

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 16th 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 2nd 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

- 2. 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.

Registered No. 768/5

- (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 5th 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
 - (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 3. In the principal Rules, for Form 4, the following shall be substituted, Form 4 of the El most as namely, — a consequent to estate an estate of asserting and a A to room of

"THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1989 line, 2008 under not festion of the MANO of Assau mylling objection and suggestion notestiden to auto oil most web which to [See Rule 5] have

Name	of hote	al. Ad	dress		
I WHILL	* 131 111311		11633	 	

Registration Certificate No. are large, in exercise of the pawers conferred by section 10 of the said Act, the

Period of return:

- PART 'A' has presented out asked referred int

Particulars of tax	Amount of tax due	Remarks
han alatest to an (1) of E of C very cross of	ed before ed (2)	(3)
Total tax payable: (i) Transferred from 'PART 'B'	Lodging Houses) (Amendment)	ana nemetri.
(ii) Transferred from 'PART'C'	They shall come imo timee of Official Gazette.	
(iii) Transferred from 'PART 'D'	alic principal Rules, in Rule 10, tr	
(iv) Transferred from 'PART 'E'	all the substituted, namely,—	
(v) Transferred from 'PART 'F'	 (i) The dues required to be per paid by means of Court Fee 5 	
2. Total (i+vi)	mark and toping to alread area	
3. Amount paid	ROLD IS TO COM AG TO THE BLAND OF STREET BY	

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

VERIFICATION

I, Shri	her	eby solemnly	y affirm and sa	y that the contents	of this return are
true according to the best of n	ny information	n and belief.			and a made that the
Date:			,		
Place:			Signature of h	otelier or his autho	rised 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 hut not more than Rs. 500	More than Rs. 500	Amount received from luxury boat or heritage home		
(1)	(2)	(3)	(4)	(5)	(6)		
111	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).	b. 1. 718 ⁶⁷ (1)	ONISTENETT.		Tool Yell	The state of the s		
3. Total—2		sert babiyanı v					
 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). 			AND THE STATE OF T	100 mm	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		
8. Total tax payable	Rs.		Transferred	to Part 'A' above	at to state that		

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

Computation of tax	Turnover the receipts calculated at full rate of							
amage bosinada	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	Remarks			
(1)	(2)	(3)	(4)	(5)	(6)			
7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	T	Rs.	Rs.	Rs.	Rs.			
Particulars of luxury provided at concessional rate during the return period. Deductions on account of charges	unstad tail a	e sizad vljubar je lat. omisa	CHET Linete ister than Lice recovier to	his of spenning				
(included in 1 above for)		amaleo ni nusos Jo	o jo dagametos	a system comment	and formations of			
(a) services paid to staff section 3 (3).(b) food and drinks on which tax payable	More dans	More share so 200 hur sor dusts those Pr 5000	Timete them	Signal on Signal				
under the Assam Value Added Tax	(3)	(4)	(8)	131				
Act, 2003-section 3 (6).			. 4		1. Turnover of receipt			
3. Total— 2					les ron render			
4. Tax collected by hotelier section 3 (7). 5. Total deductions (3+4).					egreda to anacon toda i m deletaria			
6. Net amount (1-5).7. Tax payable on amount at 6-section 3(1).					tota continue paide and continue contin			
8. Total tax payable	Rs.		Transfe	erred to Part 'A' ab	ove			

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

Computation of tax	Turnover the receipts calculated at full rate of						
	Not more than Rs. 200	More than Rs. 200 but not more than Rs. 500	More than Rs. 500	10.0	Remarks		
111	(2)	(3)	(4)	(5)	(6)		
		Rs.	Rs.	Rs.	Rs.		
Particulars of luxury provided free during the return period. Tax payable on luxury provided free	e Part IA " abs	Lizerolena I			Every on this		

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	2.40.0.	calculated at fi	ull rate (applicable	y provided during the 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	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 I 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).	RS.	NS.		To the second of	
3. Total—2					5001
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). Total tax	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							
and the tenare parant and the Committee of the Re-	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.			
Turnover of receipts or receivable for luxury provided during the return period 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).		25)		1 (4	o remount. olderie zer nog olderie zer nog le namen. to namen. f polites to namen. to ser name. bar name. bar name.			
3. Total—2					137			
 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). 				S. Lenny	S. Yorak — 2 Total recitive for the control of the			
18. Total tax	Rs.	enditional .	Transferred to	o Part 'A' above	Telra]			

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)]

	[000 1000 10(1)(1)]	
acuse C	CHALLAN ORIGINAL/DUPLICATE/TRIPLICATE/QUA	DRUPLICATE
Branch of the Designa	v/interest/composition money/security money parted Bank for the return period ending	
Hotels and Lodging H		103- Buxuiy Tux (1) Tuxtoo on
By whom tendered	Name, address and Registration No. of the hotelier on whose behalf money is paid	Payment on account of
		Tax
		Penalty
		Interest
		Composition money Security money
Registration No.		Miscellaneous
	5 15	Total:
	Rupee(in words)	
Date		Signature of the hotelier or any other tenderer
	For use in the bank	
Scroll No. &		a
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.....

		De	emand C	Collection	on	iani	rtá I va	2-24	Ac	ivance C	Collection	on	
			ment		rd Kane	arity n ading	orey bo period a		ospatasi ultinollu	antiles	ayment	coll in	(Hed Lanc)
	gister	Date	king pay	advance	3.1/19	bon es	ngCl ba	eokr l	-10-	& Date	naking p	y baafi saal adu	10051
	emand re	No. &	elier mal	of	st)	n No, r	nisoten gani di	A bin dod se	lw mo		otelier n	bysv ce	
SI No.	Number of the demand register	Treasury Challan	Name of the hotelier making payment	Demand of excess	Penalties(Interest)	Miscellaneous	Total	SI. No.	Record No.	Treasury Challan No.	Name of the hotelier making payment	Amount	Remarks
<u>S</u>	$\frac{\tilde{z}}{2}$	3	4	5	6	7	8	1	2	3	4	5	6
1		Y.	on gi	1552								3.1110.11	E 0. V

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.