



# 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. (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**

6. 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:

Address .....

Registration Certificate No.

Period of return:



PART 'A'

Particulars of tax (1)	Amount of tax due (2)	Remarks (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.

Received 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)]

Computation of tax (1)	Proportionate computation of amount in column 2 for the day and per room at the rate of					
	Total amount received or receivable (2) Rs.	Less than Rs. 300	Rs. 300 or more but does exceed Rs 1000 (3) Rs.	Exceeding Rs. 1000 but does not exceed Rs. 2000 (4) Rs.	Exceeding Rs. 2000 (5) Rs.	Amount received from luxury boat/ heritage home (6) 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).						
8. Total tax payable	Rs.	Transferred to Part 'A' above				

## PART 'C'

[Particulars of luxury provided at concessional rate]

[See section 3 (4)]

Computation of tax	Turnover the receipts calculated at full 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)		(3)	(4)	(5)	(6)
			Rs.	Rs.	Rs.	Rs.
1. Particulars of luxury provided at concessional rate 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).						
8. Total tax payable	Rs.	Transferred to Part 'A' above				

## PART 'D'

Particulars of luxury provided free

[See section 3 (4)]

Computation of tax	Turnover the receipts calculated at full 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)	(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						
3. Total tax payable	Rs.	Transferred to Part 'A' above				



**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)		(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)]

Computation of tax	Rate of charge per person per day					
	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).						

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)]

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).				
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)	(2)	(3)	(4)	(5)
	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).				
(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	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.