

## THE ASSAM GAZETTE

অসাধাৰণ

#### **EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 82 দিশপুৰ, বৃহস্পতিবাৰ, 1 এপ্ৰিল, 2010, 11 চ'ত 1932 (শক) No. 82 Dispur, Thursday, 1st April, 2010, 11th Chaitra, 1932 (S.E.)

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

#### **NOTIFICATION**

The 11th March, 2010

No. FTX.143/2009/2:- Whereas circumstances exist which render it necessary for the State Government to take immediate action to make the following rules to amend certain provisions of the Assam Tax On Luxuries (Hotel and Lodging Houses) Rules, 1989 and hence under the proviso to the sub-section (1) of section 19 of the Assam Tax On Luxuries (Hotel and Lodging Houses)Act, 1989 (Assam Act V of 1989), the State Government deem it necessary to dispense with the condition of previous publication of the draft Amendment Rules as required under sub-section (1) to section 19 of the said Act.

Now, therefore, in exercise of power conferred by proviso to the sub-section (1) of section 19 of the Assam Tax On Luxuries (Hotel and Lodging Houses) Act, 1989 (Assam Act V of 1989), the Governor of Assam is hereby pleased to make the following Rules to amend the Assam Tax On Luxuries (Hotel and Lodging Houses) Rules, 1989, hereinafter referred to as the principal Rules, namely:-

Short title and commencement.

- (1) These rules may be called the Assam Tax On Luxuries (Hotel and Lodging Houses) (Amendment) Rules, 2010.
  - (2) They shall come into force on the date of their publication in the Official Gazette.

Insertion of new rule 17

2. In the principal Rules, after the existing rule 16, the following new rule 17 shall be inserted, namely:-

"17. Application of the provision in the matter of registration return etc. to the proprietor of a hospital.- The

provisions of the Rules, in so far as they apply to the hotelier with regards to registration, return, accounts, payment of tax, assessment, appeal, revision, references, refunds, payment of interest, offence and penalties, prosecution, compounding of offences and other procedural matters, shall apply mutatis mutandis to the proprietor of a hospital."

#### Amendment of Form -1

- 3. In the principal Rules, in the existing Form-1, -
  - (i) after the word, "hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

#### //proprietor";

(ii) after the word, "hotel" wherever it occurs, the following sign and word shall be inserted, namely:-

#### "/hospital".

#### Amendment of Form -2

- 4. In the principal Rules, in the existing Form-2,-
  - (i) after the word, "hotel", wherever it occurs, the following sign and word shall be inserted, namely:-

#### "/hospital";

(ii) after the word, "hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

#### "/proprietor".

### Amendment of Form -3

- 5. In the principal Rules, in the existing Form-3,
  - (i) after the word, "hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

#### "/proprietor";

(ii) after the word, "hotel", wherever it occurs, the following sign and word shall be inserted, namely:-

#### "/hospital".

Substitution of Form -4 In the principal Rules, for the existing Form-4, the following shall be substituted, namely:—

"THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1989 FORM-4 RETURN

[See rule 5]

Name of hotel/hospital:	The second second second second
Address	- 14

Registration Certificate No.

Period of return:

#### PART 'A'

Particulars of tax	Amount of tax dué	Remarks
(1)	(2)	(3)
Total tax payable:     Transferred from 'PART 'B'		1 180 1 180 180
(ii) Transferred from 'PART 'C'	NI I	an literatives lab
(iii) Transferred from 'PART 'D'	estation is the fall of the atten-	
(iv) Transferred from 'PART 'E'	and the second	
(v) Transferred from 'PART 'F'	hard to the second of the seco	
(vi) Transferred from 'PART 'G'	On the made	
(vii) Transferred from 'PART 'H'	9	
2. Total (i+vii)		La missance de Color
3. Amount paid	Challan/Crossed Chegue/ Cross	coming the return

THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	 	 ~	~
*			

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

#### VERIFICATION

I, Shrihereb	y solemnly affirm and say that the contents of this ormation 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)]

Computation of tax	Proportionate computation of amount in column 2 for the day and per room at the rate of							
	Total amount received or receivable	Less than Rs. 300	Rs. 300 or more but does exceed Rs 1000	Exceeding Rs. 1000 but does not exceed Rs. 2000	Exceeding Rs. 2000	Amount received from luxury boat/ heritage home		
(1)	(2)	58 ( 175 175	(3)	(4)	(5)	(6)		
More levissed   190\$ at	Rs.	rist baseons	Rs.	Rs.	Rs.	Rs.		
1. Turnover of receipts under this Head during the return period.	'All Albany	25	121	received:				
2. Deductions on account of charges (included in 1 above	(5)		(3) E	(2)	(f)	Trapo I		
for):  (a) service charges paid to staff - section 3 (3).  (b) food and drinks on	**				bed free auting payable of provided free	mak  . mi		
which tax payable under the Assam Value Added Tax Act, 2003-section 3 (6).	2000 1 100	of bornslan		1/48.	SOC (A) XIII	aloT. E		

3. Total-2	I		1			1
4. Tax collected by hotelier-section3 (7).		,		The state of the s		
5. Total deductions (3+4).			No. 1		a je zestani	14.
6. Net amount (1-5). 7. Tax payable on					- 1 (1) - 2 ((27) /4	IntoT
amount at 6-section 3 (1).					Transfer of the	neil () .
8. Total tax payable	Rs.		Trans	ferred to Part '	A' above	Largal (H)

PART 'C'

[Particulars of luxury provided at concessional rate]
[See section 3 (4)]

Computation of tax			rnover the recei	pts calculated a	at full rate of	BranerTreil
	Total amount received or receivable	Less than Rs. 300	Rs. 300 or more but does exceed Rs 1000	Exceeding Rs. 1000 but does not exceed Rs. 2000	Exceeding Rs. 2000	Amount received from luxury boat/ heritage home
(1)	(2)		(3)	(4)	(5)	(6)
			Rs.	Rs.	Rs.	Rs.
<ol> <li>Particulars of luxury provided at concessional rate during the return</li> </ol>					DL00	Z votal ()
period. 2. Deductions on	rossed Den		58. =			detJ
account of charges (included in 1 above for):	m in Bess		igrae (Crosses)		of chalcan enclosed	Reminted copy Reminted copy
<ul><li>(a) service charges paid to staff- section 3 (3).</li><li>(b) food and drinks on</li></ul>		140	MEN NEEDS			
which tax payable under the Assam	sedi esa Lei	erufis yli Jaileti bna	andre etere metamation		of ambropo	I. Shel return are nucc
Value Added Tax Act, 2003-section 3 (6).						stof
3. Total—2	obaccoment	Stac Contra	Programme of the control of the cont			
<ol> <li>Tax collected by hotelier-section3 (7).</li> <li>Total deductions (3+4).</li> </ol>			12 1921			·
6. Net amount (1-5). 7. Tax payable on	ng apg to zi		nai) sziwici	de presto	ol eg HO	
amount at 6-section 3 (1).	The state of the s	1,572.00	e Destroy	7.30E)		
8.Total tax payable	Rs.	to a charge of	Transferred	to Part 'A' abo	ve	Computation of

# PART 'D' Particulars of luxury provided free [See section 3 (4)]

Computation of tax	Turnover the receipts calculated at full rate of							
4 4	Total amount received or receivable	Less than Rs. 300	Rs. 300 or more but does exceed Rs 1000	Exceeding Rs. 1000 but does not exceed Rs. 2000	Exceeding Rs. 2000	Amount received from luxury boat/ heritage home		
(1)	(2)	(3)	(4)	(5)	(6)	washard a		
		Rs.	Rs.	Rs.	Rs.	acceptant a		
<ol> <li>Particulars of luxury provided free during the return period.</li> </ol>					aviale 1	(included in for):		
2. Tax payable on luxury provided free					1 (3) (3).	(a) service bald in section (b) food and		
3. Total tax payable	Rs.	<u> </u>	Transferred	to Part 'A' abo		The state of the s		

# PART 'E' Charges levied for luxury provided to extra persons [See Section 3 (5)]

Computation of tax	Turnover of receipts for extra -persons for luxury provided during the returns period calculated at full rate (applicable to such luxury) of: —									
	Total amount received or receivable	Less than Rs. 300	Rs. 300 or more but does exceed Rs 1000	Exceeding Rs. 1000 but does not exceed Rs. 2000	Exceeding Rs. 2000	Amount received from luxury boat/ heritage home				
(1)	(2)	(3)	(4)	(5)	1.42	(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).	gamas vil	3000				Congruent				
3. Total— 2	26.70				1118 AUSET	THE STATES OF TH				
4. Tax collected by hotelier-section3 (7).						S. Contross				
5. Total deductions (3+4). 6.Net amount (1-5). 7.Tax payable on amount at 6-section 3 (1).				Fac	(x+1)	S. Post and delication of the same test at the same test				
8. Total tax payable	Rs.			Transferred to P	art 'A' above	done i kal Luccia				

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

Computation of tax	Rate of charge per person per day						
(6)	Total amount received or receivable	Less than Rs. 300	Rs. 300 or more but does exceed Rs 1000	Exceeding Rs. 1000 but does not exceed Rs. 2000	Exceeding Rs. 2000	Amount received from luxury boat or heritage home	
(1)	. (2)	(3)	(4)	(5)		(6)	
	Rs.	Rs.	Rs.	Rs.		Rs.	
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).					ing ang ting	testado de la composição de la composiçã	

3. Total—2	. 200338	17, 100	do see one	1 Gara	dial made	
4. Tax collected by hotelier- section 3			-			
(7). 5. Total deductions	uru provisias Lia to such li		in the bound	10000	in in the top	umputation of tex
(3+4).	the same of the sa				Total	
6. Net amount (1-5).			Moral viv	ROR	interior.	, ,
7. Tax payable on amount at 6-section 3 (1).		Productions	A barra	0.39	hadasan sa	
8. Total tax payable	Rs.		Transfer	red to Part	'A' above	

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

Computation of tax	Total amount received or receivable	Rs 5000 or less	Exceeding Rs. 5000	Remarks
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).			ible sam Tex	aid to state observed of the control
3. Total—2			1 1	Erromos-nariator
<ul> <li>4. Tax collected by hotelier- section 3 (7).</li> <li>5. Total deductions (3+4).</li> <li>6. Net amount (1-5).</li> </ul>				5. Forel deduk 5+4) 5-Net ranguari 1
7. Tax payable on amount at 6-section 3(2A) (ii).			110 f. 60	7. Text - payeling amount, et 6 etch
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				
Parameter Comments of the Control of	Total amount received or receivable	Less than Rs 1000	Rs. 1000 or more but does not exceed Rs. 2500	Exceeding Rs. 2500	
(1)	(2)	(3)	(4)	(5)	
	Rs.	Rs.	Rs.	Rs.	
1. Turnover of receipts or receivable for luxury	(5)			(5)	
provided during the return period  2. Deductions on account of charges (included in 1 above			exiles toxor	ocodevice.	
for): (a) service charges paid to staff- section 3 (3).			no Provide	etun period Delimina Scoont of	

(b) food and drinks on which tax payable under the Assam				
Value Added Tax Act, 2003-section 3 (6).			e ti	
(c) medicine on which tax payable under		e e	a v	
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	1		g.	
amount at 6-section 3A (1).				
8. Total tax payable	Rs.	Transferred to Part 'A' above		

### Amendment of Form -9

7. In the principal Rule, in the existing Form-9, after the word, "Hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

"/Proprietor".

## Amendment of Form -12

8. In the principal Rule, in the existing Form-12, after the word, "Hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

"/Proprietor".

## Amendment of Form -13

9. In the principal Rule, in the existing Form-13, after the word, "hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

"/proprietor";

# Amendment of Form -14

10. In the principal Rule, in the existing Form-14, after the word, "Hotelier", wherever it occurs, the following sign and word shall be inserted, namely:-

"/Proprietor".

#### H. S. DAS,

Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur.