

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

FORM - 5

**Notice for forfeiture and/or imposing penalty under Section 15
[See Rule 9]**

Whereas I have reason to believe that during the period from
.....to.....

* (1) not being a dealer liable to pay tax under the Assam Tax On
luxuries (Hotels and Lodging Houses) Act, 1989 you have
collected a sum of..... by way of tax.

Or,

* (2) being a registered dealer, you have collected a sum
of..... in excess of the tax payable by you under the
aforesaid Act.

Or,

* (3) You have collected tax amounting to Rs. in
contravention of the provisions of Section 11 of the aforesaid Act.

You are hereby requested to attend at
(place)

at..... on and to show cause as to
(time) (Date)

* (1) a sum of Rs. or such other sum as may be
finally determined as collected by you as aforesaid should not be
forfeited, and/or

* (2) a penalty of Rs. under sub-section (1) of
section 15 the aforesaid Act shall not be imposed on you.

Date.....

Signature.....

Designation.....

strike out what is not applicable,