

Uttar Pradesh Taxation And Land Revenue Laws (Amendment) Act, 1999

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An Act further to amend the Uttar Pradesh Taxation and Land Revenue Laws Act, 1975 It is hereby enacted in the Fiftieth Year of the Republic of India as follows :-- 1 Received the assent of the Governor on July 29, 1999 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 29th July, 1999, pp. 3-5

1. Short Title :-

This Act may be called the Uttar Pradesh Taxation and Land Revenue Laws (Amendment) Act, 1999.

2. Substitution Of Section 3 Of U.P. Act No. 8 Of 1975 :-

For Section 3 of Uttar Pradesh Taxation and Land Revenue Laws Act, 1975, hereinafter referred to as the principal Act, the following section shall be substituted, namely :--

" 3 . Definitions.--In this chapter unless the context otherwise requires,--

(a) "American Plan" means the tariff plan in which the rent of the room includes the charges for the breakfast, the lunch and the dinner and may include the charges for the evening tea;

(b) "Continental Plan" means the tariff plan in which the rent for the room includes the charges for the breakfast;

(c) "hotel" includes an accommodational unit wherein rooms are provided to the customers on rent, but does not include the units

approved under the Paying Guest Scheme of the Department of Tourism of the Government of Uttar Pradesh;

(d) "Luxuries" means such amenities as are provided in a hotel to the occupants of such rooms or suites therein as carry a rent of rupees one thousand or more per day;

(e) "luxury tax" or "the tax" means the tax levied under Section 4;

(f) "Modified American Plan" means the tariff plan in which the rent of the room includes the charges for the breakfast, and one meal, either lunch or dinner;

(g) "proprietor" means the owner of the hotel and includes the person, who, for the time being, is in charge of the management of the hotel;

(h) "rent" means the aggregate of all charges by whatever name called, actually received from the occupant of a room or suite in a hotel and includes charges for air-conditioning, cooler, heater, geyser, television, radio, music, entertainment, extra bed, or linen articles but does not include the charges for food or drinks or such other items, on the sale of which trade tax is payable under the Uttar Pradesh Trade Tax Act, 1948.

Explanation 1.--Irrespective of the number of persons staying in a room or suite the tax shall be levied, considering the room or the suite as a unit. Wherever a composite rate of charges has been fixed by the proprietor including charges of accommodation, food and drinks and the like under the various tariff plans such as, Continental, American or Modified American Plan, the tax under this Act shall not be levied on that part of such charges on which Trade Tax is leviable under the Uttar Pradesh Trade Tax Act, 1948.

Explanation 2.--Wherever the charges are realized by the proprietor on the basis of a rate, other than the daily rate, the assessment of the tax, shall be made on the average daily charges calculated on the basis of the total period of use of the room or suite.

Explanation 3.--Wherever the proprietor gives any kind of discount and realize charges at a different rate than the published or declared rate of tariff for the rooms or suites, the tax shall be levied on the charges actually realized and not on the charges published or declared by the proprietor."

3. Amendment Of Section 4 :-

In Section 4 of the principal Act,--

(a) In sub-section (1) the proviso shall be omitted;

(b) for sub-section (2) the following sub-section shall be

substituted, namely :--

"(2) In computing the luxury tax a fraction of a rupee which is fifty paise or more shall be taken as rupee one and which is less than fifty paise shall be ignored."

4. Insertion Of New Section 4-A :-

After Section 4 of the principal Act the following section shall be inserted, namely :--

"4-A. Exemption and deferment of tax.--

(1) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest, by notification, exempt any class of hotels or any specific class of luxuries provided in a hotel from payment of the whole or any part of the tax payable under this Act or allow for deferment of the payment of the whole or any part of such tax, for a period not exceeding five years.

(2) Where a proprietor has availed of any exemption or deferment under subsection (1) and any of the conditions for such exemption or deferment has not been complied with by him for any reason whatsoever, then, such proprietor shall, be liable to pay the tax for the period of exemption or deferment as if such exemption or deferment had not been allowed to him,".