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## **Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1992.**

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## **Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1992.**

Whereas certain draft rules further to amend the Gujarat Tax on Luxuries (Hotels and Lodging Houses), Rules, 1978 were published as required by sub-section (3) of section 21 of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977, (Gui. 24 of 1977), at pages 140-1 and 140-2, of the Gujarat Government Gazette, Extra-Ordinary Part IV-B, dated the 16th June, 1992 under the Government Notification, Information Broadcasting and Tourism Department No. GHT-92-26-SSA-1091-488-(II/3) E, dated the 16th June, 1992, inviting objections or suggestions from all persons likely to be affected thereby, till the 15th July, 1992. And Whereas the objections or suggestions received from the public in respect of the said notification have been considered by the Government. Now, Therefore, in exercise of the powers conferred by section 21 of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977, (Guj. 24 of 1977), the Government of Gujarat, hereby makes the following rules further to amend the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1978, namely:

### **1. RULE :-**

These rules may be called the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1992.

### **2. RULE :-**

In the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1978, for Form-III, the following shall be substituted, namely,

FORM-3 Daily Account of occupancy of Rooms and collection of tax