

# New Composition Scheme for Marriage Hall, 2016

RAJASTHAN

India

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### Rule NEW-COMPOSITION-SCHEME-FOR-MARRIAGE-HALL-2016 of 2016

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New Composition Scheme for Marriage Hall, 2016Published vide Notification No. S.O. 349, dated 30.3.2016S.O. 349. - In exercise of the powers conferred by Section 4-A of the Rajasthan Tax 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 1.4.2016, notifies the "New Composition Scheme for Marriage Hall, 2016", 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 1.4.2016.

#### 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) Hoteliers, who generally let out the rooms to customers, 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.

- The lump sum amount to be paid per annum by the hotelier in lieu of tax shall be calculated for each category of marriage hall on the basis of rate of land for marriage hall as mentioned in column number 2 of the table given below by multiplying the area of marriage hall (in sq. meters) with the factor as mentioned in column number 3 of the said table.Table

S. No.	Category of Marriage Hall	Factor
1	2	3
1.	Where rate of land is upto Rs. 50,000/- per Square Meter	Rate of Land (Rs. per Sq. Mtr.) 750
2.	Where rate of land is above Rs. 50,000/- but upto Rs. 1,00,000/- per Square Meter	Rate of Land (Rs. per Sq. Mtr.) 1000 subject to a minimum of Rs. 66.67 per Sq. Mtr.
3.	Where rate of land is above Rs. 1,00,000/- per Square Meter	Rate of Land (Rs. per Sq. Mtr.) 1500 subject to a minimum of Rs. 100 per Sq. Mtr.

Explanation. - "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.

#### 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 10, 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 Luxury Tax Officer having jurisdiction for the time being, within sixty days of the issuance of registration certificate, or within thirty days from the date of this notification, whichever is later. (2) Notwithstanding anything contained in sub-clause (1) above, a hotelier who had not opted for payment of tax in lump sum in accordance with the provisions of Section 4-A of the said Act, can exercise such option later on but only after the end of the financial year by submitting an application in Form A appended to the Scheme, within thirty days of the commencement of the relevant financial year, to the Luxury Tax Officer having jurisdiction for the time being. (3) Where the hotelier has failed to opt under the scheme within the stipulated period, he shall be allowed to opt for the scheme, before the end of the relevant year, on payment of a late fee of rupees two thousand. (4) On receipt of the application in Form A appended to the Scheme, the Luxury Tax Officer having jurisdiction for the time being 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 Luxury Tax Officer having jurisdiction for the time being. (5) 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 Luxuries (in Hotels and Lodging Houses) Act, 1990 and rules made thereunder. (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 Luxury Tax Officer having jurisdiction for the time being, 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 provisions 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 Luxury Tax Officer having jurisdiction for the time being within thirty days of such change. In such case the payable lump sum amount shall be revised by the Luxury Tax Officer having jurisdiction for the time being, 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) & (2)] Application for permission to pay tax in lump sum (Under New Composition Scheme for Marriage Hall-2016) To, The Luxury Tax Officer..... I submit my application as follows for the grant of permission to pay lump sum amount in lieu of tax under clause 5 (1) or 5 (2) of the New Composition Scheme for Marriage Hall, 2016. 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 and address of the Marriage hall (If different from clause No. 3) for which option to pay tax in lumpsum 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. per 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(4)]Certificate of payment in lump sum(Under New Composition Scheme for Marriage Hall-2016)Certificate No:

1 Registration No.:

2 Name of the applicant:

3 Name of the Hotelier:

4 Name and address of the Marriage hall (If different from clause 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 hotelier has closed the business or certificate is cancelled, whichever is earlier. Note. - This lump sum amount may be revised as per the provision of the scheme.

Place: Signature:

Date: Name and Designation: