

Himachal Pradesh Tax On Luxuries (In Hotels And Lodging Houses) Amendment Act, 2000

CONTENTS

1. Short Title
2. Amendment Of Section 2
3. Amendment Of Section 4
4. Amendment Of Section 6
5. Insertion Of Section 16-A

Himachal Pradesh Tax On Luxuries (In Hotels And Lodging Houses) Amendment Act, 2000

An Act further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. 15 of 1979). BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-first Year of the Republic of India, as follows:-

1. Short Title :-

This Act may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Act, 2000.

2. Amendment Of Section 2 :-

In section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (hereinafter referred to as the "principal Act"), -

(i) clause (c) shall be omitted;

(ii) after clause (g), the following shall be inserted, namely;

"(gg) receipt means the amount of monetary consideration received or receivable by a proprietor for any luxury provided in a hotel"; and

(iii) after clause (h), the following shall be added, namely:-

"(i) turnover of receipts means aggregate of the amounts of receipt during any period of a financial year."

3. Amendment Of Section 4 :-

In section 4 of the principal Act, -

(i) in sub-section (1), for the words "amount of charges payable for", the words "turnover of receipts of" shall be substituted; and
(ii) for sub-section (3), the following shall be substituted, namely:-
"(3) Notwithstanding anything contained in sub-sections (1) and (2), no tax shall be levied, charged and paid in respect of residential accommodation provided to his employees by the proprietor of the hotel."

4. Amendment Of Section 6 :-

In section 6 of the principal Act, in sub-section (1), for the word "eight", the word "thirty" shall be substituted.

5. Insertion Of Section 16-A :-

After section 16 of the principal Act, the following section 16-A shall be inserted, namely:-

"16-A. Finality of certain proceedings- (1) Save as provided in section 8, no assessment made and no order passed under this Act, or the Rules made thereunder, by the Commissioner or any person appointed under section 3 to assist him shall be called into question in any Civil Court.

(2) Subject to the provisions of section 9 every assessment made and every order passed including an order under section 8 shall be final."