

Gujarat Tax On Luxuries (Hotels And Lodging Houses) (Amendment) Act, 2000

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Gujarat Tax On Luxuries (Hotels And Lodging Houses) (Amendment) Act, 2000

An Act further to amend Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977. It is hereby enacted in the Fifty-first Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000. (2) It shall come into force on the 1st April, 2000.

2. Amendment Of Section 3 Of Gujarat 24 Of 1977 :-

In the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, in sub-section (1), for clauses (a) to (c), the following clauses shall be substituted, namely:- "(a) Where the charges for lodging are not more than Nil two hundred rupees per day per person. (b) Where the charges for lodging are more than two 7.5 per cent of hundred rupees but not more than four hundred such charge. rupees per day per person. (c) Where the charges for lodging are more than four 10 per cent of hundred rupees but not more than six hundred such charge. rupees per day per person. (d) Where the charges for lodging are more than six 15 per cent of hundred rupees per day per person. such charge."

3. Insertion Of New Sections 4A And 4B In Gujarat 24 Of 1977 :-

In the principal Act, after section 4, the following sections shall be inserted, namely:- "4A. Registration. -- (1) No proprietor of a hotel

liable to pay tax under section 3 shall provide luxury to a person in a hotel without obtaining a valid certificate of registration from the Collector: Provided that the provisions of this sub-section shall not be deemed to have been contravened, if the proprietor having applied for such registration as provided in this section, within six months from the date of the commencement of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000, provides luxury to a person in a hotel. (2) Every proprietor providing luxury in a hotel shall apply to the Collector in such form, in such manner and on payment of such fee, as may be prescribed. (3) If the Collector is satisfied that the requirements of provisions of this Act and the Rules made thereunder have been complied with, he may issue a certificate of registration in such form and on such terms and conditions as may be prescribed. 4B. Power to revoke or suspend the certificate of registration.- In the event of any contravention by the holder of certificate of registration of any of the terms and conditions of the certificate of registration or of any of the provisions of this Act or Rules made thereunder, the Collector may revoke the certificate of registration or suspend it for such period, as he may think fit: Provided that no certificate of registration shall be revoked or suspended without giving a reasonable opportunity of being heard to the holder thereof."

4. Amendment Of Section 9 Of Gujarat 24 Of 1977 :-

In the principal Act, in section 9, in sub-section (1), after the words and figure "under section 7", the words, figures and letters "or by the order of the Collector under section 4A or 4B", shall be inserted.

5. Amendment Of Section 21 Of Gujarat 24 Of 1977 :-

In the principal Act, in section 21, in sub-section (2), before clause (a), the following clauses shall be inserted, namely:- "(aa) the form in which, the manner in which and fee on payment of which the proprietor shall apply under sub-section (2) of section 4A; (aaa) the form in which and the terms and conditions subject to which certificate of registration may be issued under sub-section (3) of section 4A;".