



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 299 দিশপুৰ, বৃহস্পতিবাৰ, 16 অক্টোবৰ, 2008, 24 আহিন, 1930 (শক)  
No. 299 Dispur, Thursday, 16th October, 2008, 24th Asvina, 1930 (S.E.)

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

## NOTIFICATION

The 16<sup>th</sup> October, 2008.

No. FTX.36/2008/23:- Whereas the draft of certain rules further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Rules, 1989, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers conferred by section 19 of the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989 (Assam Act V of 1989), was published as required under sub-section (3) of section 19 of the said Act in the Assam Gazette, Extra-ordinary No.167 dated 2<sup>nd</sup> June, 2008 under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 19 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

Short title and commencement.

- (1) These rules may be called the Assam Tax On Luxuries (Hotels and Lodging Houses) (Amendment) Rules, 2008.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of Rule 10

- In the principal Rules, in Rule 10, for the existing sub-rule (1), the following shall be substituted, namely,—

“(1) (i) The dues required to be paid under the Act, (except the fees to be paid by means of Court Fee Stamps) shall be paid into a Designated Bank notified under the Assam Value Added Tax Act, 2003 by Challan in Form-12 or by way of a crossed cheque or a crossed demand draft in favour of the assessing officer. In case of cheque or bank draft, it must be drawn on a local branch of the Bank.

- (ii) Challans shall be filed in quadruplicate. Two copies of the challan i.e., original and the duplicate copies duly signed as proof of payment shall be returned to the hotelier or the tenderer and the other two copies i.e., the triplicate and the quadruplicate copies shall be returned by the Bank.
- (iii) The quadruplicate copy retained by the Bank shall be transmitted to the assessing officer on the day following the day of payment.
- (iv) Every Designated Bank shall send the scroll along the triplicate copies of challans to the concerned Treasury Officer on the 5<sup>th</sup> day of every month showing therein the amount received in the previous month. The scroll shall contain the challan number and dates, the name of the hoteliers and the amount paid by each. The Treasury Officer on receipt of the scroll from the bank forthwith send an advice list to the assessing officer of the area showing the same details as given in the scroll.
- (v) The amount of tax, interest or penalty or any other sum except when the same is payable by court fees stamps, shall be deposited in the Government Account under the Head of Account "0045-Other Taxes and Duties and service-105-Luxury Tax-(i)- Taxes on Hotels and Lodging Houses.
- (vi) Every assessing officer shall maintain a Daily Collection Register in Form-13 wherein the particular of every challan received in proof of payment shall be recorded.
- (vii) Every assessing officer shall maintain Demand, Assessment and Collection Register in Form-14 showing the returns filed, assessments framed and payments made under the Act or these rules by each dealer."

**Substitution of Form 4**

3. In the principal Rules, for Form 4, the following shall be substituted, namely,—

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

FORM-4

[See Rule 5]

Name of hotel: 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'		
2. Total (i+vi)		
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 or his authorised agent.

**PART 'B'**

Charges levied otherwise than on daily basis or per person  
[See proviso to Section 3(1)]

Computation of tax	Proportionate computation of amount in column 2 for the day and per person at the rate of				
	Total amount received or	Not more than Rs. 200	More than Rs. 200 but not more than Rs. 500	More than Rs. 500	Amount received from luxury boat or heritage home
(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) services 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				Remarks
	Not more than Rs. 200	More than Rs. 200 but not more than Rs. 500	More than Rs. 500	Receipts from luxury boat or 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) services 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				Remarks
	Not more than Rs. 200	More than Rs. 200 but not more than Rs. 500	More than Rs. 500		
(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	Not more than Rs. 200	More than Rs. 200 but not more than Rs. 500	More than Rs. 500	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 at full rate.					
2. Deductions on account of charges (included in 1 above for):					
(a) services 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					
9. Tax collected by hotelier section 3 (7).					
10. Total deductions (3+4).					
11. Net amount (1-5).					
12. Tax payable on amount at 6-section 3 (1).					
13. Total tax payable	Rs.	Transferred to Part 'A' above			



## PART 'F'

Charges for luxury not included in parts 'B' to 'E' above.

[See Section 3 (1)]

Computation of tax	Rate of charge per person per day				Amount received from luxury boat or heritage home
	Total amount received or	Not more than Rs. 200	More than Rs. 200 but not more than Rs. 500	More than Rs. 500	
(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) services 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					
14. Tax collected by hotelier section 3 (7).					
15. Total deductions (3+4).					
16. Net amount (1-5).					
17. Tax payable on amount at 6-section 3 (1).					
18. Total tax payable	Rs.	Transferred to Part 'A' above			

Insertion of new  
Forms 12, 13 and  
14

4. In the principal Rules, after Form 11, following new Forms 12, 13 and 14 shall be inserted, namely, —

“THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1989  
FORM-12  
[See Rule 10(1)(i)]

CHALLAN  
ORIGINAL/DUPLICATE/TRIPPLICATE/QUADRUPPLICATE

Challan of tax/penalty/interest/composition money/security money paid to.....  
Branch of the Designated Bank for the return period ending.....

Head of Account: 0045-Other Taxes and Duties and service-105- Luxury Tax-(i)- Taxes on  
Hotels and Lodging Houses

By whom tendered	Name, address and Registration No. of the hotelier on whose behalf money is paid	Payment on account of
Registration No.		Tax Penalty Interest Composition money Security money Miscellaneous
		Total :

Rupee.....(in words).....

Signature of the hotelier  
or any other tenderer

Date.....

For use in the bank

Scroll No.  
&  
Date.....

THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1989  
FORM-13

[See Rule 10(1)(vi)]

REGISTER OF DAILY COLLECTION

Return Period.....

Financial Year.....

Demand Collection								Advance Collection					
Sl No.	Number of the demand register	Treasury Challan No. & Date	Name of the hotelier making payment	Demand of excess of advance	Penalties(Interest)	Miscellaneous	Total	Sl. No.	Record No.	Treasury Challan No. & Date	Name of the hotelier making payment	Amount	Remarks
1	2	3	4	5	6	7	8	1	2	3	4	5	6

Signature of the hotelier  
or any other authorized

Use in the bank



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

FORM-14

[See Rule 10(1)(vi)]

## REGISTER OF DEMAND, ASSESSMENT AND COLLECTION

Year.....

Return Period.....

Sl. No.	Index No.	Name of the Hotelier	Demand							Collection			
			Demand before deduction of advance tax	Advance	Net demand	Interest	Penalty	Composition	Total	Amount	Challan & Date	Remarks	Signature of the Assessing Officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**H.S. DAS**Principal Secretary to the Government of Assam,  
Finance Department, Dispur.