
ASSAM TAX ON LUXURIES (HOTEL AND LODGING HOUSES) RULES, 1989

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1989

1. Short title, and commencement :-

(1) These rules may be called the Assam Tax On Luxuries (Hotels and Lodging Houses) Rules, 1989.

(2) They shall come into force at once.

2. Definitions :-

(2) All other words and expressions used but not defined in these rules shall have the same meanings as assigned to them in the Act.

3. Registration :-

(1) An application for registration specified in sub-S. (2) of S. 6 shall be in Form 1.

(2) Every application for registration shall be accompanied by a Court fee stamp of twenty-five rupees.

(3) The certificate of registration specified in sub-S. (3) of S. 6 shall be in Form 2. An additional certificate bearing the same number shall be granted in respect of each branch, if any.

(4) The application for cancellation of certificate of registration under sub-S. (5) of S. 6, shall be in Form 3.

(5) An application under sub-R. (4) of this rule shall be made within fifteen days of the occurrence of the event which occasions such an application.

(6) The certificate of registration may be cancelled with effect from the date of occurrence of the event which occasions the prayer for cancellation or any other date as may be determined by the authority.

4. Period within which information to be furnished :-

Information required to be furnished under S. 8 shall be furnished to the assessing officer within fifteen days of the occurrence of the event in respect of which the information is furnished.

5. Returns :-

(2) The return shall be submitted within twenty days from the end of the quarter to which it relates ; provided that the returns in respect of the quarters comprised in the period from 1st April, 1989 to 30th September, 1989 shall be submitted within 31st December, 1989.

(3) The return shall be accompanied by evidence of tax paid in accordance with sub-S. (2) of S. 16 and working sheet showing the computation of the tax at different rates.

6. Bill or cash memorandum :-

(2) Every registered hotelier shall keep a register showing the serial numbers of bills or cash memoranda brought into stock and used from time to time.

7. Maintenance of accounts :-

(2) A notice under sub-R. (1) may be served on a hotelier who, in the opinion of the assessing officer, is liable to pay tax under the Act but has nevertheless failed to apply for registration under R. 3

and the accounts maintained by the hotelier do not enable a proper check for the purposes of the Act.

(3) A hotelier on whom a notice is served under sub-R. (1) shall start keeping accounts as specified in the notice within ten days from the date of service of notice on him and shall continue to keep such accounts for such period as may be specified in the notice.

(4) In issuing a direction under sub-S. (1), (2) or (3) of S. 13, the assessing officer, or as the case may be, the Commissioner shall have strict regard to the necessity of not disturbing the accounting procedure of the hotelier or hoteliers or the work of his or their staff more than is absolutely necessary for the purpose of applying an adequate check in connection with the enforcement of the Act.

8. Declaration of name of owner :-

(1) The declaration required to be made under S. 14 shall be filed with the assessing officer along with the application for registration made under R. 3.

(2) If a hotelier has more than one place of business, he shall file a declaration under sub-R. (1), with every assessing officer within whose local jurisdiction he has a place of business.

9. Forfeiture of excess tax, its refund and penalty :-

(1) A notice under sub-S. (2) of S. 15 shall be in Form 5 and the date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof.

(3) An application for refund under sub-S. (6) of S. 16, shall be in Form 6.

10. Payment of tax etc :-

(1) The taxes or other amounts due under the Act shall be paid by remittance in cash into a Government Treasury.

11. Procedure for assessment :-

(1) At the close of every half year, after making an assessment of the tax payable by a hotelier for the half year, the assessing officer shall serve on the hotelier an order of assessment.

(2) If on making an assessment under sub-R. (1), any amount is found to be due from the hotelier after deducting the tax or other amount, if any, already paid, the assessing officer shall serve upon

him a notice of demand in Form 7.

(3) If the amount determined under sub-R. (1), is less than the amount already paid by the hotelier, the excess amount shall be adjusted towards the arrears of tax and other dues, if any, due from him and a notice in Form 8 shall be issued intimating such adjustment. If, after such adjustment, there is still an excess, or if no arrears are due from the hotelier, the excess amount shall be refunded to the hotelier along with a notice in Form 8.

(4) The procedure laid down in sub-Rr. (1) to (3) shall be followed mutatis mutandis in case of re-assessment.

12. Provisional assessment :-

(1) If no return is submitted in respect of a quarter on or before the date specified in sub-R. (2) of R. 5 or if the return submitted appears to be incorrect or incomplete, the assessing officer shall, after making such enquiry as he considers necessary and after giving a reasonable opportunity to the hotelier, determine the turnover of receipts of the hotelier to the best of his judgment and provisionally assess the tax payable by the hotelier for the quarter and shall serve upon the hotelier a notice in Form 9, and the hotelier shall pay the sum determined at the time and in the manner specified in the notice.

(2) The tax paid by a hotelier in pursuance of a provisional assessment shall be adjusted against an assessment made in accordance with R. 11.

13. Appeals and revisions :-

(1) Every appeal against an order of assessment or penalty shall be in Form 10 and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by the order appealed against in original or a certified copy thereof.

(2) Every application for revision shall be in Form 11 and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by the original order/orders against which it is filed or by a certified copy/copies thereof.

(3) Every appeal under this rule shall bear Court-fee stamp of the value of ten rupees. Every revision petition under these rules shall bear Court-fee stamp of the value of twenty rupees.

14. Service of notice :-

(2) When service is made by post, it shall be deemed to be effected by properly addressing, prepaying and posting, either by registered post or under a certificate of posting the notice or requisition and unless the contrary is proved, the service shall be deemed to have been effected at the time at which notice or requisition would be delivered in the ordinary course of post.

15. Verification :-

An application under R. 3, a return under R. 5, an appeal or revision petition under R. 13, and any other statement or declaration made in connection with the Act and required to be verified, shall be signed and verified, in the case of,

- (1) individuals by the proprietor of the business;
- (2) an association of persons by an adult member or the principal officer;
- (3) a firm by the managing partner or an adult partner of the firm ;
- (4) a Hindu undivided or joint family by the manager, Karta or any adult member of the family;
- (5) a company by the Managing Director or any Director of the company, or Secretary, Manager or Principal Officer or Chief Executive Officer of the company in India;
- (6) any Government Department or Local Authority by the Head of the Office.

16. Place of assessment :-

A hotelier shall be assessed by the assessing officer within whose jurisdiction his place of business is situated. Where a hotelier has more than one place of business, he shall normally be assessed by the assessing officer within whose jurisdiction his principal place of business in Assam is situated.