

## **GUJARAT TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1978**

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## **GUJARAT TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1978**

### GUJARAT TAX ON LUXURIES (HOTELS AND LODGING HOUSES) RULES, 1978

#### **1. Short title :-**

(1) These rules may be called the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1978 .

(2) They shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

#### **2. Definitions :-**

(1) In these rules, unless the context otherwise requires:

(a) "Act" means the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977 ;

(b) "Form" means form appended to these rules;

(c) "Section" means a section of the Act;

(2) Words and expressions used in these rules but not defined

therein and defined in the Act shall have the meaning assigned to them in the Act.

**3. Period within which and manner in which tax shall be paid :-**

The amount of tax payable by a proprietor shall be paid by him into the Government Treasury by chalan in Form I within five days after the end of the month to which the tax collected by the proprietor relates.

**4. Maintenance of Registers :-**

(1) Every proprietor shall maintain separately bound registers for each of the following matters:

(a) a register containing the particulars specified in Form II.

(b) a register containing the particulars specified in Form III.

(c) a register containing the particulars specified in Form IV.

(2) The proprietor shall get each of the pages of the Registers under sub-rule (1) numbered, sealed and certified by the Collector.

**5. Form of return under Section 5 :-**

(1) The proprietor shall submit monthly returns in Forms II, III and IV to the Collector-within the period specified in sub section (1) of Section 5 .

(2) Every proprietor signing the return shall subscribe on solemn affirmation that the facts mentioned in that return are true to the best of his information and behalf.

(3) the Collector shall verify the returns from the registers maintained under Rule 4.

**6. Proprietor to issue bills etc :-**

Every proprietor liable to collect and pay the tax, shall issue a bill or cash memorandum to every person in respect of any luxury provided in the Hotel to such person and shall specify in such bill or cash memorandum, the full name of hotel, the charges for lodging recovered, the amount of the tax recovered, the name of the person from whom such charges or tax are recovered, and where the charges or tax are recovered in any foreign exchange the name of the currency.

**7. Manner of serving notice under clause (a) of sub-section**

## **(2) of section 6 :-**

(1) The notice under clause (a) of sub-section (2) of Section 6 shall be served by delivering or tendering it to the proprietor personally and if it cannot be so served it may be served by the registered post

(2) If the notice cannot be served in the manner provided in sub-rule (1) and if the Collector is satisfied that the proprietor is evading the notice, the Collector shall cause the notice to be served by affixing a copy thereon at some conspicuous part of the hotel of the proprietor and also at any other place of business of such proprietor.

(3) The official serving the notice under sub-rule (2) shall return the original to the Collector with a report endorsed thereon stating that he has to affixed the copy and the name and address of the person, if any, by whom the location of proprietors' hotel or other place of business was identified and in whose presence the copy was affixed.

## **8. Appeal and Revision :-**

The Deputy Secretary to the Government,<sup>1</sup>[information, Broad Casting and tourism Department] Sachivalaya, Gujarat State, Gandhinagar shall be the Appellate Authority for the purposes of Section 9 and the Secretary or any Officer who is the administrative Head of the <sup>1</sup> [information, Broad Casting and tourism Department] Sachivalaya, Gujarat State, Gandhinagar shall be the "designated Officer" for the purposes of section 10.

1. Subs. by G.G.Gaz. EXT. Pt. IV-B, dt. 20-6-1988, P. 106-1.

## **9. Particulars to be given in Appeals and Revision applications :-**

(1) Every appeal and revision application under the Act shall,

(a) be in writing;

(b) specify the name and address of the appellant or applicant;

(c) specify the date of the order against which appeal or revision application is made;

(d) contain a clear statement of facts;

(e) State precisely the relief prayed for; and

(f) be signed and verified by the appellant or applicant or an agent duly authorised by him in writing in this behalf in the following form, namely: I.....  
Appellant/applicant named in the above memorandum of appeal/revision application do hereby declare that what is stated therein is true to the best of my information and belief.

(2) The memorandum of appeal or revision signature application shall be accompanied by a certified copy of the order against which the appeal or revision application is made.

(3) The memorandum of appeal or revision application may either be presented in person by the appellant or applicant or his agent or may be sent by registered post.

**10. Procedure in appeals :-**

In an appeal under section 9 of the appellate authority shall so far as may be practicable and with such modifications as may be necessary, follow the practice and procedure prescribed for appeals from original decrees to District Court under the Code of Civil Procedure, 1908 .

**11. Court Fee :-**

The value of court fee stamps under section 11, shall be as follows namely:

(a) on a memorandum of appeal : Five rupees; and

(b) on an application for revision : Ten Rupees.

**12. Inspection :-**

Unless the Collector deems it necessary to make a surprise inspection, the Collector shall give a reasonable notice in writing to the proprietor liable to collect and pay the tax of his intention to inspect the working records of accounts, registers and other documents for the purpose of Section 17 .