

## LUXURY TAX RULES --1988

Rules	Content	Page No.
1	<a href="#"><u>Short title</u></a>	2
2	<a href="#"><u>Definitions</u></a>	2
3	<a href="#"><u>Maintenance of accounts</u></a>	2
4	<a href="#"><u>Furnishing of returns</u></a>	2
5	<a href="#"><u>Payment of tax</u></a>	3
6	<a href="#"><u>Form of order of assessment</u></a>	3
7	<a href="#"><u>Form of notice of demand</u></a>	3
8	<a href="#"><u>Grant of registration certificate</u></a>	3
9	<a href="#"><u>Forms</u></a>	4

**The Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon  
Par Kar Niyam, 1988**

<sup>17</sup>In exercise of the powers conferred by Section 10 of the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No.13 of 1988), the State Government hereby makes the following rules, namely:

**Rule 1: Short title**

These rules may be called the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Niyam, 1988.

**Rule 2: Definitions**

In these rules, unless the context otherwise requires.-

- (a) **Act** means the Chhattisgarh Motel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988);
- (b) **Form** means a form appended to these rules;
- (c) **Sales Tax Rules** means the Chhattisgarh General Sales Tax Rules. 1959;
- (d) **Words**, and expressions used but not defined in these rules and defined in the Sales Tax Act or the Sales Tax Rules shall have the meaning assigned to them in the Sales Tax Act or the Sales Tax Rules, as the case may be.

**Rule 3: Maintenance of accounts**

(1) Every registered hotelier shall maintain-

- (a) Information in Form I of residential accommodation and the tariff therefore in respect of his hotel;
- (b) Daily account in Form 11 of occupation of residential accommodation in his hotel and collection of tax therefore, and
- (c) Monthly abstract in Form III of collection and payment of tax.

(2) The registered hotelier shall maintain a separate bound register for each of the forms specified in sub-rule (1) and shall get each of the pages of such register serially numbered, sealed or certified by an officer duly authorised by the Commissioner in this behalf.

**Rule 4: Furnishing of returns**

Every registered hotelier liable to pay tax under Section 3 of the Act shall furnish to the Sales Tax Officer within whose jurisdiction his place of business is situated. a return in Form IV for every quarter of the year within ten days of the expiry of such quarter. The return shall be accompanied by a copy of challan in proof of the payment of tax payable according to such return:

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17. Noti. No.46. dated 9.8.88, published in Madhya Pradesh Rajpatra dated 16.8.88.

Provided that a separate return for the period commencing from the date of coming in force of the Act and ending with the last day of the quarter in which the Act comes into force shall be furnished within fifteen days of the expiry of the said quarter .

**Rule 5: Payment of tax**

The tax payable under the Act shall be paid <sup>18</sup>[by challan inform IV-A in quadruplicate] into a Government treasury under the head "0023-Hotel Receipt Tax 101 Collection from Hotels which are companies/102 collection from Hotels which are not companies-800- other receipts".

**Rule 6: Form of order of assessment**

The order of assessment shall be in Form V

**Rule 7: Form of notice of demand**

The notice of demand shall be in Form VI

**Rule 8: Grant of registration certificate**

(1) An application for obtaining a registration certificate under sub-section (I) of Section 8 of the Act shall be made in Form VII.

(2) An Hotelier having places of business within the jurisdiction of more than one Sales Tax Officer shall make an application for grant of registration certificate separately to each such Sales Tax Officer in respect of each such places of business.

(3)(a) On receipt of an application for grant of registration certificate, such Sales Tax Officer shall, if, he is satisfied that the application is in order, and the necessary particulars have been furnished by the hotelier, grant to the hotelier a registration certificate in Form VIII.

(b) If such Sales Tax Officer finds that tile application is not in order or that all necessary particulars have not been furnished he shall direct the hotelier to furnish such additional information as may be considered necessary .After considering the additional information such Sales Tax Officer shall grant to the Hotelier a registration certificate in Form VIII.

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18. Subs. By Noti. No. 40, dated 25.3.92, w.e.f. 25.3.92(1992) 8 TLD 123



# LUXURY TAX RULES --1988

## FORM-III

[See rule 3 (1) (c)]

### Monthly abstract of collection & payment of tax

Name of hotel .....

Month	Total number of guests	Total charges recovered for accommodation for residence	Total tax collected	Total paid			Remarks
				Amount	Challan No. & date	Balance	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Place .....

Signature .....

Name .....

The above statements are true to the best of my knowledge and belief.

Place .....

Signature .....

Date .....

Signature .....

Name & Designation .....

## FORM-IV

[See rule 4]

### RETURN

Initial of receiving clerk .....

Return of tax payable for the period from ..... To .....

Name of Hotelier ..... Address .....

Registration certificate number .....

1. Total receipt during the period (exclusive of tax) .....

2. Less:

(a) Receipts where the charges for the luxury provided in the hotel .....

are less than rupees sixty per day

(b) Receipts other than (a) above on which tax is not payable .....

(c) Receipts exempt from tax under Section 9 .....

Total .....

3. Net taxable receipts .....

4. Rate wise brakeup of taxable receipts .....

Taxable @ 5%	Taxable @ 10%	Taxable at concessional rate(here specify the rate if any)
(1)	(2)	(3)

5. Tax payable. At the rate of –

(a) \*[15%] .....

(b) \*[10%] .....

(c) Concessional rate if any .....

6. Total Tax payable. ....

7. Less: Amount, if any credited by refund adjustment order .....

8. Net tax payable .....

9. Tax Paid with challan number & date .....

Place .....

Signature .....

The above statements are true to the best of my knowledge and belief.

Date .....

Signature .....

### ACKNOWLEDGEMENT

Received return in Form IV for the period from ..... to ..... From ..... Holding registration certificate No. .... with Challan No. .... dated..... For Rs. ....

Signature of the receiving clerk.....

Name of the receiving clerk .....

\* Substituted for the figures and sign '3% & 5% respectively' by Notification No. 40, dated 25.03.1992 from 25.03.1992.



**LUXURY TAX RULES --1988**

10. Rate wise brake up of taxable receipts					
As returned			As determined		
(1)			(2)		
Taxable at			Taxable at		
*[5%	10%]	concessional rate (hear specify the rate, if any)	*[5%	10%]	concessional rate (hear specify the rate, if any)
11. Tax payable, at the rate of:					
		(a) *[5%]			.....
		(b) *[10%]			.....
		(c) Concessional rate (if any)			.....
12. Total Tax payable					
13. Less amount if any, credited by refund adjustment order					
14. Net Tax payable					
15. Tax paid with challan No. & date					
		(i) challan No. .... date .....			
		(ii) challan No. .... date .....			
		(iii) challan No. .... date .....			
		(iv) challan No. .... date .....			
16. Amount of penalty imposed,					
		(a) Under Section			.....
		(b) Under Section			.....
		(c) Under Section			.....
17. Total balance due					
Assessment & penalty order enclosed.					
Seal			Signature .....		
Date .....			Designation.....		

**FORM -VI**

[See rule 7]

**Notice of demand for payment of tax/penalty**

To,

..... (Name)  
 ..... (Address)  
 ..... (R.C.No.)

Take notice that, -

(i) You have been assessed/reassessed under the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhinyam, 1988 to a tax of Rs .....(in figures) Rs. ....(in words) only, for the period from ..... to .....which is payable by you.

(ii) A penalty of Rs.....under section/rule ..... has been determined/imposed by you.

(iii) After adjusting the amount of tax of Rs..... paid by you alongwith the returns a balance of tax and/or penalty is outstanding against you.

You are hereby directed to deposit the balance of Rs..... in the Government treasury.

**Within 30 days from the date of receipt of this notice & send a copy of challan in token of such payment within ..... days of the deposit.**

Seal  
 Place .....

Signature .....

\* Substituted for the figures and sign '3% and 5% respectively' by Noti. No.40 dt. 25.03.1992 from 25.03.1992.  
 \* Substituted for the figures and sign '3% and 5% respectively' by Noti. No.40, dated 25.03.1992 from 25.03.1992.

**LUXURY TAX RULES --1988**

**FORM -VII**

[See rule 8(1)]

**Application for grant of registration certificate**

To  
The Sales Tax Officer.

.....Circle

**1.** \*Proprietor/Manager/Partner/Director of the business known as.....whose place of business in Chhattisgarh is situated at .....(town) hereby apply on behalf of the said business for grant of registration certificate under the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.

**2.** The name and address and other particulars of the proprietor/the names and addresses of the partners of the business/ of all persons having interest in the business are as follows-

(To be filled in if the applicant is not a company incorporated under the Indian Companies Act. 1956. or under any other law)

Name	Address	Age	Father's Name	Home address	Extend of interest in the business	Signature	Signature & address of the witness attesting signature in col. *(7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**3.** For the purpose of accounts \*my/our year runs from .....to.....

**4.** \*I/We have commenced our business with effect from .....

**5.** \*I/We have additional places of business within the State of Chhattisgarh as stated below:-

- |        |        |
|--------|--------|
| 1..... | 2..... |
| 3..... | 4..... |

Date .....

Signature .....

Signature.....

Name & Designation .....

The above statements are true to the best of my knowledge and belief.

Date .....

Signature .....

Signature.....

Name & Designation .....

\*Strike out whichever is not applicable.

**ACKNOWLEDGEMENT**

Received an application in Form VII from for grant of registration certificate under Section 8 of the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam. 1988.

Date .....

Signature.....

Name of the receiving officer.....

**TOP**

**LUXURY TAX RULES --1988**

**FORM VIII**  
[See rule 8(3)]  
**Registration certificate**

**Counterfoil**

Certificate No.....  
Name of the hotelier.....  
Address of place of business in Chhattisgarh.....  
Hotelier's year runs from.....  
Language and script of account.....  
Additional places of business at-  
1..... 2.....  
3..... 4.....  
This certificate is valid from.....

**FORM-VIII**  
[See rule 8(3)]  
**Registration Certificate**

No ..... District.....  
This is to certify that .....whose place of business in Chhattisgarh is situated at  
.....town has been registered as a hotelier under the Chhattisgarh Hotel Tatha Vas Grihon Me  
Vilas Par Kar Adhiniyam, 1988.  
The hotelier has additional places of business at –  
1..... 2.....  
3..... 4.....  
The hotelier's year runs from to and returns in form IV are to be furnished by him quarterly.  
This certificate is valid from .....  
Seal ..... Signed .....  
Date ..... Sales Tax Officer .....Circle

**TOP**