

**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:.....

[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 furnish the receipts in proof of payment to this office every month on or before the 10<sup>th</sup> 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 8<sup>th</sup> 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.

<sup>1</sup> 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.

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

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 inserted 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 charges 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**

Assessing Authority,  
Excise and Taxation Inspector,  
(when posted in circle outside, District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_  
(SEAL)

Date \_\_\_\_\_

**FORM L.T. VII-D**

[See rule 8-B (4)]

**<sup>1</sup>TAX 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  Date: 

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 10<sup>th</sup> 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 15<sup>th</sup> 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:

--	--	--	--	--	--	--	--	--	--

-----