Department of Commercial Tax
Government of Chhattisgarh

User Guide for e-Registration of Luxury Tax

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About Department

The Commercial Tax Department of Chhattisgarh aims to provide faster and easier services to the tax payers. The department has identified following services to be available online for the ease of tax payers, for improving ease of doing business in the state:

Services	Website address
Online registration of VAT, CST, Entry tax, Luxury Tax (LT) & Composition	eServices http://cgweb.nic.in/eServices
Online payment of VAT, CST, Entry tax, Luxury Tax (LT) & Composition	http://www.comtax.cg.nic.in/ under eChallan
eRefund of VAT, CST, Entry tax, Luxury Tax (LT) & Composition	http://www.comtax.cg.nic.in/ under eRefund
Verification of dealers, Online Forms, TIN	http://www.comtax.cg.nic.in/ under Dealer Search, Composition Dealer Search, Cancelled Dealer Search, Online form verification, Tax Clearance Certificate

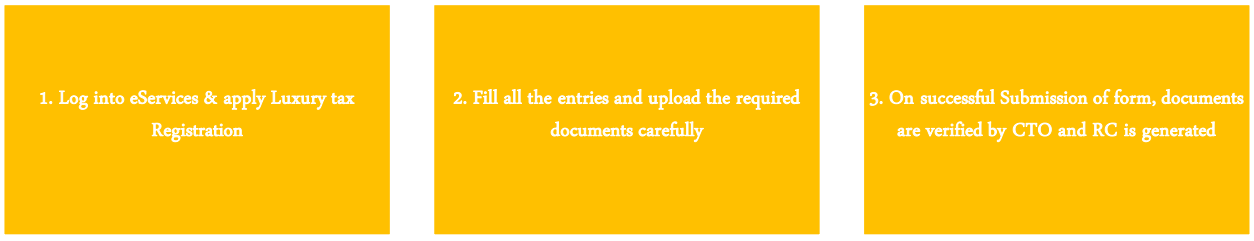
The user guide contains below information regarding each service:

1. General guidelines for Users: Who needs to fill optional/compulsory
2. Complete list of documents required
3. Stepwise process and timeline for online registration of Users
4. Download of the certificates

General Instruction for Online Application

1. Only one TIN will be registered for one PAN id. Users who have applied for Luxury Tax TIN can use the same TIN to register for VAT & other services also. Application of Entry Tax registration will be processed along with VAT registration.
2. It is mandatory to apply VAT registration, before registering for CST, Entry Tax. Whereas Luxury Tax applicants can apply directly (without VAT registration) also.

DETAIL PROCESS FOR E-REGISTRATION



Flow of the Online Registration Process

Stage I	Stage II	Stage III
Application Status is "Pending" **Dealer** **1.** Creates login id and password **2.** Chooses application type LT **3.** Fills all relevant information **Application is pending with Dealer**	**Application status is "Accepted"** **Dealer Can** **1.** Submit application **2.** Uploads Documents **CTO** Verifies the document	**Application status is "Approved"** **Dealer Can** 1 Download permanent certificate **CTO** has approved the application

Timelines & Mandatory enclosures

Timelines

Particulars	Time
Issue of Luxury Tax registration	Within 15 days from the successful submission of application (http://comtax.cg.nic.in/pages/2015/22082015_57.pdf)

Mandatory Registration

For Luxury Tax Registration:

1) PAN Card a) Proprietor PAN for Proprietorship firm b) Company/Firm PAN for Company /Partnership Firm c)HUF PAN for HUF applicant.
2) Proof of Bank Account
3) Address Proof of Business Premise
4) Certificate of Incorporation, Article of Association or Memorandum for Company (in case of Limited Company).
5) Partnership deed of Partnership firm (In case of Partnership Firm).

3. E-Registration Steps in Detail

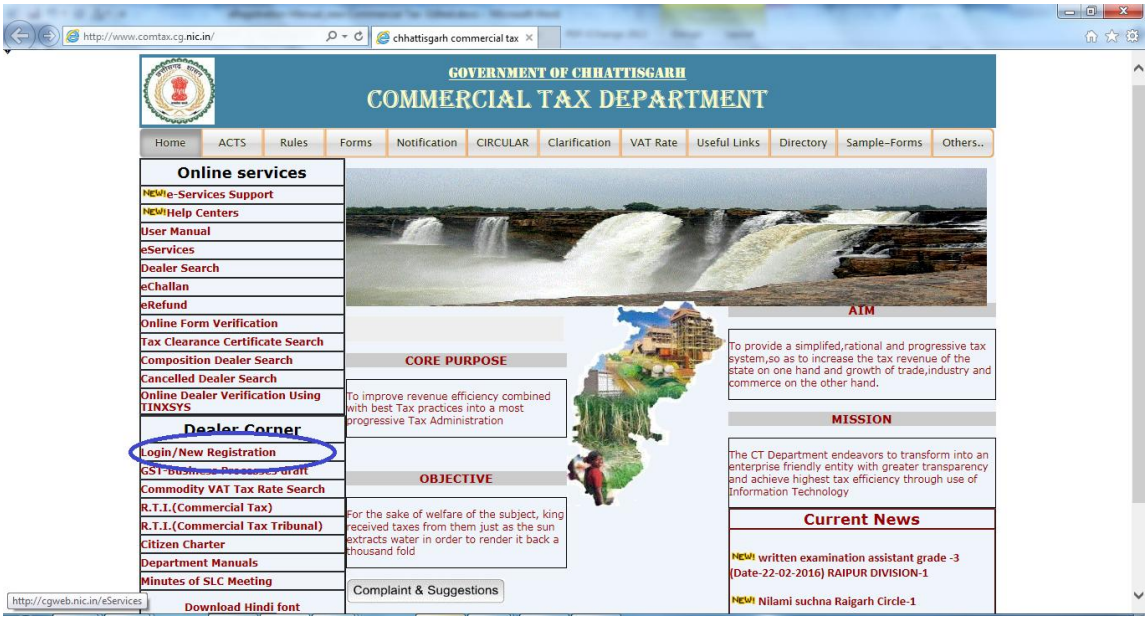
1.1 Registration of New Users (Creating login details)

The registration of users for availing online facility for VAT and LT are available on online portal e-Services. Through this step the users will create their user id.

1.1.1 Reaching the e-Services page

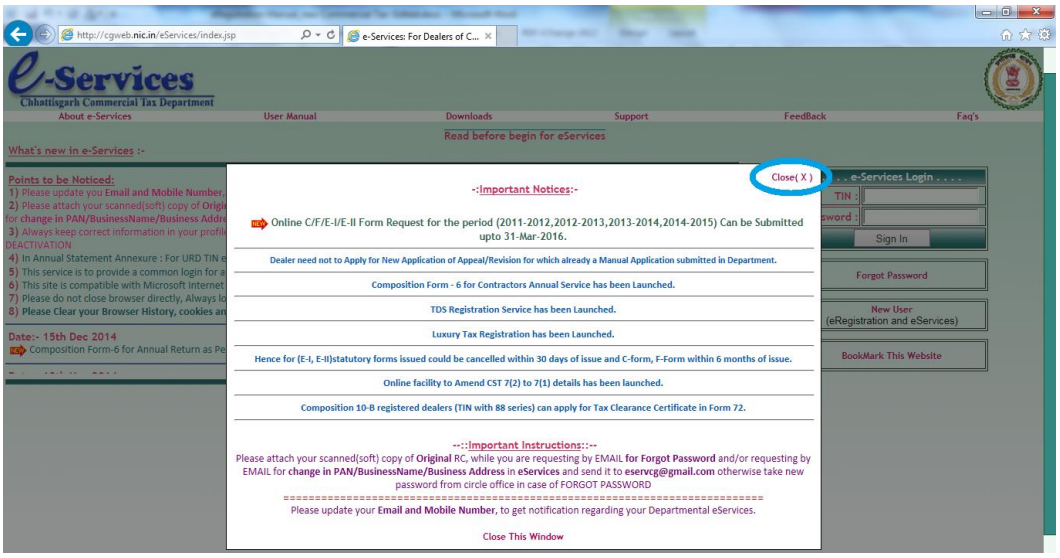
I. Home Page

Go to Home page of Commercial Tax Department (Chhattisgarh) at (http://www.comtax.cg.nic.in/)



II. Dealer Corner

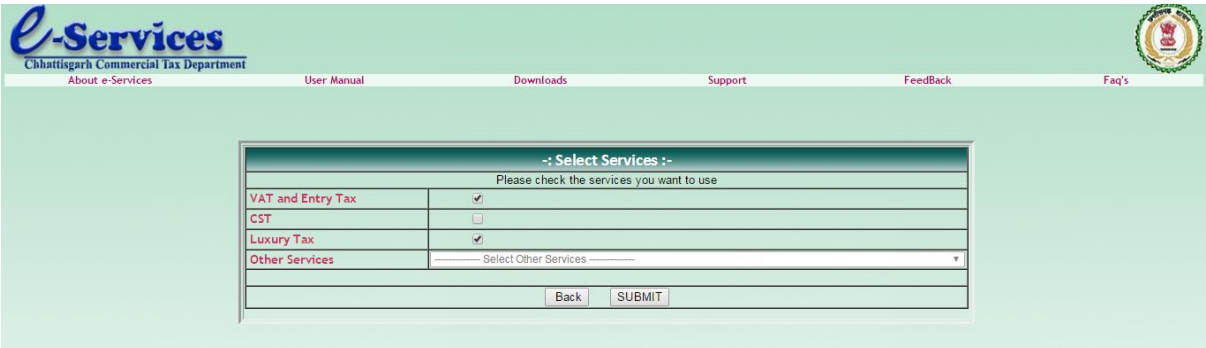
Under "Dealer Corner" go to **LOGIN/NEW REGISTERATION** (http://cgweb.nic.in/eServices/)



1.1.2 Create new user ID and password

III. New User Registration

Go to New User Registration . Select "Apply for new TIN".

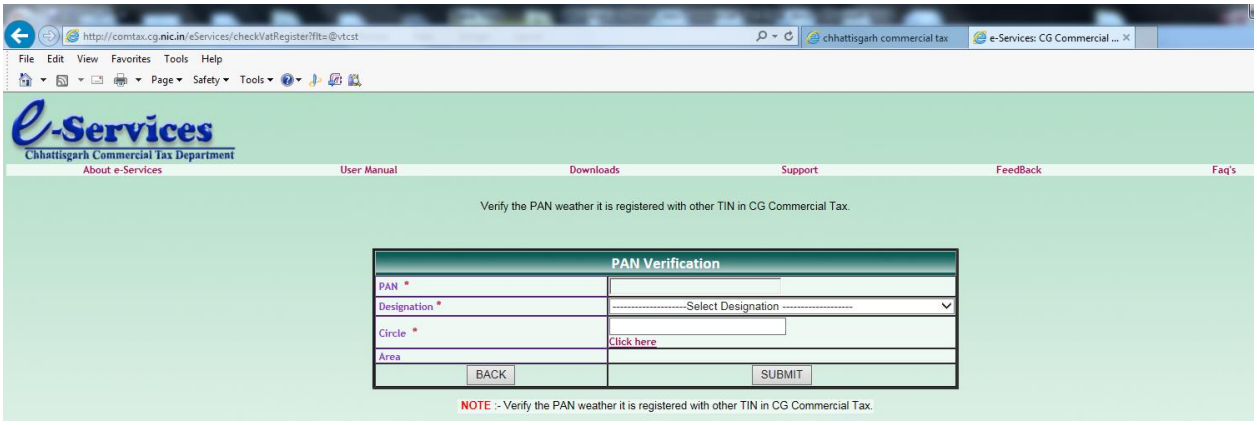


Instruction

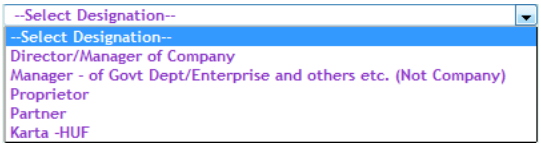
a) For VAT & Entry Tax: Select the services to be applied. For applying CST, it is mandatory to apply VAT first

b) For Luxury Tax: If you want to apply Luxury Tax

IV. Valid PAN

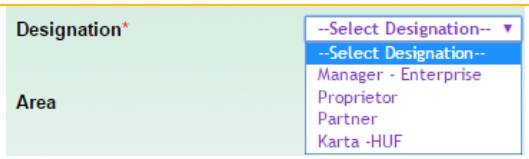


Enter PAN which will be registered for generating the new TIN. Press "Check" to know the validity of PAN.
Select Designation



- If you are applying for Company choose **Director/Manager of Company**
- If you are applying for Govt. Organization choose **Manager-of Govt. Dept./Enterprise and others etc.(Not Company)**
- If you are an owner of your business firm, choose **Proprietor**
- If you are a partner applying for your partnership firm , choose **Partner**
- If you are a Karta of Hindu Undivided Family, choose **Karta-HUF**

A. If Composition(10-B) application - The designation list appears as follows:



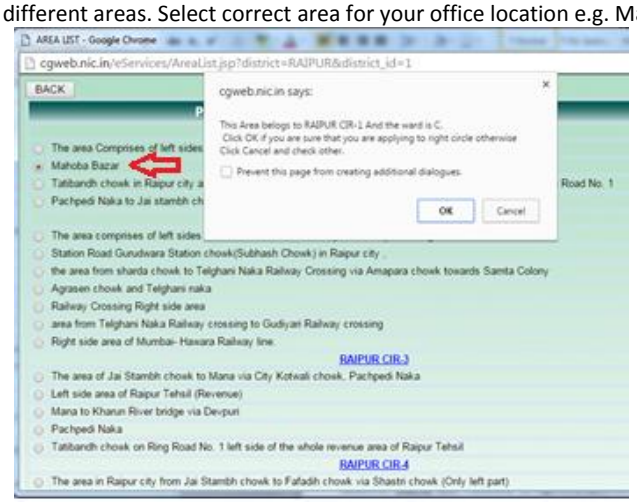
- If you are applying for Company choose **Director/Manager of Company**
- If you are an owner of your business firm, choose **Proprietor**

If you are a partner applying for your partnership firm , choose **Partner**

Circle

Choose Circle by selecting 1. DISTRICT and then 2. Area where your office is located.
E.g. if the registered office is located in "Raipur"

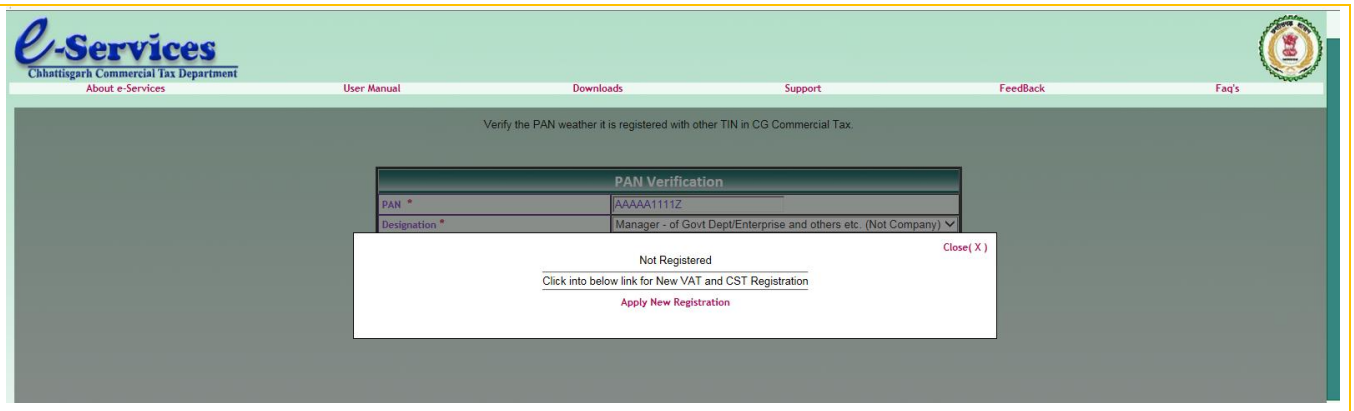
A new window opens up displaying different areas. Select correct area for your office location e.g. Mahoba Bazar



Select OK

V. Validate Pan

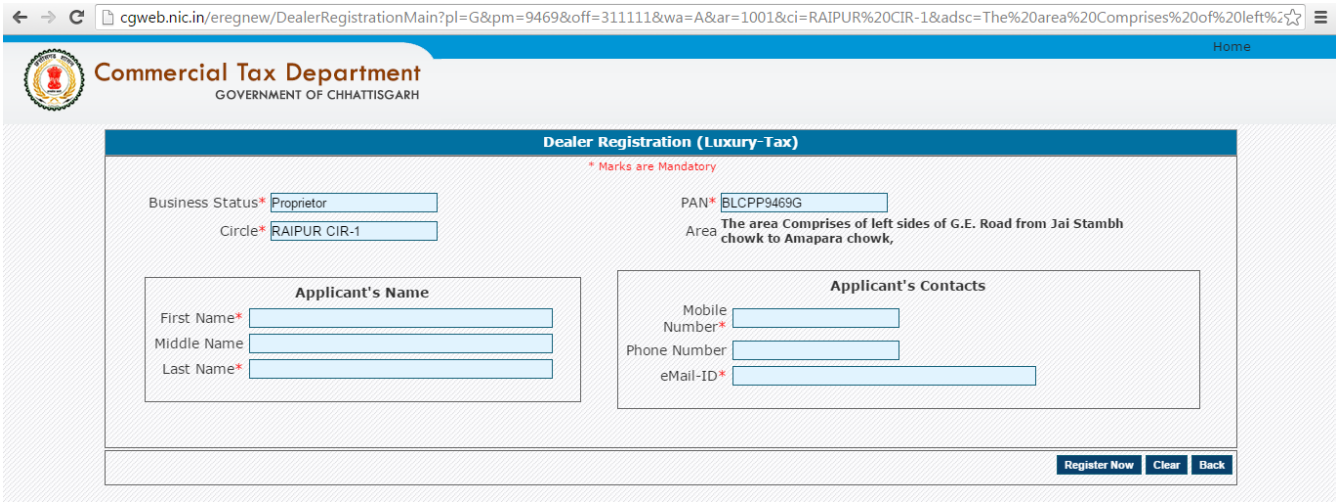
A valid PAN (which has not registered for any other e-Services of Commercial Tax department) can be registered. Click "Apply New Registration".



If you have earlier used this PAN number for registering for Entertainment Tax, on Chhattisgarh Excise Department (excise.cg.nic.in), then system will give same TIN and user will receive password on their registered email. User should use the same TIN and password send on mail by Commercial Tax Department to login on the eServices home page http://cgweb.nic.in/eServices/

VI. Filling Applicant's Minimal Entry Form".

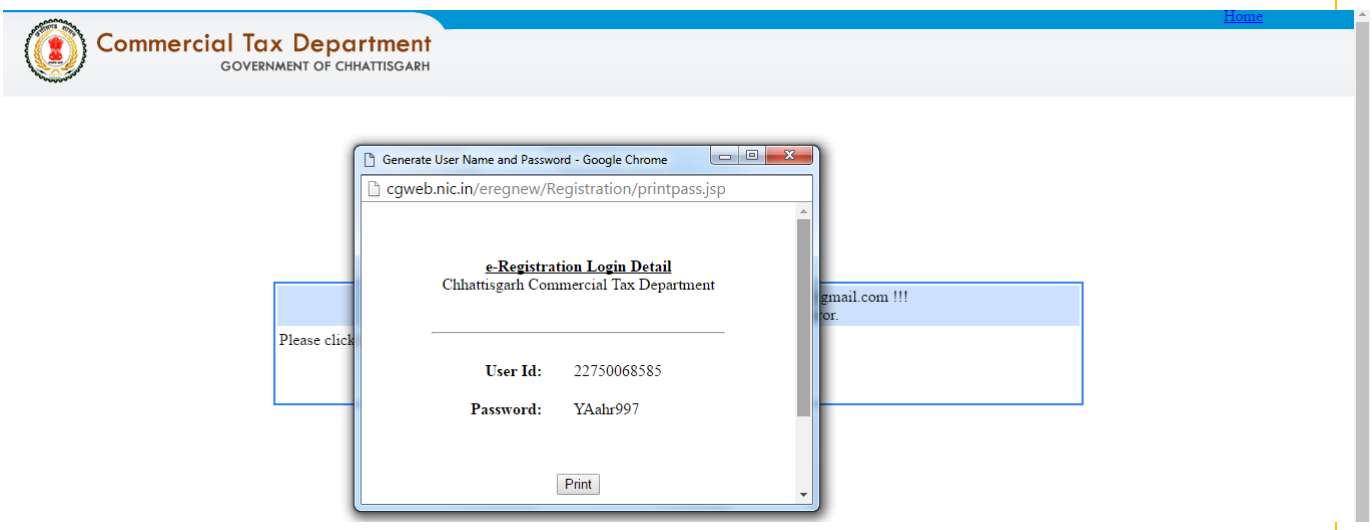
- A new page opens up for filling the details of the applicant. Fill in the correct details in the Dealer Registration Form.
- Instructions are given below to fill the form
- After filling details correctly please recheck the form and press **"Submit"**
  OR
- If you want to fill information again, press Reset.



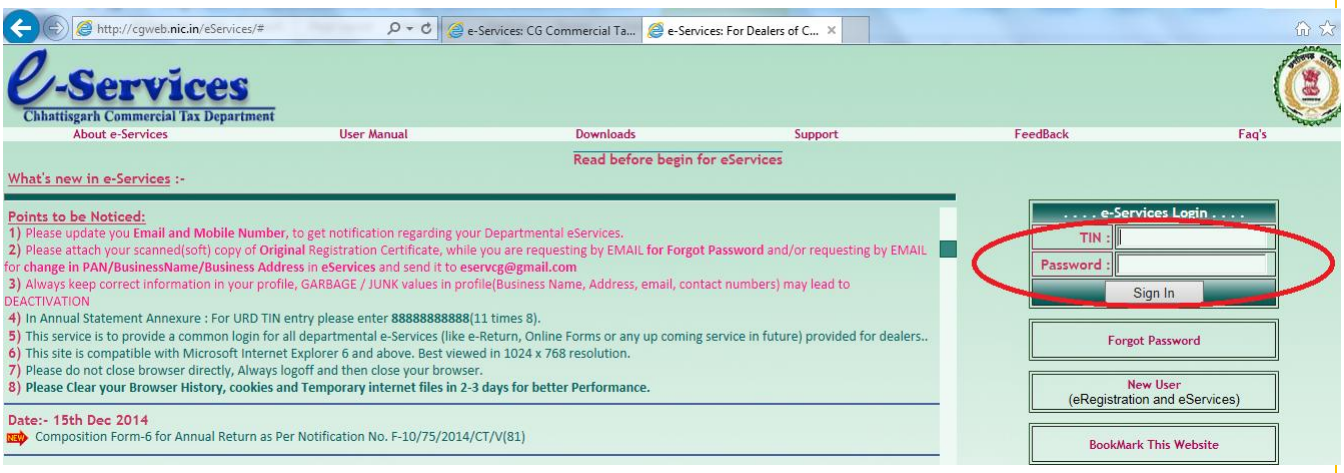
Instructions for filling above "Dealer Registration Form"
Enter the details and click **"Register Now"**

Applicant's **First Name:** Enter first name of applicant. It is mandatory field and only accepts alphabetic Character (A-Z). **Second Name:** *Enter second name of applicant. It is optional field and only accepts alphabetic Character (A-Z).* **Last Name** Enter Last name of applicant it is *optional field* and only accepts alphabetic Character (A-Z).	**Email id** Please give a valid e-mail id, your password will be mailed to this e.g. abc@xyz.com etc.
Mobile Number Enter Mobile number of applicant it is Optional field and only accepts Numeric (0-9).	

A user id & password is generated



1. Use this Id and password to login into [e-Service]



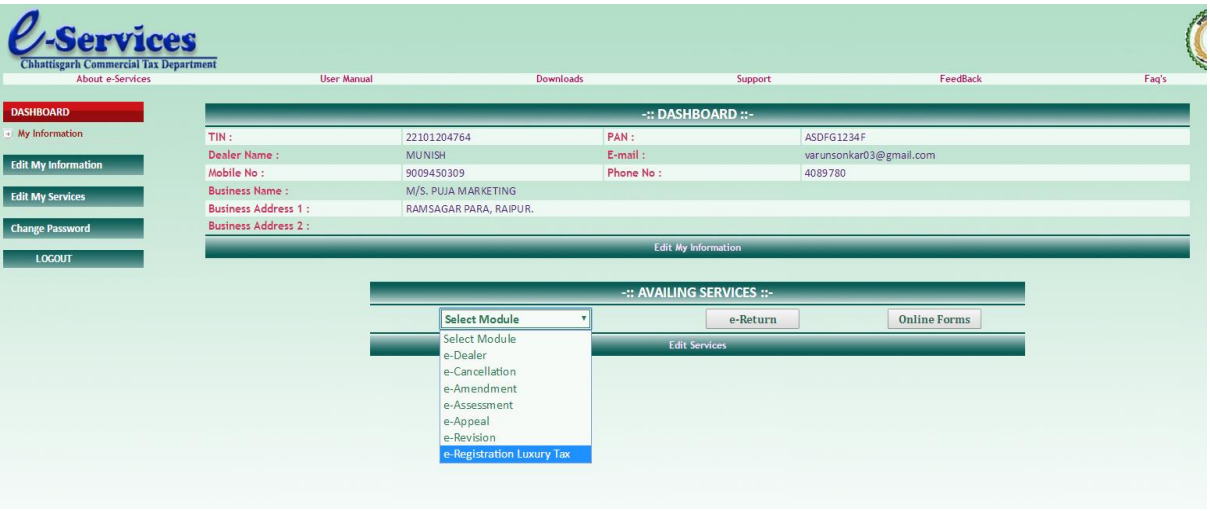
E-Registration of Luxury tax

1.2 Steps to Register for Luxury Tax (22 Series) TIN

Luxury Tax
Who should apply • Hoteliers
Type of activity • Hoteliers where charges for accommodation is more than INR 500 per day
Reference **For detail information, please refer** • Section 8 of Chhattisgarh Luxury Tax Act, 1988 • Rule 8 of Chhattisgarh Luxury Tax Act, 1988

1.2.1 Luxury Tax Registration for VAT User (Existing User) -

Login into e-Services and select e-Registration Luxury Tax.

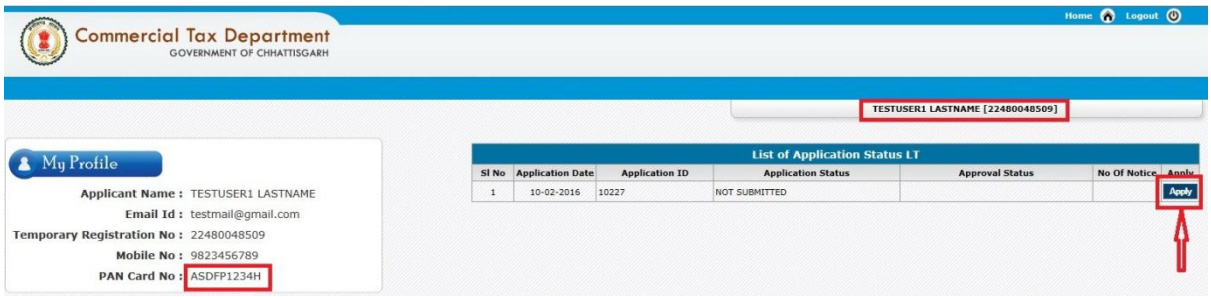


1.2.2 E-Registration Luxury services (new User)

i. Go to home page of e-Services
ii. First time users will have to generate new User ID and Password, go to “new user registration”. Explained in 1.1

After Login in e-Services from Available Services option select e-Registration Luxury.

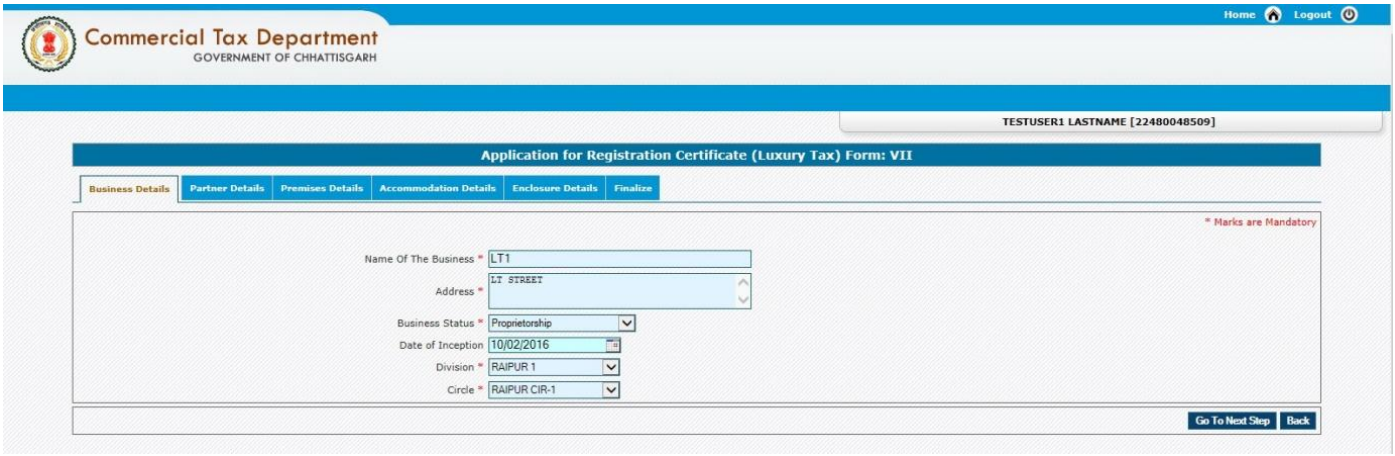
Luxury Tax Home Screen will display and then click on Apply button to proceed.



The following screen will appear now with 6 TABS

TAB1 :

- In Business Details Tab provide your business details. And then click on Go To Next Step to proceed next step.
- Note: Before finalize you can Review and Edit your all details.
- *All the entries marked with (*) are mandatory*

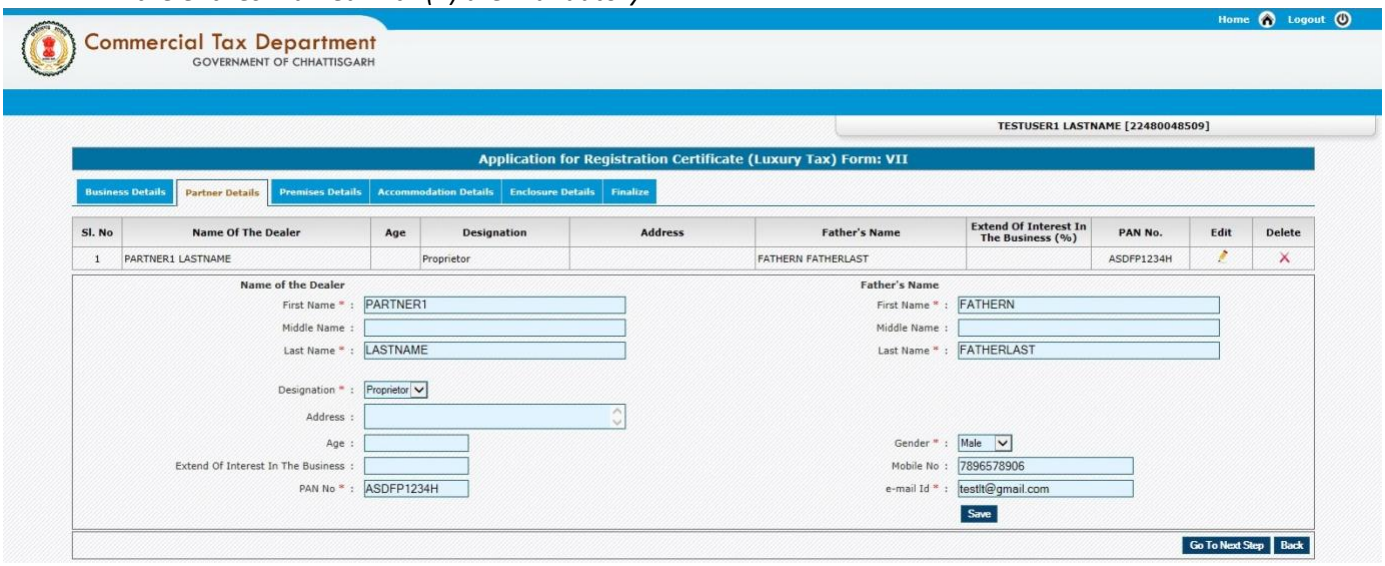


TAB 2

- In Partner Details Tab give partner details and click on Save button to save partner details.
- You can save multiple partners details.
  - Click on pencil picture to edit partner details in Edit column.
  - Click on Cross [x] sign to remove partner details in Delete column.

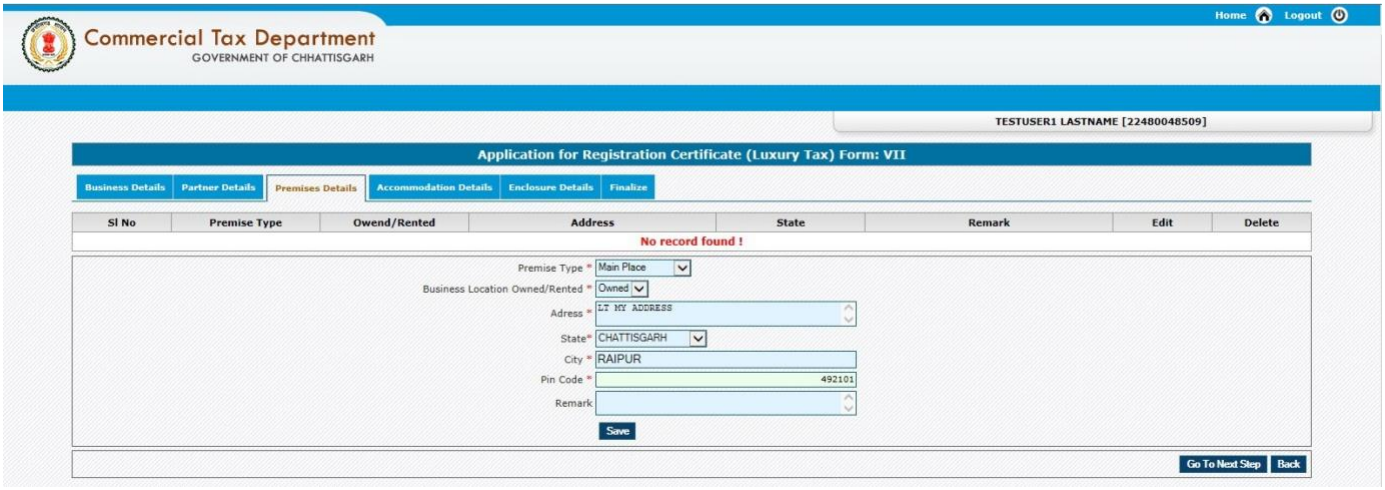
- And then click on Go To Next Step button.

- *All the entries marked with (*) are mandatory*



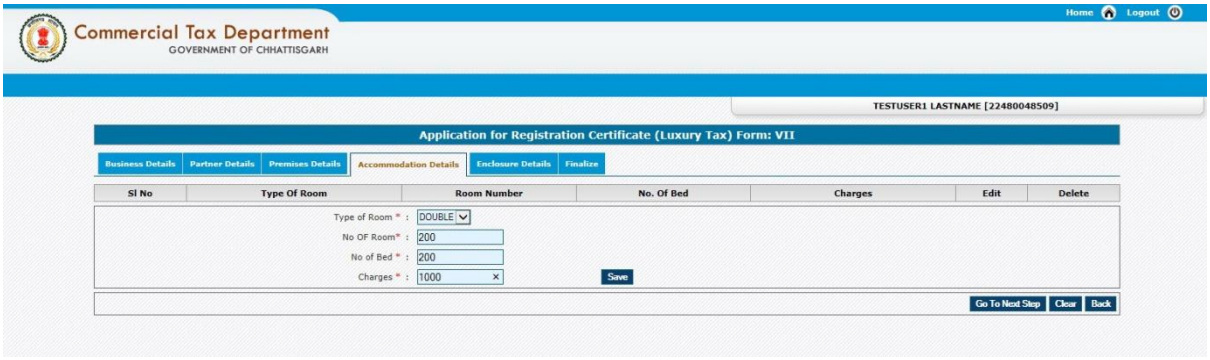
TAB 3:

In Premises Details Tab enter your hotel premise details and click on Save button. Here you can save Multiple premise details. And then click on Go To Next Step button.

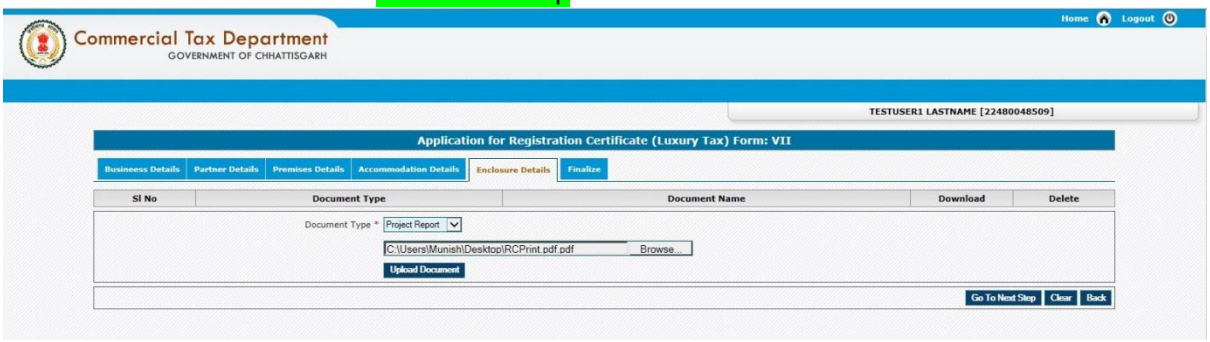


TAB 4:

In Accommodation Details Tab provide details of accommodation and click on Save button to save accommodation details. Here you can save multiple accommodation details. *All the entries marked with (*) are mandatory.* And then click on Go To Next Step button.

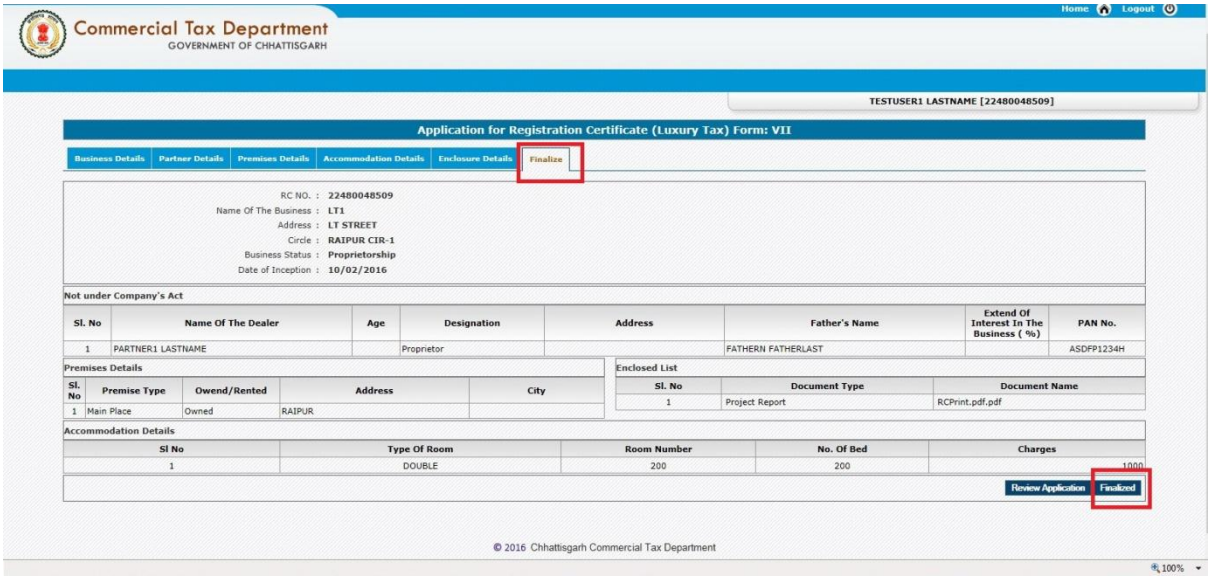


TAB 5: In Enclosure Details Tab upload your required documents, first select document type and then click on Browse button to locate/select document and click on Upload Document button. Here you can upload multiple documents. . And then click on Go To Next Step button.



TAB 6: In this Finalize Tab you can review all your application details if you want to change your details click on Review Application button OR click on Finalize button to submit your application for Luxury Tax registration.

All the entries marked with (*) are mandatory
Note:-After you Finalize application you can't edit it and the application it will go to CTO for approval.

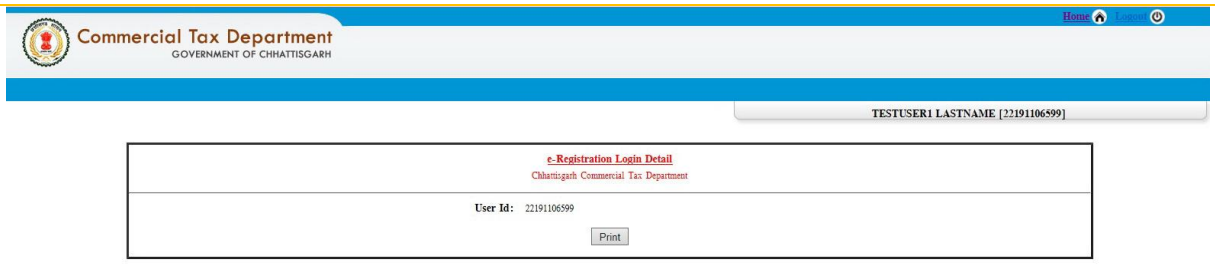


Mandatory documents for Luxury Tax Registration:

- *PAN*
  - *Proprietor PAN for Proprietorship firm*
  - *Company/Firm PAN for Company Partnership Firm*
  - *HUF PAN for HUF applicant*
- *Proof of Bank account*
- *Address proof of the business premise*
- *Certificate of Incorporation, Article of Association or Memorandum for Company(in case of Limited Company)*
- *Partnership deed of Partnership firm (In case of Partnership Firm)*

VII. Permanent TIN

If you click on Finalized button you will get your new user id i.e. permanent TIN and password will remain same. If you go for Review Application you will reach to first Tab i.e. Business Details Tab there you will find your previous entries and you can change your details.



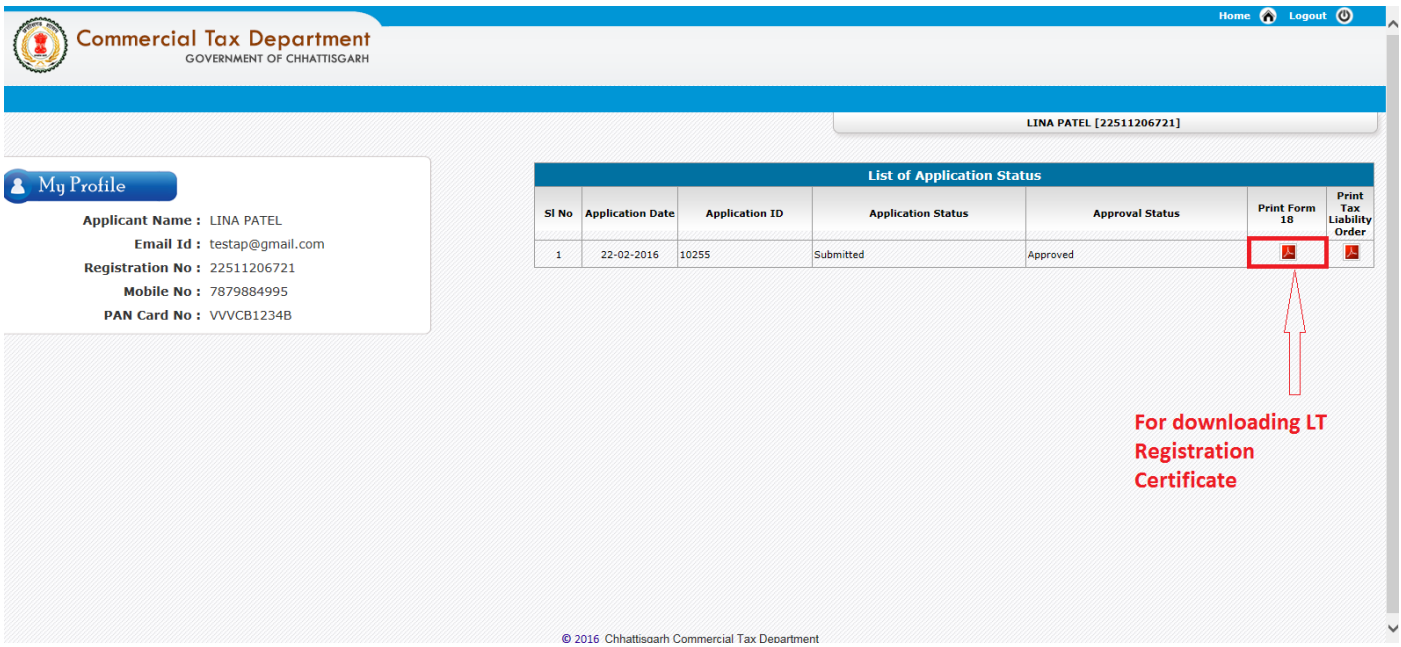
Click on finalize button note down your new user id. Use your new user id for login in e-Services.
After finalize you will see new option in available services i.e. e-Dealer Luxury Tax otherwise in case of non-finalize registration it will show e-Registration Luxury Tax.

- If your registration is approved you will see applications status as Approved.
- Select it you will get Luxury Tax Home screen here you can obtain and print your Registration Certificate.

VIII-**Download Luxury Tax registration Certificate:-**

Registration Certificate Download

the registration Certificate of the application by clicking as shown below:



A sample of Luxury Tax format is here

LUXURY TAX FORM

FORM VIII

[See rule 8(3)]

Registration certificate

No: 22512306604 **District: RAIPUR**

This is to certify that HOTEL SAGAR , whose place of business in Chhattisgarh is situated at J.K. STEEL GALI, BHAISTHAN, RAIPUR (C.G.) 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 RAIPUR

The hotelier's year runs from 1 Apr to 31 Mar and returns in form IV are to be furnished by him quarterly.

This certificate is valid from: 19/02/2016

Seal :

Date :

Signature :

Commercial Tax Officer

RAIPUR CIR-2