and the difference is that Bitumen is spread on the Road by HEATING at the site mixed with stone or aggregates, whereas Bitumen

Emulsion which is eco friendly is mixed with other road materials i.e. stone or aggregates in COLD condition and spread on the road.

As the end use of both Bitumen and Bitumen Emulsion is the same, both need to attract same rate of VAT @ 5%.

C) Reduction of VAT on biscuits: There are a few biscuit manufacturing units which have come up in the state of Assam. The rate of VAT on biscuits is 14.5%, which is on the higher side. The local units have to compete with the National Players for supply to various government departments and army etc. As the entry tax rate is lower, supplies made from outside the state make the product of local industry non competitive. Also biscuit is a mass consumption item, particularly liked by the children. As such reduction of VAT on biscuits from 14.5 % to 5% is recommended for your consideration.

D) Reduction VAT on plastic storage tanks: The existing VAT on storage tanks is very high at 14.5% and should be brought down to 5% slab. High rate of VAT has made the product very costly. Affordable plastic storage tanks can also cater to the need of hilly area and Swachh Bharat Mission and in the construction of Swachalay (toilet) blocks.

E) Adhesives used as raw material by carton manufacturers, furniture units, etc: Presently adhesives are taxable @14.5%, this should be brought to 5% as the high input cost is resulting in high cost of production to the units. A look into this will help the local industries to compete in the market.

F) Rationalisation of Export & Import duty in IMFL: We understand from our member units who are manufacturers of IMFL in the states of Assam that the prevailing duty structure is very high. In this context , we wish to state the following

1) The import duty on GNS/HBS is very high. Presently, it is Rs.6.00 per BL , we suggest to reduce it to Rs.3.00 per BL. The state of Meghalaya has a large distillery and it can cater to the needs within the state, however in Assam the existing distillery capacities are insufficient to cater to the demand, hence the viability of the bottlers is dependent on the import duty levied on GNS/HBS

2) The import duty on GNS/HBS is very high. Presently, it is Rs.6.00 per BL , we suggest to reduce it to Rs.3.00 per BL. The state of Meghalaya has a large distillery and it can cater to the needs within the state, however in Assam the existing distillery capacities are insufficient to cater to the demand, hence the viability of the bottlers is dependent on the import duty levied on GNS/HBS.

3) The renewal fees of Licenses for Compounding & Blending, Bottling & Wholesale should be reduced to Rs 1.50 lacs, Rs 1.50 lacs & Rs 2.00 lacs from Rs. 3.00 lacs, Rs 3.00 lacs & Rs. 5.00 lacs.

4) The fees for bonded warehouse should be reduced to Rs 5.00 lacs from Rs 10.00 lacs.

5) The additional bottling fees for above 30 lac LPL may be reduced to Rs 8.00 per case of 750 ml or equivalent quantity from Rs 15.00 per case of 750 ml or equivalent quantity.

6) Ad valorem levy on IMFL to be reduced to Rs 599 per case for luxury, Rs 943 per case for premium & Rs 2000 per case for classic

In view of the above may we request your honor to consider the above on merit, so that diversion of trade can be addressed in right earnest.

G) Industrial inputs: As per spirit of white paper on VAT released by the Empowered committee, all industrial inputs for manufacture of finished goods should qualify for 5% VAT rate.

H) Citronella Oil: Citronella grass is cultivated in the remote areas of Assam and primarily by poor tribal cultivators. Citronella oil is distilled from citronella grass and the oil has good demand in the market. However, oil is taxed @ 14.5%. To encourage more cultivation of citronella grass, there should be 0% tax on citronella oil. This would help in economic development of the farmers as oil could be sold at more competitive prices and would encourage more cultivation of grass.

I) Motor parts & component: As the rate in the State of West Bengal and most of the States in the Region is 5% VAT as against 14.5% in the State of Assam, Trade Diversion is taking place and most of the maintenance work is carried out outside the State depriving Local Work Shops/Garage of their trade and to Exchequer its due revenue. This needs review.

J) E-Rickshaw: The next generation environment-friendly Indigenous manufactured E-Rickshaw, a Zero Pollution alternative for short travel intra city transport needs to be encouraged in our State.

The Concept of E-Rickshaw is Safe and affordable, with no fossil fuel, no pollution, no noise, is environment friendly, enhancing safety and helps in generation of huge self-employment and hike in the income level of the rickshaw drivers.

These E-Rickshaws are now covered under the Mudra scheme of our honourable prime ministers ambitious plan to generate employment. Similarly the government of West Bengal also has brought this electric vehicle under the **Gatidhara scheme** of the state to create more job for the youth's in the state under which **30% capital subsidy** will be

given to the purchaser of E-Rickshaw and the **VALUE ADDED TAX is subsidised to 5% only.**

In Assam, with the introduction and launching of ICAT approved Electric Vehicle will generate huge employment and will be not only safe and affordable but will be noise pollution free and environment friendly and needs to be supported by the state government of Assam to take the 1st step of support by subsidising applicability of VAT @5% similar to the VAT in the State of West Bengal.

In light of the above we sum up below the list of items, which require your kind consideration:

Items / Products	Existing	Recommended
Packaged Drinking water	14.5 %	5%
Bitumen emulsion	14.5 %	5 %
Biscuits	14.5 %	5%
Plastic storage tanks	14.5 %	5 %
Adhesives	14.5 %	5 %
Export/Import duty on IMFL	As per submission	As per submission
Industrial inputs	6%/14.5%	5%
Motor Parts/ Components	14.5%	5%
Citronella Oil	14.5%	Nil
E-Rickshaw	14.5%	5%

A) Tea Sector: The ensuing Budget should provide some fiscal incentives to the sector as Assam happens not only to be largest Tea Producing State in the Country but provides employment to good number of population. The proposed GST rate of 10-12% for Tea as per the press reports could be detrimental to the Industry and need to be addressed in the right earnest for the growth and competitiveness of the Sector.

B) Refund of Excess Input Tax Credit : Section 50 (2) OF Assam VAT rule 29 (2), provides for refund of Excess Input Tax credit (ITC) after expiry of a period of 24 months.

Assam is the gateway for the entire North East Region and Trade and Industry based in Assam invariably have to make inter State sale resulting in the excess ITC. But the manner and procedure for obtaining the refund of excess ITC is very cumbersome, difficult and time consuming. As a result this leads to the blockage of substantial amount of working capital. Hence it is felt that a dealer should be allowed to get the refund of Excess ITC after the end of a quarter immediately after furnishing of a Bank Guarantee (B.G.).

In the succeeding quarter, the Assessing Officer, after refund of the excess ITC amount against the B.G, should undertake a provisional Assessment authorising the amount of refund on account of Excess ITC for the quarter for which the B.G has been furnished. Based on such provisional assessment, the B.G stands released if there is no discrepancies between the amount of ITC refundable and amount already refunded. We strongly feel this is the practical solution in the matter.

C) Supplies made to Public Sector Undertakings: Earlier by virtue of notification No. FTX/189/93/Pt/258 supplies made to the Public Sector Undertakings used to qualify for concessional rate of AGST @ 4% against form B. This mechanism was quite effective in protecting the interest of local industries whose products otherwise were uncompetitive because of supplies from outside the State had the benefit of 4% CST (now 2 % CST) effecting such sales in the States.

The mechanism was also revenue friendly. This

notification needs to be suitably revived forthwith in the greater interest of all stakeholders.

C: Assam Entry Tax Act, 2008

Entry Tax provisions needs to be rationalized.

The Govt of Assam has provided to exempt Entry tax on "Plant & Machinery" used in eligible industries under the new Industrial Policy , we strongly feel that Entry Tax on "Raw materials / inputs, packing materials, consumables and fuel" used for manufacture of finished goods should be done away with as the levy of Entry Tax, is counter productive and against the very spirit of Value Added Tax. We have been suggesting that either this entry Tax should be done away with or be made vatable.

Section 3 of the Assam Entry Tax Act, 2008 may be suitably amended so as to exclude all the Raw Materials and Packing Materials for Industries , whether or not covered by the existing entries of the schedule from the purview of the Assam Entry Tax Act, 2008.

1) Entry Tax on Health Sector: The levy of entry tax on import of medical equipment needs review. The equipment themselves are very costly, entry tax adds 2% to the cost. Given the need to upgrade and to introduce new technology in a market that is way behind in terms of new technology, the increase in capital cost increases the price of the services making it less affordable. This is more true in a state like Assam where the ability to pay is low and those who are able to pay go out of the state to avail the benefits of new technology. A note on the issues pertaining to Health Sector is attached as per **Annexure I(Note on Health Sector)**

2) Entry Tax on Bitumen Raw Materials:- Import of Bitumen is required for production of Bitumen Emulsion, PMB, CRMB, Mastic Bitumen & other Bituminous Products ,which are used in Road Construction works .No Bitumen is produced in N.E. Other neighboring states like MEGHALAYA have no entry tax. ASSAM should also exempt the product from the levy of Entry Tax enabling the industry to be competitive.

3) Removing entry tax on plastic granules: Plastic is categorized as green industry and Government of

Assam is also promoting the industry. Levying of entry tax on granules is adding to the cost of products. It is requested that plastic granules be exempted from Entry Tax.

4) Exemption of entry tax on Raw material used for manufacture of concrete sleepers: The manufacturer have to use special cement 53-S Grade, HTS Wire and SGCI Inserts to manufacture of PSC sleeper. All the materials are not manufactured in Assam and it has to be sourced from outside Assam. Entry Tax @4% is imposed on raw materials. Since Railway calculates the net factory price at the time of finalization of the order, the units in Assam loses huge amount of orders to the unit located at West Bengal. The Entry Tax at West Bengal is only 1% and as such they have price advantage over the units located in Assam. The sleeper manufactured by units in Siliguri is being transported and used in projects undertaken in Assam like the Lumding-Silchar Gauge conversion. This results in loss of VAT to the State Government as the units in Assam are unable to bid successfully for these tenders.

Keeping the above factors in mind, we would request you to kindly grant exemption on raw materials used for manufacturing of PSC sleepers.

5) Irrational rate of Entry Tax on HDPE and PP Bags : There is different rate of entry tax on HDPE and PP bags. To encourage the use of HDPE and PP Bags the rate of Entry Tax should be made equal and be reduced to 0.50%.

6) Entry Tax on Wheat flour, RBD palm & Pamolien, MSG and other raw materials: As regard ENTRY TAX on WHEAT-FLOUR is concerned, we would like to mention that at present @ 2% Entry Tax is levied on Import of Wheat-Flour in the State of Assam. Our members who are in the Roller Flour Milling Industry have requested that Entry Tax be appropriately raised to protect their Industrial interest. Government may take a balanced view in the matter.

(D) Tourism Sector: In the Assam Luxury Tax, the existing slabs need to be suitably enhanced to give relief to hotels catering to budget tourists. The Power Tariff for Hotels needs to be charged as Industrial power tariff rates in place of commercial tariff. The Assam Tourist Policy needs to be revisited and budgetary provision be made for mega tourist annual festivals.

We at FINER would also like to request your Honor that in order to give a boost to Tourism industry in the State, Tax on ATF should be lower to attract more airlines to Guwahati as even today, many major cities in India / State Capitals are not directly linked with NE. Negotiations can be done with airline operators to connect Guwahati with other major cities so that tourist inflow can be more. Moreover the Luxury Tax in Assam is on the higher side than the other States of the Country. It should be at par with most of the States at 10% instead of 12%. Moreover in Assam, Luxury Tax is applicable on "Published Tariff" while in other States it is applicable on "Actual Tariff". By levying Luxury Tax on "Published Tariff", end customer is paying more. It should be on "Actual Tariff".

We would like to request your honor in the interest of the Tourism industry the VAT on Food supplies, SPA &

Health related services in Hotels be reduced to 12% instead of 14.5% (as in the case in most States of the Country) and the Tax on cable connection in Hotels which is one of the highest in India may be lowered to Rs.10/- per connection instead of existing of Rs.50/-.

We enclose herewith a Memorandum received from our member Hotel & Restaurant Association of Assam, in the matter which may please be considered. (Annexure II)

E) Luxury Tax on Hospitals : Luxury tax is imposed on hospitals and the treatment is at par with hotels. A hospital stay is very different from a hotel stay. At best this tax can be imposed on deluxe cabin and higher category of cabins only. The present criterion of imposing luxury tax on bed charges beyond Rs.1000 is a burden on the common people as the charge for a general bed is approximately Rs. 1000 or more. Similarly critical care areas such as ICUs Emergency etc. This scenario needs to be reviewed.

F) Renewable & Solar Energy: In most of the States in the Country, Renewable Energy devices are exempted from VAT. As your Honor would be aware that our State has got a huge potential for harnessing Renewable energy, we at FINER would request your Honor for exemption of VAT for the Renewable Energy devices in the State which will enable entrepreneurs to contribute to the industry. State should also come out with its solar and renewable energy policy for a focused growth in the sector.

G) Entertainment Sector:

1. To encourage and promote Assamese Cinema, new Cinema halls need to be opened in both urban and rural areas in private sector and PPP mode.

2. Entertainment Holiday Tax for 5 years should be reintroduced, to encourage Entrepreneurs to start Cinema halls in Assam

3. Reduction of cinema Entertainment Tax so as to be at par with the other States of the Country.

4. As there is double taxation in Cinema tickets, Tax on service Charges be abolished.

H) Policy Initiatives:

1. Online Procedural guidelines under the New Industrial Policy of the State: The New Industrial Policy has come into effect from March 2014, the Assam Industries (tax exemption) scheme 2015 has been introduced in March 2015. However, "ON LINE TOOLS" are not yet made available.

2. Suitable definition/ explanation regarding the tax payable/ tax computable and tax remitted/ tax exempted under the industrial incentive schemes of the State Government in view of judicial complications (in excise laws) resulting in cascading of tax : FINER understands that the State Govt intends to incentivize the units set up in the region and thus allows them to collect the tax as per rates applicable in the State and the State Govt allows the units to retain the tax as a grant/ subsidy given by the State Govt. Thus, the terms "tax payable" or "tax computable" used in the exemption schemes of 2009 and 2015 under the Industrial Policy of

2008 and 2013 respectively have their own special meaning for this purpose and the procedure of retaining/ remitting incentive component after depositing by way of challan only a percentage like 0%, 1%, 20% or 50% is merely for administrative convenience.

In the present law, the Central Excise duty is not levied on the amount of sales tax under a transaction of sale, but sales tax is charged upon the amount of excise duty because excise duty is duty on manufacture. Thus for calculating the assessable value under Excise law, the amount of sales tax actually payable or paid is deductible from the total price charged from the customer for levy of excise duty. In view of the tax remitted/ allowed to be retained under the incentive schemes, various legal disputes and litigations have arisen regarding the deductibility of the remitted sales tax from the total price charged to the customer for the purpose of calculating excise duty. The absence of suitable definitions of the relevant terms, the accounting of tax revenue and expenditure on account of the grant in the form of retention/ remission may be vital to determine the said deductibility and FINER suggests that suitable definition/ explanation regarding the tax payable/ tax computable and tax remitted/ tax exempted under the industrial incentive schemes of the State Government in view of judicial complications (in excise laws) resulting in cascading of tax may be stipulated for the following issues to resolve the unhealthy tax situation prevailing in this regard:

A) That the tax allowed to be exempted/ remitted /allowed to be retained by the State Government is duly levied and is a part of revenue of the State Government.

B) That the amount being exempted/ remitted /allowed to be retained by whatsoever name called is a grant subsidy given by the State Government out of the revenue earned by the State Government and is an expenditure of the State Government. **Such amount of tax payable or tax computable may be deemed to be tax paid by the dealer for accounting and statutory purposes.**

This shall clarify that the sales tax exempted/ remitted /allowed to be retained is not collected and later refunded for administrative convenience but the said grant does not flow from the buyer to the dealer but from the State Government to the dealer in the form of a grant. not flowing as a consideration from the buyer to the eligible unit and litigation relating to levy of excise duty upon such amount by the Union Government shall stand avoided.

It is pertinent to note that cascading of tax is an unhealthy tax regime and suitable explanation/ notification to explain the same in the Scheme itself shall eliminate cascading tax implications, ensure clarity of policy objectives and treatment of incentives by the Government.

3) Requirement of Bank Guarantee till EC is issues to be rationalized: Earlier units could avail of the VAT remission benefit from the date of commercial production, without having to wait for EC. This was amended, and requirement of EC was made a prerequisite for availing VAT remission. This requirement was waived if the unit could furnish bank guarantees for the amount of

benefit taken for periods before the Issuance of EC. This requirement is Onerous for Micro, Small and SME's who are required to furnish 100% cash margin for Bank Guarantees. It is suggested that under the new policy, requirement of Bank Guarantee for the Micro segment may be kept at 10% of the VAT amount and for Small and MSME categories the same may be limited to 25% of the VAT remission amount till the finalization of Eligibility certificates and issuance of certificate of entitlement.

It is also suggested that option for pledging Fixed Deposits, NSC, KVP, etc may also be introduced in alternate to Bank Guarantee.

4) Time bound disposal of applications for Eligibility Certificate for VAT remission:

Eligibility certificate enabling extension of VAT remission for eligible units should be processed and disposed off in a time bound manner. Currently issuance of Eligibility Certificate for VAT remission takes 1 - 2 years. At times it may take even longer.

New units require the support of VAT remission most when they start business as else their financials get impacted adversely. It is requested that the time frame for disposal of cases and deeming provisions(in case of delay) be included in this years' budget.

5) Input tax credit to be allowed to the buyers of exempted units making inter-state sales /export subsequently:

We strongly suggest that the recent Notifications relating to reversal of Input credit on inputs used in manufacture of goods sold or stock transferred outside the State be seriously reviewed once again and the input tax credit must be allowed to the buyers of an exempted units even in case of sales made by them are in the course of inter-state trade or commerce or export out of India for allowing them to compete in pricing of their products outside the State as well.

6) Assam Value Added Tax Act, 2003 :

i) Tax Audit Reports and Annual Returns : As per the existing provisions of Section 62 read with Rule 17(5) of the Assam Value Added Tax Act, 2003, the due date for filing of Audit Report & Annual Return for dealers having turnover above 1 Crore is 31st October following the financial year for which the Audit Report and Annual Return lies. However, it has been seen that said date is generally not possible to comply with by large number of dealers due to practical difficulty.

The time limit as prescribed in law is insufficient to comply with, as the auditors factually get a time of only one month to prepare the audit report under AVAT Act, 2003. Technically and practically, audit under AVAT Act can only be completed after completion of audit under Income Tax Act, which are normally completed by 30th September only. The above hardships are genuine and have been the reason for an extension in the said date year after year (7 (seven) out of 10 (ten) past years).

In view of the above we suggest 31st December should be the date in the matter.

ii) Mandatory provision under Section 79 (Appeal) for depositing of 25% of the disputed

demand:- Section 79 of the Assam Value Added Tax Act, 2003 prescribes that no appeal shall be entertained by an Appellate Authority unless such appeal is accompanied by satisfactory proof of payment of minimum twenty five per cent of the disputed tax, penalty, if any, imposed and the interest accrued thereon, if any. Without payment of 25% of disputed amount, appeal cannot be admitted as per provisions of law. Such a provision is too harsh and causes undue hardship and denial of justice to genuine deserving dealers. This issue needs to be addressed by providing discretion to the authorities in the matter.

With a view to mitigate and due hardship, department should also accept bank guarantee in lieu of the amount required to be deposited.

iii) Tax Appellate Tribunal:- Section 80 of the Assam Value Added Tax Act, 2003 contains provisions relating to the Appellate Tribunal. Earlier the section 33 of the Assam General Sales Tax Act, 1993 also carried similar provisions about the Appellate Tribunal. Though decades have passed, the Appellate Tribunal is yet to see the light of the day.

iv) Concerns of Real Estate Developers :-

The real estate developers who transfers property in goods involved in the execution of works contract of construction of flats, dwellings, buildings or premises should be allowed to opt for the composition scheme for real estate developer with retrospective effect. Suitable amendment may be made in the notification no. FTX.29/2003/Pt/60 dated 9th December, 2010 under section 20 and section 110 of the Assam Value Added Tax Act, 2003.

v) TDS Certificates and TDS deposit challans:-

As per the provisions of AVAT Act, 2003, in order to get the credit of amount of VAT deducted from a dealer, the dealer will have to obtain the TDS Certificate in prescribed form and copies of challans of tax deposited from the deductors and to deposit the said documents before the Prescribed Authorities. Clause (d) of sub-rule (1) of Rule 28 of the Assam Value Added Tax Rule, 2005, the tax deductor is liable to issue a certificate of TDS in Form 29 together with attested photocopy of the challan within seven days from the date of deposit of the amount of TDS. Whereas, practically in numbers of cases the TDS certificates are not provided by the deductors even after lapse of months and years. In most of the cases, attested copy of challans are also not provided by the tax deductors.

We suggest that penal provision may be introduced for proper and effective compliance of rule 28(1)(d).

6. Assam Electricity Duty Act, 1964 Waiver of duty

Duty on electricity generated for captive consumption should be waived.

Electricity for own use or consumption is generated through Generator Sets by Industries or Societies to work during power cuts. This costly alternative of power is opted by the persons under compulsion only.

Accordingly Clause (c) of sub-section (1) of section 3 of the Assam Electricity Duty Act, 1964 may be deleted.

7. The Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Keeping in view the inflation and cost of living going up, threshold limits needs to be suitably enhanced.

8. Miscellaneous :

(a) E-Governance: Taxation Department need to be fully equipped to be E-Governance compliant by way of updating/upgrading and replacing its existing systems in order to facilitate Ease of doing Business.

We understand some of the existing softwares are not keeping pace with the technological advancement and as such not capable of delivering desired results.

(b) Doing away with the requirement of hard copy filing: After E filing of returns , the mandatory filing of hard copy should be done away with .

c) Column in VAT remission Return for Scrap & other non remission item sales by industrial units covered by remission scheme: Many time industries entitled for vat remission sell their raw materials and scrap, on which remission is not available. There is no modus operandi to reflect the same in the remission return. There is no point in getting fresh registration under TIN for this purpose. It is suggested that suitable column in the monthly & Annual return for remission be introduced for the same.

d) Simplification of procedures for Refund & grant of Interest on refund: The procedure for refund need to be simplified for VAT, Agricultural Income Tax, Entry Tax, etc. Interest should be granted on refund from end of the relevant assessment year in line with interest on refund granted by Income Tax department. Credit of refund should be made online.

Issue of refund and release of BG should be done immediately after issue of EC & Certificate of Entitlement to the units without waiting for completion of Assessment. Demand if any on assessment can be separately paid by the units in normal course.

9. Double Taxation: Service Tax & Assam VAT

Because of the ambiguity in the existing tax structure, some services like restaurant services are subject to double taxation, i.e. these services suffer the burden of both, i.e., under service tax as well as under the State VAT Act. Govt. of Assam may rationalize the tax structure to ensure that VAT is not again levied on the component on which service tax is already levied to ensure that double taxation does not arise.

10. Adequate Budget Allocation to Industry & Commerce: Though the size of Assam State Budget has been going up, approximately Rs 66,000 cr in the last Budget, the allocation to Industry and Commerce has not kept pace with as the amount allocated to this important Department remains a meager sum of Rs 2.39cr compared to Budget Allocation to other sectors of the Economy.

11. IT Policy of the State: The draft IT Policy with the State needs to be revisited. NASSCOM has reported Sikkim and Guwahati as next IT location for growth. As State of Assam intends to move fast for "Digital Assam", we enclose herewith some inputs received from our members in Annexure III (Inputs for IT Policy)

NOTE ON HEALTH SECTOR

The under mentioned issues are self explanatory in terms of their implications for better hospital operations and facilitating hospitals to provide more patient friendly treatment and services at an affordable and lower cost. These are genuine issues that require proper understanding so that Government. can frame suitable, progressive and facilitatory policy to support the health care sector in the private sector to best serve the patients at the right price.

- For renewal of various licenses one has to deal with multiple organisations such as Deptt of Health, Pollution Control Board, Municipality, Fire safety, Drug Controller, etc. There has to be a single window system in place to facilitate these clearances so that the renewals are done on time and efficiently. The process of renewal has to be time bound.

- The levy of entry tax on import of medical equipment needs review. The equipment themselves are very costly, entry tax adds 2% to the cost. Given the need to upgrade and to introduce new technology in a market that is way behind in terms of new technology, the increase in capital cost increases the price of the services making it less affordable. This is more true in a state like Assam where the ability to pay is low and those who are able to pay go out of the state to avail the benefits of new technology.

- Luxury tax is imposed on hospitals and the treatment is at par with hotels. A hospital stay is very different from a hotel stay. At best this tax can be imposed on deluxe cabin and higher category of cabins only. The present criterion of imposing luxury tax on bed charges beyond Rs.1000 is a burden on the common people as the charge for a general bed is approximately Rs. 1000 or more. Similarly critical care areas such as ICUs Emergency etc.

- State Government has enacted the Assam Health Establishment Act. Notification is yet to be issued but, prior to this being done, it is imperative for Government to

finalise norms and modus operandi through a consultative process with the health care industry representatives. For example, the Act states that in trauma and such other cases the patient should be given free treatment for first 24 hours until patient is stabilised. What is meant by " stabilisation " and what it entails should be very clearly notified. If major surgery, ICU and Ventilation etc. costs are involved in the first 24 hours it will be too much for the Hospital to bear. In such cases will the Government and patient bear a part of the cost ? there are other similar points that need to be clarified.

- A Hospital has huge water requirement and the Government must have an enabling policy to provide water connection to Hospitals.

- Electricity consumption is very large due to power intensive medical technology and high end equipment. Govt. should not charge commercial rates for power consumed by Hospitals as in the case of some other states of the country.

- Hospital license is never issued on time and often takes almost 1 year. There should be a specific timeline for this.

- Certain life saving and palliative care drugs need narcotic license that require approval from DC's office which takes abnormally long time. Such approvals to be given within specific timelines.

- Fire tenders should have easy access to Hospitals even if this requires opening of road dividers in front of Hospitals. This has huge implication for saving of lives due to fire and other natural disasters.

- Nursing School students are mandatorily required to undergo training at Govt. Hospitals. But such training is almost always denied on the ground that it is not possible to accommodate all the students.

HOTEL & RESTAURANT ASSOCIATION OF ASSAM

SUGGESTIONS TO FINER

PROMOTION OF TOURISM AND HOTEL INDUSTRY IN NORTH EAST

1. International Air Connectivity:

Good air connectivity is the most essential requirement for promoting North East as tourist destination. The Guwahati city should be linked with direct flights with all neighboring countries as under:

Country	City
China	Kunming
Myanmar	Yangon
Bangladesh	Dhaka
Nepal	Kathmandu
Bhutan	Paro (already connected)

The connectivity will increase business as well as tourist traffic to North East. This will also help in achieving the dream of Hon'ble Prime Minister Sri Narendrajii Modi to develop close relations with neighboring countries.

Further, the trade and tourism is suffering because of higher cost as people desirous of travelling to China has to go first to Delhi than take a flight to Sanghai etc. Even the international air connectivity to Dhaka shall open newer efficient routes for trade and commerce.

2. Intra Region Tourism by Developing small airports and Helicopters:

The eight North Eastern states can benefit immensely by promoting and developing intra region tourism. To achieve this smaller cities should be inter connected by smaller flights, helicopters etc. Further, good roads should also be developed.

3. Service Tax:

Taxation policy of Govt. of India and State Govt. plays a vital role in winning the confidence of Tourist. In present days Tourists have several options before them in form of destinations hence competitive pricing coupled with excellent facilities can be a good advantage. A comparative chart showing taxation rates of nearby popular tourist destinations is as under:

Country	VAT/GST on Hotels And F&B Services	International Tourist Arrivals 2013 in Millions
Malaysia	6%	25.72
Singapore	7%	15.60
Hongkong	Nil	25.66
Indonesia	10%	8.80
Thailand	7%	26.74
India	Service Tax +VAT On F & B 20 -25 % plus Service Tax +Luxury Tax On hotel rooms	6.84

Hence we request you to recommend to Government of India for exemption of Service Tax on Hotels in North Eastern region. Similar exemption was granted to Uttarakhand.

4. Extension of Special LTC Scheme to visit North Eastern Region for Central Govt. Employees:

"Special LTC to Northeast for Central Govt. employees" has really helped in the promotion of tourism in NE region. Infact this has been the biggest boon till date that has ever happened in the promotion of tourism in the Northeast. It caused a big flow of tourists and gave them an opportunity to explore a region very much a part of their beloved country, which otherwise was unknown to most of them. But still only a small portion of the total central govt. employees have availed this scheme. The mission to promote tourism in this region also is still not accomplished but unfortunately, the scheme is expiring on 1st of May'14.

Special LTC Scheme should ideally be extended by atleast by another 4 years. This will go a long way in our endeavor to promote tourism in the region.

5. Positive marketing of North East as a Tourist Destination:

Tourists planning to visit this part of India are little apprehensive about the security issues and are generally apprehensive of coming to this region because of negative reporting in print and visual media. Jammu & Kashmir inspite of having far greater issues of terrorism is still attracting tourists in large numbers.

We request you to initiate a proper planned marketing and interactive sessions with print & TV media on a sustained basis so that a positive image of the region is built/created amongst rest of the country and the world.

6. Scheme for Modernisation/Renovation of existing hotels :

There is urgent need to improve the quality of infrastructures and renovation and upgradation of existing hotels. For this large investments are required but unfortunately the existing hotels are unable to do so because of lower profitability. Hence Government should come up with special incentives/package for helping existing hotels to upgrade their facilities early to make them world class and competitive. For renovation and upgradation of hotels the scheme for exemption of Luxury tax and VAT may be devised on similar lines of exemptions given to new hotels.

7. Non availability of Input Credit in Luxury Tax on Short term Accommodation :

All indirect taxation systems like VAT, Central Excise, Service tax have provisions for claiming input tax credit to



prevent double taxation/cascading effect. In short term accommodation all inputs are taxed under VAT as a result there is no provision/mechanism for input credit in Luxury tax. Some mechanism is to be devised for input credit.

8. EXCISE RELATED MATTERS:

Government wants to increase revenue from Excise on sale of liquor. The following guideline of Government has affected the sales and revenue of Bars

A) Closing Time of Bars is 10PM and this requires to be extended till midnight. The foreigners and guests coming are complaining that 10PM is the starting time for Bar uses. Therefore a justified view for closure of bars is to be taken. This has affected the sales of Excisable products.

B) Dry Days: Oflate the first day and the last day of every month are dry days. In between also several dry days are notified. This has adverse effect on revenue. So dry days should be restricted to certain number.

C) The increase in Licence fee for bars has become burdensome for small bars and for several town and cities.

9. Ease of Business :

The present policy of Government is to introduce Ease of Business by reducing the number of Licences/NOCs/Permits. Hotels should be treated as one entity. However in practice this is not the fact. The Guwahati Municipal

Corporation is issuing multiple licences for different segments of hotel like Rooms, restaurant, bar, banquet hall etc. This should be clubbed in one licence by keeping consolidated Trade Licence fee.

Single window licensing system may kindly be considered through Tourism department so that the entrepreneur is not required to visit several departments.

10. FSSAI matters:

No area wise jurisdiction is there in the department for food safety officers as a result several inspections are made time and again by different officers. Jurisdiction is to be fixed for different Food safety officers.

11. The office bearers of Hotel & Restaurant Association of Assam should be nominated in various committees/councils of government departments related to Labour, Tourism, PF, ESIC etc.

12. Skill Development:

The Government of India and the State Government have a ambitious programme for skill development. However, at ground level it has not reached to the stakeholders. The government should interact and take measures that skill development programmes are reaching to the stake holders and the beneficiaries are channelled all these business units in an organised manner. The effect is not visible to the stakeholders.

SUGGESTIONS FROM FINER TO IMPROVE IT SCENARIO OF ASSAM

1. IT Advisory Committee must be formed, which must include minimum 5 nos. of local IT entrepreneurs of Assam for monitoring and execution of all Govt. IT Projects. The entrepreneurs should be from the field of Software Development, SI and Network, BPO/ ITES, FMS, capacity building & Training

2. A facility in the line of MSME tool room should be created for testing of IT products of the state. Different software and hardware platforms need to be made available on demand to the developers.

3. Use of open source technology applications should be promoted to save public money.

4. Mobile Governance should be promoted which will be the key for reaching the end beneficiary.

5. IT policy 2016 should be published with a proper framework. There is a draft IT policy with the Government. Before finalization the policy it is desired that input from various IT stakeholder inclusions existing IT entrepreneur is highly appreciated. Start up policy should be part of the IT policy.

6. Separate IT Directorate to be formed in the State.

7. Identify the major E-Governance, M-Governance initiatives and start executing within 100 days. i.e. Land record, ASWAN, SDC, paperless office, Assam online portal, CCTNS etc. Many of the core E-government projects (SDC,....) are not executed in Assam till today. Less paper office project should be implemented in State Secretariat.

8. Connectivity improvement by all the stakeholders (Amtron, BSNL, PGCIL, Railtel, OIL India) for 95% uptime.

9. Core e-governance project should be completed in a time bound manner which covered: CSC, ASWAN and SDC

10. NASSCOM reported Sikkim and Guwahati as next IT location for growth. As per NASSCOM report IT industry can operate from tier-II and tier-III cities with 25-30% cost advantage. Branding of Assam will help to bring big IT companies to set up their development centers in Assam and this will directly help to generate employment in the State.

11. Public Grievance Redressal Website should be launched for taking up all the inputs/complaints/grievances from the masses for immediate response to NeGP implementation under The Honourable IT Minister.

12. IT Industry should be considered and included under NEIPP.

13. Standardize the Govt. IT Product and Service purchase criteria to support IT Industry of the State.



PREFERENTIAL STATUS TO HOME GROWN IT INDUSTRY OF ASSAM

MINIMUM GOVT. PURCHASE CRITERIA:

1. Standardize the Govt. IT Product and Service purchase criteria to support IT Industry of the State.

2. IT vendors from outside State must work in consortium with local IT Companies with sound project relevant IT track records while executing IT Projects for the Government.

3. Govt. will give priority to local firms and Companies in case of Govt. Projects. In case a department wants to place order on a vendor from outside the state, proper justification should be given and prior approval should be taken from the IT department giving sufficient justification that necessary expertise is not available in the state.

4. Turnover specification in the State Govt. Tenders should be limited to two-third of the Project cost and similar Project Experience Value should be limited to one-third of the Project cost of the Bidder as per CVC Guidelines.

5. In case of multidisciplinary projects, Govt. should allow consortium bidding on basis of the respective strength of Consortium Partner for IT Industry. However, Consortium Partner should be in the business of IT & ITES in the State at least for 3 years.

6. Payment should be assured within 30 days of completion of the work for the local industries as per the Work Order. Otherwise the payment should acquire to bank lending rate.

7. Provisions of NSIC Act 2006 should be accepted in State Govt. purchases in IT sector

8. In case of Micro Enterprise, Govt. should accept their Bid of value less than Rs. 10 Lakhs on the basis of presentation and proof of Concept instead of Turnover criteria and prior period of experience.

9. NSIC should be also accepted as a bidder with the

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