

Himachal Pradesh Tax On Luxuries, (In Hotels And Lodging Houses) Amendment Act, 2008

[21 January 2009]

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An Act further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. J5 of 1979). Be it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-ninth 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, 2008.

2. Insertion New Section :-

After section 6-B of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the following section shall be " inserted, namely:--

"6-C. Special provisions relating to exemption from payment of luxury tax by proprietors of homestays:-- (1) Notwithstanding anything contained in this Act, if the Government is of the opinion that in order to promote rural tourism in the State, it is necessary or expedient in the public interest to do so, it may notify a scheme in this behalf, specifying such restrictions and conditions as may be prescribed, and exempt the proprietors of any homestay from the payment of luxury tax for a period not exceeding five years, as may be specified in the said scheme, subject to the condition that--

(i) such homestay comes into operation between the period commencing from 15th day of July, 2008 and ending on 14th day

of July, 2013; and

(ii) the proprietor of such homestay is registered under this Act.

(2) Notwithstanding anything contained in sub-section (6) of section 4, no proprietor of a homestay shall, during the period when the exemption under sub-section (1) remains in force, collect any sum by way of luxury tax for the luxury provided in such homestay.

Explanation:-- For the purpose of this section--

(a) homestay means any private house run as a hotel--

(i) located in any rural area of the State, or

(ii) existing within a farm, orchard, tea garden and the like, having accommodation of at least one single or double bedroom in good condition and easily accessible and having attached bathroom and toilet but not exceeding three such single or double bedrooms of such standard size as may be prescribed, and wherein luxury is provided at the rates of charges not exceeding such amount per person per day as may be specified in such scheme; and

(b) rural area means any area falling outside the limits of a municipality but shall include any area falling under a Special Area Development Authority."