

**THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND
LODGING HOUSES) ACT, 1979 (Act No. 15 of 1979)**

ARRANGEMENT OF SECTIONS

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THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.

(Act No. 15 of 1979) ¹

AN

ACT

to provide for the levy and collection of tax on luxury provided in hotels and lodging houses.

Whereas it is expedient to provide for the levy and collection of a tax on luxuries provided in hotels and lodging houses and for matters connected with the purpose aforesaid; it is hereby enacted by the Legislative Assembly of Himachal Pradesh in the Thirtieth Year of the Republic of India as follows:-

1. Short title, extent and commencement.- (1) This Act may be called The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

(2) It extends to the whole of the State of Himachal Pradesh.

(3) It shall come into force from the date the Act is notified in the Official Gazette.

2. Definitions.- In this Act, unless the context otherwise requires,-

²[(a) "assessing authority" means the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, appointed under sub-section(1) of section 3 of this Act and conferred the powers under sub-section(2) of section 3 thereof for carrying out the purposes of this Act;]

(b) "commissioner" means the Excise and Taxation Commissioner appointed under sub-section(1) of section 3;

³[(c) *****]

⁴[(cc) "Deputy Excise and Taxation Commissioner" means the Deputy Excise and Taxation Commissioner, appointed under sub-section (1) of section 3 of this Act, to assist the Commissioner and shall also include the ⁵[Additional or] Joint Excise and Taxation Commissioner;]

⁶[(d) "hotel" means any premises or part of premises including a house-boat, restaurant, bar or a tent where lodging with or without board or any kind of eatables or beverages or other

¹ Published in the Rajpatra, Himachal Pradesh extra on 19-6-1979 vide notification No. LLR-D (6) 21/79 dated 19-6-1979.

² Clause (a) of section 2 substituted vide Act No. 9 of 1991 .

³ Clause (c) omitted vide Act No. 14 of 2000.

⁴ Clause (cc) inserted vide Act No. 9 of 1991.

⁵ Subs. for the words "also include the" the words "Additional or" inserted vide Act No. 3 of 2005 w.e.f. 3-11-2004.

⁶ Clause (d) and (e) subs. Act No. 8 of 1992 again subs. vide President's Act No. 7 of 1993 w.e.f. 1.7.1992.

services are by way of business provided for a monetary consideration, and includes such premises as are given on rent during any period of a financial year;

¹[**Explanation.-** For the purpose of clause (d) wherever any accommodation in a hotel is provided under timeshare agreement or under package deal agreement or under any such other system wherein the facility of availing accommodation during a given period in a year is allowed under a lump-sum payment, shall also be deemed to be a 'hotel'.];

- (e) "luxury provided in a hotel" means accommodation for residence provided in a hotel, rate of charges for which (including charges for air-conditioning, telephone, television, radio, music, sports, extra beds and other amenities provided in a hotel) is ²[fifty] rupees per person per day or more:]

³[**Explanation.-** For the purpose of clause (e) wherever accommodation provided is under timeshare agreement or under a package deal agreement or under any such other system wherein only maintenance charges, by whatever name called, are collected periodically; over and above any lump-sum payment made, the charges for luxury provided shall be determined as under, namely:-

- (a) Where a hotel is having any of the following facilities, Rs. 500/- per person per day for the accommodation facility actually availed:-

- (i) swimming pool,
- (ii) health club,
- (iii) tennis court,
- (iv) golf course,
- (v) shopping arcade; and

- (b) In all other cases, the charges for luxury shall be worked out at the rate of Rs. 300/- per person per day for the accommodation facility actually availed.]; and

⁴[(ee) "prescribed authority" means the authority, notified by the the Government under clause (n) of section 3 of the Himachal Pradesh Registration of Tourist Trade Act, 1988 (9 of 1988), for the purpose of fixation of maximum rates and service charges for board and lodge which may be charged under the Act *ibid*, by the proprietor from the persons staying in the hotel or from other customers;]

¹ Explanation ins. vide Act No. 3 of 2005 w.e.f. 3-11-2004.

² Subs. for the words "twenty-five" vide Act No. 10 of 1999.

³ Explanation added vide Act No. 3 of 2005 w.e.f. 3-11-2004.

⁴ Clause (ee) ins. vide Act No 8 of 1992.

¹[(eee)] "new hotel" means a hotel located within the State of Himachal Pradesh, which commences operation on or after 1st day of August, 1993, and shall also include an existing hotel, the proprietor of which after the 1st day of August, 1993.

- (i) expands, alongwith facilities and services already being provided therein, its existing accommodation by atleast twenty five per cent with an additional capital investment of not less than twenty five per cent of the existing capital investment but without any change in the nature of the facilities and services, or
- (ii) diversifies it by providing new facilities and services with an additional capital investment of not less than twenty-five per cent of the existing capital investment.

but does not include any hotel which is formed as a result of re-establishment, mere change of ownership, change in the constitution, reconstruction or revival of an existing hotel;

Explanation.- For the purposes of this clause "capital investment" means investment made on land, building, machinery and plant by the proprietor of the hotel;].

(f) "proprietor" in relation to a hotel includes the person who for the time being is incharge of the management of the hotel; ²[***]

(g) "prescribed" means by the rules made under this Act ³[; and]

⁴[(gg) "receipt" means the amount of monetary consideration received or receivable by a proprietor for any luxury provided in a hotel; and

⁵[(h) "registered" means registered under this Act;]

⁶[(i) "turnover of receipts" means aggregate of the amounts of receipt receipt during any period of a financial year.

3. Taxing authorities.- (1) For carrying out the purposes of this Act, the State Government may appoint a person to be the Excise and Taxation Commissioner and such other persons to assist him as it thinks fit.

- (2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.
- (3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

¹ Clause (ee) ins. vide Act No. 15 of 1994 w.e.f. 1.8.1993 and re-numbered as (eee) vide Act No. 3 of 2005 w.e.f. 3-11-2004.

² Deleted the word "and" vide Act No. 9 of 1991.

³ Subs. for the sign "." vide Act No. 9 of 1991.

⁴ New clause (gg) ins. vide Act No. 14 of 2000.

⁵ Clause (h) ins. vide Act No. 9 of 1991.

⁶ New clause (i) added vide Act No. 14 of 2000.

4. ¹[Levy and collection of tax.- (1) Subject to the provisions of this Act, there shall be levied and paid a tax in respect of any luxury provided in a hotel (hereinafter called the "luxury tax") on the ²[turnover of receipts of] the luxury.

³[Provided that where the charges for luxury provided in a hotel are payable otherwise than on daily basis, then the turnover of receipts for the total period of occupation of accommodation shall be computed proportionately for a day and luxury tax paid accordingly.]

(2) The luxury tax under, sub-section (1) shall be payable by the proprietor at the rates not exceeding ten paise in a rupee as the Government may, by notification, direct.

⁴[(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) Notwithstanding anything contained in sub-sections (1), (2) and (3), the luxury tax may be assessed and recovered from the proprietor, at lump sum, in the manner prescribed, after taking into consideration, the capacity of a hotel, the rates and the charges fixed for such luxury by the prescribed authority under the Himachal Pradesh Registration of Tourist Trade Act, 1988 (9 of 1988), ⁵[such period of financial year as may be specified by notification issued under this sub-section] and the rate of luxury tax as may be notified by the Government under sub-section (5):

⁶[Provided that the period of a financial year to be notified under this sub-section shall not be less than fifty per cent of the number of days in that financial year.];

(5) The Government may, for the purposes of sub-section (4), notify a rate of luxury tax different from the rate notified under sub-section (2) and assess and recover the luxury tax on the entire luxury available in a hotel, subject to the condition that the rate shall not exceed the ceiling of ten paise in a rupee specified in sub-section (2).

⁷[(5A) During the period commencing from the 1st day of July, 1992 and ending on the day the notification revising the rate of luxury tax under sub-section (5) is published in the Official Gazette issued after the promulgation of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1992 (H.P. Ordinance 7 of 1992) the luxury tax for the purposes of sub-section (4) shall be and shall always be deemed to have been levied at the rate of ten paise in a rupee.]; and

¹ Section 4 subs. vide Act No. 8 of 1992 effective w.e.f. 1.7.1992.

² Subs. for the words "amount of charges payable for" vide Act No. 14 of 2000.

³ Proviso added vide Act No. 3 of 2005 effective w.e.f. 3-11-2004.

⁴ Sub-section (3) subs. vide Act No. 14 of 2000.

⁵ Subs. for the words "the entire period of a financial year" vide President's Act No. 7 of 1993 effective w.e.f. 1-7-92.

⁶ The sign " " substituted and Proviso ins. vide President's Act No. 7 of 1993 effective w.e.f. 1-7-92.

⁷ Sub-section (5A) ins. vide President's Act No. 7 of 1993 effective w.e.f. 1-7-92.

(6) The luxury tax under ¹[sub-section (2)] may be collected by the proprietor from the persons to whom the luxury is provided in a hotel:

Provided that the liability to pay tax shall not be affected where any proprietor does not collect the luxury tax payable by him.

(7) In computing luxury tax under this section, a fraction of a rupee which is less than fifty paise shall be ignored and a fraction which is more than fifty paise shall be rounded off to the next higher rupee.

²[5. *****]

³**[5-A. Registration of proprietor.-** (1) No proprietor shall, while being liable to pay tax under this Act, carry on business as a proprietor unless he has been registered and possesses a registration certificate.

(2) Every proprietor required by sub-section (1) to be registered shall make an application in this behalf in the prescribed manner to the assessing authority of the district concerned.

(3) If the assessing authority is satisfied that an application for registration is in order, he shall, in accordance with such rules and on payment of such fee, as may be prescribed, register the applicant and grant him certificate of registration in the prescribed form.

(4) The assessing authority may, from time to time, by order, amend or cancel any certificate of registration on any sufficient cause including the cessation of liability to pay luxury tax under this Act:

Provided that no order affecting any person adversely shall be made under this sub-section without affording him a reasonable opportunity of being heard.

(5) When any proprietor has paid the amount of penalty imposed under section 14 in respect of any contravention of sub-section (1) of this section, the assessing authority shall register such proprietor and grant him a certificate of registration and such registration shall take effect as if it had been made under sub-section (3) of this section on the proprietor's application.

(6) When any business in respect of which a certificate of registration has been granted under this section has been discontinued or transferred in the name of other proprietor or person, the assessing authority shall cancel the registration and the cancellation shall come into force after such discontinuance or transfer.]

6. ⁴[Payment of tax and submission of returns.- (1) Every proprietor, liable to pay luxury tax under this Act shall deposit the full amount of luxury tax due and payable by him, in respect of each month within ⁵[thirty] days after the close of the month to which the luxury tax

¹ Subs. for the words "the foregoing sub-sections" vide President's Act No. 7 of 1993.

² Section 5 omitted vide Act No. 8 of 1992 w.e.f. 1.7.1992.

³ Section 5-A ins. vide Act No. 9 of 1991.

⁴ Section 6 subs. vide Act No. 9 of 1991.

⁵ Subs. for the words "eight" vide Act No. 14 of 2000.

relates into a Government treasury or the State Bank of India, and shall furnish to the assessing authority of the district concerned a proof of having paid the tax due in the prescribed manner.

(2) Every proprietor shall furnish a return in the prescribed form to the assessing authority of the district concerned quarterly within ¹[7 days after the expiry of the period specified in sub-section (1) for making payment of luxury tax] along with the receipts of payment of luxury tax for each month of the quarter to which the return relates.

(3) Every such return shall show the number of rooms or other accommodation in the hotel which is intended to be occupied, the number of persons who occupied such rooms or accommodation, the periods of their stay, the amount of charges recovered from them., together with such other information as may be prescribed.

(4) Every return shall be verified in the prescribed manner.

(5) If a proprietor fails without sufficient cause to comply with the requirements of provisions of sub-sections (1), (2) and (3) the assessing authority of the district concerned may, after giving such proprietor a reasonable opportunity of being heard, direct him to pay, by way of penalty, a sum not exceeding one and a half times of the amount of luxury tax due and payable by him under this Act.

(6) If a proprietor has maintained false or incorrect accounts with a view to suppressing any transaction pertaining to his business or has concealed any particulars of his business or has furnished to, or produced before, any assessing authority under this Act or the rules made thereunder any account, return or information which is false or incorrect in any material particular, the Commissioner or any other person appointed to assist him under sub-section (1) of section 3 of this Act may, after affording such proprietor a reasonable opportunity of being heard, direct him to pay by way of penalty in addition to the luxury tax to which he is assessed or is liable to be assessed, an amount which shall not be less than twenty-five per centum but which shall not exceed one and a half times of the amount of luxury tax to which he is assessed or is liable to be assessed:]

6-A. ²[Special provisions relating to deferred payment of luxury tax by proprietors of new hotels.- (1) Notwithstanding anything contained in any other provision of this Act, if the Government is of the opinion that with a view to provide incentives to the proprietors setting up new hotels in the State, it is necessary or expedient in the public interest so to do, it may, under a scheme notified in this behalf under this Act, and subject to such restrictions and conditions as may be specified in such scheme, provide for deferred payment of luxury tax payable under section 4 by such proprietor who is registered under this Act:

Provided that the State Government may, for the purposes of this sub-section, make a scheme retrospectively with effect from the 1st day of August, 1993.

¹ Subs. for the words "15 days after the close of each quarter" vide Act No. 9 of 2003.

² Sections 6-A and 6-B ins. vide Act No. 15 of 1994 effective w.e.f. 1-8-93.

(2) Subject to the provisions of sub-section (1), the proprietor referred to therein, if eligible for grant of facility of making deferred payment of luxury tax under the scheme notified under sub-section (1), may make deferred payment of luxury tax payable by him.

¹**[6-B. Lump sum luxury tax by way of composition.-** The Commissioner may, in the public interest and subject to such conditions as may be prescribed, accept from any class of proprietors in lieu of the amount of luxury tax payable under this Act for any period, by way of composition, a lump sum to be determined and to be paid at such intervals and in such manner as may be prescribed, and thereupon, during the period such composition remains in force, the provisions of this Act and the rules made thereunder relating to the filing of returns and the maintenance of accounts by such proprietors shall not apply to them.].

²**[7. Assessment of luxury tax.-** (1) The amount of luxury tax due from a proprietor shall be assessed separately for every ³[****]financial year or part thereof.

⁴[(1-A) Notwithstanding anything contained in this Act, if the Government considers it necessary and expedient, in public interest so to do, it may in respect of a proprietor providing luxury in his hotel in which the accommodation for residence does not exceed fifteen rooms, notify, for any financial year, a scheme of self-assessment under the Act:

Provided that in case any proprietor, whose turnover of receipts has been assessed under the self-assessment scheme, is found to have evaded the luxury tax, the Assessing Authority shall, after affording such proprietor a reasonable opportunity of being heard, direct him to pay by way of penalty, in addition to the amount of the luxury tax assessed, a sum which shall not be less than one hundred per centum, but which shall not exceed one and a half times of the amount of luxury tax found to have been evaded and assessed.]

(2) If the assessing authority is satisfied without requiring the presence of proprietor or the production by him of any evidence that the returns furnished in respect of any period are correct and complete, he shall assess the amount of luxury tax due from the proprietor on the basis of such returns.

(3) If the assessing authority is not satisfied without requiring the presence of proprietor who furnished the returns or production of evidence that the returns furnished in respect of any period are correct and complete, he shall serve on such proprietor a notice in the prescribed manner requiring him, on a date and at a place specified therein, either to attend in person or to produce or to cause to be produced any evidence on which such proprietor may rely in support of such returns.

(4) On the day specified in the notice or as soon afterwards as may be, the assessing authority shall, after hearing the proprietor and considering

¹ Section 6-B subs. vide Act No. 11 of 2004.

² Section 7 subs. vide Act No. 9 of 1991.

³ Deleted the word "half" vide Act No. 9 of 2003.

⁴ Sub-section (1-A) ins. vide Act No. 11 of 2004.

such evidence as the proprietor may produce, and such other evidence as the assessing authority may require on specified points, assess the amount of luxury tax due from the proprietor.

(5) If a proprietor, having furnished returns in respect of a period, fails to comply with the terms of a notice issued under sub-section (3), the assessing authority shall, within five years after the expiry of such period, proceed to assess to the best of his judgment the amount of the luxury tax due from the proprietor.

(6) If a proprietor does not furnish returns in respect of any period by the specified date, the assessing authority shall within five years after the expiry of such period, after giving the proprietor a reasonable opportunity of being heard, proceed to assess, to the best of his judgment, the amount of luxury tax, if any due from the proprietor.

(7) If upon information which has come into his possession, the assessing authority is satisfied that any proprietor has been liable to pay luxury tax under this Act in respect of any period but has failed to apply for registration, the assessing authority shall, within five years after the expiry of such period after giving the proprietor a reasonable opportunity of being heard, proceed to assess, to the best of his judgment, the amount of tax, if any, due from the proprietor in respect of such period and all subsequent periods and in cases where such proprietor has willfully failed to apply for registration, the assessing authority may direct that the proprietor shall pay by way of penalty, in addition to the amount of luxury tax so assessed, an amount which shall not be less than ten per centum, but which shall not exceed one and a half times of the amount of luxury tax to which he is assessed.

(8) The amount of any luxury tax, penalty or interest payable under this Act shall be paid by the proprietor in the manner prescribed by such date as may be specified in the notice issued by the assessing authority for the purpose and the date so specified shall not be less than fifteen days and not more than thirty days from the date of service of such notice.

(9) If the luxury tax: assessed under this Act is not paid by any proprietor within the time specified therefor in the notice of assessment, the assessing authority of the district concerned may, after giving such proprietor an opportunity of being heard, impose on him a penalty not exceeding an amount the sum due from him.

(10) Any assessment made under this section shall be without prejudice to any penalty imposed under this Act.]

¹[7-A. Re-assessment of luxury tax.- (1) If in consequence of any information which has come into his possession, the assessing authority discovers that the luxury tax payable by a proprietor has been under-assessed or has escaped assessment in any financial year ²[*****], the assessing authority may, at any time within five years following the close of such year for which luxury tax is proposed to be re-assessed and after giving

¹ Sections 7-A and 7-B ins. vide Act No. 9 of 1991.

² Deleted the words "or half financial year, as the case may be" vide Act No. 9 of 2003.

the proprietor a reasonable opportunity in the prescribed manner of being heard, proceed to re-assess the luxury tax payable, which has been under-assessed or has escaped assessment.

(2) The assessing authority or any such authority as may be appointed by the Government, may, at any time, within one year from the date of any order passed by him and subject to such conditions as may be prescribed, rectify any clerical or arithmetical mistake apparent from the record.

¹[**7-AA. Transitional provisions.-** Notwithstanding anything contained in this Act, any assessment pending before any Assessing Authority on the date immediately preceding the date of commencement of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Act, 2003 shall be disposed of in accordance with the provisions of the principal Act as amended by this Act.].

7-B. Payment of interest.- (1) If any proprietor fails to pay the amount of luxury tax due from him under this Act, except to the extent mentioned in sub-section (2), he shall, in addition to the amount of luxury tax, be liable to pay simple interest on the amount of luxury tax due and payable by him, at the rate of one per centum per month from the date immediately following the last date on which the proprietor should have filed the return and paid the luxury tax under the Act for a period of one month, and thereafter at the rate of one and a half per centum per month till the default continues.

(2) If the amount of luxury tax or penalty due from a proprietor is not paid by him within the period specified in the notice issued under sub-section (8) of section 7 or, if no period is specified within thirty days from the service of such notice, the proprietor shall, in addition to the amount of luxury tax or penalty, be liable to pay simple interest on such amount, at the rate of one per centum per month from the date immediately following the date on which the period specified in the notice or the period of thirty days, as the case may be, expires, for a period of one month, and thereafter at the rate of one and a half per centum per month till the default continues:

Provided that where the recovery of any luxury tax or penalty is stayed by an order of any court, the amount of luxury tax or penalty shall, after the order of stay is vacated, be recoverable along with interest at the aforesaid rate on the amount ultimately found to be due and such interest shall be payable from the date the luxury tax or penalty first became due.

(3) The amount of interest payable under this section shall-

- (i) be calculated by considering if part of a month is more than fifteen days as one month and any amount if more than fifty rupees but less than one hundred rupees as one hundred rupees;
- (ii) for the purposes of collection and recovery, be deemed to be luxury tax under this Act; and
- (iii) be in addition to the penalty, if any, imposed under this Act.]

¹ New section 7-AA ins. vide Act. No. 9 of 2003.

8. Appeal.- ¹[(1)] Any person aggrieved by any order passed by the assessing authority under this Act may, in the prescribed manner, appeal to the Deputy Excise and Taxation Commissioner within 90 days from the date of receipt of such order:

Provided that no appeal shall be entertained by the Deputy Excise and Taxation Commissioner, unless he is satisfied that the amount of tax assessed ²[(including interest payable)] and the penalty, if any, imposed on the proprietor has been paid:

Provided further that if the Deputy Excise and Taxation Commissioner is satisfied that the proprietor is unable to pay the tax assessed or the penalty, if any, imposed or both, he may for reasons to be recording in writing entertain the appeal without the tax ³[(including interest payable)] or penalty or both having been paid.

(2) Subject to the rules of procedure as may be made in this behalf by the State Government the Deputy Excise and Taxation Commissioner, may pass such orders in relation thereto as he may think fit.

9. ⁴[Revision.- (1) The Commissioner may, of his own motion, call for the record of any proceedings which are pending before, or have been disposed of by, any authority subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such proceedings or order made therein and may pass such order in relation there to as he may think fit.

(2) The State Government may by notification confer on any officer powers of the Commissioner under sub-section (1) to be exercised subject to such conditions and in respect of such areas as may be specified in the notification.

(3) No order shall be passed under this section which adversely affects any person unless such person has been given a reasonable opportunity of being heard.]

10. Court Fees.- Notwithstanding anything contained in the Himachal Pradesh Court Fees Act, 1968 (8 of 1968) an appeal preferred under section 8 ⁵[*****] shall bear court fee stamp of such value as may be prescribed.

11. ⁶[Tax, penalty and interest recoverable as arrears of land revenue.- The amount of luxury tax and penalty imposed or interest payable under this Act, which remains unpaid after the due date shall be recoverable as arrears of land revenue.]

¹ The brackets and figure "(1)" ins. vide Act No. 15 of 1994.

² Ins. vide Act No. 15 of 1994.

³ Ins. vide Act No. 15 of 1994, published in R.H.P. Extra., dated 21.10.1994, p. 3867-3872.

⁴ Section 9 subs. vide Act No. 9 of 1991.

⁵ Omitted the words "or an application for revision under section 9" vide Act No. 15 of 1994.

⁶ Section 11 subs. vide Act No. 15 of 1994.

12. Service of notice.- A notice under the provisions of this Act may be served by post or by delivering or tendering it to the person to whom it is addressed or to his agent or in such manner as may be prescribed.

13. Power to inspect accounts and documents etc. and search of premises.- (1) The assessing authority may, subject to such conditions as may be prescribed, require any proprietor to produce before him the working records of accounts, registers or documents or to furnish any information relating to the business of the hotel as may be necessary for the purpose of this Act.

(2) All working records of accounts, registers or documents relating to the business of any hotel shall, at all reasonable time, be open to inspection by the assessing authority, and the assessing authority may, take or cause to be taken such copies of or extracts from any of the said records or accounts as may be necessary for the purpose of testing accuracy of any return or charges of such luxury or for informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder as would appear to him necessary.

(3) If the assessing authority has reasons to believe that any proprietor has evaded or is attempting to evade the payment of luxury tax due from him, he may, for reasons to be recorded in writing, seize such records of accounts, registers or documents of the proprietor as may be necessary and shall grant a receipt for the same and shall retain the same so long as may be necessary in connection with any proceedings under this Act or for a prosecution.

(4) For the purposes of this Act, the assessing authority may enter and search any hotel or any place of business of the proprietor or any other place where the assessing authority has reason to believe that the proprietor keeps or is for the time being keeping, any records of accounts, registers or documents of his business in relation to the hotel.

13-A. ¹[Proprietor to maintain accounts.- (1) Every registered proprietor and other proprietor who may be required so to do, by the Commissioner or any person appointed to assist him under sub-section (1) of section 3, by notice served on him, shall keep a true account of the luxury provided by him in his hotel, and if the Commissioner or such other person considers that such accounts are not sufficiently clear or intelligible to enable him to make a proper check of the returns or the statement furnished, he may require such proprietor by notice in writing to keep such accounts including such records of luxury provided in his hotel, as he may consider necessary.

(2) Every registered proprietor shall, issue to the customer or customers a bill or a cash memorandum serially numbered bearing the name and address of the proprietor, the date of issue and the signature of such proprietor or his servant, manager or agent and showing therein such other particulars of charges for the luxury provided in the hotel, and preserve a carbon copy of such bill or cash memorandum for a period of not less than five years from the date of issue thereof.

¹ New sections 13-A and 13-B ins. vide Act No. 9 of 1991.

(3) Where any proprietor contravenes the provisions of sub-section (1) or sub-section (2), the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, after affording such proprietor a reasonable opportunity of being heard, impose upon him a penalty which may extend to five hundred rupees.

13-B. Power to transfer proceedings.- The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing transfer any proceedings under any provisions of this Act, from any officer to any other officer subordinate to him:

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the offices of both the aforesaid officers are situated in the same city, locality or place.

Explanation.- In this section, the word "proceedings" in relation to any proprietor whose name is specified in any order issued thereunder, means all or any proceedings under this Act in respect of any period which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order, in respect of any period in relation to such proprietor.].

14. Penalty.- (1) Any person who being a proprietor liable to pay the luxury tax under this Act,-

- (a) submits or allows or causes to be submitted an incorrect or incomplete return or fails to submit the return as required by or under the provisions of this Act; or
- (b) fraudulently evades or allows to be evaded the payment of any luxury tax due from him; or
- (c) fraudulently makes or causes or allows to be made any wrong entry in or fraudulently omits or causes or allows to be omitted any entry from any statement submitted or any accounts or register; or
- (d) contravenes, or fails to comply with, any of the provisions of this Act or the rules made thereunder or any order or direction made or given thereunder, shall, if no other penalty is provided under this Act for such contravention or failure, to be liable to the imposition of penalty not exceeding double of the amount of tax involved.

¹[(2) The Officer not below the rank of the Excise and Taxation Officer, appointed under sub-section (2) of section 3, may, after affording to the person concerned a reasonable opportunity of being heard, impose penalty specified under sub-section (1).]

15. Offences by companies.- (1) Where an offence under this Act has been committed by the company, every person who at the time when the offence was committed, was incharge of, and was responsible to, the

¹ Sub-section (2) subs. vide Act No. 9 of 1991.

company for the conduct of the business of the company, as well as company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence committed was without his knowledge or that he exercised due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager or secretary or any officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.- For the purposes of this section,-

- (a) "company" means a body corporate and includes a firm or other association of individuals;
- (b) "director" in relation to a firm means a partner in the firm.

16. Indemnity.- No suit, prosecution or other legal action shall lie against the Government or any officer of the Government for anything which is in good faith done or intended to be done by or under this Act or the rules made thereunder.

¹**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.]

17. Power to make rules.- (1) The State Government may make rules for securing payment of the luxury tax on hotels, and generally for carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

- ²(a) to prescribe the form, fee and the manner in which the registration certificate is to be issued under section 5-A; and
- (aa) the form in which the return shall be submitted under section 6, further information to be furnished with the returns and the manner in which returns shall be verified;]

¹[(aaa) the manner in which a lump sum by way of composition may be determined and the manner in which the luxury tax under

¹ New section 16-A ins. vide Act No. 14 of 2000.

² New clause (a) ins. and existing clause (a) re-numbered as (aa) vide Act No. 9 of 1991.

section 6-B shall be payable, and the intervals at which such lump sum may be accepted by the Commissioner;].

- (b) the form of notice to be served under section 7 and the procedure to be followed for assessment and collection of the assessed dues;
- ²[(bb) the manner of payment of luxury tax, penalty or interest under sub-section(8) of section 7;
- (bbb) The manner in which the opportunity to be given to the proprietor under sub-section (1) and the conditions as may be prescribed under sub-section (2) of section 7-A;]
- (c) the procedure for, and other matters incidental to, the disposal of appeals under section 8;
- (d) fixation of the value of court fee stamp to be affixed on an appeal or application for revision under section 10;
- (e) the other manner in which a notice may be served under section 12;
- (f) the procedure for inspection and taking copies of records and accounts under section 13;
- (g) the fees to be paid for any of the matters provided in this Act; and
- (h) any other matter which is required to be or may be prescribed.

³[(3) All rules made under this section shall be subject to the condition of previous publication:

Provided that the State Government may, for the purposes of sub-section (4) of section 4 of this Act make rules without previous publication.]

⁴[Provided further that the State Government may, for the purposes of sub-section (4) of section 4 make rules with retrospective effect, but not earlier than the 1st day of July, 1992.]

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

¹ Clause (aaa) ins. vide Act No. 11 of 2004.

² New clauses (bb) and (bbb) ins. vide Act No. 9 of 1991.

³ Sub-section (3) subs. vide Act No. 8 of 1992.

⁴ Proviso added vide President's Act No. 7 of 1993 effective w.e.f. 1-7-92.

**THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND
LODGING HOUSES) RULES, 1979.
ARRANGEMENT OF RULES**

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THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) RULES, 1979.

1. Short title.- These rules may be called the "Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979.

2. Definitions.- (1) In these rules, unless the context otherwise requires :-

(a) "Act" means the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. 15 of 1979);

¹[(aa) "agent" means a person authorised in writing in Form L.T. XXII by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being-

(i) a relative of the proprietor; or

¹ Clause (aa) ins. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

- (ii) a person in the regular and whole-time employ of the proprietor; or
- (iii) a person who has been enrolled as Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932; or
- (iv) a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government;]
- (b) "Appropriate Assessing Authority" in respect of any particular proprietor means the ¹[Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer], within whose jurisdiction the hotel or guest house is situated or if the proprietor has more than one hotel or guest house in Himachal Pradesh, the ²[Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer] within whose jurisdiction the head office in Himachal Pradesh of such hotels or guest houses is situated, or such other persons as may be appointed under sub-section (1) of section 3 and conferred the powers under sub-section (2) of section 3;
- (c) "Appropriate Government Treasury" means a treasury or sub-treasury of the Government or a branch of the State Bank of India authorised by the State Government to accept Government receipts situated in the district in which the proprietor owns a hotel or guest house or the head office of the proprietor in Himachal Pradesh if he runs hotel and guest house at more than one places in the State;
- ³[(cc) "Assistant Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under sub-section (1) of section 3 to assist the Commissioner;]
- ⁴[(d) "Deputy Excise and Taxation Commissioner" means the person appointed as such by the State Government under section 3 of the Act and shall also include the Joint Excise and Taxation Commissioner but shall not include the Deputy/Joint Excise and Taxation Commissioner of (Flying Squad)]; and

¹ Subs. for the words "Excise and Taxation Officer or the Assistant Excise and Taxation Officer" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Subs. for the words "Excise and Taxation Officer or the Assistant Excise and Taxation Officer" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

³ Clause (cc) ins. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852

⁴ Clause (d) subs. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

- (e) "the Excise and Taxation Officer" means the person appointed by that designation by the State Government under sub-section (1) of section 3 to assist the Commissioner ¹[*****];
- (f) "form" means a form appended to these rules;
- (g) "guest" means the person in whose name the accommodation in a hotel or a lodging house is booked and who is liable to pay the luxury tax for such accommodation under the Act;
- (h) "inspector" means an Excise and Taxation Inspector;
- (i) "month" means a calendar month;
- (j) "return period" means the period for which returns are prescribed to be furnished by the proprietor; and
- (k) "section" means a section of the Act.
- (2) All other words and expressions used in these rules but not defined, shall have the meaning respectively assigned to them in the Act.

3. Obligation of proprietor to collect luxury tax from guests.-

Every proprietor shall ensure that no guest leaves the possession of residential accommodation provided for him in the hotel or lodging house unless the guest has paid the luxury tax therefor.

²[3-A. Application for registration by the proprietor.- (1) The application for registration under section 5-A shall be made to the appropriate Assessing Authority in Form L.T. XII. It shall be signed by the proprietor or in the case of a firm, by a partner or Director of the firm or in the case of a Hindu Joint Family business by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Companies Act, 1956, or under any other law, by the principal officer managing the business or in the case of a Government Department or a Public Sector Undertaking by the Head of the Department or by Head of Public Sector Undertaking, as the case may be, or any other officer duly authorised by such Head of the Department or the Undertaking.

(2) An application referred to in sub-rule (1) shall be accompanied by a Treasury Challan vide which a sum of rupees twenty-five have been deposited in the appropriate Government Treasury as a registration fee under the relevant head of account.

3.B. Furnishing of security by the proprietor.- (1) If it appears to the Assessing Authority necessary so to do, for securing the payment of luxury tax including interest and penalty on hotels it may require the proprietor to furnish security of an amount not exceeding the amount of tax,

¹ Omitted the words "and includes an Assistant Excise and Taxation Officer and the Excise and Taxation Officer or Assistant Excise and Taxation Officer (Enforcement)" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Rules 3-A, 3-B and 3-C ins. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

penalty and interest payable by such proprietor in a financial year, and may be paid in the following manner, namely:

- (a) by depositing cash through a challan in the Government Treasury under the head of account "0045-Other Taxes and Duties on Commodities and Services 105-Luxury Tax 01-Tax Collection"; or
- (b) by purchasing the National Savings Certificates or by opening Post Office Saving Bank Account duly pledged in favour of the Assessing Authority of the district in which the proprietor is registered under the Act; or
- (c) by furnishing Bank Guarantee secured from a Scheduled Bank agreeing to pay to the Assessing Authority on demand the amount of security; or
- (d) by furnishing personal bond in Form L.T. XIII with two solvent sureties for the amount of security acceptable to the Assessing Authority and to be executed on a non-judicial stamp paper of the appropriate value.

(2) The security furnished under sub-rule (1) shall be maintained in full so long the registration certificate granted under section 5-A continues to be in force and the Assessing Authority may, for sufficient reasons to be recorded in writing demand, at any time, an additional amount of security, if it has reason to believe that the security furnished by any proprietor, under sub-rule (1) is rendered inadequate.

(3) In the event of default in the payment of luxury tax due including interest and penalty, the security furnished by the proprietor shall be liable to adjustment towards such tax including interest and penalty after intimation to him and the shortfall in amount of security shall be made up by the proprietor within a period of 30 days from the date of said intimation unless the Assessing Authority orders otherwise.

3-C. Issue, amendment and cancellation of a Registration Certificate.- (1) When the appropriate Assessing Authority, after making any enquiry that it may think necessary, is satisfied that the applicant is a bonafide proprietor and has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government Treasury and that the application is in order, it shall register the proprietor and shall issue a certificate of Registration in Form L.T.XIV.

(2) Any registered proprietor may obtain from the appropriate Assessing Authority, on deposit of a fee of rupees five through treasury challan in the appropriate Government Treasury, a duplicate copy of any registration certificate issued to him under sub-rule (1), which may have been lost, destroyed or defaced.

(3) The appropriate Assessing Authority shall give to the proprietor an attested copy of the registration certificate, free of cost, for every additional hotel enumerated therein.

(4) The name of every proprietor registered under section 5-A shall be entered by the appropriate Assessing Authority in a register in Form

L.T.XV in the first instance. The entries contained in this register shall be arranged alphabetically in a list to be maintained in a register in Form L.T.XVI.

(5) The application for the amendment of the Registration Certificate issued under sub-rule (1) shall be made to the appropriate Assessing Authority within 30 days of the transfer of management of hotel or opening of a new hotel in addition to the hotel already registered or of any change in the name of the hotel or the change in the constitution of its management or any other change.

(6) When any proprietor, who is registered under section 5-A desires to apply for cancellation under sub-section (4) of section 5-A, he shall send his application to the appropriate Assessing Authority not less than two months before the date from which the cancellation is sought together with-

- (i) a statement of the reasons due to which the cancellation of registration certificate is necessitated;
- (ii) a statement showing the amount of luxury tax including interest and penalty due and unpaid in respect of the luxury provided in the hotel after payment of luxury tax, interest or penalty, if any, for the previous quarter; and
- (iii) the proof of payment of the luxury tax including interest and penalty payable upto the date of application for cancellation.

(7) If the appropriate Assessing Authority is satisfied that such proprietor is not liable to pay luxury tax and the luxury tax, the interest or penalty, as the case may be, due has been paid, it shall cancel the registration certificate.

(8) The name of every proprietor, whose registration certificate has been cancelled under sub-rule (7), shall be entered in a register in Form L.T.XVII and his name shall be deleted from the registers in Form L.T.XV and Form L.T.XVI.].

4. ¹[Payment of luxury tax etc.- The amount of luxury tax (including interest or penalty, if any) payable by the proprietor shall be paid into a Government Treasury or the State Bank of India by means of a challan in Form L.T.I., and the proprietor shall furnish a copy of the challan to the appropriate Assessing Authority alongwith the return to which the payment relates or otherwise, as the case may be.]

5. Maintenance of accounts.- (1) Every proprietor shall maintain-

- (a) information of residential accommodation and tariff thereof in his hotel or guest house in ²[Form L.T. II];
- (b) daily accounts of occupation of residential accommodation in his hotel or lodging house and collection of luxury tax therefore in ¹[Form L.T. III]; and

¹ Rule 4 subs. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Subs. for the words "From-II" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

²[(c) monthly abstract of remittance of luxury tax and interest in Form L.T. IV.]

(2) The proprietor shall maintain a separate bound register for each of the forms, and shall get each of the pages of such registers numbered, sealed and certified by the ³[Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer] of the district where his hotel is situated before bringing into use such register.

6. Form of return under section 6.- ⁴[(1) The proprietor shall submit to the appropriate Assessing Authority, -

(a) the information in Form L.T. II by 15th April each year and thereafter within 10 days of occurrence of any change therein; and

(b) the information in Form L.T. III and the return in Form L.T.IV within the period specified in sub-section (2) of section 6].

(2) The return under sub-rule (1) shall be accompanied by a treasury receipt prescribed under rule 4.

(3) The return under sub-rule (1) shall be signed by the proprietor and a declaration on solemn affirmation that the facts mentioned in that return are true to the best of his information and belief, shall be appended thereto.

(4) The appropriate assessing authority may verify the contents of the return from the bound registers maintained under rule 5 or from any other evidence.

7. Proprietor to issue bill etc.- Every proprietor liable to any luxury tax under the Act shall issue a bill or a cash memorandum in respect of the charges for residential accommodation recovered by him from a guest and shall specify in such bill or cash memorandum, the full name of the hotel or guest house, the amount of rent and luxury tax recovered, the name of the guest from whom it is recovered; and if the charges are recovered in any foreign exchange, the name of the currency. Each such bill or cash memorandum shall also be serially numbered, bear the registration number of the proprietor, date of issue, number of rooms occupied and shall be signed by the proprietor or his servants, manager or agent, as the case may be.

8. Assessment of Tax.- (1) For the purpose of assessing the luxury tax under ⁵[sub-section (3)] of section 7 the assessing authority shall serve

¹ Subs. for the words "Form-III" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.J

² Existing clause (c)subs. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

³ Subs. for the words "Excise and Taxation Officer or the Assistant Excise and Taxation Officer" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁴ Sub-rule (1) subs. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁵ Subs. for the words "sub-section (1)" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

on the proprietor a notice in ¹[Form L.T.V.] requiring him on a date not less than 10 days from the date of receipt of the notice and at a place specified therein either to attend in person or by an agent authorised in writing and to produce or cause to be produced, the bound registers maintained under rule 5 and such other documents as may be specified in the notice and any other evidence on which such proprietor may rely in support of such return, if any, as he may have furnished and to furnish such information relating to the working of the hotel or guest house, as may be specified in the notice.

(2) On the day specified in the notice or as soon afterwards as may be, the appropriate assessing authority shall, after examining the registers or other documents, if any, produced and the information furnished by the proprietor and after examining such evidence as the proprietor may produce and such other evidence as the assessing authority may require on specified points, assess the amount of the luxury tax.

(3) If the proprietor fails to submit the return within the period mentioned in ²[sub-section (2)] of section 6, the assessing authority shall assess to the best of his judgment the amount of the luxury tax as provided by ³[sub-section (6)] of section 7.

(4) After the tax has been assessed under sub-rule (2) or (3) together with the penalty, if any, the assessing authority shall issue an assessment order in ⁴[Form L.T.VI].

⁵[(5) If any sum is payable by the proprietor under this rule, the appropriate Assessing Authority shall serve a notice in Form L.T.VI-A upon him specifying the date not less than fifteen days and not more than thirty days from the date of service of the notice, on or before which payment shall be made and he shall also fix a date on or before which the proprietor shall furnish the receipted challan in proof of such payment].

⁶[8-A. Manner of determination and payment of lump-sum luxury tax.- (1) Notwithstanding anything contained in these rules, the proprietor shall pay to the State Government the luxury tax in lump-sum to be determined by the Assessing Authority on the basis of the formula and in the manner hereinafter provided, and after following the procedure specified in sub-rule (2), namely:-

¹ Subs. for the words "Form V" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Subs. for the words "sub-section (1)" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

³ Subs. for the words "sub-section (2)" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁴ Subs. for the word and figure "Form VI" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁵ Sub-rule (5) added vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁶ Rule 8-A ins. vide Not. No. EXN-F(21)2/92, dated 1-7-1992 published in R.H.P. Extra., dated 1-7-1992, Pages 2275-2280.

capacity of a hotel X the rates and the charges fixed for the luxury provided in a hotel X ¹[fifty percent of the number of days in a financial year] X rate of luxury tax.

Explanation.- In this formula,-

- (a) the "capacity of a hotel" means the entire class-wise accommodation for residence available in a hotel;
- (b) "the rates and the charges fixed for the luxury provided in a hotel" mean-
 - (i) those rates and the charges which are fixed by the prescribed authority under the Himachal Pradesh Tourist Trade Act, 1988; or
 - (ii) those rates and the charges which are actually payable to the proprietor for the luxury provided in a hotel in case where the rates and the charges have not been fixed by the prescribed authority under the Himachal Pradesh Tourist Trade Act, 1988;

²[(c)*****]

- (d) the "rate of luxury tax" means the rates notified under subsection (5) of section 4 of the Act :

³[(*****)]

Provided ⁴[***] that where the proprietor has been unable to run his hotel due to any unforeseen reasons namely the death of the sole proprietor, dissolution of a partnership, cessation of business of running the hotel, and the like and the Assisting authority finds the precluding the circumstances as true and correct, no luxury tax shall be leviable for the period for which the business of running the hotel remained closed and the luxury tax for the period of such closure of the business shall be deductible from the aggregate luxury tax liability determined under this rule in respect of the hotel, subject to the condition and satisfactory evidence of such closure is brought on record:]

Provided further that where the proprietor has been unable to run his hotel for complete month, for any reasons other than those mentioned in the preceding proviso, and furnishes an advance information to the Assessing Authority intimating his intention of not running the hotel, no luxury tax

¹ Subs. for the words "entire period of a financial year" vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3326-3327.

² Clause (c) omitted vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3326-3327.

³ First and Second provisos omitted vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3325-3326.

⁴ Omitted the word "further" vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3325-3326.

shall be leviable for the said month subject to the condition that the Assessing Authority issues to the proprietor a certificate to the effect that the advance information was duly received in his office and he has personally verified the facts and found them true and correct:

Provided further that no deduction under the preceding proviso shall be allowed for a period of less than one month.

(2) The Assessing authority shall follow the following procedure for determining lump-sum luxury tax under sub-rule (1):-

- (a) the amount of deductions to be allowed in pursuance of the provisions contained in the third and the fourth provisos to sub-rule (1) shall be determined by the Assessing Authority at the close of every half-financial year for which assessment is made under section 7 of the Act;
- (b) before determining the amount of tax in lump-sum under sub-rule (1), the Assessing Authority shall afford an opportunity of being heard to the proprietor by serving on him a notice in ¹[Form L.T.V-A] ordinarily in the first fortnight of January in each financial year, requiring him on a date and place to be indicated therein either to attend in person or to produce or cause to be produced any evidence which such proprietor may wish to produce;
- (c) on the day specified in the notice or as soon as afterwards the Assessing Authority shall, after considering such other evidence as it may require on specific points, ordinarily determine the lump-sum luxury tax,-
 - (i) for the period from 1-7-1992 to 31-3-1993 before ²[25th November, 1992] and shall issue a notice of demand in ³[Form L.T. VII-A];
 - (ii) for the financial years from 1993-94 onwards, before the close of February each year and the Assessing Authority shall issue a notice of demand in ⁴[Form L.T.VII-A]; and
- (d) notwithstanding anything contained hereinbefore where the rate of luxury tax under sub-section (5) of section 4 of the Act or the rates and the charges for the luxury provided in a hotel are changed by the Government or by the prescribed authority respectively or in other cases by the proprietor, the amount of

¹ Subs. for the words and figures "Form V-A" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Subs. for the figures, letter, word and the sign "25th July, 1992" vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3326-3327.

³ Subs. for the words and figures "Form VII-A" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁴ Subs. for the words and figures "Form VII-A" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

lump-sum luxury tax shall be re-determined in accordance with the provisions of sub-rule (1) and notice of demand in ¹[Form L.T.VII-A] shall be re-issued accordingly.

(3) The lump-sum amount of luxury tax determined under sub-rule (1) for the entire period of a financial year or part thereof, shall be split up into equal monthly instalments as the case may be, and each installment shall be payable in cash by the proprietor in the Government treasury on or before the eighth day after the close of the month to which the installment relates and the proprietor shall furnish to the Assessing Authority a return in ²[Form L.T.V-B] on or before the 15th day after the close of each quarter to which the return relates³[:]

⁴[Provided that the proprietor may, if he so chooses, make the payment of one or more of the instalments in advance at any time prior to the date specified earlier in this sub-rule.]

⁵8-B Lump-sum by way of composition.— (1) A registered proprietor (other than a proprietor of a corporate hotel) providing luxury in a hotel may pay lump-sum by way of composition under section 6-B, as determined under sub-rule (2). Such proprietor shall make an application in Form L.T.VII-B to the Assessing Authority, in this behalf.

Explanation:--

Corporate hotel means a hotel managed and run by a company incorporated under the Company Act, 1956 (Central Act No. 1 of 1956) or a corporation constituted under a State or Central Act.

(2) The lump sum under this rule to be paid by a registered proprietor referred to in sub-rule (1) shall be determined on the basis of the following formula namely:--

Capacity of hotel x rate and the charges notified for luxury provided in a hotel x $\frac{30\%}{100} \times \frac{10}{100}$

Explanation .—In this formula.—

- (a) the "capacity of a hotel" means the entire class-wise accommodation for residence available in a hotel; and
- (b) "the rates and the charges fixed for the luxury provided in a hotel" means the charges as notified under section 31 of the Himachal Pradesh Tourism Development and Registration

¹ Subs. for the words and figures "Form VII-A" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Subs. for the words and figures "Form V-B" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

³ Subs. for the sign "." vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3325-3326.

⁴ Proviso added vide Not. No. EXN-F(21)3/92, dated 31-10-1992, published in R.H.P. Extra., dated 4-11-1992, P. 3325-3326.

⁵ Rule 8-B ins vide notification No. EXN-F (6)1/2004-1-Loose dated 6-8-2007.

Act, 2002 (Act No. 15 of 2002) for "season" or "off-season" as defined in section 3(m) of that Act:

Provided that where the lump-sum tax so determined is less than the average amount of luxury tax paid or payable during the last three years or the actual of the previous year immediately preceding the year for which lump-sum luxury tax is being determined, the luxury tax payable shall be the said average amount of luxury tax or the said or the actual whichever is higher:

Provided further that where the rates of luxury tax and the rates and the charges for the luxury provided in a hotel are increased at any time during the year for which the lump-sum luxury tax is determined, for the purpose of the first proviso the average amount of luxury tax paid or payable during the last three years or actuals of the previous year immediately preceding the year for which luxury tax is being determined shall be deemed to be the amount which would have been, had the said increase in the rate of luxury tax and the rates and the charges would have been taken into account while calculating the said average amount or actual of luxury tax;

Provided further that where the proprietor has been unable to run hotel due to any unforeseeable reason namely, the death of the sole proprietor, dissolution of a partnership, cessation of business of running the hotel, and the like and the Assessing Authority finds the precluding circumstances as true and correct no luxury tax shall be leviable for the period for which the business of running the hotel remained closed and the luxury tax for the period of such closure of the business shall be deductible from the aggregate luxury tax liability determined under this rule in respect of the hotel subject to the condition that satisfactory evidence of such closure is brought on record:

Provided further that where the proprietor has been unable to run his hotel for complete month, for any reasons other than those mentioned in the preceding proviso, and furnishes an advance information to the Assessing Authority intimating his intention of not running the hotel, no luxury tax shall be leviable for the said month(s) subject to the condition that Assessing Authority issues to the proprietor a certificate to the effect that the advance information was duly received in his office and he has personally verified the facts and found them true and correct;

Provided further that no deduction under the preceding proviso shall be allowed for a period of less than one month.

(3) The luxury tax determined under sub-rule (2) for any financial year thereof shall be communicated to the proprietor by a notice of demand in Form L.T. VII-C and paid by him in equal monthly instalments payable by the 10th of the month following the month for which the instalment is being paid.

(4) The proprietor shall submit a return in Form L.T.VII-D alongwith the treasury challan in token of having made payment of lump-sum luxury tax for every month to the Assessing Authority before the 15th of the month following the month for which the return pertains.

9. Imposing of Penalty.- The order imposing penalty under section 7 of the Act shall be in ¹[Form L.T.VII].

²**9-A. Notices of re-assessment and demand.-** If the Assessing Authority proposes to make reassessment under section 7-A, it shall serve a notice on the proprietor in Form L.T.XVIII for affording opportunity of being heard and in case the re-assessment results in additional demand, it shall also serve a demand notice in Form L.T.VI-A on the proprietor.].

10. Certificate of payment of luxury tax.- The assessing authority may, on an application of any proprietor who has paid the ³[luxury tax or interest] or penalty under the Act and on payment of a fee of rupees ten, issue a certificate regarding the payment of ⁴[luxury tax or interest] or penalty, or both, made by such proprietor for any period in ⁵[Form L.T.VIII].

11. Refund of luxury tax - If the amount already paid as ⁶[luxury tax or interest] in respect of any month exceeds the amount assessed by the assessing authority or in an appeal or revision if any, under section 8 or 9 the assessing authority shall, after adjusting the excess amount towards the recovery of any amount of which a notice has been issued, issue in favour of the proprietor an order in ⁷[Form L.T.IX] on the appropriate Government treasury for the refund of such excess or balance amount, as the case may be.

⁸**12. Submission of memorandum of appeal.-** (1) Every memorandum of appeal under section 8 shall-

- (a) be in writing in Form L.T.XIX and written on the standard water marked judicial paper, alongwith a court fee of rupees five duly affixed thereon;
- (b) be filed in triplicate;
- (c) specify all the particulars given in Form L.T.XIX;
- (d) contain a clear statement of facts and grounds of appeal briefly but clearly set-out;
- (e) state precisely the relief prayed for;

¹ Subs. for the words and figures "Form VII" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Rule 9-A ins. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

³ Subs. for the words "luxury tax" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁴ Subs. for the words "luxury tax" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁵ Subs. for the word and figure "Form VIII" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁶ Subs. for the words "luxury tax" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁷ Subs. for the word and figure "Form IX" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

⁸ Existing rules 12, 13, 14 and 15 subs. and new rules 15-A and 15-B ins. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

- (f) be accompanied by:-
 - (i) the order in original against which it is made or duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and
 - (ii) proof of payment of tax (including interest payable) or of penalty, or of both; or
 - (iii) written prayer (in triplicate) substantiating the plea of inability to make payment of the tax assessed (including interest payable) or penalty imposed, or both, as the case may be; and
- (g) be verified and signed by the appellant or by an agent duly authorised by him in that behalf in the manner provided in Form L.T.XIX.

(2) Every memorandum of appeal referred to in sub-rule (1) shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by registered post.

13. Rejection of appeal for want of sufficient particulars.- If the memorandum of appeal omits to state any of the particulars required under rule 12 or is not accompanied by the order in original or duly authenticated copy of the order against which it is made or any other grounds considered sufficient, the appeal may be rejected summarily after recording the reasons therefore:

Provided that no appeal shall be rejected summarily under this sub-rule unless the appellant is given a reasonable opportunity to amend the memorandum of appeal.

14. Hearing and disposal of appeal.- (1) If the appellate authority does not reject the appeal under rule 13, it shall fix a date for admission of the appeal and it shall also give a notice of the same to the Assessing Authority or officer against whose order the appeal has been preferred. Such notice may be delivered personally or may be sent by post.

(2) The appellate authority shall send a copy of the memorandum of appeal and the written prayer alongwith other documents to the Assessing Authority or officer against whose order the appeal has been preferred asking him to send the records of the order appealed against together with his comments.

(3) If on the date of admission the appellate authority orders the admission of appeal, it shall decide such appeal after consideration of any representation that may be made by the Assessing Authority or the officer either in person or through any of its subordinates not below the rank of Excise and Taxation Inspector or through an authorised representative of the Excise and Taxation Department and after giving an opportunity to the appellant of being heard either in person or by a duly authorised agent.

(4) The appellate authority may, before deciding the appeal under sub-rule (3) either itself, hold such further enquiry or direct it to be held by the Assessing Authority, or the officer, as the case may be, against whose

decision the appeal has been preferred, as may appear necessary to the appellate authority.

(5) The appellate authority may for sufficient reasons to be recorded in writing adjourn, at any stage, the hearing of an appeal to a different time on the same day or on any other day.

(6) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned, the appellant does not appear before the appellate authority either in person or through an agent, it may dismiss the appeal or decide it ex-parte as it may think fit:

Provided that if, within thirty days from the date on which the appeal was dismissed or decided ex-parte under this sub-rule, the appellant makes an application to the appellate authority for setting aside the orders and it is satisfied that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause from appearing when the appeal was called for hearing, it shall make an order setting aside the dismissal or ex-parte decision upon such terms as it may think fit and shall appoint a day for proceeding with the appeal.

15. Revisions.- (1) When the Commissioner proposes to pass an order under section 9, which adversely affects any person, he shall issue a notice in Form L.T.XX to such person or the proprietor and a notice in Form L.T. XXI to the Assessing Authority or the appellate authority concerned, as the case may be, before whom the proceedings referred to in that section are pending or by whom the same have been disposed of or by whom the order has been made therein. Such notice may be delivered personally or may be sent by post.

(2) The Commissioner shall pass the order under section 9 of the Act after consideration of any representation that may be made, either in person or through any of its subordinates not below the rank of Excise and Taxation Inspector, by the Assessing Authority or such other officer before whom the proceedings are pending or by whom these have been disposed of or by whom any order has been made therein, and after giving an opportunity to the person or the proprietor of being heard either in person or by a duly authorised agent.

(3) The provisions of sub-rule (4), (5) and (6) of rule 14 shall, mutatis mutandis apply in relation to the passing of an order by the Commissioner under section 9.

15-A. Order on appeal or revision to be communicated.- (1) A copy of every order finally disposing of an appeal or of an order summarily rejecting an appeal under rule 13 passed by the appellate authority shall be sent to the appellant and to the Assessing Authority or the officer concerned.

(2) A copy of every order finally disposing of a revision under section 9 shall be sent to the person or the proprietor in whose case the same has been passed and to the Assessing Authority or appellate authority or any other officer concerned, as the case may be.

(3) The copy of the orders to be communicated under sub-rules (1) and (2) may be delivered personally or may be sent by post.

15-B. Giving effect to appellate or revisional order.- (1) If an order passed in appeal under section 8 of the Act has the effect of modifying any order of the Assessing Authority, or any other officer, such authority or officer shall take action to implement the order, and the Assessing Authority or other officer shall, in particular,-

- (a) realise the deficit, or
- (b) refund or adjust the amount paid in excess, as the case may be. The excess amount shall be refunded in the same manner as laid down in rule 11.

(2) The provisions of sub-rule (1) shall, mutatis mutandis apply to a revisional order passed by the Commissioner under section 9 and the Assessing Authorities or officers as the case may be, shall take action to implement the revisional order passed under section 9.]

16. Inspection of record.- (1) The proprietor concerned or his authorised agent, on making to the assessing authority a written application stamped with a court fee of the value of rupees two, may inspect the record of his case file or any entries relating to himself in any register maintained under the rules.

(2) The court fee of rupees two paid on the application shall cover the first hour of inspection only. For each subsequent hour, or part of an hour, an additional court fee stamp of rupee one must be supplied by way of payment before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(3) If the document to be inspected relates to any previous year, a search fee in the form of court fee stamp of the value of rupee one per application shall be charged.

(4) A person on an application made by him shall be given a copy of the same on his paying the charges in the shape of court fee on the following scale:

- (a) fifty paise for every entry in a register;
- (b) one rupee for every notice or summon issued by an assessing authority;
- (c) two rupees for every return or statement recorded in any enquiry held under these rules or on an objection or of assessment of tax.

(5) If the documents of which a copy is to be given under sub-rule (4), relates to any previous year, search fee in the form of a court fee stamp of the value of rupee one per application shall be charged.

(6) A copy to be given under sub-rule (4) shall be prepared in the office of the assessing authority;

(7) The provisions of sub-rules (3) to (6) shall apply mutatis mutandis to inspection of records of the office of the appellate and revisional authorities and giving of copies thereof.

17. Notice of inspection.- Unless the assessing authority deems it necessary to make a surprise visit, he shall give a reasonable notice in

writing to the proprietor liable to collect and pay the luxury tax under the Act of his intention to inspect the working records and accounts including bound registers for the purposes of sub-section (2), (3) and (4) of section 13.

18. Service of notice.- (1) Notice under the Act or under these rules shall be served by one of the following methods:

- (a) by delivering by hand a copy of the notice to the addressee or to any other agent duly authorised in this behalf by him or to a person regularly employed by him in connection with his business or to any adult male member of his family residing with him; or
- (b) by registered post:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the assessing authority has reasonable grounds to believe that either the proprietor is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient, the notice cannot be served by any of the above mentioned methods, the said authority shall after recording the reasons therefore cause the notice to be served by affixing a copy thereof at some conspicuous place at the hotel or guest house or at any place of business of the proprietor liable to pay luxury tax under the Act.

(2) The officer serving the notice under sub-rule (1) shall return the original to the authority which issued the notice with a report endorsed thereon stating that he so affixed the copy and the name and address of the person if any, by whom the building in which the proprietor's hotel or guest house or place of business is located was identified and in whose presence the copy was affixed.

19. Certificate of non-taxability.- (1) If any proprietor claims that the luxury tax under the Act is not payable in respect of his hotel, he may make an application in ¹[Form L.T.X] to the Deputy Excise and Taxation Commissioner for a certificate of non-taxability.

(2) If the Deputy Excise and Taxation Commissioner, after such enquiry as he may think fit is satisfied that the applicant is not liable to pay the luxury tax under the Act, he may issue a certificate of non--taxability under the Act in ²[Form L.T.XI] on payment of a fee of rupees ten.

(3) A certificate issued under sub-rule (2) shall be valid for a period of one year or part thereof ending March 31st next following the issue of such certificate.

³[20. *****]

¹ Subs. for the word and figure "Form X" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

² Subs. for the word and figure "Form XI" vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

³ Rule 20 omitted vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

¹[FORM-L.T.I.

[See rule 4 of the Himachal Pradesh Tax On Luxuries (In Hotels and Lodging Houses) Rules, 1979]

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE
HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS
AND LODGING HOUSES) ACT, 1979**

Head of Account 0045--Other Taxes
payer) and Duties on Commodities and Services-105-Luxury Tax 01—
Tax Collection

Original
(For the

Challan of Luxury tax/Interest/Penalty paid into the
..... Treasury/Sub-Treasury/State Bank of India for the month(s)
of.....

Name of the Hotel
..... Amount (in figures)
Payment on account of Rs. P.
By whom tendered.
.....

(a) Luxury tax with reference
to return/order No. ...
dated ... (b) Interest under
section 7-B ...

(c) Penalty with reference to
order No.
dated

(d) Any other amount

Name and address of the proprietor on whose behalf
the amount of luxury tax or interest for the month(s)
of is paid
Total

.....
Rupees (in words)

Place: Signature of the
proprietor/person
making payment on behalf of the
Date: proprietor.

(For use in Treasury)

1. Received payment of Rs. (Rupees
.....) from
2. Date of entry:

¹ Forms "Form I", "Form II", "Form III", "Form IV", "Form V", "Form VI", "Form VII", "Form VIII" and "Form IX" subs. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6th August, 1996 at pages 3820-3852.

Challan No.

Treasurer.

Accountant

Treasury Officer/Agent
or Manager.

FORM L.T.I.

**[See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]
CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Head of Account 0045--Other Taxes and Duties on Commodities and Authority).
Services-105-Luxury Tax 01—
Tax Collection

Duplicate
(To be sent to the Assessing

Challan of Luxury tax/Interest /Penalty paid into the
..... Treasury/Sub-Treasury/State Bank of India for the months)
of.....

Name of the Hotel

..... Amount
(in figures)

Payment on account of Rs. P.
By whom tendered.

.....

- (a) Luxury tax with reference to return/order No. dated
- (b) Interest under section 7 B
- (c) Penalty with reference to order No. dated
- (d) Any other amount

Name and address of the proprietor on whose behalf the amount of luxury tax or interest for the month(s) of
..... is paid

..... Total

Rupees (in words)

Place:
making
Date:

Signature of the proprietor/person

payment on behalf of the proprietor.

(For use in Treasury)

1. Received payment of Rs. (Rupees) from
 2. Date of entry
 Challan No.
 Treasurer. Accountant Treasury
 Officer/Agent or Manager.

FORM L.T.I.

[See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]
CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

Head of Account 0045--Other Taxes (For Triplicate the Treasury) and Duties on Commodities and Services-105-Luxury Tax 01— Tax Collection

Challan of luxury tax/Interest/penalty paid into the Treasury/Sub-Treasury/State Bank of India for the month(s) of.....

Name of the Hotel
 Amount
 (in figures)

Payment on account of Rs. P.
 By whom tendered.

- (a) Luxury tax with reference to return/order No. dated
 (b) Interest under section 7 B ...

 (c) Penalty with reference to order No. dated
 (d) Any other amount

Name and address of the proprietor on whose behalf the amount of luxury tax or interest for the month(s) of is paid

 Total
 Rupees (in words)

Place:
 making
 Date:

Signature of the proprietor/person
 payment on behalf of the

proprietor.

(For use in Treasury)

1. Received payment of Rs. (Rupees) from

2. Date of entry

Challan No.

Treasurer. Accountant Treasury Officer/
Agent or Manager.

FORM L.T.I.

[See rule 4 of the Himachal Pradesh Tax On Luxuries (in Hotels and Lodging Houses) Rules, 1979]

CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.

Head of Account 0045--Other Taxes (To be sent by the Quadruplicate
Treasury to the Assessing
and Duties on Commodities and Authority)
Services-105-Luxury Tax 01—
Tax Collection

Challan of Luxury tax/Interest/Penalty paid into the
..... Treasury/Sub-Treasury/State Bank of India for the month(s)
of.....

Name of the Hotel

..... Amount
(in figures)

Payment on account of Rs. P.
By whom tendered.
.....

- (a) Luxury tax with reference to return/order No. dated
- (b) Interest under section 7 B ...
- (c) Penalty with reference to order No. dated
- (d) Any other amount

Name and address of the proprietor
on whose behalf the amount of luxury tax or interest for the month(s) of
..... is paid

..... Total

Rupees (in words)

Place:
making
Date:

Signature of the proprietor/person

payment on behalf of the
proprietor.

(For use in Treasury)

1. Received payment of Rs. (Rupees
.....) from

2. Date of entry

Challan No.

Treasurer. Accountant Treasury Officer/ Agent or
Manager.

FORM L.T.II

**[See clause (a) of sub-rule (1) of rule 5 and sub-rule(1) of rule 6 of the
Himachal Pradesh Tax On Luxuries (in Hotels and Lodging Houses)
Rules, 1979]**

BASIC INFORMATION OF ACCOMMODATION AND TARIFF

1. Name of Hotel/Guest House
2. Address of Hotel/Guest House
3. Telephone Number
4. Name of Proprietor
5. Name of Managing Director/Manager
6. Accommodation Capacity and Tariff

| Type | Room | No. of beds | Tariff | | Suit Others |
|--------|---------------|---------------------|--------|------------------|----------------|
| | | | Single | Occupancy (b) | |
| Single | Number (a) | Double Occupancy | | | |
| Double | | | | | |

Grand Total

Signature:

Date.....

Name:.....

Designation:

I, the above named Shri. residing
at..... do hereby solemnly affirm and say that the contents of
the above return are true according to the best of my information and belief.

Place:

Signature of Proprietor.

Date:

FORM L.T. III

**[See clause (b) of sub-rule (1) of rule 5 and sub rule-(1) of rule 6 of the
Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses)
Rules, 1979]**

**DAILY ACCOUNT OF OCCUPANCY OF ROOMS AND
COLLECTION OF TAX**

(N.B.- Separate entry should be made in respect of each person).

Name of Hotel/Lodging House

| Sl. No. | Name of the guest | Age | Nationality | Name or No. of the room occupied |
|---------|-------------------|-----|-------------|----------------------------------|
| 1 | 2 | 3 | 4 | 5 |

| Rate of charges for accommodation for residence per day per guest | Arrival date Time | Departure Date Time | Period of stay of each guest | Total amount of charges for accommodation for residence |
|---|----------------------|------------------------|------------------------------|---|
| 6 | 7 | 8 | 9 | 10 |

| Charges paid by guest in foreign currency or Indian currency | No. of guests who occupied the room or accommodation in hotel | (a) No. & date of bill | Amount of luxury tax collected | (b) No. and date of cash memo | Remarks |
|--|---|------------------------|--------------------------------|-------------------------------|---------|
| 11 | 12 | 13 | 14 | 15 | 16 |

Signature:

Name:

Dated:

Designation:

I, the above named Shri. residing at
..... do hereby solemnly affirm and say that the contents
of the above return are true according to the best of my information and
belief.

Place:
Proprietor

Signature of

Dated:

Form L.T. IV

**[See clause (c) of sub-rule (1) of rule 5 and 6 of the Himachal Pradesh
Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]**
**MONTHLY ABSTRACT OF REMITTANCE OF LUXURY TAX AND
INTEREST AND QUARTERLY RETURN**

Name of the Hotel

| Month (Quart- er) | Total No. of guest | Total charges recovered for accommo- dation for residence | Total luxury tax and interest remitted | | Luxury tax and interest paid to Government | | | Remarks |
|-------------------------|--------------------------|---|---|-------------------|---|------------------------|--------------|---------|
| | | | Lux- ury tax | Int- eres t | Amount | Challan No. Date | Bala- nce | |
| 1 | 2 | 3 | 4(a) | 4(b) | 5(a) | 5(b) | 5(c) | 6 |
| | | | | | | | | |

Date:

Signature:

.....

Name:.....

Designation:

.....

I, the above named Shri. residing at
..... do hereby solemnly affirm and say that the contents of
the above abstract/return are true to the best of my information and belief.

Place:.....

Signature of Proprietor

Dated:.....

FORM L.T.V.

**[See sub-rule (1) of rule 8 of the Himachal Pradesh Tax on Luxuries (in
Hotels and Lodging Houses) Rules, 1979]**

**NOTICE UNDER SECTION 7 OF THE HIMACHAL PRADESH TAX
ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Office of the Assessing Authority,

..... District

To

.....

.....

Whereas:-

- (a) You have not furnished return(s) for the quarter(s) ending the
..... day of 19.....

- (b) I am not satisfied that the return(s) filed by you for the quarter(s) ending the day of is correct and complete and it appears to me to be necessary to make an assessment under section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, in respect of the above mentioned period;
- (c) I am satisfied on information which has come into my possession that you have been liable to pay tax and apply for registration and to file the return under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 in respect of the period commencing on and ending with but that you have wilfully failed to apply for registration under section 5-A of the said Act and also file the return(s) under section 6 of the said Act and it appears to me necessary to make an assessment under section sub-section(7) of section 7 of the said Act, in respect of the above-mentioned period and all subsequent period;

You are hereby directed to attend in person or by an agent at (Place) on (date)..... at (time) and there to produce or cause there to be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on that date as to why in addition of the amount of luxury tax assessed a penalty of not less than ten per centum, but not exceeding one and a half times the amount assessed should not be imposed upon you under sub-section (7) of section 7 of the said Act.

In the event of your failure to comply with this notice, I shall proceed to assess under section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to the best of my judgement without further reference to you.

Seal of Assessing Authority

Signature
 Assessing Authority.....
 District

Dated

**¹[FORM L.T. V-A]
 [See rule 8.A(2)(b) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]**

Office of the Assessing Authority,
 District.
 No. dated

To

¹ Forms 'V-A' and 'V-B' ins. vide Not. No. EXN-F(21)2/92, dated 1-7-1992 published in R.H.P. Extra., dated 1-7-92, pages 2271-75. and the words "Form V-A" subs. by "FORM L.T.V-A" vide Not. No. EXN-F(21)1/94 dated 3-7-1996 published in R.H.P. Extra., dated 6-8-96, pages 3820-3852.

.....
.....
.....

Whereas

You, a proprietor un-registered/registered under certificate No. of District, are liable to pay luxury tax under sub-section (4) of section 4 of the Act and it appears to me to be necessary to determine and assess the luxury tax under rule 8-A.

2. You are hereby directed to attend in person or by an agent, duly authorized in this behalf, at (Place) on (date) at (time) and thereto produce or cause to be produced at the said time and place the documents specified below or any evidence you may wish to produce for the purposes of such determination and assessment.

3. In the event of your failure to comply with this notice, I shall proceed to determine and assess the amount of luxury tax due without any further reference to you.

Seal

Dated Signature of the Assessing Authority. District.

List of documents:

.....
.....

¹[Form L.T. V-B]

[See rule 8-A(3) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

RETURN

- 1. Name of the proprietor
- 2. Registration No.
- 3 Quarter, and year to which the return relates
- 4. Total amount of luxury tax determined under rule 8-A

.....

- 5. Amount of monthly instalments payable

.....

- 6. Number of Treasury receipt with date vide which luxury tax was deposited

- 7. Total amount of luxury tax determined and assessed under rule 8-A

.....

- 8. Remarks

Place Signature of the proprietor.

Dated]

¹ Subs. for the word "Form V-B" vide Not. No. EXN-F(21)1/94 dated 3-7-1996 published in R.H.P. Extra., dated 6-8-96, pages 3820-3852.

FORM L.T. VI

[See Sub-rule (4) of rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

**FORM OF ORDER OF ASSESSMENT UNDER SUB-RULE (4) OF
RULE 8 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN
HOTELS AND LODGING HOUSES) RULES, 1979**

Order No.....

Office of the.....

Whereas Shri. (Name) of proprietor of the Hotel known as and situate at (address) has submitted*/failed to submit the return(s) in respect of luxury tax which he is liable to pay under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

And whereas in order to verify the correctness of the return(s) of the luxury tax recovered, by the said proprietor, a notice for the production of bound registers and other documents was issued to him and the notice has been duly served upon him on with a direction to produce the documents, within the time specified in the notice.

And whereas the proprietor/his agent has submitted/failed to produce the documents aforesaid with the time specified in the notice.

Now, therefore, I, Shri. (being the officer appointed under clause (a) of section 2 of the said Act to exercise of the powers of the Assessing Authority under the said Act), in exercise of the powers vested in me by section 7 of the Act, read with rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979, do hereby make this assessment order on the basis of the return(s) and the registers and other documents produced before me/to the best of my judgment, that the luxury tax has been assessed at..... rupees for the period from to.....

The amount of the luxury tax so assessed should be paid into the Government Treasury or State Bank of India within a period of ten days from the date of receipt of this order.

(Seal)

Date:

To

The Proprietor,

Signature

Name

Designation

¹[FORM L.T. VI-A]

DEMAND NOTICE

[See rules 8(5) and 9-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

¹ Form L.T. VI-A ins. vide Not. No. EXN-F(21)1/94 dated 3-7-1996 published in R.H.P. Extra., dated 6-8-96, pages 3820-3852.

Office of the Assessing Authority

.....
.....

No. Date.....

To

.....

.....

You are hereby informed that luxury tax in respect of your hotel, relating to the half financial year/financial year commencing from..... to..... has been assessed as under:

(1) Luxury Tax assessed Rs.

(2) Interest accrued Rs.

(3) Penalty imposed Rs.

Total

Less amount already paid Rs.

Not amount due/payable Rs.

2. You are hereby directed to pay the sum of Rs (in figures) rupees..... (in words), into the Government Treasury/Sub- Treasury/State Bank of India at (place) on or before (date) and

furnish the receipt failing which the said sum will be recoverable from you as arrear of land revenue.

3. A challan in Form L.T -I is enclosed for the purpose.

(Seal of Assessing Authority)

(Signature)

Assessing Authority

Date

District.]

FORM L.T. VII

[See rule 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

FORM OF ORDER IMPOSING PENALTY UNDER SUB-SECTION (5) OF SECTION 6 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.

ORDER OF PENALTY

Order No.....

Office of the

Date

Whereas it has been noticed that Shri.
 proprietor of the hotel known as
 (Name and address of hotel) has failed to pay the luxury tax in respect of the
 period which he is liable to pay under section 6 of the
 Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act,
 1979 on or before the

Now, therefore, I, Shri.
 Assessing Authority of officer appointed under clause (a) of
 section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging
 Houses) Act, 1979 to exercise the powers of the Assessing Authority under
 the Act, do hereby, in exercise of the powers contained in sub-section (5) of
 section 6 of the said Act, direct that the said proprietor shall pay to
 Government an amount of Rs. (Rupees
) as penalty for failure to
 pay the luxury tax within a period of ten days from the date of receipt of this
 order.

(Seal)

Date

Signature:

Name:

Designation:.....

¹[FORM L.T. VII-A]
**[See rule 8-A (2) (c) of the Himachal Pradesh Tax on Luxuries (in
 Hotels and Lodging Houses) Rules, 1979].**
NOTICE OF DEMAND

Office of the Assessing Authority,
 District.
 No. Dated

To

.....

You are hereby informed that the amount of luxury tax and penalty
 for the period payable by
 you has been determined and assessed as under:

- A. Luxury tax determined and assessed Rs.
- B. Penalty imposed Rs.
- C. Total of A and B Rs.
- D. Net amount due Rs.

2. You are hereby directed to pay the sum of Rs. (in
 figures) Rupees (in words) into

Treasury
Sub Treasury
State Bank of India.

at (Place), in the monthly
 instalments and on the date(s) specified in paragraph 3 of this notice and

¹ Form VII-A ins. vide Not. No. EXN-F(21)2/92, dated 1-7-1992 published in R.H.P. Extra., dated 1-7-92, pages 2277-80 again the words "Form VII-A" subs. by "FORM L.T. VII-A" vide Not. No. EXN-F(21)1/94 dated 3-7-1996 published in R.H.P. Extra., dated 6-8-96, pages 3820-3852.

furnish the receipts in proof of payment to this office every month on or before the 10th day after the close of the month to which the payment relates failing which the sum unpaid will be recoverable from you as arrears of land revenue.

3. You are further directed to pay the aforesaid amount determined and assessed under rule 8-A in equal monthly instalments, namely:-

| | |
|---------------------|--------|
| Month of instalment | Amount |
|---------------------|--------|

and pay each instalment in cash accordingly on or before the 8th day after the close of the month to which the instalment relates.

4. A challan in Form I is enclosed for the purpose.

(Seal)

Dated

Signature.
Assessing Authority,
.....District

Note.--Words which are inapplicable be struck off..

Insertion of Form 3. L.T.-VII-B, L.T.VII-C and L.T.VII-D. inserted,

After form VII-A appended to the said rules, the following Forms L.T.VII-B, L.T.VII-C and L.T.VII-D shall be namely:-

**FORM L.T. VII-B
[See rule 8-B (1)]**

Form of application

To

The Assessing Authority,
_____ District _____ .

Subject: Payment of lumpsum luxury tax under section 6-B of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

Sir,

I (name), aged (years), son of Shri resident of (Address), town: ...
....., District: proprietor of hotel in the name and style of M/s situated at (Place). District: holding Registration Certificate No. do hereby opt to pay lumpsum luxury tax under section 6-B of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

2. The particulars of accommodation in the above hotel and the rates and changes are furnished below:-

| Sl.No. | Room | Season | Rates and Charges off-season | No. and date of notification vide which the rates and |
|--------|------|--------|------------------------------|---|
| | | | | |

| | | | | |
|--|--|--|--|-----------------------------|
| | | | | charges have been notified* |
| | | | | |

* Furnish the current rates and charges.

Place _____

Signature of the proprietor

Date _____

ACKNOWLEDGEMENT

Received application from M/s (mention complete name and address with Registration Certificate No. _____.)

Place
Date

Signature of Assessing Authority
Name in Capital Letters
Designation;

FORM L.T. VII-C [See rule 8-B (3)]

DD-MM-YY

Original/Duplicate copy of return for the month ended on :

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

1. Proprietor's Identity

| | | |
|------------------------------------|--|-----------------|
| Name and style of business Address | | M/s Contact No. |
| RC No. | | |

| | | |
|----|---|--------|
| 2. | Lumpsum luxury tax payable during the return period | Amount |
|----|---|--------|

3. Details of luxury tax deposited

| Sr. No. | Name of treasury/Bank where tax deposited | Treasury receipt (TR) | | | | For office use | |
|---------|---|-----------------------|-----|------|--------|----------------|------|
| | | Type of Instrument | No. | Date | Amount | DCR No. | Date |
| | | | | | | | |

Declaration

1. _____ (name in Capital letters), hereby solemnly affirm that all its contents are true, correct and complete and nothing has been concealed therefrom.

Place:

{Signature}

Date:

Status: Tick (✓) whichever is applicable [Karta proprietor, partner, director, president, secretary, manager, authorized officer]

(For use in the office of the Assessing Authority)

- (1) Date of data entry in computer
- (2) Signature of the official making the date entry:
(Affix stamp of name and designation)
- (3) Signature of the Assessing Authority with date.
(Affix stamp of name and designation)

ACKNOWLEDGEMENT

Received from M/s _____ R.C. No. _____
_____ a return in Form L.T.VII for the month of _____

Assessing
Authority/
Inspector,
Headquarters)

Excise and Taxation
(when posted in circle outside, District
Circle _____ District _____
(SEAL)

Date _____

FORM L.T. VII-D

[See rule 8-B (4)]

¹TAX DEMAND NOTICE UNDER SECTION 6-B OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.

OFFICE OF THE ASSESSING AUTHORITY

Circle District

Disposal No

To _____

¹ Forms L.T. VII-B, L.T. VII-C and L.T. VII-D inserted vide notification No. EXN-F (6) 1/2004- 1- Loose dated 6-8-2007.

R.C.No.

You are hereby informed that the luxury tax in respect of your hotel for the period from _____ to _____ has been determined under section 6-B of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 read with rule 8-B (2) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979 at Rs.

2. You are hereby directed to pay the sum of Rs. (in figures) Rupees (in words) into Treasury/ sub-Treasury State Bank of India at (Place), in equal monthly installments and on the date(s) specified in paragraph 3 of this notice and furnish the receipts in proof of payment to this office every month on or before the 10th day of the month following the month to which the payment relates failing which the sum unpaid shall be recoverable from you as arrears of land revenue.

You are further directed to pay the aforesaid amount determined under rule 8-B (2) in equal monthly installments as mentioned below.

namely:-

| | | |
|-----------------------------|---------------|---------------------------------|
| <i>Month of installment</i> | <i>Amount</i> | <i>Date on which to be paid</i> |
|-----------------------------|---------------|---------------------------------|

and to file the return in Form L.T.VII-D alongwith the treasury challan in token of having made the payment of each monthly installment of lumpsum luxury tax of every month before the 15th of the month following the month for which the return pertains.

3. A. challan in FORM LT-I is enclosed for the purpose.

(Seal of Assessing Authority)

(Signature)

Assessing Authority,
 _____ District.

Date:

FORM L.T. VIII

[See rule 10 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

CERTIFICATE OF PAYMENT OF LUXURY TAX OR INTEREST OR PENALTY OR ALL

Certificate No.....

Office of the.....

.....

Dated

Certified that, the luxury tax/interest of penalty under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act. 1979 has been paid to Government as under:-

| Name and address of the proprietor | Whether luxury tax /interest or penalty | Amount | Period for which paid | Date on which paid |
|------------------------------------|---|--------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | P. | |

(Seal)
Date

Signature:
Designation:.....

FORM L.T. IX
[See rule 11 of the Himachal Pradesh. Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]
ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Account

ORIGINAL

Chargeable:.....

(For Treasury)

| In whose name credited | On what account received | Total amount of luxury tax/interest/ penalty realized | Date of payment into Treasury and challan No. | Amount in which included and head to which credited |
|------------------------|--------------------------|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

| Treasury Officer's signature in token of verification of treasury credit | Name of payee | Amount refunded | to be | Remarks |
|--|---------------|-----------------|-------|---------|
| 6 | 7 | 8 | 9 | |
| | | | | |

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. (Rupees only)

Date

Signature:

Name:

Designation:

For Party

Received payment
(Claimant's signature)

Examined
Accountant

For Treasury

Pay Rs. (Rupees..... only).

Dated

Treasury Officer/Agent,
State Bank of India.

N.B.- Diagonal cross remarks of NOT PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.

FORM L.T. IX

[See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Account

Duplicate

Chargeable

(For the Payee)

| In whose name credited | On what account received | Total amount of luxury tax/ interest/ penalty realized | Date of payment into Treasury and challan No. | Amount in which included and head to which credited |
|------------------------|--------------------------|--|---|---|
| 1 | 2 | 3 | 4 | 5 |

| Treasury Officer's signature in token of verification of treasury credit | Name of payee | Amount refunded | to | be | Remarks |
|--|---------------|-----------------|----|----|---------|
| 6 | 7 | 8 | | | 9 |

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. (Rupees only)

Date

Signature:

Name:

Designation:

| | | | | |
|------------------|--------------|-----|-----|--|
| For Party | For Treasury | | | |
| Received payment | Examined | Pay | Rs. | |
| | | | | |

(Rupees only).

(Claimant's signature)

Accountant

Dated

Treasury Officer/Agent,
State Bank of India.

N.B.- Diagonal cross remarks of NOT PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.

FORM L.T. IX

[See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

ORDER FOR REFUND OF LUXURY TAX OR INTEREST OR PENALTY

Head of Account

TRIPLICATE

Chargeable

(For the Assessing Authority)

| In whose name credited | On what account received | Total amount of luxury tax/ interest penalty realized | Date of payment into Treasury and Challan No. | Amount in which included and head to which credited |
|------------------------|--------------------------|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

| Treasury Officer's signature in token of verification of treasury credit | Name of payee | Amount refunded | to | be | Remarks |
|--|---------------|-----------------|----|----|---------|
| 6 | 7 | 8 | 8 | 9 | 9 |
| | | | | | |

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. (Rupees only

Date.....
Signature:
Name:.....
Designation:.....

| | | |
|------------------------|--------------------------------|--|
| For Party | Examined Pay Rs. | For Treasury |
| Received payment | (Rupees.....only). Dated | |
| (Claimant's signature) | Accountant | Treasury Officer/ Agent, State Bank of India. |

N.B.- Diagonal cross remarks of NOT PAYABLE AT TREASURY will be printed in red ink on the 2nd and 3rd copy.]

¹["FORM L.T. X"]

[See sub-rule (1) of rule 19 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

APPLICATION FOR NON-TAXABILITY

To

The Deputy Excise and Taxation Commissioner,

.....

I, the proprietor of the hotel known as..... situated at do hereby apply for grant of a certificate of non-taxability under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, in respect of the aforesaid hotel.

The following documents are sent herewith for the purpose of verification and examination of my claim for non-taxability:

- 1.
- 2.
- 3.

A fee of rupees ten only has been credited into Government Treasury/Sub-Treasury/State Bank of India, vide challan No. dated (Copy enclosed).

The charges for residence in respect of the rooms provided in the hotel are as follows:-

Place:

¹ Subs. for the words "Form X" vide Not. No. EXN-F(21)1/94 dated 3-7-1996 published in R.H.P. Extra., dated 6-8-96, pages 3820-3852.

Signature of Proprietor.

Date

¹[FORM L.T. XI]

**[See sub-rule (2) of rule 19 of the Himachal Pradesh Tax on Luxuries
(in Hotels and Lodging Houses) Rules, 1979]**

CERTIFICATE OF NON-TAXABILITY

Certificate No.....

Office of the.....

.....
.....

Date

Certified that the marginally mentioned hotel is not taxable under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

| |
|---|
| Name of Hotel Address |
|---|

This certificate shall expire on.....

Seal

Signature:

Deputy Excise And
Taxation Commissioner,
Himachal Pradesh.

Date:

²[FORM L.T.XII]

**[See rule 3-A of the Himachal Pradesh Tax on Luxuries (in Hotels and
Lodging Houses) Rules, 1979]**

**APPLICATION FOR REGISTRATION BY THE PROPRIETOR OF A
HOTEL**

To

The Assessing Authority,
.....District.

¹ Subs. for the words "Form XI" vide vide Not. No. EXN-F(21)1/94 dated 3-7-1996 published in R.H.P. Extra., dated 6-8-96, pages 3820-3852.

² New Forms "FORM L.T. XII", "FORM L.T. XIII", "FORM L.T. XIV", "FORM L.T. XV", "FORM L.T. XVI", "FORM L.T. XVII", "FORM L.T. XVIII", "FORM L.T. XIX", "FORM L.T. XX", "FORM L.T. XXI" and "FORM L.T. XXII" ins. vide Not. No. EXN-F(21)1/94, dated 3-7-1996 published in R.H.P. Extra., dated 6-8-1996, pages 3820-3852.

I/We

.....
 proprietor (Head of a Government Department or Head of Public Sector Undertaking) carrying on the business which is known as whose head office in Himachal Pradesh is situated at hereby apply for a certificate of registration under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 and attach herewith a treasury/bank receipt of Rs. 25/- (Rupees twenty five) only being registration fee. ...

2. The details of business are:-

| Serial No. | Name of the hotel, its location and the branches, if any. | Class(es) of accommodation provided | No. of rooms available in each class of accommodation |
|------------|---|-------------------------------------|---|
| 1 | 2 | 3 | 4 |

| Rent fixed under the Himachal Pradesh Registration of Hotels and Travel Agent Acts, 1988 | Items of boarding provided | Charges for items mentioned in column 6 when sold to persons staying in the hotel |
|--|--|---|
| 5 | 6 | 7 |
| | (a) bed tea, (b) breakfast, (c) lunch, (d) evening tea, (e) dinner, (f) any other item. | |

| Detail of material served under column 6 | Charges for items mentioned in column 6, when sold to person not staying in the hotel |
|--|---|
| 8 | 9 |

Charges for:-

| (a) Air Conditioning (b) Telephone (c) Television (d) Radio (e) Music and the like | Concessional rate in relation to each class of luxury provided in the hotel | Charges for residence for which luxury tax is payable for each class of |
|--|---|---|
|--|---|---|

| | | | |
|-----|------------|----|---------------|
| (f) | Extra beds | | accommodation |
| | 10 | 11 | 12 |

3. The name and address of the proprietor/partners/all persons having any interest in the business together with their age, father's name, permanent home address etc., are as under (to be filled in if the applicant is not a Company incorporated under the Indian Companies Act or any other laws):-

| Serial No. | Name in full | Father's/Husband's name | Age | Extent of interest in the business |
|------------|--------------|-------------------------|-----|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |

| Present address | Permanent address | Signature |
|-----------------|-------------------|-----------|
| 6 | 7 | 8 |

* Signature and address of witness attesting signature in column No.8.

9

*Signature of each of the persons concerned should be obtained and attested.

(Note.- In the case of Government Department or Undertaking the name of the Department or Undertaking and officer incharge thereof need only be given).

4. The proprietor/any partner/any other persons having interest in the businesses , has interest in no other business anywhere in India, has interest in the following other business in India:-

| Name of the proprietor /partner/or other person | Name and particulars of the business | Address and name of business |
|---|--------------------------------------|------------------------------|
| 1 | 2 | 3 |

Note.- In the case of Government Department or Undertaking the name of the Department or Undertaking and officer incharge thereof need only be given.

5. The business in respect of which the application is made has been registered with the Registrar of Joint Stock Companies, Himachal Pradesh, or by any other registering authority in India in respect of the business, (if registered in any other State, Name of the State

6. The proprietor/partner/other persons is/are members of (here insert the name of the Chamber of Commerce or Trade Association of which the proprietor is a member).

7. the business keeps accounts in script.

8. The annual accounts/six monthly accounts are made up-to-date at the end of every year/half year.

9. The business has the following additional places of business and no other.

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Signature of the proprietor.

Date

ACKNOWLEDGEMENT

Received from M/s application in Form L.T. XII alongwith enclosures mentioned therein.

Place

.....

Date

Receiving Officer/Official.

FORM L.T. XIII

SURETY BOND

[See rule 3-B(d) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Known all men by these presents that I/we (full name) (full address with registration certificate number, if any) am/are held and firmly, bound upto the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include his successor in office and assigns) in the sum of Rs. (amount in figures and followed by amount in words) (hereinafter referred to as "the said sum") to be paid to the Government on demand, for which payment will and truly to be made. I/We bind myself/ourselves/my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by Excise and Taxation Commissioner, Himachal Pradesh, or the officer authorised by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Himachal Pradesh Tax on Luxuries in Hotels and Lodging Houses) Act, 1979 hereinafter referred to as the said Act, and indemnifying the Government against all loss, costs or expenses which the Government may, in any way, suffer, sustain or pay' by reasons of the omission, default or

failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now, the condition of the above written bound is such that if the above bounden, his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times, hereafter during the period in which the above bounden is held liable to pay the tax under the said Act, be caused by reasons of any act, omission, default. failure or insolvency of the above bounden or of any person or persons acting under or for him/them then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force effect and it is hereby further agreed that in the event of the death/partition/disruption/ dissolution/winding up of the final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden this bond shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovery and tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/ partition/ disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder:

Provided that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bound as an arrear of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said
(full name) as herein to set his hand this day
signed and delivered by the above named in the
presence of

Signature
Status

Witnesses:

1

2

We (1) (2)

(Name and full address of the sureties) hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform and in case of his/their omission, default or failure therein we hereby bind ourselves jointly and severally to forfeit to the Government of Himachal

Pradesh (hereinafter referred to as "the Government", which expression shall unless excluded by or repugnant to the context, includes his successors in office and assigns) the sum of Rs. (amount in figures followed by amount in words) (hereinafter referred to as "the said sum") in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue and/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses:

1. (Name and complete address of the witnesses).
2. Permanent address.

FORM L.T. XIV

CERTIFICATE OF REGISTRATION

[See rule 3-C(1) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

No District

This is to certify that the proprietor known as
..... whose head office in Himachal Pradesh is situated at
..... has been registered under the
Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act,
1979.

2. The proprietor has additional places of business at the addresses noted below:

3. The return in (specify the form) pertaining to the entire business conducted at various places of business of the proprietor in the State be furnished by the proprietor from head office quarterly/monthly.

4. The luxury tax is payable monthly.

5. This certificate is valid from until cancelled.

Seal of the Assessing Authority.

Signature
(Assessing Authority)
.....District.

Dated

Note.- (1) In this Registration Certificate the particulars of business should be specified by the Assessing Authority in the same manner in

which they have been used by the proprietor in his application in Form L.T. XI.

- (2) This Registration Certificate shall be displayed at the place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and the Rules.
- (3) Any change in the constitution of the firm, company etc., shall be notified within 30 days and the Registration certificate got amended accordingly.

FORM L.T. XV
REGISTER OF REGISTERED PROPRIETORS
[See rule 3-C(4) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

| | District | |
|------------|-------------------------------|-------------------------------------|
| Serial No. | Proprietor's name and address | Names and addresses of the partners |
| 1 | 2 | 3 |

| Name of hotel | Head Office or branches, if any | Registration Certificate | | Initial of Assessing Authority |
|---------------|---------------------------------|--------------------------|------|--------------------------------|
| | | No. | Date | |
| 4 | 5 | 6 | 7 | 8 |

FORM L.T. XVI
[See rule 3-C(4) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]
ALPHABETICAL LIST OF REGISTERED PROPRIETORS OF HOTELS

| | District | | |
|------------|-------------------------------|-----------------------------------|----------------------------------|
| Serial No. | Proprietor's name and address | Name of Hotel (with its location) | (Head office and branch, if any |
| 1 | 2 | 3 | 4 |

| Registration Certificate | | Remarks | Initials of the Assessing Authority | |
|--------------------------|------|---------|-------------------------------------|---|
| No. | Date | | | |
| 5 | 6 | 7 | | 8 |

FORM L.T. XVII
REGISTER OF CANCELLATION OF CERTIFICATE OF
REGISTRATION OF PROPRIETORS
[See rule 3-C (8) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

| Serial No. | Proprietor's name and address | Name of hotel | Registration Certificate | | District. |
|------------|-------------------------------|---------------|--------------------------|------|-----------|
| | | | No. | Date | |
| 1 | 2 | 3 | 4 | 5 | |

| | |
|----------------------|-------------------------------------|
| Date of cancellation | Initials of the Assessing Authority |
| 6 | 7 |

FORM L.T. XVIII
NOTICE OF RE-ASSESSMENT
[See rule 9-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Office of the Assessing Authority District
 No. Dated the 19.....
 To

1*

Whereas, in consequence of definite information in my possession I have reasons to believe that the luxury tax in respect of your hotel/business

* Name and address of the proprietor of the hotel to whom notice is issued with nature of his business together with his registration No.

assessable to luxury tax for the half financial year/financial year ending 19..... has been under assessed/has escaped assessment.

I, therefore, proposes to re-assess the luxury tax of your aforesaid hotel for the above period which has been under assessed/has escaped assessment.

I, hereby require you to show cause within days of the service of this notice on you as to why the contemplated action should not be taken in your case.

(Signature)
Assessing Authority
District

Seal of the Assessing Authority.

FORM L.T. XIX

[See rule 12 (1) (a) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Before the *
Appellate Authority

**

M/s
Appellate(s)

Versus

Respondent.

1. Assessment Year.
2. District in which assessment was made.
3. Authority passing the order in dispute.
4. Date of passing order appealed against.
5. Address to which notice may be sent to the appellant(s).
6. Address to which notice may be sent to the respondent.
7. Relief claimed in appeal-
 - (a) Turnover determined by the Assessing Authority.
 - (b) If turnover is disputed:-
 - (i) Disputed turnover; and
 - (ii) Luxury tax on disputed turnover.
 - (c) If rate of luxury tax is disputed:
 - (i) Turnover involved; and
 - (ii) Amount of luxury tax disputed.
 - (d) If the order of penalty/interest is disputed:-
 - (i) Section under which penalty imposed;
 - (ii) Amount of penalty in dispute; and
 - (iii) Amount of interest in dispute.
 - (e) Any other relief claimed.

* Please indicate the designation of the authority before whom the appeal is to be filed.

** Please indicate the place of the Appellate Authority, where his Office/Court is situated.

8. Whether the additional demand (i.e. luxury tax, penalty and interest) created by the Assessing Authority has been deposited into the Government Treasury or not.?

9. Grounds of appeal.

(Fill in here)

Signatures of the Appellant(s) or his/ their duly authorised Agent.

Verifications:

I/We appellant(s) named in the above appeal do hereby declare that what .is stated above from para-I to of the appeal by me/us is true to the best of my/our knowledge and belief

Verified.....this the day of 19

Signatures of Appellant (s) or his/their duly authorised Agent.

Note.- (i) The appeal shall be written on the standard water marked judicial paper and to be filled in triplicate specifying all the particulars given in this form.

(ii) It shall bear court-fee stamp worth Rs. five, contain a clear statement of facts and grounds of appeal briefly but clearly setout and shall also state precisely the relief prayed for.

(iii) It shall be accompanied by: -

(a) the order in original against which it is made or duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and

(b) proof of payment of luxury tax (including interest payable) or of penalty, or of both, unless the inability to make payment of these amounts is proved and unless a written prayer to that effect has been submitted alongwith the memorandum of appeal.

(iv) It shall be signed and verified by the appellant(s) or by an agent duly authorised by him/them in that behalf.

FORM L.T. XX

NOTICE UNDER SECTION 9 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

[See sub-rule (1) of rule 15 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

BEFORE COMMISSIONER UNDER THE H.P. TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

To

.....
.....

Whereas:

- (a) You are a proprietor of Hotel/Lodging Houses under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 in accordance with the Registration Certificate No. issued by the Assessing Authority District
- (b) The proceedings relating to which are pending/which have been disposed of by the Assessing Authority District/by..... (Designation of any other officer) and such authority/officer has made the order dated therein.
- (c) In order to satisfy myself as to the legality and propriety of the aforesaid proceedings/the aforesaid order and the proceedings connected therewith, the record of the same was called for and it has been found that:

(Gist of the illegality or impropriety noticed to be indicated).

2. In view of the aforesaid, the said proceedings or order appears not to be legal and proper and as such the same requires to be revised under sub-section (1) of section 9 of the Act.

3. Now, therefore, in exercise of the powers conferred upon me under section 9 of the Himachal Pradesh Tax on. Luxuries (in Hotels and Lodging Houses) Act, 1979 it is proposed to take action in the matter and to pass the appropriate consequential orders in relation to the said assessment order. Before, however, the requisite order under section 9 (1) is passed, you are hereby afforded the opportunity of being heard and you are accordingly directed to attend in person or by a duly authorised agent at my office in the..... onat and thereto prefer any objection, which you may wish to prefer in this behalf as to why the appropriate order under section 9 of the aforesaid Act should not be passed.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

(Signature)

Commissioner,
Himachal Pradesh [exercising powers
under section 9 of H.P. Tax on Luxuries
(in Hotels and Lodging Houses)Act, 1979].

Seal

Dated.....

Strike out whichever is not applicable.

FORM L.T. XXI

[See rule 15 (1) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Original/Duplicate/Triplicate

NOTICE UNDER SECTION 9 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

**BEFORE COMMISSIONER/REVISIONAL AUTHORITY,
HIMACHAL PRADESH UNDER THE HIMACHAL PRADESH TAX
ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979**

Revision No. /199-9.

To

The Assessing Authority,
.....
.....

Whereas :-

- (a) The proceeding relating to the assessment in respect of registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 under certificate of Registration No for the year have been disposed of by the order dated
- (b) In order to satisfy myself as to the legality and propriety of the aforesaid order dated and the proceedings connected therewith, the record of the same was called for and it has been found that:-

(Gist of the illegality or impropriety noticed to be indicated).

2. In view of the aforesaid, the said order does not appear to be legal and proper and as such the same requires to be revised under sub-section (1) of section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels. and Lodging Houses) Act, 1979.

3. Now, therefore, in exercise of the powers of the Commissioner conferred upon me it is proposed to take action in the matter and to pass the appropriate consequential orders in relation to the said assessment order. Before, however, the requisite order under section 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 is passed, you are hereby afforded an opportunity of being heard, and accordingly you are directed to attend in person or in the alternative you may depute your Excise and Taxation Inspector to clarify the position at my office on at AM.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

Seal.
Dated

Commission/Revisional Authority
Himachal Pradesh.

**FORM L.T. XX II
POWER OF ATTORNEY**

[See rule 2 (aa) of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

BEFORE (*).
In re:-

..... Proprietor-assessee/appellant.
versus
..... (designation of the authority passing
the order)

Known all men by these presents that I/We,
..... son of r/o
..... hereby appoint to be
my/our agent in the above mentioned case, to do all the following acts, deed
or things or any of them that is to say:-

- (i) to act, represent the proprietor, appear and plead in the above mentioned causes before (Name of the Authority)..... authority by whom the same may be heard in the first instance/in appeal/revision in any stage of its progress until finalization/decision;
- (ii) to present appeals/review/revision, cross objection and plead, withdraw or compromise, and present affidavit or other document as shall be deemed necessary or advisable for the prosecution of the said cause in all its stages of appeal/review/revision; and
- (iii) to receive and acknowledge adjournment notice(s) and further notice(s) in the said cause and to do all other acts and things including inspection of record of proprietor under the Act and the rules framed thereunder, which may be necessary to be done for the prosecution of the cause.

AND I/we hereby agree that all acts, deeds and things lawfully done by my/our said agent shall be construed as acts, deed and things done by me/us and I/we undertake to satisfy and confirm all and whatsoever that my/our said agent shall lawfully do or cause to be done for me/us by virtue of the power hereby given.

IN WITNESS WHEREOF I/we hereunto set my/our hands to these presents, this the day of 19

Signature and full name of the proprietor of the hotel.
Registration Certificate No.....
Full address

Accepted:
Signatures and full name and address of the agent.

(*) Here fill in the designation of the authority to whom tendered.

(R.H.P. Extra., dated 18-3-1980, p. 223-242)

(Issued and published in Hindi in R.H.P. Extra., dated 9-9-1996,
p.4297-4323)

**THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND
LODGING HOUSES) (DEFERRED PAYMENT OF LUXURY TAX)
SCHEME, 1996**

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EXCISE AND TAXATION DEPARTMENT
NOTIFICATION

Shimla-171002, the 2nd September, 1996

No. EXN-F(13)1/94.- Whereas the Governor of Himachal Pradesh is of the opinion that with a view to provide incentives to the proprietors setting up new hotels in the State, it is necessary and expedient so to do in the public interest.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No.15 of 1979), the Governor of Himachal Pradesh is pleased to make the following Scheme, providing for the deferred payment of luxury tax payable under section 4 of the aforesaid Act, by the proprietors setting up new hotels in the State and who are registered under the Act *ibid*, namely-

1. Short title commencement and application.- (1) This Scheme may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996.

(2) It shall come into force with effect from 1-8-1993.

(3) It shall apply to the proprietors of new hotels in the State.

2. Definitions.- (1) In this scheme, unless the context otherwise requires,-

(i) "Act" means the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;

(ii) "Category of area" means the areas as specified in Annexure 'I';

(iii) "Deferment Certificate" means a certificate granted in Form L.T. (DP)-II by the assessing authority to the eligible proprietor of a "new hotel" which enables him to avail of the facility of deferred payment of luxury tax leviable under section 4 of the Act;

(iv) "eligible proprietor" means a proprietor of a "new hotel" to whom a certificate in Form "I" has been issued by the Director of Tourism, Himachal Pradesh and to whom a certificate in Form L.T.(DP)-II has also been granted by the assessing authority enabling him to make deferred payment of luxury tax payable under section 4 of the Act;

(v) "Form" means a form appended to this Scheme;

(vi) "Government" means the Government of Himachal Pradesh, in the Department of Excise and Taxation;

(vii) "Large Scale Tourism Unit" means a new hotel having capital investment of more than rupees sixty lakhs;

(viii) "Notional luxury tax liability" means the amount of luxury tax payable under the Act, estimated on the basis of 100 percent occupancy of the "new hotel" during the financial year computed at the rates notified under section 4 of the Act;

(ix) "para" means the para of this Scheme;

(x) "Pioneer Tourism Unit" means any first-

- (a) seven large scale tourism units set up in category "A" areas;
- (b) five large scale tourism units set up in category "B" areas;
- and
- (c) one large scale tourism unit set up in category "C" areas;

which employ(s) atleast 50 persons on permanent basis, and is/are (i) registered with the "Screening Committee" and (ii) covered by the definition of "new hotel";

(xi) "Priority Tourism Unit" means a new hotel which in addition to providing luxury in a hotel also provides for:-

- (a) tourism resort,
- (b) training institutions for-
 - (i) hotel management, catering and nutrition,
 - (ii) sport activities,
 - (iii) adventuring activities, and
 - (iv) other tourism related activities;
- (c) tourism camps,
- (d) rope ways,
- (e) amusement parks, and
- (f) lake/river cruises, irrespective of any capital investment.

(xii) "Prestigious Tourism unit" means a new hotel having capital investment of ten crore rupees or more and employing atleast 200 persons on permanent basis;

(xiii) "Small Scale Tourism Unit" means a new hotel having capital investment of more than 10 lakh rupees but not more than sixty lakhs rupees;

(xiv) "Screening Committee" means a committee constituted by the State Government for screening and approving the feasibility reports of new hotels for the purpose of granting incentives to such hotels comprising of-

- (i) Secretary (Tourism) to the Government of Himachal Pradesh
..Chairperson
- (ii) Managing Director, Himachal Pradesh Tourism Development Corporation Ltd.
..Member
- (iii) Managing Director, Himachal Pradesh Financial Corporation
..Member
- (iv) Director of Tourism, Himachal Pradesh.
..Member Secretary

(xv) "Tiny Tourism Unit" means a new hotel having capital investment of ten lakhs rupees or less;

(xvi) "Tourism Resort" is a tourism unit having atleast any eight of the following activities/facilities/characteristics which are listed below:-

- (1) Health club facilities e.g. saunabath Jacuzzi, steam bath and gymnasium.
- (2) Water sports e.g. white water rafting, canoeing, kayaking, water skiing, Yatching, wind-surfing, rowing and paddle boating,
- (3) Swimming Pool,
- (4) Aero Sports e.g. Power flying, Hang-gliding, Paragliding and Para sailing,
- (5) Skiing,
- (6) Ice Skating,
- (7) Roller Skating,
- (8) Sports like Table Tennis, Tennis, Badminton, Billiards, Bowling Alley,
- (9) Golf,
- (10) Angling,
- (11) Nature cure facilities e.g. Naturopathy Yoga, Ayurvedic/Herbal cures,
- (12) Beauty Parlour including Barber shops and massage and massage facilities,
- (13) Children's corner including Creche, Park indoor games and other recreational facilities,
- (14) Location within Tea Garden, Farm Houses, Orchards,
- (15) Jogging Tracks/nature Trails,
- (16) Convention/Conference facilities,
- (17) Shopping Arcade,
- (18) Well stocked Library including Video Library,
- (19) Slot Machines, and
- (20) Indoor Auditorium.

(2) All other words and expressions used in this Scheme but not defined shall have the same meanings as have been assigned to them under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 or the rules made thereunder.

3. Conditions of eligibility.- (1) The facility of making deferred payment of luxury tax under the Act shall be admissible to the proprietor of a "new hotel" only if:-

- (i) he has got himself registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;
- (ii) he complies with the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules made, the notifications and orders issued, thereunder;
- (iii) he has obtained a certificate in Form "I" from the Director of Tourism, Himachal Pradesh and has furnished the said certificate to the assessing authority alongwith an application in Form L.T. (DP)-I, for grant of deferment certificate in Form L.T. (DP)-II; and
- (iv) he has been granted the deferment certificate in Form L.T. (DP)-II by the assessing authority.

(2) The facility of making deferred payment of luxury tax under the Act shall be admissible only for a period of,-

- (i) one hundred and forty four months (12 years), one hundred and eight months (9 years) and eighty four months (7 years) to proprietors of new hotels which are either pioneer tourism units or prestigious tourism units and are respectively located in category "A", "B" and "C" areas;
- (ii) one hundred and twenty months (10 years) to proprietors of new hotels which are priority tourism units;
- (iii) one hundred and eight months (9 years), eighty four months (7 years) and seventy two months (6 years) to the proprietors of new hotels which are large scale tourism units and are respectively located in category 'A', 'B' and 'C' areas; and
- (iv) one hundred and eight months (9 years) and eighty four months (7 years) to proprietors of new hotels which are small scale tourism units or tiny tourism units and are respectively located in category 'A' and 'B' areas:

Provided that in case a new hotel which is a Pioneer Tourism Unit also falls in the category of Priority Tourism Unit and such new hotel is located in category 'A', 'B' and 'C' areas, the facility of making deferred payment of luxury tax shall be available to proprietors of such units for a period of one hundred and forty four months (12 years), one hundred and twenty months (10 years) and one hundred and twenty months (10 years) respectively.

(3) The facility of making deferred payment of luxury tax shall become admissible to the proprietors of a new hotel only after the grant of certificate in Form L.T. (DP)-II by the assessing authority, on an application made by him, to it in this behalf:

Provided that no certificate in Form L.T. (DP)-II shall be granted by the assessing authority unless the application for the grant of same is accompanied by the certificate in Form-'I' obtained by the proprietor of the new hotel, namely, the concerned Tourism unit from the Director of Tourism, Himachal Pradesh:

Provided further that the application for the grant of certificate in Form L.T. (DP)-II shall not be entertained by the assessing authority unless it is also accompanied by a deposit receipt of rupees twenty five in the appropriate Government treasury, under the head of account "0045-Other Taxes and Duties on Commodities and Services, 105-Luxury Tax".

4. Quantum of entitlement.- (1) Subject to other provisions of this Scheme, the facility of making the deferred payment of luxury tax under the Act shall be available to the proprietors of new hotels subject to the maximum benefits as specified in the part 'A' and part 'B' as the case may be, of the Table given below:-

**TABLE
PART-A**

Tiny, Small and Large Scale Tourism Units :

Maximum benefits of facility of making deferred payment of luxury-tax.

| Sl. No. | Category of area | To Tiny Tourism units | To Small Scale Tourism units | To Large Scale Tourism units | Total time limit within which concessions will be available |
|---------|------------------|-----------------------------------|-----------------------------------|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1. | 'A' | 400 percent of capital investment | 400 percent of capital investment | 200 percent of capital investment with a maximum of rupees seven crores as luxury tax. | One hundred and eight months (9 years) |
| 2. | 'B' | 200 percent of capital investment | 200 percent of capital investment | 125 percent of capital investment with a maximum of rupees five crores as luxury tax. | Eighty Four months (7 years) |
| 3. | 'C' | Nil | Nil | 100 percent of capital investment with a maximum of rupees four crores as luxury tax. | Seventy Two months (6 years) |

PART-B

| Sl. No. | Category of area | Maximum benefit of facility of making deferred payment of luxury tax | Total time limit within which concessions will be available |
|---------|--|--|---|
| 1 | 2 | 3 | 4 |
| | (I) Priority Tourism Units: 'A', 'B' and 'C' | No limit | One hundred and twenty months (10 years) |
| | (II) Pioneer Tourism Units: | | |
| 1. | 'A' | No limit | One hundred forty-four months (12 years) |
| 2. | 'B' | No limit | One hundred and eight months (9 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of luxury tax shall be available for the aggregate period of one hundred and twenty months (10 years) |
| 3. | 'C' | No limit | Eighty-four months (7 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of luxury tax shall be available for a period of one hundred and twenty months (10 years) |
| | (III) Prestigious Tourism Units: | | |
| 1. | 'A' | No limit | One hundred and forty-four months (12 years) |
| 2. | 'B' | No limit | One hundred eight months (9 years) |

| | | | |
|----|-----|----------|---------------------------------|
| 3. | 'C' | No limit | Eighty-four months (7 years) |
|----|-----|----------|---------------------------------|

Note.- The period specified in sub-para (1) for availing the concession of deferred payment of luxury tax shall be reckoned from the date, the concerned eligible 'new hotel' commences operation on or after the 1st day of August, 1993.

(2) The proprietor of a new hotel shall-

- (i) charge the luxury tax on the luxury provided in his new hotel at the rate notified under section 4 of the Act; and
- (ii) pay into the Government treasury by the 8th day of corresponding following month under appropriate receipt head of account, the amount of luxury tax due for the corresponding preceding month of each of the financial year for which the facility of making deferred payment has been availed of, and that the full amount of deferred payment for each year of concession shall be paid in the following manner:-

| Stage of payment | Amount and the year pertaining to which the payment of deferred luxury tax is to be made month-wise | Remarks, if any |
|------------------|---|-----------------|
| 1 | 2 | 3 |
| Ending Year I | Nil (No payment) | |
| Ending Year II | Nil (No payment) | |
| Ending Year III | Nil (No payment) | |
| Ending Year IV | Payment of full amount of deferred luxury tax pertaining to the First Year. | |
| Ending Year V | Payment of full amount of deferred luxury tax pertaining to the Second Year. | |
| Ending Year VI | Payment of full amount of deferred luxury tax pertaining to the Third Year. | |
| Ending Year VII | Payment of full amount of deferred luxury tax pertaining to the Fourth Year. | |
| Ending Year VIII | Payment of full amount of deferred luxury tax pertaining to the Fifth Year. | |
| Ending Year IX | Payment of full amount of deferred luxury tax pertaining | |

| | |
|------------------|--|
| | to the sixth Year. |
| Ending Year X | Payment of full amount of deferred luxury tax pertaining to the Seventh Year. |
| Ending Year XI | Payment of full amount of deferred luxury tax pertaining to the Eighth Year. |
| Ending Year XII | Payment of full amount of deferred luxury tax pertaining to the Ninth Year. |
| Ending Year XIII | Payment of full amount of deferred luxury tax pertaining to the Tenth Year. |
| Ending Year XIV | Payment of full amount of deferred luxury tax pertaining to the Eleventh Year. |
| Ending Year XV | Payment of full amount of deferred luxury tax pertaining to the Twelfth Year. |

Explanation 1.- The expression "year" shall be reckoned from the date the concerned new hotel commences operation on or after the 1st day of August, 1993 and the expression 'Ending Year' shall be construed accordingly.

Explanation 2.- Counting from the fourth year the payment of deferred amount of luxury tax shall be completed in equal number of years for which the facility of making deferred payment of luxury tax is admissible according to the part 'A' and 'B' of the Table in sub-para (1) above.

Explanation 3.- The expression "full amount of deferred luxury tax" means the amount of luxury tax due for each month as per returns filed under section 6 of the Act and shall not include the amount of luxury tax assessed on account of evasion of tax or suppression of occupancy/luxury provided.

(3) The payment of deferred luxury tax shall be apportioned month-wise in each financial year in which the payment of the same is due.

(4) For calculating the maximum concession on account of deferred payment of luxury tax available in respect of a new hotel under sub-para (1), the liability to pay luxury tax under the Act shall be taken into account.

(5) When the maximum amount of concession of deferred payment of luxury tax as prescribed in sub-para (1) is exhausted, all luxury provided in the concerned new hotel by the proprietor thereof shall be subject to payment of luxury tax under the Act as usual.

(6) The 'expansion' or 'diversification', as the case may be, or both parts of the concerned new hotel shall be taken into account for the purpose of determining the quantum of deferred payment of luxury tax under the

Act, provided that separate account for the additional accommodation, facilities and services resulting from such expansion or diversification, or both, is maintained.

(7) The maximum quantum of the liability of luxury tax to be deferred, under the Act, shall be calculated at the prevalent rate(s) of luxury tax payable at the relevant time on the charges for the luxury provided in the concerned new-hotel.

5. Mode of availing benefit of making deferred payment of luxury tax and issue of Deferment Certificate.- The concession of making deferred payment of luxury tax shall be subject to the following mode :

- (1) The proprietor of a new hotel in respect of which a certificate in Form-I has been issued shall within a period of thirty days from the date of its issue make an application for the grant of concession of making deferred payment of luxury tax in Form L.T. (DP)-I to the Assessing Authority.
- (2) The application in Form L.T. (DP)-I made under sub-para (1) shall be accompanied with the certificate in Form-I and all other relevant documents specified in the application in Form L.T. (DP)-I.
- (3) On receipt of the application under sub-para (1), the assessing authority shall make such enquiries as may be considered necessary by it and shall issue the Deferment Certificate in Form L.T. (DP)-II only if-
 - (a) the application is in order,
 - (b) the applicant has furnished the security as prescribed in para 6, and
 - (c) the proprietor of new hotel could be issued such certificate in accordance with this scheme.
- (4) No application in Form L.T. (DP)-I shall be entertained by the assessing authority if it is incomplete or is made after the expiry of a period of thirty days as prescribed in sub-para (1).
- (5) An application which is not accompanied with relevant documents or which contains incomplete or incorrect particulars, shall be rejected by the assessing authority.
- (6) The assessing authority shall issue certificate in Form L.T. (DP)-II within a period of thirty days of the receipt of such application and in case the certificate is not issued within thirty days, the prescribed authority shall record the reasons for the delay.
- (7) The certificate in Form L.T. (DP)-II shall be valid from the date mentioned therein, but such date shall not be earlier to 1st day of August, 1993 and thereafter the proprietor of the concerned new hotel shall be eligible to make deferred payment of luxury tax in accordance with the aforesaid certificate.

6. Security for availing the concession of making deferred payment of luxury tax.- (1) The proprietor of the concerned new-hotel who

makes an application under sub-para (1) of para 5 for availing the concession of making deferred payment of luxury tax under the Act shall execute a mortgage deed in Form L.T. (DP)-III in favour of the Government thereby creating first charge on the assets and property of the concerned new-hotel ¹[or any other property owned in Himachal Pradesh by the proprietor of the 'New Hotel', which is free from encumbrance or furnish bank guarantee for the amount of notional luxury tax liability and the mortgage deed so executed or the bank guarantee so furnished, as the case may be,] shall cover the entire amount of the notional luxury tax liability for each financial year which is sought to be deferred and shall remain in force till the whole amount of luxury tax which has been deferred, is recovered :

Provided that in case the proprietor is unable to secure the ²[entire liability by means of mortgage or bank guarantee], he shall secure such liability by furnishing security by either cash deposit in the Government treasury under Head "0045-Other Taxes and Duties on Commodities and Services" or Post Office Saving Bank's Pass Book, the account being pledged to the assessing authority.

(2) In case the mortgage or the bank guarantee and other security as provided in sub-para (1) is not commensurate with the luxury tax liability required to be deferred., the proprietor of the concerned new-hotel who makes an application under sub-para (1) of para 5, for-availing the concession of deferment of liability to pay luxury tax under the Act, shall also furnish security for the liability remaining unsecured in Form L.T. (DP)-IV from two solvent proprietors under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 or dealers registered under the Himachal Pradesh General Sales Tax Act, 1968 with the Department of Excise and Taxation and the security so furnished under sub-para (1) or this sub-para by the applicant/proprietor shall cover the whole amount of the notional luxury tax liability under the Act.

(3) The bank guarantee or other security furnished under sub-paras (1) and (2) shall remain in force for the period for which the deferment is applied for and in case the entire amount of deferred luxury tax is not paid within the stipulated period of deferment, the bank guarantee or such security shall be renewed before the date of its expiry failing which the unsecured deferred luxury tax shall become due for payment immediately.

(4) The mortgage deed and the bank guarantee or the security specified in this para shall be entered in a register to be maintained in Form L.T. (DP)-V by the assessing authority and it shall be kept in personal custody of the assessing authority and shall be handed over to his successor personally against proper receipt and a certified copy of the same shall be

¹ Subs. for the words "and in case the mortgage deed does not cover the entire liability, the proprietor shall furnish bank guarantee for the remaining amount of the notional luxury tax liability and the mortgage deed so executed and the bank guarantee so furnished" vide Not. No. EXN-F(13)1/94-I, dated 30-10-1998 published in R.H.P. Extra., dated 3.11.1998, p. 3757-3758.

² Subs. for the words "remaining liability by means of bank guarantee" vide Not. No. EXN-F(13)1/94-I, dated 30-10-1998 published in R.H.P. Extra., dated 3.11.1998, p. 3757-3758.

sent to the Excise and Taxation Commissioner by name who will acknowledge its receipt.

7. Renewal of certificate of making deferred payment of luxury tax.- (1) The certificate of making deferred payment of luxury tax granted to a proprietor of a concerned new-hotel shall be renewed from year to year basis on the application of the proprietor of such new hotel to the assessing authority to be submitted by 30th of April in Form L.T. (DP)-I every year.

(2) The application under sub-para (1) shall be accompanied with the original certificate of making deferred payment of luxury tax in Form L.T. (DP)-II, additional security in the form of mortgage or bank guarantee or the security for the uncovered amount as specified in para 6, equal to the declared notional liability to pay luxury tax under the Act in respect of the current year and the difference between the actual and the declared notional luxury tax liability under the Act in respect of the previous year and a certificate in Form 'I' from the Director, Tourism to the Government of Himachal Pradesh to the effect that the proprietor has not violated any of the terms and conditions of the Tourism policy applicable to his case.

(3) The assessing authority may, after making such enquiries as may be considered necessary by it, renew the certificate in Form L.T. (DP)-II and the certificate so renewed shall remain valid until the renewal is refused or until the certificate otherwise expires.

(4) The certificate in Form L.T. (DP)-II shall, unless cancelled, be valid from the first day of July of the year in which the application is made if it is in time or otherwise from the date of application to the 30th of June next when the certificate in Form L.T.(DP)-II expires or the accumulative notional liability to pay luxury tax under the Act first exceeds the quantum of deferment of luxury tax fixed for the concerned new hotel, whichever is earlier.

(5) If the assessing authority finds that the application for the renewal of the certificate in Form L.T (DP)-II is not in order or the particulars given in the application are not correct and complete or the applicant is not the same proprietor of the new hotel in respect of which the certificate in Form L.T. (DP)-II has been issued or if he has violated any of the provisions of the Act or the rules made thereunder it may reject the application after giving the applicant an opportunity of being heard.

Note.- The Director, Tourism, Himachal Pradesh shall inform the assessing authority about the withdrawal or cancellation of the certificate in Form I granted to the proprietor of the concerned new-hotel.

8. Cancellation of certificate in Form L.T.(DP)-II.- (1) The certificate in Form L.T. (DP)-II granted to the proprietor of the concerned new hotel shall be liable to be cancelled on any of the following grounds, namely :

- (i) that the certificate has been obtained by fraud, deceit, misrepresentation, mis-statement or concealment of material facts;

- (ii) that the proprietor of the concerned new hotel has discontinued its business at any time for a period exceeding six months or he has closed his business during the period of deferment;
- (iii) that the proprietor of the concerned new hotel has disposed of any of the fixed assets mortgaged with the Government;
- (iv) that the proprietor of the concerned new hotel has failed to furnish adequate security as required under this scheme;
- (v) that the proprietor of the concerned new hotel has failed to pay the deferred amount of luxury tax on the due date of payment;
- (vi) that the proprietor of the concerned new hotel has violated any of the provisions of the Act or the rules made thereunder; and
- (vii) that the Director, Tourism, Himachal Pradesh for granting the certificate in Form-I has recommended that the certificate of deferment be cancelled.

(2) The assessing authority before passing an order of cancellation on the grounds specified in sub-para (1) shall afford an opportunity of being heard to the proprietor of the concerned new-hotel.

9. Return, Assessment etc.- (1) The proprietor of the concerned new-hotel holding a certificate in Form L.T. (DP)-II shall continue to file returns in the manner specified under the Act and the rules made thereunder.

(2) Notwithstanding anything contained in this Scheme, the proprietor of the concerned new-hotel holding a certificate in Form L.T. (DP)-II issued under this Scheme shall attach an attested copy of the certificate in Form L.T. (DP)-II in lieu of the proof of payment of luxury tax alongwith the return till the facility of making deferred payment of luxury tax is fully availed of or the period of deferment expires under this Scheme, whichever is earlier.

(3) The assessment of the proprietor of the eligible new-hotel to whom the certificate in Form L.T. (DP)-II has been granted in accordance with the provisions of the Act, the rules and the Scheme made thereunder shall be completed as early as possible and latest by the 31st day of December and 30th day of June following the closure of respective half year of each financial year and the additional demand so determined, if any, shall be paid as per the provisions of the Act and the rules made thereunder.

(4) Notwithstanding the provisions relating to payment of luxury tax due according to return, the proprietor of the concerned new hotel by whom the concession of making deferred payment of luxury tax under the Act, has been availed of shall make payment of the deferred amount of luxury tax every month commencing from the liability to pay the amount of deferred luxury tax, and within eight days after the close of the month to which the amount of luxury tax has become payable under this Scheme.

(5) On cancellation of the certificate in Form L.T. (DP)-II or when the period of this certificate has expired, the entire amount of luxury tax deferred shall become payable immediately in lump-sum and the provision relating to recovery of luxury tax, interest and imposition of penalty under the Act shall be applicable in such cases.

10. No interest to be paid on the amount of luxury tax deferred.- Subject to the provisions of sub-para (5) of para 9 of this Scheme, no interest on the amount of luxury tax deferred for the period for which deferment is permitted shall be payable and no penalty shall be imposed for non-payment of the amount of luxury tax payable according to return but for grant of facility of making deferred payment of luxury tax.

11. Registers to be maintained by the assessing authority.- The assessing authority shall maintain a ledger account in Form L.T.(DP)-VI in respect of eligible new hotel regarding certificate in Form L.T.(DP)-II granted to the proprietors of the concerned new hotels and entries regarding the grant, renewal or cancellation of the certificate in Form L.T.(DP)-II shall be made in the ledger so maintained.

12. Condonation of delay.- The Excise and Taxation Commissioner or any other officer authorised by him but not below the rank of Deputy Excise and Taxation Commissioner, may for reasons to be recorded in writing, condone delay in the submission of application for the grant of certificate in Form L.T.(DP)-II upto a period of not exceeding six months.

13. Other powers of assessing authority.- (1) Notwithstanding anything contained in this Scheme, the assessing authority may suo-motu or on receipt of a report or complaint, and after affording an opportunity of being heard to the concerned proprietor of a new-hotel, if he is satisfied that a breach of any of the provisions contained in the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act. 1979, and the rules, notifications or orders issued under this enactment including any of the conditions specified in this Scheme has been committed, may take legal action under the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act. 1979 and the rules made including any notification or order issued or passed thereunder as if this Scheme was not in existence and there was escapement of tax.

(2) The assessing authority shall, while taking action under sub-para (1), be empowered to amend, suspend, restore and cancel the certificate in Form L.T.(DP)-II granted by it, subject to any order that may be passed in this behalf under sections 8 and 9 of the Act.

14. Over-riding effect.- Notwithstanding anything to the contrary contained in any notification or any other rule made or issued by the Government of Himachal Pradesh, in this behalf, this Scheme shall have effect and it shall confer no right on any proprietor of the concerned new hotel and that the Government also reserves the right to amend or withdraw this Scheme at any time.

FORM-I
[(See para 2 (iii) and 3 (iii))]
CERTIFICATE

No.

This is to certify that
 (name and full address of the new hotel).....
 the proprietor/owner/managing
 director/partner whereof is/are Shri/Shrimati
 and is/are registered as a 'new hotel' in the
 office of the undersigned against Registration No. dated

2. This is further to certify that the said new hotel is a
 (description of priority tourism unit).

3. This is also to certify that the said new hotel is located in
 (name and category of area of tourism unit) and has
 the actual capital investment of Rs. and is
 accordingly a (specify tiny, small scale,
 large scale, prestigious or pioneer as the case may be) new hotel.

4. This is also to certify that the aforesaid new hotel has employed on
 permanent basis persons.

5. This is also to certify that the above particulars shall be subject to
 verification by the Excise and Taxation Department.

Dated.....

Signature
 (With stamp of the Officer
 signing this certificate).

Notes.- 1. This certificate shall be signed and issued by the Director of
 Tourism, Government of Himachal Pradesh with whom new hotel
 is registered.

2. Strike out clearly which is not applicable.

FORM L.T. (DP)-I
[See para 3 (iii), 5 and 7]
APPLICATION FORM FOR THE GRANT OR
RENEWAL OF DEFERMENT CERTIFICATE

To

The.....

.....

(The Assessing Authority).

Sir,

In accordance with the provisions of section 6-A of the Himachal
 Pradesh Tax on Luxuries (in Hotel and Lodging Houses) Act, 1979 and the
 Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses)
 (Deferred Payment of Luxury Tax) scheme, 1996, framed thereunder, I.
 (Name), aged son of Shri.
 resident of
 Proprietor/Partner/Managing

Director/Manager of the unit as mentioned hereunder apply for the grant/renewal of certificate in Form L.T. (DP)-II, hereby declare as under:-

- (a) Name and complete address of the Proprietor/Partner/Managing Director/Manager etc., of new hotel alongwith its registration certificate No. under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 with date of its validity. M/s
 Place
 Registration Certificate Number
 Date of validity
- (b) Number with date of issue of the certificate in Form-I. No.
 Date
- (c) Quantum of luxury tax deferment applied for on the basis of certificate in Form-I. (in words)
 (in figures)
- (d) Period of deferment subject to ceiling on quantum of luxury tax to be deferred. Year and months
 (in words)
 From to
- (e) Description of new hotel, facilities and services provided therein:-
- (i) the name of the hotel together with its location and branches, if any;
- (ii) what class or classes of accommodation provided for monetary consideration;
- (iii) number of rooms available in each class of accommodation;
- (iv) rent fixed room-wise under the Himachal Pradesh Registration of Hotel and Travel Agents Act, 1988, if any;
- (v) items of boarding provided to the visitor-
- (a) bed tea,
- (b) breakfast;
- (c) lunch,
- (d) evening tea,

- (e) dinner,
- (f) any other special item;
- (vi) Charges of items mentioned in clause (v) above when these are sold to persons staying in the Hotel;
- (vii) details of material served under clause (v) above;
- (viii) charges of items mentioned in clause (v) above when they are to be sold to persons other than those staying in the hotel;
- (ix) charges for:-
- (a) air-conditioning,
- (b) telephone,
- (c) television,
- (d) radio,
- (e) music and the like,
- (f) extra beds;
- (x) concessional rates in relation to each class of luxury provided in the hotel;
- (xi) charges for residence for which luxury tax is payable for rooms in each class of accommodation;
- (f) Estimated gross turnover of charges for the current year:-
- (i) under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Total turnover Rs.)
- (g) Amount of Luxury Tax sought to be deferred under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979; Amount Rs.
- (h) Notional Luxury Tax liability for the current year under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979; Amount Rs.
- (i) Basis of eligibility, whether:-
- (i) New hotel,

- (ii) Expansion; or
 (iii) Diversification (in case of expansion or diversification give the following details of parent unit):-

- (a) Name and location of the new hotel,

 (b) Gross turnover of charges during the last year

2. Attested copies of following documents, contents of which are true and correct to the best of my knowledge, are hereby attached:-

- (i) certificate from Chartered Accountant regarding gross turnover of charges as on 31st day of March last;
 (ii) certificate from Chartered Accountant regarding the notional luxury tax liability for the current year,
 (iii) certificate from Chartered Accountant regarding fixed assets as on the 31st day of March last, wherever applicable;
 (iv) copy of balance sheet as on the 31st day of March last, duly certified by Chartered Accountant, wherever applicable;
 (v) Copy of trading account and profit and loss account for the year ending the 31st day of March last duly attested by Chartered Accountant in case of renewal of Certificate;
 (vi) latest copy of change in constitution/partnership deed/memorandum/articles of association/bye-laws of the society etc., duly attested; and
 (vii) copy of power of attorney or certified copy of resolution passed by Board of Directors/Members authorising a particular person to apply for making deferred payment of luxury tax.

3. (i) I hereby opt for availing the facility of making deferred payment of luxury tax.
 (ii) I hereby State that the unit satisfies all the conditions essential for the issuance or renewal of certificate in Form L.T. (DP)-II.
 (iii) I hereby undertake that I shall abide by the terms and conditions contained in the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996 and the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules framed and the notifications and orders issued thereunder.
 (iv) I hereby certify that the hotel in respect of which the facility of making deferred payment of luxury tax has been applied for is a "new hotel" and has not been formed as a result of re-

establishment, mere change of ownership, change in its constitution, re-structuring or revival of an existing hotel.

Signature of the applicant.....
 Name
 Status
 Date

 (Strike out whichever is not applicable).

FORM L.T. (DP)-II
[See para 3 (iii) & (iv), 3 (3)]
DEFERMENT CERTIFICATE

Deferment Certificate No.

It is hereby certified that the new hotel in the name and style of M/s
 situated at office address
 registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 against Registration Certificate No.
 with date of validity from and further holding,
 Certificate in Form-I/ bearing No. dated the
 is entitled to make deferred payment of Luxury Tax in accordance with the provisions of the Himachal Pradesh Tax on Luxuries (Deferred Payment of Tax) Scheme, 1996 for the period from to

2. Subject to the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996, this certificate is valid for the period: -

| Period From-to | Date of renewal | Quantum of benefit of luxury tax deferment | Signature of the assessing authority | Signatures, Name and status of the holder of the certificate. |
|-------------------|--------------------|---|--|---|
| | | Notional/Actual | | |
| 1 | 2 | 3 | 4 | 5 |
| 1st year | 30th June | | | |
| From | To | | | |
| 2nd year | 30th June | | | |
| From | To | | | |
| 3rd year | 30th June | | | |
| From | To | | | |
| 4th year | 30th June | | | |

June
 From To
 5th year 30th
 June
 From To
 6th year 30th
 June
 From To
 7th year 30th
 June
 From To
 8th year 30th
 June
 From To
 9th year 30th
 June
 From To
 10th year 30th
 June
 From To
 11th year 30th
 June
 From To
 12th year 30th
 June

3. This certificate is entered at Serial No..... Page
 of the register in Form L.T. (DP)-VI.

4. This certificate shall be deemed to have been cancelled from the
 date when cumulative notional luxury tax liability of the holder first exceeds
 Rs.

Seal.

Signature of the Assessing Authority,
 issuing the certificate.....

Date of issue Name

PlaceDistrict.....

FORM L.T. (DP)-III**[See Para 6(1)]**

[Mortgage Deed to be executed by a registered proprietor of a new hotel who wishes to avail of the facility of making deferred payment of luxury tax under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996].

THIS MORTGAGE DEED made this
day of

BETWEEN

1. Name (full address of the proprietor of the 'new hotel') registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 under Registration No..... dated, the in the State of Himachal Pradesh (hereinafter referred to as "the Mortgager" which term shall where the context so admits include his heirs, executors, administrators and assigns and legal representatives) of the first part; and

2. The Governor of Himachal Pradesh through*
..... duly authorised by him (hereinafter referred to as the "Mortgagee" which term shall where the context so admits, includes his successors in-office and assigns) of the second part;

Whereas the Mortgager has assured the Mortgagee that he is the sole owner of the
situated in District
..... (the said property being detailed or described more particularly in Schedule-I hereto), and that the same is not mortgaged or charged or otherwise encumbered in any way whatsoever and the same is now offered to Mortgagee as first charge;

And whereas the Mortgager agrees that whenever called upon by the Mortgagee to do so, insure the whole or any part of all properties hereinbefore mentioned against fire throughout the period of mortgage;

And whereas the Mortgager has applied for the grant of facility of making deferred payment of luxury tax amounting to Rs. under the provisions of sub-section (1) of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (deferred Payment of Luxury Tax) Scheme, 1996;

And whereas the Mortgager agrees whenever called upon by the Mortgagee to do so, to pay the whole or any part of the amount of luxury tax deferred along-with interest, in the event of failure of the Mortgager to observe the conditions for its grant;

And whereas the Mortgagee has agreed to defer the payment of luxury Tax amounting to Rs. (in words) (hereinafter referred to as the said

amount) payable by the Mortgager during a period of.....years, commencing from..... subject to the condition hereinafter appearing.

*As authorised on this behalf by the Government.

NOW THIS INDENTURE WITNESSETH as under:-

- (1) That in pursuance of the aforesaid agreement and for the purpose of securing the payment of the deferred or to be deferred amount of luxury tax in the said sum of Rs. the Mortgager hereby covenants with the Mortgagee that he will comply with the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996;
- (2) That the Mortgager shall furnish to the assessing authority such reports, returns and other documents as may be required or demanded by it from time to time;
- (3) That the Mortgager shall not change location of the whole or any part of his total fixed assets and the property from the present place or effect any substantial contraction or disposal of a substantial part of his total fixed assets and the property till the amount of luxury tax deferred is paid to the Mortgagee;
- (4) That the Mortgagee, may at any time, enter in or upon any part of the Mortgager's new hotel for the purpose of inspecting the accounts! records thereof so as to ascertain that the Mortgager had duly performed and observed the covenants and conditions subject to which the facility of making deferred payment of luxury tax has been granted;
- (5) That the Mortgagee shall have full right, power and authority at all times to do all acts and things, which may be necessary or expedient for the purpose of enforcing compliance with all or any terms, conditions and reservations therein contained and to recover from the Mortgager as first charge upon the total fixed assets of the said Mortgager and on account of the cost of doing all or any such acts and things, all costs incurred in connection therewith in any way relating thereto;
- (6) That the Mortgager shall:-
 - (a) comply with any general or special order of the Mortgagee relating to the inspection of its premises, buildings and other moveable and immoveable property in the new hotel and the new hotel of the Mortgager;
 - (b) furnish full and complete returns of all the luxury provided in his new hotel, all goods manufactured, or sold, both as regards turnover of charges and description and quantity as

and when called by the Mortgagee in addition to those which are to be submitted under the law;

(c) maintain special accounts and furnish such statements as the Mortgagee, from time to time, may require; and

(d) submit his accounts to such audit as the Mortgagee may prescribe.

(7) That after any inspection as hereinbefore provided for or on account of failure of the Mortgager to comply with or to fulfill any of the conditions of this covenant, the Mortgagee, may call upon the said Mortgager by a written notice to show cause within a month from the receipt of such notice as to why the entire amount of said deferred amount of luxury tax be not immediately recovered from Mortgager together with interest at the rate of 18 per cent per annum calculated thereon from the due date for filing of returns, in case of luxury tax deferred or the date of demand notice issued after assessment, as the case may be. After the cause shown by the Mortgager has been considered and found to be unsatisfactory or if no cause is shown within the time specified in the notice, it shall be lawful for the Mortgagee, to order lump sum recovery of the amount of deferred luxury tax along-with interest becoming payable thereon which may be recovered as arrears of land revenue;

(8) That in case the value of the security offered hereinbefore excluding the amount of earlier encumbrance, if any, falls below one and a half times the amount of deferred Luxury Tax, the Mortgagee, may call upon the Mortgager by a notice in writing to furnish additional security within the time specified therein, and in case of default by the Mortgager to furnish such additional security to the satisfaction of the Mortgagee, he may order lump sum recovery of the amount of deferred luxury tax becoming payable together with interest at the rate of 18 per cent per annum payable from the date as mentioned in clause (7) above;

(9) (i) That in case the Mortgagee is satisfied at any stage that the deferred payment of luxury tax has been obtained by misrepresentation as to an essential fact by furnishing false information or if the Mortgager's 'new hotel' is closed within the period stipulated, the Mortgagee may order lumpsum recovery of the whole amount of deferred luxury tax, together with interest at the rate of 18 per cent per annum from the date as specified in clause (7) after affording an opportunity to the Mortgager to show cause against the proposed action.

(ii) And further in pursuance of the said agreement and for the consideration aforesaid, the Mortgager as beneficial owner doth hereby grant, convey and assign to that Mortgagee as the first Mortgager:-

(a) all the properties described in the schedule hereto and delineated in map on plan hereto annexed; and

- (b) all the assets, present and to be hereinafter acquired by the Mortgager, whether the said assets present or future be in his name or that of the..... including books, debts, stocks and stores, the premises and machinery and other moveable and immoveable properties whether existing or to be purchased with the aid of the amount of deferred luxury tax hereby granted or with any portion thereof and whether referred to in Schedule hereto or not to have and to hold the same into and to the use of Mortgagee its successors and assigns for ever subject to the proviso for redemption hereafter contained;

PROVIDED ALWAYS THAT WHEN THE HEREIN BEFORE mentioned covenants have been satisfied and continue to be satisfied till the payment of entire amount of deferred luxury tax, the Mortgagee shall at the request and at the cost of the Mortgager, recover the said deferred amount of luxury tax alongwith interest and expenses, if any, incurred in this behalf from the properties for Mortgager or the surety as the case may be.

- (iii) AND THIS INDENTURE further witness that in pursuance of the said agreement and as security for the said sum of rupees..... the surety as beneficial owner doth hereby grant, convey and assign to the mortgagee all the properties referred to in the said schedule and delineated in the map or plan hereto attached to have and to hold the same into and to the use of the mortgagee, its successors and assigns for ever subject' to the proviso for redemption hereinafter contained and the surety both further covenant that if the mortgager shall make default in the fulfilment of any of the obligations mentioned herein before, then the whole of the said amount and interest at the rate of 18 per cent per annum calculated from the date as mentioned in clause (7) shall become due and payable by the mortgager and the mortgagee shall be at liberty to recover the same as arrears of land revenue.

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenant and other conditions connected therewith have been satisfied and continued to be satisfied till the payment of entire amount of deferred luxury tax, the mortgagee shall at the request and at the cost of the Mortgager, recover the said deferred luxury tax dues alongwith interest and expenses, if any, incurred in this behalf from the properties of Mortgager.

- (iv) AND in further pursuance of the agreement and covenant referred to above, the Mortgager does hereby agree to insure the entire machinery and stock in the saidand if so required all other properties hereinafter referred to against fire to the full extent of the deferred luxury tax and that the policy of insurance shall be taken out in the name of the Mortgager and the Mortgagee and it shall be deposited with the Mortgagee. The Mortgager shall pay all premiums and at his own cost

renew the policy every year during the period the properties remain mortgaged to the Mortgagee failing which the Mortgagee may pay the same and recover from Mortgager such premiums and all expenses with interest thereon at the rate of 18 per cent per annum.

- (v) It is further agreed by the Mortgager that notwithstanding anything hereinbefore contained, the Mortgagee may by the appointment of its own Agent or otherwise exercise such control over the conduct of the mortgager to which deferred payment of luxury tax has been given as shall suffice in their or in his opinion to safeguard the interest of the Mortgagee in such new hotel and that the Mortgager shall forthwith comply with all recommendations made by the Mortgagee or its Agent so appointed.
- (vi) It is further agreed that the appropriate stamp duty and the registration charges of this instrument shall be borne by the mortgager.

SCHEDULE

(Give details of properties mortgaged/charged IN WITNESS WHERE OF THE PARTIES HAVE here into set their hands on the day, month and year mentioned as above).

Signature by or on behalf of the above
named firm/Registered Proprietor of
New Hotel (Mortgager).

Signed by the mortgager in the presence of :

- I. (a) Name and address
-
- (b) Signature
- 2. (a) Name and address
-
- (b) Signature

For and on behalf of the
Governor of Himachal Pradesh.
Signature and designation of officer.

Signed by the Officer for and on behalf
of the Governor of Himachal Pradesh in
the presence of :-

- I. (a) Name and address
-
- (b) Signature

2. (a) Name and address

.....

(b) Signature

**FORM L.T. (DP)-IV
SURETY BOND
[See para 6(2)]**

Known all men by these presents that I/we
..... (full Name)
..... (full address)
with Registration Certificate No. if any), am/are held and firmly bound upto
the Governor of Himachal Pradesh (hereinafter referred to as "the
Government" which expression shall, unless excluded by or repugnant to the
context, include his successor-in-Office and assigns in the sum of rupees
..... (amount
in figures and followed by amount in words) (hereinafter referred to as "the
said sum") to be paid to the Government on demand, for which payment will
and truly to be made, I/we bind myself/ourselves, my/our heirs, executors,
administrators and legal representatives by these presents.

Whereas the above-bounden has been required by Excise and
Taxation Commissioner, Himachal Pradesh, or the officer authorised by him
in this behalf in writing to furnish security for the said sum for the purpose
of securing the proper deferred payment of the amount of luxury tax payable
by him/them under the Himachal Pradesh Tax on Luxuries (in Hotels and
Lodging Houses) Act, 1979 (hereinafter referred to as 'the said Act') and the
rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in
Hotels and Lodging Houses) (Deferred Payment of Luxury Tax), Scheme,
1996 framed thereunder and indemnifying the Government against all loss,
costs or expenses which the Government may, if any way, suffer, sustain or
pay, by reasons of omission, default or failure or insolvency of the above
bounden or any person or persons acting under or for him/them to pay such
tax in the manner and by the time provided by or prescribed under the said
Act.

Now the condition of the above written bond is such that if the above
bounden, his/their heirs, executors, administrators and legal representatives
or any person acting under or for him/them pays the full amount of tax
payable by him under the said Act in the manner and by the time provided by
or prescribed under the said Act on demand by any authority appointed by
Government under section 3 of the said Act such demand to be in writing
and to be served upon the above bounden person, his/their heirs, executors
administrators and legal representatives or any person acting under or for
him/them in the manner provided by or prescribed under the said Act, and
shall also at all times indemnifying and save harmless the Government from
all and every loss, cost or expenses which has been or shall or may at any
time, or times hereafter during the period in which the above bounden is held
liable to pay the amount of deferred luxury tax under the said Act, be caused
by reasons of any act, omission, default, failure or insolvency of the above

bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect. otherwise the same shall be and remain in full force, effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding-up or final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovering any deferred payment of luxury tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding-up or final cessation of his/their liability under the said Act or the rules prescribed thereunder:

Provided always that without prejudice to any other right or remedy for covering the tax. loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said (full name) has here unto set his hand this day of signed and delivered by the above named in the presence of

Witnesses:

1. Signature

2 Status

We, (1)

(2)

(Name and full address of the sureties) hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as "the Government") which expression shall unless excluded by or repugnant to the context, include his successor-in-office and assigns a sum of rupees..... (amount in figures followed by amount in words) hereafter referred to as "the said sum" in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us,

jointly and severally, as an arrear of land revenue under/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the Assessing Authority six calendar months notice in writing of our intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses:

1. (Name and complete address of the witnesses).
2. Signature
(Permanent Address)

FORM L.T. (DP)-V

[See Para 6(4)]

FORM OF REGISTER

(To be maintained by the assessing authority for recording the details of the agreements/mortgage deed executed/bank guarantees and security furnished by the proprietors of eligible new hotels in whose favour deferment certificate entitling them to avail of facility of making deferred payment of luxury tax has been issued).

| Sl. No. | Name of the eligible new hotel | Location of the eligible new hotel | Address | Registration Certificate Number held by the proprietor of the eligible new hotel under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 | Number and date of the deferment certificate |
|---------|--------------------------------|------------------------------------|---------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

| Period of eligibility for making deferred payment of luxury tax | Amount mentioned in deferment certificate authorizing deferred payment of luxury tax | Number and date of Mortgage Deed, Agreement executed and security furnished with date of execution | Value of the mortgage Deed, with details of the assets Mortgaged |
|---|--|--|--|
| 7 | 8 | 9 | 10 |

| Value of the Bank Guarantee furnished with name of the Bank and period thereof | Date on which assets released after full payment of luxury tax amount deferred | Signature of assessing authority |
|--|--|----------------------------------|
| 11 | 12 | 13 |

FORM L.T. (DP)-VI

(See Para 11)

**REGISTER OF ELIGIBLE PROPRIETOR OF THE NEW HOTEL
 AVAILING DEFERMENT BENEFIT**

| Serial No. | Name and category of the eligible proprietor of new hotel holding deferment certificate in Form L.T.(DP)-II with Registration Certificate under the Himachal Pradesh Tax on Luxuries (in Hotels & Lodging Houses) Act, 1979 | Details of luxuries being provided | Number and date of issue of deferment of luxury tax certificate Form L.T. (DP)-II |
|------------|---|------------------------------------|---|
| 1 | 2 | 3 | 4 |

| Period of benefit of deferment of luxury tax mentioned in the deferment Certificate in Form L.T. (DP)-II | | Maximum quantum of luxury tax deferment granted | Deferment benefit availed upto the |
|--|---------|---|------------------------------------|
| From (i) | To (ii) | | |
| 5 | | 6 | 7 |
| Deferment benefit availed during the | | Total (7 & 8) | Balance (of column 6-9) |
| 8 | | 9 | 10 |

ANNEXURE-I

CATEGORISATION OF AREAS

[*See para 2 (ii)*]

**PART-I
AREA**

CATEGORY OF

| Sl. No. | District | Development Block | (C) | (B) | (A) |
|---------|----------|---|---------------------------------|---------------------------------|--|
| 1. | 2. | 3. | 4. | 5. | 6. |
| 1. | Bilaspur | 1. Sadar 2. Ghumarwin 3. Gherwin | --- --- --- | --- --- --- | Complete Block -do- -do- |
| 2. | Chamba | 4. Chamba 5. Mehla 6. Bharmaur 7. Tissa 8. Saluni | --- --- --- --- --- | --- --- --- --- --- | Complete Block -do- -do- -do- -do- |

| | | | | | |
|----|-------------------|---------------------------------|-----|----------------|-------------------|
| | | 9. Pangi | --- | --- | -do- |
| | | 10. Bhatiyat | --- | Complete Block | --- |
| 3. | Hamirpur | 11. Bijhari | --- | --- | -do- |
| | | 12. Bhoranj | --- | --- | -do- |
| | | 13. Nadaun | --- | --- | -do- |
| | | 14. Hamirpur | --- | --- | -do- |
| | | 15. Sujanpur Tihra | --- | --- | -do- |
| 4. | Kangra | 16. Kangra | --- | --- | -do- |
| | | 17. Rait | --- | --- | -do- |
| | | 18. Nagrota | --- | --- | -do- |
| | | 19. Baijnath | --- | --- | -do- |
| | | 20. Bhawarna | --- | --- | -do- |
| | | 21. Lambagaon | --- | --- | -do- |
| | | 22. Panchrukhi | --- | --- | -do- |
| | | 23. Nurpur | --- | --- | -do- |
| | | 24. Indora | --- | --- | -do- |
| | | 25. Dehra | --- | --- | -do- |
| | | 26. Magowal (Nagrota Surian) | --- | --- | -do- |
| | | 27. Paragpur | --- | --- | -do- |
| 5. | Kinnaur | 28. Nichar | --- | --- | -do- |
| | | 29. Pooh | --- | --- | -do- |
| | | 30. Kalpa | --- | --- | -do- |
| 6. | Kullu | 31. Ani | --- | --- | -do- |
| | | 32. Banjar | --- | Complete Block | --- |
| | | 33. Kullu | --- | --- | -do- |
| | | 34. Nirmand | --- | --- | -do- |
| | | 35. Nagar | --- | Complete Block | --- |
| 7. | Lahaul & Spiti | 36. Lahaul | --- | --- | Complete Block |
| | | 37. Spiti | --- | --- | |

| | | | | | |
|-----|---------|---|--|--|--|
| | | | | | -do- |
| 8. | Mandi | 38. Sadar 39. Riwalsar 40. Drang 41. Chauntra 42. Chachiot 43. Seraj 44. Dharampur 45. Gopalpur 46. Sundernagar 47. Karsog | --- --- --- --- --- --- --- --- --- --- | --- --- --- --- --- --- --- --- --- --- | Complete Block -do- -do- -do- -do- -do- -do- -do- -do- -do- |
| 9. | Shimla | 48. Kasumpti Sunni 49. Theog 50. Kumarsain 51. Rampur 52. Jubbal 53. Rohru 54. Churaha 55. Chopal | --- --- --- --- --- --- --- --- --- | Complete Block --- --- --- --- --- --- --- --- | --- Complete Block -do- -do- -do- -do- -do- -do- |
| 10. | Sirmour | 56. Nahan 57. Paonta Sahib 58. Pachhad 59. Shillai 60. Sangrah | --- --- --- --- --- | --- --- --- --- --- | -do- -do- -do- -do- -do- |
| 11. | Solan | 61. Dharampur 62. Kandaghat 63. Nalagarh 64. Kunihar 65. Solan | --- --- --- --- --- | Complete Block --- --- --- --- | --- -do- -do- -do- -do- |
| 12. | Una | 66. Dhundla 67. Amb 68. Una | --- --- --- | --- --- --- | -do- -do- -do- |

Block means the rural area declared as Development Block in the State by the State Government in the Rural Development Department.

PART-II

| Sl. No. | District | Town | Category of area | | |
|---------|----------|--|--|-----------------------------------|-------------------|
| | | | (C) | (B) | (A) |
| 1. | 2. | 3. | 4. | 5. | 6. |
| 1. | Bilaspur | 1. Bilaspur | --- | Bilaspur | --- |
| 2. | Chamba | 1. Chamba 2. Dalhousie | --- Dalhousie | Chamba --- | --- --- |
| 3. | Hamirpur | 1. Hamirpur | --- | Hamirpur | --- |
| 4. | Kangra | 1. Kangra 2. Dharamshala 3. Palampur | --- --- --- | Kangra Dharamshala Palampur | --- --- --- |
| 5. | Kullu | 1. Kullu 2. Manali | Kullu Manali | --- --- | --- --- |
| 6. | Mandi | 1. Mandi | --- | Mandi | --- |
| 7. | Shimla | 1. Shimla 2. Dhalli | Shimla Dhalli Nagar Panchayat | --- --- | --- --- |
| 8. | Sirmaur | 1. Nahan 2. Paonta Sahib | --- --- | Nahan Paonta Sahib | --- --- |
| 9. | Solan | 1. Kasauli 2. Parwanu 3. Solan | Kasauli --- --- | --- Parwanu Solan | --- --- --- |
| 10. | Una | 1. Una | --- | Una | --- |

*Town means an area notified by the Government of Himachal Pradesh from time to time and located within the limits of Municipal Corporation/Municipal Committee/Cantonment Board/Nagar Panchayat Area.

(R.H.P. Extra., dated 9.9.1996, p. 4323-4349)
