

The M.P. Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Niyam, 1988

MADHYA PRADESH

India

The M.P. Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Niyam, 1988

Rule

THE-M-P-HOTEL-TATHA-VAS-GRIHON-ME-VILAS-VASTUON-PAR-KAR-KAI of 1988

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The M.P. Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Niyam, 1988Published vide Notification No. A-5-3-88-ST-5 (46), dated 9-8-1988, M.P. Rajpatra (Asadharan), dated 16-8-1988 at p. 1532In exercise of the powers conferred by Section 10 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adiniyam, 1988 (No. 13 of 1988), the State Government hereby makes the following rules, namely :-

1. Short title.

- These rules may be called the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Niyam, 1988.

2. Definitions.

- In these rules, unless the context otherwise requires :-(a)"Act" means the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988);(b)"Form" means a form appended to these rules;(c)"Sales Tax Rules" means the Madhya Pradesh General Sales Tax Rules, 1959;(d)Words and expressions used but not defined in these rules and defined in the Sales Tax Act or the Sales Tax Rules shall have the meaning assigned to them in the Sales Tax Act or the Sales Tax Rules, as the case may be.

3. Maintenance of accounts.

(1) Every registered hotelier shall maintain :- (a) Information in Form I of residential accommodation and the tariff therefor in respect of his hotel; (b) Daily account in Form II of occupation of residential accommodation in his hotel and collection of tax therefor; and (c) Monthly abstract in Form III of collection and payment of tax. (2) The registered hotelier shall maintain a separate bound register for each of the forms specified in sub-rule (1) and shall get each of the pages of such register serially numbered, sealed or certified by an officer duly authorised by the Commissioner in this behalf.

4. Furnishing of returns.

- Every registered hotelier liable to pay tax under Section 3 of the Act shall furnish to the Sales Tax Officer within whose jurisdiction his place of business is situated, a return in Form IV for every quarter of the year within ten days of the expiry of such quarter. The return shall be accompanied by a copy of challan in proof of the payment of tax payable according to such return ; Provided that a separate return for the period commencing from the date of coming in force of the act and ending with the last day of the quarter in which the Act comes into force shall be furnished within fifteen days of the expiry of the said quarter.

5. Payment of tax.

- The tax payable under the Act shall be paid [by challan in Form IV-A in quadruplicate] [Substituted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.] into a Government treasury under the head "0023-Hotel Receipt Tax 101 Collection from Hotels which are companies/ 102 collection from Hotels which are not companies-800 other receipts".

6. Form of order of assessment.

- The order of assessment shall be in Form V.

7. Form of notice of demand.

- The notice of demand shall be in Form VI.

8. Grant of registration certificate.

(1) An application of obtaining a registration certificate under sub-section (1) of Section 8 of the Act shall be made in Form VII. (2) A hotelier having places of business within the jurisdiction of more than one Sales Tax Officer shall make an application for grant of registration certificate separately to each such Sales Tax Officer in respect of each such place of business. (3) (a) On receipt of an application for grant of registration certificate, the such Sales Tax Officer shall, if, he is satisfied that the application is in order, and the necessary particulars have been furnished by the hotelier, grant to the hotelier a registration certificate in Form VIII. (b) If such Sales Tax Officer finds that the

application is not in order or that all necessary particulars have not been furnished he shall direct the hotelier to furnish such additional information as may be considered necessary. After considering the additional information such Sales Tax Officer shall grant to the hotelier a registration certificate in Form VIII. Form I[See Rule 3 (1)(a)]Basic information of accommodation and charges :-(1)Name of Hotel.....(2)Address of the Hotel.....(3)Name of the proprietor.....(4)Name of the Managing Director/Manager.....(5)Registration Certificate Number.....(6)Accommodation capacity and charge.....

Room	No. of beds	Charge
Type Single/Double Suite/others	Number	
(1)	(2)	(3)

Total

Place..... Signature.....

Date..... Name and Designation.....

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Name.....

Designation.....

Form II[See Rule 3 (1)(b)]Daily account of occupancy of rooms and Collection of tax(Note.-Separate entry should be made in respect of each person)

Sl. No. Name of guest Permanent Address Age

(1)	(2)	(3)	(4)
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Nationality	Class	Rate of charges for accommodation for residence [Omitted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.]	Arrival date time
(5)	(6)	(7)	(8)

Departure date, time	Period of stay of each guest	Total amount of charges for accommodation for residence	Charges paid by guest
(9)	(10)	(11)	(12)

No. of guests who occupied the room or accommodation in hotel	No. and date of bill, cash memo	Amount of tax collected	Remarks
(13)	(14)	(15)	(16)

Place..... Signature.....

Date..... Name and Designation.....

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Name.....

Designation.....

Form III[See Rule 3(1)(c)]Monthly abstract of collection and payment of taxName of the Hotel.....

Month	Total number of guest	Total charges recovered for accommodation for residence	Total tax collected
(1)	(2)	(3)	(4)

Tax paid Remarks

Amount	Challan No. and date	Balance
(5)	(6)	(7) (8)

Place..... Signature.....

Date..... Name and Designation.....

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Name.....

Designation.....

Form IV(See Rule 4)ReturnInitials of receiving clerk.....Return of tax payable for the period from.....to.....Name of Hotelier.....Address.....Resignation certificate No.....

1. Total receipts during the period (exclusive of tax).....

2. (a) Receipts where the charges for luxury provided in the hotel are less than rupees sixty per day [x x x] [Omitted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.]

(b)Receipts [other than (a) above] on which tax is not payable.Total.(c)Receipts exempt from tax under sections.

3. Net taxable receipts.

4. Rate wise break up of taxable receipts :-

Taxable at the rate[5%] [Substituted by Notification No. A-5-3-88-ST-V-(40),	Taxable at the rate of[10%] [Substituted by Notification No. A-5-3-88-ST-V-(40),	Taxable at concessional
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dated 25-3-1992.]

dated 25-3-1992.]

rate (here
specify the rate if
any)

(1)

(2)

(3)

5. Tax payable, at the rate of:-

(a)[5%] [Substituted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.].....(b)[10%] [Substituted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.].....(c)Concessional rate (if any).....

6. Total tax payable.....

7. Less, amount, if any credited by refund-adjustment order.....

8. Net tax payable.....

9. Tax paid with Challan number and date.....

Date..... Signature.....

The above statements are true to the best of my knowledge and belief.

Date..... Signature.....

AcknowledgmentReceived return in Form IV for the period from..... to..... from holding registration certificate No..... with Challan No..... dated..... for Rs.....Signature of the receiving clerk.....Name of receiving clerk.....[Form IV-A] [Inserted by Notification No. A-5-3-88-ST-V (40), dated 25-3-1992.]Challan In Quadruplicate(See Rule 4)Original-To be sent by the treasury to the Sales Tax Officer.Duplicate-To be retained in the Treasury.Triplicate-To be given to the payer for being sent to the Sales Tax Officer.Quadruplicate-To be given to the payer for his own use.Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988(0023-Hotel receipt Tax/101-Collection from Hotels which are Companies/102-Collection from Hotels which are not Companies-800 Other Receipts).

By whom tendered	Name, address, registration No. and case No., if any, of the dealer on whose behalf money is paid	Pay on account of	Amount (to be entered in figures)
(1)	(2)	(3)	(4)
		(a) Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon ParKar according to return for the period from..... to.....	Rs. P....

(b) Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Under Rs....(in words).....
demanded after assessment for the period from..... to.....

(c) Penalty

(d) Composition fees

Total Rs.....(in figures)

Rs.....(in words)

Date.....19....

.....

Signature of the dealer or depositor

(For use in the Treasury or the State Bank)

1. Received payment of Rs..... (in figures)..... (in words)

2. Date of entry.....

.....Treasurer Accountant Treasury Officer/Agent or Manager.Form
V(See Rule 6)Order of assessment/penaltyDISTRICT.....R.R.C. No.....Case No....

1. Year in which assessment is made.....

2. Period of assessment.....

3. Name of the hotelier.....

4. Location of place of business.....

5. Account books produced.....

6. Section and sub-section under which assessment is made/penalty imposed.....

7. Total receipts (exclusive of tax) As returned as determined.....

8. Less :-

Receipts where the charges for luxury provided in the hotel are less than

(a) rupees sixty per day[x x x] [Omitted by Notification No.]

A-5-3-88-ST-V-(40), dated 25-3-1992.]

(b) Receipts (other than above) on which tax is not payable.

(c) Receipts exempt from tax under Section 9

.....

Total:.....

9. Net Taxable receipt.....

10. Ratewise breakup of taxable receipts

As returned	As determined	
(1)	(2)	
Taxable at	Taxable at	
	[10%] [Substituted by	[10%] [Substituted by
	Notification No.	Notification No.
[5%] [Substituted by	A-5-3-88-ST-V-(40),	[5%] [Substituted by
Notification No.	dated	Notification No.
A-5-3-88-ST-V-(40),	25-3-1992.]concessional	A-5-3-88-ST-V-(40),
dated 25-3-1992.]	rate (gere specify the	dated 25-3-1992.]
	rateif any)	dated 25-3-1992.]concessional
		rate (gere specify the
		rateif any)

11. Tax payable at the rate of.

- (a) [5%.] [Substituted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.]
- (b) [10%] [Substituted by Notification No. A-5-3-88-ST-V-(40), dated 25-3-1992.]
- (c) at concessional rate

12. Total tax payable.

13. Less, amount if any credited by refund adjustment order.....

14. Net tax payable.....

15. Tax paid with Challan No. and date.

(1)Challan No..... dated.....(2)Challan No..... dated.....(3)Challan No..... dated.....(4)Challan No..... dated.....

16. Amount of penalty imposed :-

(i)Under Section.....(ii)Under Section.....(iii)Under Section.....

17. Total balance due.....

Assessment and penalty order enclosed.

Seal Signature.....

Date..... Designation.....

Form VI(See Rule 7)Notice of demand for payment of

tax/penaltyTo.....(Name).....(Address).....(R.C. No.)Take notice that,-(i)you have been assessed/re-assessed under the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 to a tax of Rs..... (in figures) Rs. &..... (in words) only for the period from..... to..... which is payable by you.(ii)A penalty of Rs..... under Section/Rule..... has been determined/imposed on you.(iii)after adjusting the amount of tax of Rs..... paid by you alongwith the returns a balance of tax and/penalty is outstanding against you.You are hereby directed to deposit the balance of Rs..... in the Government treasury within thirty days from the date of receipt of this notice and send a copy of Challan in token of such payment within..... days of the deposit.

Seal Signature.....

Place..... Designation.....

Date.....

Form VII[See Rule 8(1)]Application for grant of registration certificateToThe Sales Tax

Officer,.....Circle.....I, Proprietor/Manager/Partner/Director of the business known as..... whose place of business in Madhya Pradesh is situated at..... (town) hereby apply on behalf of the said business for grant of registration certificate under the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.

2. The name and address and other particulars of the proprietor/the names and addresses of the partners of the business/of all persons having interest in the business are as follows :-

(To be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1956, or under any other law)

Name	Address	Age	Father's name	Home address	Extent of interest in the business	Signature	Signature and address of the witness attestedsignature in col. (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

[Signature of each of the persons should be obtained and attested.] [Strike out whichever is not applicable.]For the purpose of accounts my/our year runs from..... to.....

4. I/We have commenced our business with effect from.....

5. I/We have additional places of business within the State of Madhya Pradesh as stated below :-

1. 3.

2. 4.

Dated..... Signature

Name.....

Designation.....

The above statements are true to the best of my knowledge and belief.

Dated..... Signature.....

Name.....

Designation.....

AcknowledgementReceived an application in Form VII from..... for grant of registration certificate under Section 8 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.

Date..... Signature.....

Name of the Receiving Officer.....

Form VIII[See Rule 8 (3)]Registration certificateCertificate No.....Name of the hotelier.....Address of place of business in Madhya Pradesh.....Hotelier's year runs from.....Language and script of account.....Additional places of business at

1. 3.

2. 4.

This certificate is valid from.....Form VIII[See Rule 8 (3)]Registration certificate

No..... District.....

This is to certify that..... whose place of business in Madhya Pradesh is situated at..... town..... has been registered as a hotelier under the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.The Hotelier has additional places of business at:-

1. 3.

2. 4.

The Hotelier's year runs from..... to..... and returns in Form IV are to be furnished by him quarterly.This certificate is valid from.....

Seal Signed.....

Date..... Sales Tax Officer.....Circle

NotificationsNotification No. A-5-3-88-ST-V-(45), dated 9-8-1988, published in M.P. Rajpatra (Asadharan), dated 16-8-1988 at page 1521. - In exercise of the powers conferred by the sub-section

(3) of Section 1 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988), the State Government hereby appoints the 16th August, 1988, as the date on which the said Adhiniyam shall come into force. Notification No. A-5-3-88-ST-V-(83), dated 12-9-1990, published in M.P Rajpatra (Asadharan), dated 12-9-1990 at page 2049. - In exercise of the powers conferred by sub-section (2) of Section 1 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar (Amendment) Act, 1990 (No. 19 of 1990), the State Government hereby appoints the 15th September, 1990 as the date on which the said Act, shall come into force. Notification No. A-3-3-93-ST-V-(18), dated 1-3-1993, published in M.P. Rajpatra (Asadharan), dated 1-3-1993 at page 100. - In exercise of the powers conferred by Section 3 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988, the State Government hereby exempts from payment of tax the hotels specified in column (1) of the schedule below, who have started business after 1st October, 1991 to the extent specified in column (2) for the period specified in column (3) of the said schedule

Schedule

Class to whom exemption granted	Extent of exemption	Period
(1)	(2)	(3)
Star Hotels, classified by the Tourism Department of State or Central Government	Whole of tax	Five years from the date of commencement of business.