

THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1989

FORM – 4

RETURN

[See rule 5]

Name of hotel/hospital:

Address.....

Registration Certificate No.

Period of return:

PART 'A'

<i>Particulars of tax</i>	<i>Amount of tax due</i>	<i>Remarks</i>
(1)	(2)	(3)
1. Total tax payable:		
(i) Transferred from 'PART' 'B'		
(ii) Transferred from 'PART' 'C'		
(iii) Transferred from 'PART' 'D'		
(iv) Transferred from 'PART' 'E'		
(v) Transferred from 'PART' 'F'		
(vi) Transferred from 'PART' 'G'		
(vii) Transferred from 'PART' 'H'		
2. Total (i+vii)		
3. Amount paid		

Date.....

Challan/Crossed Cheque/Crossed Demand Draft No.

Receipted copy of challan/Crossed Cheque/Crossed Demand Draft in token of payment of Rs..... is enclosed.

VERIFICATION

I, Shri.....hereby solemnly affirm and say that the contents of this return are true according to the best of my information and belief.

Date:.....

Place:.....

.....

Signature of hotelier/proprietor or his authorised agent.

PART 'B'

Charges levied in Hotel otherwise than on daily basis or per person

[See proviso to Section 3(2)]

<i>Computation of tax</i>	<i>Proportionate computation of amount in column 2 for the day and per person at the rate of</i>					
	<i>Total amount received or receivable</i>	<i>Less than Rs.300</i>	<i>Rs.300 or More but does not exceed Rs.1000</i>	<i>Exceeding Rs.1000 but does not exceed Rs.2000</i>	<i>Exceeding Rs.2000</i>	<i>Amount received from Luxury boat/heritage home</i>
(1)	(2)		(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Turnover of receipts under this Head during the return period. 2. Deductions on account of charges (included in 1 above for) : (a) service charges paid to staff section 3 (3). (b) food and drinks on which tax payable under the Assam Value Added Tax Act, 2003-Section 3(6).						
3. Total—2						
4. Tax collected by hotelier- section 3 (7). 5. Total deductions (3+4). 6. Net amount (1-5). 7. Tax payable on amount at 6-section 3 (1).						
3. Total tax payable	Rs.	Transferred to Part 'A' above				

PART 'C'
[Particulars of luxury provided at concessional rate]

[See section 3 (4)]

<i>Computation of tax</i>	<i>Turnover the receipts calculated at full rate of</i>					
	<i>Total amount received or receivable</i>	<i>Less than Rs.300</i>	<i>Rs.300 or More but does not Rs.1000</i>	<i>Exceeding Rs.1000 but does Rs.2000</i>	<i>Exceeding Rs.2000</i>	<i>Amount received from Luxury boat/heritage home</i>
(1)	(2)		(3)	(4)	(5)	(6)
1. Particulars of luxury provided at concessional rate during the return period.						
2. Deduction on charges (included in 1 above) for						
(a) service charges paid to staff section 3 (3).						
(b) food and drinks on which tax payable under Assam Value Added Tax Act, 2003 section 3 (6).						
3. Total—2						
4. Tax collected by hotelier section 3 (7).						
5. Total deductions (3+4).						
6. Net amount (1 — 5).						
7. Tax payable on amount at 6-section 3 (1).						
8. Total tax payable		Rs.	Transferred to Part 'A' above			

PART 'D'

Particulars of luxury provided free

[See section 3 (4)]

<i>Computation of tax</i>	<i>Turnover of receipts calculated at full rate of</i>					
	<i>Total Amount received or receivable</i>	<i>Less than Rs.300</i>	<i>Rs.300 or more but does not exceed Rs.1000</i>	<i>Exceeding Rs.1000 but does not exceed Rs.2000</i>	<i>Exceeding Rs.2000</i>	<i>Amount received from Luxury boat/heritage home</i>
(1)	(2)	(3)	(4)	(5)	(6)	
		Rs.	Rs.	Rs.	Rs.	
1. Particulars of luxury provided free during the return period.						
2. Tax payable on luxury provided free.						
P. Total tax payable	Rs.	Transferred to part 'A' above.				

PART 'E'

Charges levied for luxury provided to extra persons

[See Section 3 (5)]

<i>Computation of tax</i>	<i>Turnover of receipts for extra -persons for luxury provided during the returns period calculated at full rate (applicable to such luxury) of: —</i>					
	<i>Total Amount received or receivable</i>	<i>Less than Rs.300</i>	<i>Rs.300 or more but dose not exceed Rs.1000</i>	<i>Exceeding Rs.1000 but does not exceed Rs.2000</i>	<i>Exceeding Rs.2000</i>	<i>Amount received from Luxury boat/heritage home</i>
(1)	(2)	(3)	(4)	(5)		(6)
	Rs.	Rs.	Rs.	Rs.		Rs.
1. Turnover of receipts or receivable at full rate. 2. Deductions on account of charges (included in 1 above) for : (a) service charges paid to staff section-3 (3) (b) food and drinks on which tax payable under The Assam Value Added Tax Act,2003-section 3 (6).						
3. Total—2						
4. Tax collected by hotelier section 3 (7). 5. Total deductions (3+4) 6. Net amount (1 - 5) 7. tax payable on amount at 6-section 3 (1)						
8. Total tax payable	Rs.	Transferred to part 'A' above				

PART 'F'

Charges for luxury provided in Hotel not included in parts 'B' to 'E' above
[See Section 3(1)]

<i>Computation of tax</i>	<i>Rate of charge per person per day</i>					
	<i>Total Amount received or receivable</i>	<i>Less than Rs.300</i>	<i>Rs.300 or more but dose not exceed Rs.1000</i>	<i>Exceeding Rs.1000 but does not exceed Rs.2000</i>	<i>Exceeding Rs.2000</i>	<i>Amount received from Luxury boat/heritage home</i>
(1)	(2)	(3)	(4)	(5)		(6)
	Rs.	Rs.	Rs.	Rs.		Rs.
1. Turnover of receipts or receivable at full rate. 2. Deductions on account of charges (included in 1 above) for : (a) service charges paid to staff section 3 (3) (b) food and drinks on which tax payable under The Assam Value Added Tax Act,2003-section 3 (6).						
3. Total—2						
4. Tax collected by hotelier section 3 (7). 5. Total deductions (3+4) 6. Net amount (1 - 5) 7. tax payable on amount at 6-section 3 (1)						
8. Total tax payable	Rs.	Transferred to part 'A' above				

PART 'G'
Charges for luxury provided in any place
[See Section 3(2A)(ii)]

<i>Computation of tax</i>	<i>Total amount received or receivable</i>	<i>Rs.5000 or less</i>	<i>Exceeding Rs.5000</i>	<i>Remarks</i>
1. Turnover of receipts or receivable for luxury provided during the return period				
2. Deductions on account of charges (included in 1 above for): (a) service charges paid to staff section 3 (3) (b) food and drinks on which tax payable under The Assam Value Added Tax Act,2003 section 3 (6).				
3. Total-2				
4. Tax collected by hotelier section 3 (7).				
5. Total deductions (3+4)				
6. Net amount (1-5)				
7. Tax payable on amount at 6-section 3 (2A) (ii)				
8. Total tax payable	Transferred to Part 'A' above			

PART 'H'
Charges for luxury provided in Hospital.
[See Section 3A (1)]

Computation of tax	Rate of charge per day per room			
	Total amount received or receivable	Less than Rs.1000	Rs.1000 or more but does not exceed Rs.2500	Exceeding Rs.2500
1. Turnover of receipts or receivable for luxury provided during the return period				
2. Deductions on account of charges (included in 1 above) for :				
(a) service charges paid to staff section 3 (3)				
(b) food and drinks on which tax payable under The Assam Value Added Tax Act,2003 section 3 (6).				
(c) medicine on which tax payable under the Assam Value Added Tax Act, 2003- section 3(6).				
(d) professional medical services and any medical test				
3. Total – 2				
4. Tax collected by Proprietor- section 3 (7).				
5. Total deductions (3+4)				
6. Net amount (1-5)				
7. Tax payable on amount at 6-section 3A(1).				
8. Total tax payable				

Amendment: In the principal Rule, the existing Form-4 has been substituted vide Notification No.FTX.143/2009/2 Dtd. 11th March 2010 published in the Assam Gazette Extraordinary No.82 Dtd. 1st April 2010.