

[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

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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

[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
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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 Signature of the Assessing Authority.
Dated District.

List of documents:
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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.

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
Dated]

Signature of the proprietor.