

Composition Scheme for Marriage Hall, 2015

RAJASTHAN

India

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Rule COMPOSITION-SCHEME-FOR-MARRIAGE-HALL-2015 of 2015

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Composition Scheme for Marriage Hall, 2015Published vide Notification No. S.O. 279, dated 1.4.2015S.O. 279. - In exercise of the power conferred by Section 4-A of the Rajasthan on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 1st April, 2015, notifies the "Composition Scheme for Marriage Hall, 2015" hereinafter referred to as 'the Scheme'. The Scheme permits hoteliers to opt for payment of lump sum in lieu of tax under the Act, on payment of the lump sum amount and subject to the conditions as specified hereunder, namely: -

1. Date of commencement.

- The Scheme shall come into force with effect from, April 1, 2015.

2. Applicability.

- The Scheme shall be applicable for the proprietor of marriage hall, hereinafter referred to as the hotelier, registered under the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990.Explanation. - 1. The hoteliers, who generally let out the rooms to customer, are not eligible under the Scheme.

2. In case of any dispute as to whether a hotel is a marriage hall or not, it shall be decided by the Commissioner, Commercial Taxes, whose decision shall be final.

3. Lump sum amount.

(1)The lump sum amount to be paid per annum, by the hotelier in lieu of tax shall be calculated by the following formula, namely: -

$$\text{Lump sum Amount (Rupees Per Annum)} = \left| \text{Rate of Land (Rs/ Sq. Mtr.)} \times \text{Area (Sq. Mtr.)} \right| 500$$

Explanation. - (1) "Rate of Land" means the rate determined for assessment of market value of the commercial land of the area under the Rajasthan Stamp Rules, 2004.(2)Where any hotelier opts for payment of lump sum in lieu of tax during the year, the lump sum amount payable by him shall be calculated proportionately for the period under certificate of payment in lump sum.

4. Manner of payment of lump sum amount.

(1)The lump sum amount shall be paid by the eligible hotelier in four quarterly installments. The installment for each quarter shall be paid by 10th day of the immediately succeeding month of the relevant quarter i.e. by July 10th, October 10th, January 10th and April 10th for the 1st, 2nd, 3rd, and 4th quarter respectively.(2)Where the hotelier fails to deposit the lump sum amount within the time as . prescribed in clause (1) above, he shall be liable to pay interest on such lump sum amount as per the provisions of the Section 20 of the said Act.

5. Procedure for obtaining certificate of payment in lump sum.

(1)A hotelier may, opt for payment of tax in lump sum in accordance with the provisions of Section 4-A of the said Act by submitting an application in Form A appended to the Scheme, to the assessing authority or any officer authorised by the Commissioner in this behalf, within sixty days of the issuance of registration certificate, or within sixty days from the date of this notification, whichever is later. However, a registered hotelier may also exercise such option by submitting an application, at any time during the year but within thirty days of commencement of any quarter. In such cases the certificate of payment in lump sum shall be issued from the beginning of the succeeding quarter, in which he has submitted his option.(2)On receipt of the application in Form A appended to the Scheme, the assessing authority or any officer authorized by the Commissioner in this behalf shall, within fifteen days from the date of receipt of the application, issue the certificate of payment in lump sum in Form B appended to the Scheme, which shall remain in force unless the hotelier opts out from option of payment of lump sum, or the hotelier has closed the business or the certificate is cancelled by the assessing authority or officer authorized by the Commissioner in this behalf.(3)Where the hotelier has more than one marriage hall, he shall apply separately for opting under the Scheme, for each marriage hall.

6. Conditions.

(1)Save as provided in the scheme, the hotelier opting for payment of lump sum in lieu of tax under this scheme, shall be subject to all the provisions of the Rajasthan Tax on Luxury (Hotels and Lodging Houses) Act, 1990 and rules made there under.(2)The hotelier shall not charge or collect

any tax from a customer during the period under which the certificate of payment in lump sum is in force, however, tax charged or collected by the hotelier before opting for the scheme shall have to be deposited forthwith and the tax already deposited shall not be refunded.(3)If any hotelier voluntarily withdraws from the scheme during the year, he shall be required to deposit the whole of the lump sum amount, if not already paid for the year forthwith.(4)The lump sum amount and any other levy under the scheme shall be recoverable as arrears of land revenue under the said Act.(5)Where during the period under which the certificate of payment in lump sum is in force, the hotelier violates any of the conditions of the scheme or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may cancel the certificate of payment in lump sum. This will be without prejudice to the action, penal or otherwise, for which such hotelier shall be liable under the provision of the said Act and rules made there under.(6)In case of any change in the rate of land or area of marriage hall during the year in which the certificate of payment in lump sum is in force, he shall inform to the assessing authority or officer authorized by the Commissioner in this behalf within thirty days of such change. In such case the payable lump sum amount shall be revised by the assessing authority or the officer authorized, with effect from the 1st day of April of the succeeding year of the year in which the rate of land has been revised.(7)The State Government may review the scheme at any time and may amend, any or all the provisions of the scheme, as it may deem fit. On such amendment, the hotelier shall pay the revised lump sum amount or any other levy, accordingly.(8)The State Government may review the scheme and on being satisfied that it is not in the public interest to continue the scheme, it may revoke the scheme forthwith or from such date as it may notify.

Form A[See Clause 5(1)]Application for permission to pay tax in lump sum(Under Composition Scheme for Marriage Hall-2015)To, The Assessing Authority_____I submit my application as follows for the grant of permission to pay lump sum amount in lieu of tax under clause 5(1) of the Composition Scheme for Marriage Hall, 2015.The details of business:

1. Registration No.
2. Date of submission of application:
3. Name of the applicant:
4. Name of the Hotelier:
5. Name of the Marriage hall (If different from No.3) for which option to pay tax in lump sum is opted:
6. Information related to Hotelier
 - 6.1 Complete Address :
 - 6.2 PAN No.:
 - 6.3 Phone No.:
 - 6.4 Mobile No.:
 - 6.5 . E-mail ID:
7. Details of Bank Account:
8. Name of the area, where the property is situated.
9. Rate of land (Rs/ sq Mtr)

10. Area of the marriage hall (sq. Mtr).

11. Lump sum amount payable per annum.

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I/we shall abide by all the conditions specified in the Scheme.

Place: Signature:

Date: Name and Status:

Form B[See Clause 5(2)]Certificate of payment in lump sum(Under Composition Scheme for Marriage Hall-2015)Certificate No.:

1. Registration No.:

2. Name of the applicant:

3. Name of the hotelier:

4. Name of the Marriage hall (If different from No.3) for which option to pay tax in lump sum is opted:

5. Complete Address:

6. Name of the area, where the property is situated:

7. Area of the marriage hall (sq. mtr.):

8. Lump sum amount payable per annum:

9. Lump sum amount payable per quarter:

This certificate is valid from _____ and shall remain in force till the hotelier opts out from the option of payment of tax in lump sum or the dealer has closed the business or certificate is cancelled, whichever is earlier. Note. - The lump sum amount may be revised as per the provision of the scheme.

Place: Signature:

Date: Name and Status:"