

# The Goa Tax on Luxuries Rules, 1988

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India

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### Rule THE-GOA-TAX-ON-LUXURIES-RULES-1988 of 1988

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The Goa Tax on Luxuries Rules, 1988Published vide Notification No. 5-9-88-Fin (R&C)Whereas certain draft rules which the Government of Goa proposed to make in exercise of the powers conferred by section 45 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988) were pre-published as required by sub-section (3) of section 45 of the said Act at page 283 of the Official Gazette, Series I No. 24 (Extraordinary) dated 19th September, 1988 under the Notification dated 31st August, 1988 of the Finance (Revenue and Control) Department, Government of Goa, inviting objections and suggestions before the expiry of 15 days from the date of publication of the said Notification in the Official Gazette;And whereas the said Gazette was made available to the public on 19th September, 1988;And whereas no objections and suggestions have been received from the public on the said draft by the Government.Now, therefore, in exercise of the powers conferred by sub-section (1) of section 45 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988), the Government of Goa hereby makes the following rules, namely.

#### 1. Short title and commencement.

(1)These rules may be called the Goa Tax on Luxuries [\* \* \*] [The expression 'Hotels and Lodging Houses' omitted by the (Amendment) Rules, 2001.] Rules, 1988.(2)They shall come into force at once.

#### 2. Definitions.

- In these rules unless the context otherwise requires;(a)"Act" means the Goa Tax on Luxuries [\* \* \*] [Omitted by the (Amendment) Rules, 2001.] Act, 1988 (Act No. 17 of 1988).(b)"Appropriate Assessing Authority" means:(i)in relation to any particular [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.], the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the hotelier's place of business is situated;(ii)in relation to a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment)

Rules, 2010.] who has more than one place of business in the State, the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the head office of such business is situated;[\* \* \*] [Items (iii) and (iv) of clause (b) of rule 2 was inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007.](c) [ "Appropriate Government Treasury" means any treasury or taluka sub-treasury or the Reserve Bank of India (RBI), or a branch of the State Bank of India (SBI) or it's subsidiary, or any bank so notified by the Government, situated in the area in which the hotelier concerned has his place of business or the head office, if the business is carried on at more than one place in the State, and includes cyber treasury so notified by the Government.] [Substituted by the (Amendment) Rules, 2008.](d) "Assistant Commissioner" means the person appointed under section 3 to assist the Commissioner;(e) "Assistant Luxury Tax Officer" means the person appointed by that designation by the Government under section 3 to assist the Commissioner;(f) [ "Accounting year" means the period from 1st of April to 31st of March;] [Substituted by the (Sixth Amendment) Rules, 2010.](g) "Agent" means a person authorized in writing under section 43 to appear on behalf of a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or other person before any authority under the Act;(h) "Form" means a form appended to these rules;(i) "guest" means the person in whose name the accommodation in a hotel is booked;(j) "Government" or "the Government" when referred to as a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] shall mean any State Government or the Central Government, as the case may be;(k) "Inspector" means a Luxury Tax Inspector appointed under section 3 to assist the Commissioner for carrying out the purposes of the Act;(l) "Luxury Tax Officer" means the person appointed by that designation by the Government under section 3 to assist the commissioner;(m) "month" means a calendar month;(n) "Quarter" in relation to the year as defined in clause (a) of section 2 means(i) in relation to the financial year, the period of three months ending on 30th June, 30th September, 31st December or 31st March; [\* \* \*] [Omitted by the (Sixth Amendment) Rules, 2010.][\* \* \*] [Omitted by the (Sixth Amendment) Rules, 2010.](o) "registering authority" means as respect a [hotelier or proprietor, as the case may be] [The 'dealer' is substituted by the word 'hotelier' by the (Amendment) Rules, 1996 and later substituted by the (Sixth Amendment) Rules, 2010.], the Luxury Tax Officer having jurisdiction over the local area in which any place or places of business of the [hotelier or proprietor, as the case may be] [The 'dealer' is substituted by the word 'hotelier' by the (Amendment) Rules, 1996 and later substituted by the (Sixth Amendment) Rules, 2010.] are situated;(p) "return period" means the period for which returns are to be furnished by a [hotelier or proprietor, as the case may be] [The 'dealer' is substituted by the word 'hotelier' by the (Amendment) Rules, 1996 and later substituted by the (Sixth Amendment) Rules, 2010.] under these rules;(pp) [ "Schedule" means a Schedule appended to these rules;] [Inserted by the (Amendment) Rules, 1996.](q) "Section" means a section of the Act;(r) "word and expression" used but not defined in these rules shall have the same meaning respectively assigned to them in the Act.

## **2A. [ [Rule 2-A inserted by the (Amendment) Rules, 2001 and thereafter omitted by the (Amendment) Rules, 2007.]]**

### 3. Maintenance of accounts.

(1) Every hotelier shall maintain-(a) Information of residential accommodation and tariff therefore in respect of his hotel, in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 1; (b) daily account of occupation of residential accommodation in his hotel and collection of tax therefore, in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 2; and (c) monthly abstract of collection and remittance of tax in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 3. (2) The hotelier shall maintain a separate bound register for each of the Forms and shall get each of the pages of such register serially numbered, sealed and certified by the Commissioner or any Officer duly authorized by him in this behalf. (3) [ Every proprietor providing accommodation for commercial purposes shall maintain a register of such accommodation in Form LUX 21 hereto. Abstract of such register, in Form LUX 22 hereto, shall be furnished every month to his registering authority alongwith the copies of the challan showing payment made. (4) Every proprietor providing accommodation with luxuries for other purposes shall maintain a register of such luxuries in Form LUX 23 hereto. Abstract of such register, in Form LUX 24 hereto, shall be furnished every month to his registering authority alongwith the copies of the challan showing payment made. (5) Where the proprietor accepts amount upon advance bookings, the tax due on the amount so received shall be paid forthwith and the tax due on the balance amount shall be paid after such luxuries or accommodation are provided upon indicating the reference of the tax already paid on advance bookings. Details of advance bookings be recorded in the register, date-wise, in Form LUX 25 hereto and abstract of such register be made available to the Appropriate Assessing Authority alongwith the quarterly returns] [Inserted by the (Sixth Amendment) Rules, 2010.].

#### 3A. [ [Rule 3-A inserted by the (Amendment) Rules, 2001 and thereafter omitted by the (Amendment) Rules, 2007.]

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### 4. Application for registration and furnishing information.

- [(1) Every application for registration under section 9 of the Act shall be made in Form LUX 4 hereto by a hotelier or a proprietor, as the case may be, within a period of thirty days from the date on which such hotelier or proprietor first becomes liable to pay the tax, upon payment of registration fees as provided in Schedule II to the Act. (2) The hotelier or proprietor, who has more than one place of business, whether within the jurisdiction of the same registering authority or different registering authorities, shall make an application for registration under single registration form through his head office to the registering authority in whose jurisdiction his head office is located. The application shall be accompanied with a declaration in Form LUX 4A hereto giving details of all such places and room capacity of each of such additional places] [Substituted by the (Sixth Amendment) Rules, 2010.]. (2A) [ Notwithstanding anything contained in sub-rules (1) and (2) above, every hotelier or proprietor who provides accommodation for commercial purposes (other than those provided on monthly rental by agreements) and/or accommodation with luxuries provided for other purposes within the hotel already registered under section 9 of the Act, shall not

separately register for each activity but provide such details by declaration in Form LUX 4A within 30 days from the date of publication of the Goa Tax on Luxuries (Sixth Amendment) Rules, 2010] [Sub-rule (2A) inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007 and thereafter inserted by the (Sixth Amendment) Rules, 2010.].(3)Every application for registration shall be made, signed and verified in the case of business carried on by-(a)an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;(b)a firm, by any partner thereof;(c)a Hindu undivided family, by the Karta or an adult member thereof;(d)a body corporate (including a company, a cooperative society, or a corporation or local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorized to act on its behalf;(e)an association of individuals to which clause (b), (c), or (d) does not apply, by the principal officer thereof, or person managing the business;(f)the Government, by a person duly authorized to act on its behalf.(4)In the case of a firm, every partner, thereof shall furnish the declaration as provided in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 4. Such declaration if not furnished at the time of making an application for registration shall be furnished not later than three months from the date of making such application for registration.(5)The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.(6)Every person signing and verifying an application for registration in the capacity specified in clause (a), (b), or (c) of sub-rule (3) shall also furnish with the application, a copy of his recent photograph in passport size.(7)The person so furnishing the photograph shall, when called upon to do so, attend before the registering authority and sign before him on the copy of the photograph furnished by him.(8)In the case of a business carried on by an individual, a firm, a Hindu undivided family or other unincorporated association of individuals, the name and permanent residential address of such individual, each of the partners of the firm, members of the family, or as the case may be, members of the managing committee of the association, and of persons having any interest in the business, shall be stated in the application for registration.

## 5. Grant of certificate of registration.

- [(1) Certificate of registration shall be issued in Form LUX 5 in respect of hotel business and in Form LUX-26 in respect of business providing accommodation for commercial purposes and for accommodation with luxuries provided for other purposes.] [Substituted by the (Amendment) Rules, 2001 and thereafter by (Sixth Amendment) Rules, 2010.];(2)Where a hotelier applying for registration is a firm, Hindu undivided family, body corporate or association of individuals or Government, the certificate of registration shall be issued in the name of such firm, family, body corporate, association or Government, as the case may be;(3)Where a certificate or registration is issued to a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] on an application made therefore, then-(a)[(i) if it was made within a period specified in sub-rule (1) of rule 4 or a declaration filed as provided in sub-rule (2A) of said rule, it shall take effect from the date on which the hotelier or the proprietor, as the case may be, becomes liable for registration under the Act; [Substituted by the (Sixth Amendment) Rules, 2010.](ii)if it was made within the time specified in sub-section (6) of section 8, it shall take effect from the date on which the hotelier or the proprietor, as the case may be, becomes liable to pay tax under the said

sub-section;].(b)if such application was made after the expiry of the aforesaid periods, it shall take effect from the date on which the application was made;(4)Where the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] has two or more places of business within the jurisdiction of the same registering authority, the registering authority shall issue to the hotelier one copy of the certificate of registration for each additional place of business specified in the application for registration;(5)The information under section 11 shall be furnished in writing within thirty days from the date of occurrence of any of the events specified in said section 11 to the registering authority;[\* \* \*] [Inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007.]

## **6. Exhibition of certificate of registration.**

- Every registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] shall display conspicuously at each place of his business the certificate of registration or a copy thereof.

### **6A. [ Renewal of certificate of registration. [Inserted by the (Amendment) Rules, 2007.]**

(1)An application for renewal of certificate of registration shall be made in form Lux-5A in the month of September/October every year for a period from first of October to thirtieth of September on payment of renewal fees. For the year 2006-07 the renewal of the certificate for the period from first of April, 2006 to thirtieth of September, 2006 shall be made upon an application from the [hotelier or proprietor, as the case may be] without payment of any fees:Provided that for renewal of certificate of registration for the period from October, 2006, to September, 2007 an application in Form Lux-5A shall be made within thirty days from the date of publication of these rules in the Official Gazette and on payment of renewal fees specified in Schedule II to the Act.(2)Every application for renewal of certificate of registration shall be accompanied with a receipted copy of the challan in proof of payment of renewal fees as specified in Schedule II appended to the Act and a declaration in Form LUX-1 [and/or Form LUX 4A] [Inserted by the (Amendment) Rules, 2010.] hereto.[\* \* \*] [Sub-rule (3) of Rule 6A is omitted by the (Sixth Amendment) Rules, 2010.](4)The registering authority, upon satisfying himself that the information furnished in the application alongwith the declaration is in order, shall renew, the certificate of registration issued in Form LUX 5 [or in Form LUX 25] [Inserted by the (Sixth Amendment) Rules, 2010.] by making necessary endorsement thereto or issuing a letter stating that the certificate of registration stands renewed for specified period which will form part of the certificate of registration which is originally issued.(5)The renewal fees paid in excess, if any, shall be refunded to the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] concerned by issue of refund voucher in Form Lux-16 hereto. However, before proceeding to refund the said amount to such [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] the registering authority shall first verify if any amount being due by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] is left unpaid by him and, in such case, he shall adjust, by issue of an order the amount to be refunded towards the amount due from such [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules,

2010.] on the date of adjustment, and thereafter shall refund the balance, if any. If the amount of refund is less than rupees hundred, no refund voucher shall be issued but the amount shall be adjusted or to be considered for being adjusted in subsequent years.(6)The procedure as laid down in rule 5, for grant of certificate of registration shall, mutatis mutandis, apply for the renewal of certificate of registration.]

## **7. Cancellation of certificate of registration.**

(1)An application for cancellation of registration under sub-section (5) of section 9 shall be made to the registering authority in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 6.(2)If the registering authority is satisfied that the application is in order, it shall by order in writing; cancel the registration with effect from a date fixed in accordance with sub-rule (3), and shall by a notice placed on the notice board of its office, publish the name, address and registration number of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] and the date from which the cancellation takes effect. A copy of such order shall be served on the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.].(3)Where registration is to be cancelled on the ground referred to in sub-section (6) of section 9, the date on which the business has been discontinued or has been transferred or otherwise disposed of, shall be the date of effect of cancellation of registration:Provided that, the Commissioner shall after giving the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] a reasonable opportunity of being heard, pass an order in writing canceling the certificate of registration with effect from such date as the Commissioner may fix to be a date on which the business has been discontinued or transferred or disposed of, as the case may be.[\* \* \*] [Sub-rule (4) of Rule 7 is omitted by the (Sixth Amendment) Rules, 2010.]

## **8. Declaration of name of owner under section 28.**

- A declaration under section 28 shall be made in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 7 and shall be sent to the registering authority,-(a)where such declaration is to be made for the first time, it shall be made within the period specified in rule 4, or in sub-section (6) of section 8, as the case may be;(b)where any such declaration is to be revised, the revised declaration shall be made to the registering authority, within thirty days from the date on which the change of ownership of the hotel has taken place.

## **9. Additional copies of certificate of registration, etc.**

(1)When a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] opens a new place of business in addition to the place or places which were in existence at the time of his registration or at the time of issue to him of a certificate of registration, as the case may be, the registering authority shall issue free of charge an additional copy of the certificate of registration, on the receipt of application from the registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] .(2)A fee of [rupees fifty] [Substituted by the (Amendment) Rules, 2007.] shall be payable on an application for a duplicate copy of a certificate of registration. Such fee shall be paid in court fee stamps.

## **10. Production of certificate of registration, etc.**

(1)The registering authority may, by notice in writing, require a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] to produce before it, his certificate of registration for the purpose of carrying out any amendment therein under the act.(2)Every such [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] shall, within seven days from the date of service on him of a notice as aforesaid, produce the certificate of registration, to the registering authority, or, as the case may be, the Commissioner.

## **11. [ Payment of tax and filing of returns of turnover. [Rule 11 substituted by the (Amendment) Rules, 1996 and later Sub-rules (1), (1A) and (2) substituted by the (Amendment) Rules, 2008 and further Rule 11 is substituted by the (Sixth Amendment) Rules, 2010.]**

(1)Registered hoteliers and other hoteliers and proprietors, who are liable to pay tax and who are required to do so by the appropriate assessing authority by notice in writing, shall pay the tax under the Act for every month within 25 days from the end of the month. The payment shall be made into appropriate Government treasury:Provided that a registered hotelier whose monthly tax liability exceeds Rs. 1.00 lakh (rupees one lakh) shall, from such date as the Government may, by notification in the Official Gazette, specify, make payment of tax exclusively online either through cyber treasury as may be notified by the Government or through any electronic system followed by a bank as notified by the Government or any branch of such bank.(2)(i)A return to be furnished by a hotelier or proprietor under sub-section (2) of section 13 of the Act shall be in Form LUX 8 hereto.(ii)A return to be furnished by a proprietor providing accommodation for commercial purposes shall be in Form LUX 8B and a return for providing accommodation with luxuries for other purposes shall be in Form LUX 8A:Provided that any registered hotelier or proprietor providing multiple services of accommodation and/or other luxuries under single registration, he shall file returns in different forms as specified above.(iii)The returns shall be furnished quarterly within 30 days from the close of a quarter:Provided that the Commissioner may, in certain cases for better compliance of the tax returns, by an order made in this behalf, accept returns beyond said 30 days but not later than 60 days from the close of a quarter without payment of any penalty therefor.(iv)A return as specified in clauses (i), (ii) or (iii) shall be accompanied by challans in proof of payment of tax in respect of each of the month during a quarter. In case tax payment is effected through cyber-treasury as notified by the Government or through any of the electronic systems (e-payment) available within a bank as notified by the Government or a branch of such bank, then, such payments be listed in the returns as per the acknowledgement received for every such e-payment.(v)The registered hotelier or the proprietor whose average monthly tax liability exceeds Rs. 1.00 lakh (rupees one lakh) shall, from such date as the Government may, by notification in the Official Gazette, specify, file his quarterly returns exclusively online through electronic systems by availing a system code number from the office of the Commissioner, for filing such return.(vi)The registered hotelier or proprietor whose monthly tax liability does not exceed Rs. 10,000/- (Rupees ten thousand) may opt to file his return annually, within thirty days from the close of a year.

However, his payment of tax shall be in accordance with sub-rule (1) above.(vii)All returns of turnover shall be verified and signed by the registered hotelier or proprietor, as the case may be, or by the person as duly authorized by him in this behalf, and shall be furnished to the appropriate assessing authority together with the receipt for payments made in the appropriate Government treasury for the tax due.(3)An unregistered hotelier or proprietor on whom a notice has been served under sub-section (2) of section 13 of the Act shall furnish to the Appropriate Assessing Authority, within 30 days from the date of such notice, a return of turnover in Form LUX 8 or LUX 8A or LUX 8B, as the case may be, giving the required particulars.]

### **13. Method of payment.**

- [(1) Every payment of tax or penalty and balance of tax payable according to return and penalty payable under section 17 shall be accompanied by return in Form [LUX] [Substituted by the (Amendment) Rules, 2001.] 8 [or Form LUX 8A] [Omitted by the (Amendment) Rules, 2007 and later inserted by the (Sixth Amendment) Rules, 2010.] or Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 8B and challan in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 9.](2)Every payment of tax or penalty or interest not referred to in sub-rule (1) and every payment of amount forfeited, composition money, fine imposed under section 18 shall be accompanied by challan in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 9.(3)The form accompanying the payment as aforesaid shall be duly filled in, signed and verified by the payer. The amount paid should be stated both in words and in figures in the space provided for that purpose in the respective Form.(4)Payment shall be made into Government Treasury. The challan in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 9 shall be filled up in quadruplicate. One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Assessing Authority and the other two copies shall be returned to the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.], duly signed in proof of payment.(5)Subject to the provisions of sections 20 and 21, no payment as aforesaid shall be made to any Officer or authority appointed by or under the Act.

### **14. [ Special provision for filing the returns for the first year from obtaining registration certificate. [Substituted by the (Sixth Amendment) Rules, 2010.]**

- Notwithstanding anything contained in rule 11 and rule 12, every registered [hotelier or proprietor, as the case may be] [\* \* \*] [Omitted by the (Amendment) Rules, 2007.] to whom registration certificate is granted for the first time under the Act, shall, until the expiry of a period of twelve months from the date of the grant thereof, furnish monthly returns and each such return shall be furnished on or before the last day of the month immediately succeeding.]

### **15. Reduction of receipt for levy of tax.**

- A registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] may, in respect of any receipt on which luxury tax is payable by him, either,-(i)exclude the amount, if any, collected by him separately by way of tax from the receipt on which tax is



leviable; or(ii)where the tax is not separately collected, deduct from the receipt as per tariff charged, a sum calculated in accordance with the formula given in the Table hereunder:-The formula shall be as follows:

Receipt as per tariff charged multiplied by "R" means the rate of tax|  $R100 + R$

## **16. Notice for payment of tax not paid according to return.**

- When a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] has furnished a return under sub-section (2) of section 13 or a revised return under sub-section (4) thereof, but has not first paid into a Government treasury the whole of the amount of the tax or penalty or interest due, or the extra amount due according to such a return or, as the case may be, the revised return, as required under sub-section (3) or sub-section (4) of section 13 the concerned Luxury Tax Officer or the Assistant Commissioner of Luxury Tax as the case may be, may by notice in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 10 served on him require him to pay the amount due from him according to the return or, as the case may be, the revised return, but remaining unpaid, by a date specified in the notice.

## **17. Assessment of tax and imposition of penalty.**

(1)The Appropriate Assessing Authority, when he thinks it necessary, may assess a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] in respect of a part of the year, if the business of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] is closed on account of his death or for any other person, or when there is a change in the status of the business. The Appropriate Assessing Authority may also assess a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] for a part of the year for any other good and sufficient reason.The circumstances which necessitate the assessment of a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] for a part of the year shall be recorded in writing, either before or at the time of proceeding to such assessment.(2)The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] under any of the sub-sections (2), (3) and (4) or under sub-section (6) of section 14, he shall cause to serve upon the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] a notice in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]11.(3)The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] under provision of sub-section (7) of section 14, he shall cause to serve upon the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] a notice in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]11.(4)A [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] who has been served with a notice referred to in sub-rules (2) and (3) may prefer an objection in writing personally or through his authorised agent against any contemplated levy of tax or imposition of penalty. No fee shall be payable in respect of any such objection.(5)After considering any objection raised by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or his

authorised agent and any evidence produced in support thereof, the Appropriate Assessing Authority, shall, after giving the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or his authorised agent, as the case may be, an opportunity of being heard, assess the amount of tax which he thinks is payable by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.], and impose upon him under the provisions of the Act, a penalty to the extent to which it appears to him to be reasonable for contravention of any of the provisions of the Act.(6)Every order of assessment shall be recorded in writing and shall be in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 12 and, where the Appropriate Assessing Authority determines the turnover of receipts of a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] at a figure different from that shown in the returns of receipts submitted by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] under the provisions of the Act and the rules made thereunder, the order shall state briefly the reasons therefore, but a failure to state the reasons shall not affect the validity of the assessment order.(7)An order imposing a penalty under the provisions of the Act in respect of any period, may be incorporated in the order of assessment made under sub-rule (6), relating to that period.

## **18. Joint and several responsibility for payment of tax.**

(1)Where a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] is a firm or other association of persons, the partners or members thereof shall be jointly and severally responsible for payment of the tax, penalty or any amount due under the Act or these rules.(2)In case of dissolution of a firm, every partner thereof, and in case of discontinuance of an association or of partition of undivided families, every member thereof, shall be jointly and severally responsible for payment of tax due under the Act or these rules in respect of the business of the firm or the association, as the case may be, conducted before its dissolution or discontinuance.

## **19. Where and how the payment should be made.**

(1)Any amount payable by a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] in respect of tax, penalty, composition money, registration fee, cost awarded by the Tribunal or any other dues, shall be paid in the appropriate Government Treasury. No cash payment of any such amount shall be accepted at any ["/Commercial Tax Offices.] [Substituted by the (Amendment) Rules, 2007.](2)Every such payment shall be accompanied by a challan in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 9. Challan Forms shall be obtainable free of charge at the ["/Commercial Tax Offices] [Substituted by the (Amendment) Rules, 2007.](3)Challan shall be filled up in quadruplicate. One copy of challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the Appropriate Assessing Authority and the other two copies shall be returned to the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.], duly signed in proof of payment.

## **20. Escaped assessment, reassessment of tax, etc.**

(1) If the Appropriate Assessing Authority has reason to believe that any turnover of receipts chargeable to tax under the Act, has, in respect of any year, escaped assessment, or has been under assessed, or assessed at a lower rate or that deduction has been wrongly made in an order of assessment made under section 14, the Appropriate Assessing Authority shall cause to serve upon the concerned [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] within the time specified in sub-section (1) of section 16, a notice in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]<sup>13</sup> and after giving him reasonable opportunity of being heard and making such inquiries as it considers necessary, may proceed to assess or reassess the amount of tax due from such [hotelier or proprietor, as the case may be.] [Substituted by the (Sixth Amendment) Rules, 2010.](2) The order of assessment or reassessment referred to in sub-rule (1) shall be made in writing in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]<sup>12</sup>.(3) Along with the order of assessment or reassessment referred to in sub-rule (2), a notice in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]<sup>14</sup> as referred to in rule 21 for demand of tax levied and penalty imposed if any, arising out of the said order, shall be served upon the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.].

## **21. Payment of tax/penalty on assessment/reassessment etc.**

(1) The notice for payment, referred to in sub-section (6) of section 13 shall be in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]<sup>14</sup> if the demand is arising from the assessment of tax made under section 14 and in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]<sup>14</sup> if the demand is arising from assessment or reassessment of tax made under section 16.(2) The notice referred to in sub-rule (1) shall specify the date on or before which the payment of demanded amount should be made in the Appropriate Government Treasury, and the date on or before which the receipted challan should be furnished to the Appropriate Assessing Authority, in proof of payment of the demanded amount.(3) In cases wherein any amount is demanded by the Appropriate Assessing Authority by issue of an order, other than order of assessment or of reassessment such order shall specify the date on or before which the payment should be made and the date on or before which receipted challan should be furnished to the Appropriate Assessing Authority, in proof of the demanded amount.(4) When the challan is furnished by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or person from whom any amount is demanded, either by issue of a notice or an order, the Appropriate Assessing Authority shall cause to make the necessary entries in the office record wherever necessary and shall place the same challan in the assessment case record or other office record as the case may be.

## **22. Form of notice under section 18(2).**

- The notice under sub-section (2) of section 18 shall be in Form [LUX] [Inserted by the (Amendment) Rules, 2007.]<sup>15</sup> and the date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof.

### **23. Notice under section 18(1) (b).**

- Where an order of forfeiture is made, the Commissioner shall by a notice placed on the notice board of his office publish the following details for the information of the persons concerned, namely:-(i)the name, address and the Registration Certificate number of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] in whose case the order is passed;(ii)number and date of the order;(iii)the amount forfeited;(iv)the period for which the order is passed; and(v)reasons for forfeiture.

### **24. Assessment case record.**

(1)All papers relevant to the making of an assessment in respect of a [hotelier or proprietor, as the case may be] [Substituted by the Amendment Rules, 2010.] shall be kept together and shall form an assessment case record.(2)Assessment case record shall be preserved for twelve years next following the period to which the assessment relates or for three years next following the completion of last proceedings under the Act relating to the said period, whichever is later.

### **25. Recovery of arrears.**

- When a [hotelier or proprietor, as the case may be] [Substituted by the Amendment Rules, 2010.] or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned [hotelier or proprietor, as the case may be] [Substituted by the Amendment Rules, 2010.] or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in installments, the concerned [hotelier or proprietor, as the case may be] [Substituted by the Amendment Rules, 2010.] or person fails to pay any of the installments on due date, the Appropriate Assessing Authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate of the amount due containing the following particulars, namely:-(a)full name and address of the defaulter;(b)the name of the person or persons, if any, responsible for the payment of amount due;(c)the sum to be recovered;(d)period to which the sum relates;(e)the provisions of law under which the sum is recoverable as an arrear of land revenue;(f)the process by which the sum may be recovered;(g)the property against which the process may be executed;(h)the head of account to which the amount should be credited; and(i)any other information relevant for the purpose of recovery of the arrears.(2)The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provisions of sub-section (8) of section 13, and for the same purpose of recovery the relevant provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) and rules made thereunder shall be applicable.(3)The certificate referred to in sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) and rules made thereunder, in all cases wherein no officer is authorised by the Government to exercise the powers of a Collector under the said Goa, Daman

and Diu Land Revenue Code, 1968, for the purpose of recovering the dues as arrears of land revenue.(4)In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under sub-section (8) of section 13, or to the Collector of the District if no officer is authorised under the said sub-section (8) of section 13, soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 13. Whenever the amounts of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the same Authority shall take immediate steps to enter the same amount into the Government Treasury.(5)Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.(6)The officer referred to in sub-rule (2) and the Authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the steps taken in the matter of recovery of the arrears when such information is called for by the same Appropriate Assessing Authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of challan under which the amount is paid into the Treasury.(7)On the basis of the report of payment referred to in sub-rule (6) received from the concerned Authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] and other office record maintained.

## **25A. [ Reference to Luxuries Tax Officer. [Inserted by the (Amendment) Rules, 1996.]**

- Notwithstanding anything contained in rule 25, the Appropriate Assessing Authority may refer any case of recovery to the Luxury Tax Officer, authorised for the purposes by the Commissioner and in the event of so referring the case, the authorised Luxury Tax Officer shall proceed to recover the amount referred to him by following the procedure specified in Schedule I].

## **26. Refund.**

(1)When any refund arises from an order of assessment made under section 14, [or re-assessment made under section 16] [Inserted by the (Amendment) Rules, 2007] or from an order passed in appeal, revision, or review under section 33, [or re-assessment made under section 16] [Inserted by the (Amendment) Rules, 2007] and the amount to be refunded does not exceed [fifty thousand] [Substituted by the (Amendment) Rules, 2007.] rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the person concerned by issue of refund voucher in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 16. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount due by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] is left unpaid by him and, in such case, shall adjust, by issue of an order,

the amount to be refunded towards the amount due from the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] on the date of adjustment, and thereafter shall refund the balance, if any.(2)When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds [fifty thousand rupees but does not exceed rupees two lakh] [Substituted by the (Amendment) Rules, 2007.], the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Luxury Tax before proceeding to refund such amount. For the same purpose, he shall submit the case record of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the hotelier. On receipt of the sanction order from the Assistant Commissioner of Luxury Tax, the Appropriate Assessing Authority shall refund forthwith to the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] the amount as sanctioned by the order of the Assistant Commissioner of Luxury Tax, and the same refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts [not exceeding fifty thousand rupees.] [Substituted by the (Amendment) Rules, 2007.](3)[ When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds rupees two lakh or when any amount is unduly paid by the hotelier, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Luxury Tax before proceeding to refund such amount. For the same purpose, he shall submit the case record of the hotelier to the Additional Commissioner of Luxury Tax stating therein full facts which originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the hotelier. On receipt of the sanction order from the Additional Commissioner of Luxury Tax, the Appropriate Assessing Authority shall refund forthwith to the hotelier the amount as sanctioned by the order of the Additional Commissioner of Luxury Tax in the manner as provided in sub-rule (1) above.] [Substituted by the (Amendment) Rules, 2007.][\* \* \*] [Omitted by the (Amendment) Rules 2007.]

## **27. Production of accounts, registers etc.**

- When the Commissioner require any [hotelier or proprietor , as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] to produce any accounts or documents or to furnish any information under section 27, he shall issue a notice therefore in Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 17.

### **27A. [ Production of Audit Report. [Inserted by the (Amendment) Rules, 2010.]**

(1)Every hotelier or proprietor, who is liable to pay tax, and whose receipts of turnover exceeds rupees one crore in a year, shall get his accounts audited by a Chartered Accountant and furnish to the Appropriate Assessing Authority a copy thereof within a period of ten months from the close of the year or close of the business, whichever is earlier, in Form LUX-27 hereto.(2)Whenever such audit report is not filed within the time specified, the hotelier or proprietor shall be liable to pay the penalty for the delay in furnishing of the report at the rate of one hundred rupees per day of delay, subject to maximum of rupees twenty five thousand per year, which shall be paid before furnishing of report.].

## **28. Inspection of Accounts, registers etc.**

- Unless the Commissioner deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] of his intention to inspect the accounts, registers, documents or bills of such [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or any cash kept by him at his hotel and in fixing the date, time and place for the purposes, shall, as far as possible, have due regard to the convenience of the [hotelier or proprietor, as the case may be.] [Substituted by the (Sixth Amendment) Rules, 2010.]

## **29. Retention of books of accounts, registers and documents seized.**

- If the Commissioner seizes any books of accounts, registers or documents of any [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] under section 27 he shall not retain them for more than thirty days without recording his reasons in writing for so doing: Provided that, where an officer below the rank of Assistant Commissioner of Luxury Tax seizes any books, registers or documents, by virtue of powers of the Commissioner under section 27 delegated to him, he shall not retain them, or cause them to be retained, for a period exceeding fifteen days unless an officer, not below the rank of a Assistant Commissioner of Luxury Tax having jurisdiction over the local area in which the place of business of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] is situated, for reasons to be recorded in writing has authorised the retention of the books, registers or documents so seized for a longer period upto thirty days: Provided further that, such longer period shall not be more than thirty days at a time.

## **30. [ To whom appeal shall be made. [Substituted by the (Amendment) Rules, 2007.]**

- An appeal against an order of assessment or reassessment or any order raising demand passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner (hereinafter referred to as "Appellate Authority"), except against an order with such monetary limit of the disputed amount as may be fixed by the Government by Order in writing, in which case, the appeal shall lie to the Additional Commissioner of Luxury Tax and a second appeal against an Order in appeal shall lie to the Tribunal.]

## **31. How the memorandum of appeal shall be presented.**

- The memorandum of appeal shall be drawn up in duplicate in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 18 and after being signed either by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or a person duly authorised by him in that behalf filed before or sent by registered post to the Appellate Authority or Tribunal as the case may be.

### **32. What shall accompany the memorandum of appeal.**

(1)The memorandum of appeal when presented to the Appellate Authority shall bear court fee stamps of the amount prescribed in rule 43 and shall be accompanied by a certified copy of the order appealed against. It shall further be endorsed by the appellant or his agent duly authorised as follows:-(a)that the amount of tax assessed or reassessed and the penalty (if any) imposed, or the tax and penalty admitted to be due has been paid; and(b)that to the best of his knowledge and belief the facts set out in the memorandum are true.(2)The memorandum of appeal when presented to the Tribunal shall bear the court-fee stamps of the amount prescribed in rule 43 and shall be accompanied by a certified copy of the order appealed against and also by necessary document in proof of payment of tax or penalty or both that may be due as per appeal order passed by the Appellate Authority and it shall further be endorsed by the appellant or his agent duly authorised as follows:"that to the best of his knowledge and belief the facts set out in the memorandum are true."

### **33. Stay of recovery of tax assessed/reassessed or penalty by Appellate Authority.**

- Pending the final decision of an appeal filed under sub-section (1) of section 33, the recovery of any tax assessed or reassessed or penalty imposed under the Act and not admitted by the assessee to be due from him, shall be stayed, if so directed by the Appellate Authority, and not otherwise, on such terms or conditions as may be specified in the direction.

### **34. Summary rejection of appeals etc.**

- The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements of rules 31 and 32 or being directed to furnish security, under proviso to sub-section (4) of section 33, fails to comply with the requirements of rules 31 and 32 or furnish security, or for any other sufficient reasons:Provided that when an order of summary rejection is made on any ground other than non-compliance of provisions of rules 31 or 32 or non-furnishing of security, demanded under sub-section (4) of section 33 the reasons for such summary rejection should be stated in the order.

### **35. Fixing the date for hearing of appeal.**

- If the Appellate Authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties.

### **36. Hearing and recording of evidence.**

- If the Appellate or Revising Authority so desires, it may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or to make such enquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such enquiries on the spot as



he may consider necessary for the case.

### **37. Application for revision or review.**

(1)The provisions of rules 31 and 32 shall apply mutatis mutandis to every application for revision:Provided that the provisions of clause (a) of sub-rule (1) of rule 32 shall not apply to an application for revision of any order other than an order of assessment or re-assessment, made under section 14 or section 16 and the appellate order made under section 33 as the case may be.(2)No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order:Provided that an application for review or revision may, after the period so specified be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.Explanation. - In computing the period of limitation prescribed in this rule for revision of an order, the time requisite for obtaining a copy of the order sought to be revised shall be excluded.

### **38. Notice for hearing the application for revision or review.**

- Notice of the date fixed for hearing an application for revision or review shall be given to the petitioner and the Appropriate Assessing Authority.(2)Where any person appointed under section 3 proposes to revise or review any order of his own motion, he shall give the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] as well as the Appropriate Assessing Authority an opportunity of being heard.

### **39. Order of higher authorities shall be binding on subordinate authorities.**

(1)The orders passed by the Appellate or Revising Authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an Authority shall supersede or modify, as the case may be, the initial order passed by the same authority.(2)A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

### **40. Review of orders.**

(1)When any person appointed under section 3 or the Tribunal constituted under section 4 reviews any order under sub-section (4) of section 33 such person or the Tribunal, as the case may be, shall record reasons therefore.(2)When any Appropriate Assessing Authority reviews any order he shall send a copy of the order and of the statement of reasons to the Assistant Commissioner.

## **41. Notice for rectification of mistake under section 36.**

- The notice required to be given under section 36 shall be in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 19.

## **42. Service of orders and notices.**

(1) The orders and notices under the Act or under these rules shall be served by one of the following methods, namely: (a) by delivery by hand of a copy of the order or notice to the addressee or to a person declared by him in Form [Lux] [Inserted by the (Amendment) Rules, 2007.] 7 or to his agent duly authorised in this behalf by him or to a person regularly employed by him in connection with the business in respect of which he is registered as a hotelier, or to any adult male member of his family residing with the hotelier; (b) by post: Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the luxury tax authority concerned has reasonable grounds to believe that the addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient, the notice cannot be served by any of the above mentioned methods, the said authority after recording the reason therefore shall—(A) in the case of an addressee on whom an attempt has been made to serve the notice by post but the notice is returned undelivered by the postal authority for want of proper address or on the ground that the addressee could not be found, cause the notice to be published in a local newspaper. (B) in other cases, cause the notice to be served by fixing a copy thereof,—(i) if the addressee is a hotelier, on some conspicuous part of the hotelier office or the building in which the hotelier office is located or upon conspicuous part of the place of the hotelier's business last intimated to the said authority by the hotelier or of the place where the hotelier is known to have last carried on business, or (ii) if the addressee is not a hotelier, on some conspicuous part of his residence or office or the building in which his residence or office is located, and such service or publication shall be deemed to be as effectual as if notice has been served on the addressee personally: Provided further that where the officer at whose instance the notice is to be served is on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may be order in writing dispense with the requirement of service of the notice under clause (B) of the last preceding proviso. (2) When the officer serving an order or notice, delivers or tenders copy of the order or notice to the hotelier or addressee personally or to any of the persons referred to in paragraph (a) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered or an acknowledgement of service endorsed on the original order or notice. When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (1), the officer serving it shall return the original to the Luxury Tax Authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence is located or his place of business was identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying addressee's residence or office or building or place of business, on his report. (3) When service is made by post, the service shall be deemed to be effected by properly addressing or preparing the order or notice and posting it by registered post with acknowledgement due, and unless the contrary is proved, the service shall be deemed to have been effected at the time at which

the order or notice would be delivered in the ordinary course of post.

### 43. Payment of fees.

- The following fees shall be payable in court-fee stamps:-

(i)	On memorandum of appeal against an order of assessment an order of assessment with or without penalty, or of penalty or offorfeiture...	[Rs.100.00] [Substituted by the (Amendment) Rules, 2007.]
(ii)	On an application for revision to the Commissioner...	[Rs. 200.00] [Substituted by the (Amendment) Rules, 2007.]
(iii)	On any application for revision to the Government...	[Rs. 250.00] [Substituted by the (Amendment) Rules, 2007.]
(iv)	On any other application or petition for relief to any authority under the act or the rules...	[Rs. 20.00] [Substituted by the (Amendment) Rules, 2007.]
(v)	On application for grant of copies vide sub-rule (2) of rule 48...	[Rs. 20.00] [Substituted by the (Amendment) Rules, 2007.]
(vi)	On a memorandum of appeal to the Tribunal...	[Rs. 250.00] [Substituted by the (Amendment) Rules, 2007.]
(vii) [ [Inserted by the (Amendment) Rules, 2007.]	On an application or petition to the Commissioner for compounding of offence...	Rs. 250.00
(viii)	On a petition to the Commissioner for remission of interest...	Rs. 250.00
(ix)	On an application to the Commissioner for grant of facility to make payment of due by instalments...	Rs. 250.00]

### 44. Particulars to be specified in bill or cash memorandum.

- Every [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] who is required by section 25 to issue a bill or cash memorandum shall specify, in the bill or cash memorandum issued by him, the full name and style of his business, the address of his place of business and the number of his certificate of registration and the particulars of the receipts.

#### **45. Preservation of books of accounts, registers, etc.**

- Every registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] and every [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] on whom a notice has been served under sub-section (1) of section 26, shall preserve all books of accounts, registers and other documents including the cash memoranda, invoices, vouchers, and other documents relating to the receipts, for a period of not less than 5 years from the expiry of the year to which they relate.

#### **46. Form of authority under section 43.**

- The authority to attend before any Luxury Tax Authority in connection with any proceeding under the Act shall be in Form [Lux] [Substituted by the (Amendment) Rules, 2007.] 20.

#### **47. Authority of agent to continue.**

- An authority given to an agent shall continue to be valid for the purpose of appearance in proceedings in an appeal or revision in respect of an order passed in the proceeding in respect of which such authority was given: Provided that, a separate authority shall be furnished for appearance in proceedings relating to each period for which a separate order of assessment is required to be made or has been made under section 14 or 16.

#### **48. Copies of documents and order.**

(1) Any person who is a party to a proceeding under the act or under these rules may apply to the appropriate authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority. (2) [An application shall be made for copies of any number of papers available in the record of each year, upon payment of initial fee in court fee stamps of Rs. 20/- per application. The applicant shall however be required to pay the amount of copying charges at the rate of Rs. 10/- per paper, before taking delivery of such documents.] [Substituted by the (Amendment) Rules, 2007.]

#### **49. Nomination of Head office in the case of a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] having more than one place of business.**

(1) Where a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] has within the State more than one place of business (hereinafter referred to as "branches"), he shall nominate one of such branches as the head of office of the business for the purpose of this rule. (2) The [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] shall intimate the nomination under sub-rule (1) to all the Appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the

situation thereof, before the close of any year in which business is done in one or more of such branches.(3)In a case falling under this rule, if the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.(4)All applications, returns or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the Appropriate Assessing Authority.(5)The turnover for the whole business shall be the aggregate of the turnover of receipts of all the branches.(6)The person in charge of each branch shall at all reasonable time, on demand by the Appropriate Assessing Authority, furnish the name and the address of the head office, and intimate whether or not his branch returns of turnover of receipts have been despatched to such head office.

## **50. Special provisions in the case of hoteliers having more than one place of business.**

(1)In the case of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] having more than one place of business in the State,-(a)all applications, including applications for the grant or renewal of certificates, shall be made;(b)all returns of turnover, of receipts, which shall include the turnover of receipts of all such places of business shall be submitted; and(c)all notices and orders, required or permitted by the Act or these rules to be served on any [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.], shall be issued to and served on the person in charge of the head office referred to in rule 49.(2)A notice, or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] concerned.

## **51. Superintendence and control of the administration under the Act.**

(1)(a)The Government shall superintend the administration and the collection of tax leviable under the Act.(b)Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.(c)Save as aforesaid and subject to the control of the Commissioner, the Assistant Commissioner shall control all other officers employed under the Act.(2)The Luxury Tax Officer or Assistant Luxury Tax Officer in charge of an area shall be charged with the duty of carrying out the provision of the Act, subject to the control of and direction of the Government, Commissioner and Assistant Commissioner.

## **52. Jurisdiction.**

(1)For implementing the provisions of the Act and these rules, the State shall be divided into the following six wards comprised of the areas noted against each:-(i)Panaji ward - Taluka of Tiswadi;(ii)[ Mapusa ward - Talukas of Bardez and Pernem;] [Substituted by the (Amendment) Rules, 1996.](iii)Margao ward - Talukas of Salcete and Canacona;(iv)Vasco da Gama ward - Taluka of Mormugao;(v)Ponda ward - Taluka of Ponda;(vi)Curchorem ward - Taluka of Quepem and

Sanguem;(vii)[ Bicholim Ward- Talukas of Bicholim and Satari.] [Inserted by the (Amendment) Rules, 1996.]

I

(See Rule 25A)Procedure for Recovery of Tax(If recovery proceeding is conducted by Luxury Tax Officer authorised for the purpose)General Provisions

## **1. Definitions. - In this Schedule, unless the context otherwise requires,-**

(a)"certificate" means a certificate received under paragraph 2 of this Schedule by the Luxury Tax Officer authorised by the Commissioner of Luxury Tax for the purpose;(b)"defaulter" means the assessee or [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or any other person mentioned in the certificate;(c)"execution" in relation to a certificate, means recovery of arrears in pursuance of the certificate;(d)"movable property" includes growing crops;(e)"share in a corporation" includes stock, debentures or bonds; and(f)"Tax Recovery Officer" means the Luxury Tax Officer or any other officer authorised by the Commissioner for the purpose.

**2. Issue of Certificate. - (1) Where an assessee or [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or any other person is in default or is deemed to be in default in making a payment of tax or any other amount due under the Act, the Assessing Authority may forward to the Tax Recovery Officer a certificate containing such particulars as may be laid down under his signature specifying the amount of tax and any other amount due from the assessee or [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or any other person and the Tax Recovery Officer on receipt of such certificate, shall proceed to recover from such assessee, [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or other person the amount specified therein in accordance with the provisions of this Schedule.**

(2)The Assessing Authority may issue a certificate under sub-paragraph (1), notwithstanding that proceedings for recovery of the amount by any other mode has been taken.

**3. Issue of Notice. - When a certificate has been received by the Tax Recovery Officer from the Assessing Authority for the recovery of arrears, the Tax Recovery Officer shall cause to be served upon the defaulter a notice requiring the defaulter to pay the amount specified in the certificate within**

**fifteen days from the date of service of the notice and intimating that in default, steps would be taken to realize the amount under this Schedule.**

**4. When Certificate may be executed. - No step in execution of a certificate shall be taken until the period of fifteen days has elapsed since the date of the service of the notice required by the preceding paragraph:**

Provided that if the Tax Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable properties as would be liable to attachment or distraint in execution of a decree of a civil court and that the realization of the amount of the certificate would in consequence be delayed or obstructed, he may at any time for reasons to be recorded in writing, attach or distraint the whole or any part of such property: Provided further that, if that defaulter whose property has been so attached or distrained, furnishes security to the satisfaction of the Tax Recovery Officer, such attachment or distraint shall be cancelled from the date on which such security is accepted by the Tax Recovery Officer.

**5. Mode of recovery. - If the amount mentioned in the notice is not paid within the time specified therein or within such further time as the Tax Recovery Officer may grant in his discretion, the Tax Recovery Officer shall proceed to realize the amount by one or more of the following modes,-**

(a) by attachment or distraint and sale of the defaulter's movable property, (b) by attachment and sale of the defaulter's immovable property.

**6. Interest, costs and charges recoverable. - There shall be recoverable in the proceedings in execution of every certificate,-**

(a) interest at the rate of twenty four percent per annum from the day commencing after the end of the period specified in paragraph 3. (b) all charge incurred in respect of - (i) the service of notice upon the defaulter to pay the arrears and of warrants and other processes; and (ii) all other proceedings taken for realizing the arrears.

**7. Purchaser's title. - (1) Where the property is sold in execution of a certificate, there shall vest in the purchaser merely the right, title and interest of the defaulter at the time of the sale, even though the property itself be specified.**

(2) Where immovable property is sold in execution of a certificate, and such sale has become absolute, the purchaser's right, title and interest, shall be deemed to have vested in him from the time when the property is sold, and not from the time when the sale becomes absolute.

**8. Suit against purchaser not maintainable on ground of purchase being made on behalf of plaintiff. - (1) No suit shall be maintained against any person claiming title under a purchase certified by the Tax Recovery Officer in the manner laid down in this Schedule on the ground that the purchase was made on behalf of the plaintiff or on behalf of some one through whom the plaintiff claims.**

(2) Nothing in this paragraph shall bar a suit to obtain a declaration that the name of any purchaser certified as aforesaid was inserted in the certificate fraudulently or without the consent of the real purchaser, or interferes with the right of a third person to proceed against that property, though ostensibly sold to the certified purchaser, on the ground that it is liable to satisfy a claim of such third person against the real owner.

**9. Disposal of proceeds of executions. - (1) Whenever assets are realized, by sale or otherwise in execution of a certificate, they shall be disposed of in the following manner,-**

(a) there shall first be paid to the Assessing Authority the costs incurred by him; (b) there shall, in the next place, be paid to the Assessing Authority the amount due under the certificate in execution of which the assets were realized; (c) if there remains a balance after these sums have been paid, there shall be paid to the Assessing Authority therefrom any other amount recoverable under the procedure provided by the Act and these paragraphs which may be due upon the date upon which the assets were realized; and (d) the balance if any, remaining after the payment of the amount (if any) referred to in clause (c), shall be paid to the defaulter. (2) If the defaulter disputes any claim made by the Assessing Authority to receive any amount referred to in clause (c), the Tax Recovery Officer shall determine the dispute.

**10. General bar to jurisdiction of Civil Court, save where fraud alleged. - Except as otherwise expressly provided in the Act and these paragraphs, every question arising between the assessing authority and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a certificate or relating to the confirmation or setting aside of a sale held in execution of such certificates shall be determined, not by suit, but by the order of Tax Recovery Officer before whom such question arises:**

Provided that, a suit may be brought in a civil court in respect of any such question upon the ground of fraud.



**11. Property exempt from attachment. - (1) All such property as is by the Code of Civil Procedure, 1908 (Central Act 5 of 1908) exempted from attachment and sale in execution of a decree of a civil court, shall be exempt from attachment or distraint and sale under this Schedule.**

(2)The Tax Recovery Officer's decision as to what property is so entitled to exemption shall be conclusive.

**12. Investigation by Tax Recovery Officer. - (1) Where any claim is preferred to or any objection is made to the attachment, distraint or sale of, any property in execution of a certificate, on the ground that such property is not liable to such attachment, distraint or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection:**

Provided that no such investigation shall be made where the Tax Recovery Officer considers that the claim or objection was designedly or unnecessarily delayed.(2)Where the property to which the claim or objection applied has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise, as the Tax Recovery Officer shall deem fit.(3)The claimant or objector must adduce evidence to show that,-(a)in the case of immovable property, at the date of the service of the notice issued under this Schedule to pay the arrears; or(b)in the case of movable property, at the date of the distraint or attachment,he had some interest in, or was possessed of, the property in question.(4)Where, upon the said investigation, the Tax Recovery Officer is satisfied that, for the reason stated in the claim or objection such property was not, at the said date, in the possession of the defaulter or of some person in trust for him or that, being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other persons, or partly on his own account and for some other person, or partly on his own account and partly on account of some other person, the Tax Recovery Officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from distraint or attachment or sale.(5)Where the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him or in the occupancy of a tenant or other person paying rent to him, the Tax Recovery Officer shall disallow the claim.(6)Where a claim or an objection is preferred, the party against whom an order is made may institute a suit in a civil court to establish the right which he claims to the property in dispute, but subject to the result of such suit (if any), the order of the Tax Recovery Officer shall be conclusive.

**13. Removal of attachment or distraint on satisfaction or cancellation of certificate. - Where,-**

(a)the amount due, with costs and all charges and expenses resulting from the attachment or distraint of any property or incurred in order to hold a sale, are paid to the Tax Recovery Officer,

or(b)the certificate is cancelled, the attachment or distraint shall be deemed to be withdrawn and in the case of immovable property, the withdrawn shall, if the defaulter so desires, be proclaimed at his expense and copy of the proclamation shall be affixed in the manner provided by this Schedule for a proclamation of sale of immovable property.

**14. Officer entitled to attach, distraint and sale. - The attachment or distraint and sale of movable property and the attachment and sale of immovable property shall be made by the Tax Recovery Officer.**

**15. Defaulting purchaser answerable for loss on resale. - Any deficiency of price which may happen on a resale by reason of the purchaser's default and all expenses attending such resale, shall be certified by the Tax Recovery Officer and shall, at the instance of either the Assessing Authority or the defaulter, be recoverable from the defaulting purchaser under the procedure provided by this Schedule:**

Provided that no such application shall be entertained unless filed within fifteen days from the date of resale.

**16. Adjournment or stoppage of sale. - (1) The Tax Recovery Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour.**

(2)Where a sale of immovable property is adjourned under sub-paragraph (1) for a longer period than one calendar month, a fresh proclamation of the sale under this Schedule shall be made unless the defaulter consents to waive it.(3)Every sale shall be stopped if, before the lot is knocked down, the arrears and cost (including the costs of the sale), are tendered to the Tax Recovery Officer.

**17. Private alienation to be void in certain cases. - (1) Where a notice has been served on a defaulter under paragraph 3, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Tax Recovery Officer, nor shall any civil court issue any process against such property in execution of a decree for the payment of money.**

(2)Where an attachment has been made under this Schedule, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against all claims enforceable under the attachment.

**18. Prohibition against bidding or purchase by Officer. - No Officer or other person having any duty to perform in connection with any sale under this Schedule shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.**

**19. Prohibition against sale on holiday. - No sale under this Schedule shall take place on a Sunday or other general holidays recognised by the Government to be a local holiday for the area in which the sale is to take place.**

**20. Assistance by police. - The Tax Recovery Officer may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties and the authority to whom such application is made shall depute sufficient number of police officers for furnishing such assistance.**

**21. Warrant. - When any movable property is to be attached or distrained, the Tax Recovery Officer shall prepare a warrant under his signature specifying the name of the defaulter and the amount to be realized and cause a copy of the warrant to be served on the defaulter.**

**22. Attachment. - If, after service of the copy of the warrant, the amount is not paid forthwith, the Tax Recovery Officer shall proceed to attach or distrain the movable property of the defaulter.**

**23. Property in defaulter's possession. - Where the property proceeded against is movable property (other than agricultural produce), in the possession of the defaulter, it shall be distrained by actual seizure, and the officer shall keep the property in his own custody or the custody of one of his subordinates and shall be responsible for due custody thereof:**

Provided that when the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody is likely to exceed to value, the officers may sell it at once.

**24. Agricultural produce. - Where the property proceeded against is agricultural produce, it shall be attached by affixing a copy of the warrant,-**

(a) where such produce is growing crop, on the land on which such crop has grown, or (b) where such produce has been cut or gathered on the threshing floor or place for threading out grain or the like,

or fodder-stall, on or in which it is deposited, and another copy on the outer door or on some other conspicuous part of the house in which the defaulter ordinarily resides, or on the outer door or on some other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided or carried on business or personally worked for gain. The produce shall, thereupon, be deemed to have passed into the possession of the Tax Recovery Officer.

**25. Provisions as to agricultural produce under attachment. - (1) Where agricultural produce is distrained, the Tax Recovery Officer shall make such arrangements for the custody, watching, tending, cutting and gathering thereof as he may deem sufficient.**

(2) Subject to such conditions as may be imposed by the Tax Recovery Officer in this behalf, either in the order of attachment or in any subsequent order, the defaulter may tend, cut, gather and store the produce and do any other act necessary for maturing or preserving it and, if the defaulter fails to do all or any of such acts any person appointed by the Tax Recovery Officer in this behalf may, subject to the like conditions, do all or any of such acts, and the costs incurred by such person shall be recoverable from the defaulter as if they were included in the certificate. (3) Agricultural produce attached as a growing crop shall not be deemed to have ceased to be under attachment or to require re-attachment merely because it has been severed from the soil. (4) Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Tax Recovery Officer may, suspend the execution of the order for such time as he thinks fit, and may, in his discretion, make a further order prohibiting the removal of the crop pending execution of the order of attachment. (5) A growing crop which from its nature does not admit of being stored, shall not be attached under this paragraph at any time less than twenty days before the time at which it is likely to be fit to be cut or gathered.

**26. Debts and shares, etc. - (1) In the case of,-**

(a) a debt not secured by a negotiable instrument, (b) a share in a corporation, or (c) other movable property not in the possession of the defaulter except property deposited in or in the custody of, any court, it shall be attached and the attachment shall be made by a written order prohibiting,- (i) in the case of debt, the creditor from recovering the debt, and the debtor from making payment thereof until the further order of the Tax Recovery Officer; (ii) in the case of a share, the person in whose name the share may be standing, from transferring the same or receiving any dividend thereon; (iii) in the case of any other movable property (except as aforesaid), the person in possession of the same from giving it over to the defaulter. (2) A copy of such order shall be affixed at some conspicuous part of the office of the Tax Recovery Officer, and another copy shall be sent in the case of the debt to the debtor or in the case of the share, to the proper officer of the corporation and in the case of the other movable property (except as aforesaid), to the person in possession of the same. (3) A debtor prohibited under clause (1) of sub-paragraph (1) may pay the amount of his debt to the Tax Recovery Officer and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

**27. Attachment of decrees. - (1) Where the property proceeded against is a decree of a civil court for the payment of money or for sale in enforcement of a mortgage or charge, it shall be attached and attachment shall be made by the issue to the civil court of a notice requesting the civil court to stay the execution of the decree unless and until-**

(i) the Tax Recovery Officer cancels the notice, or (ii) the Assessing Authority or the defaulter applies to the court receiving such notice to execute the decree. (2) Where a civil court receives an application under clause (ii) of sub-paragraph (1), it shall, on the application of the Assessing Authority or the defaulter and subject to the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), proceed to execute the attached decree, and apply the net proceeds in satisfaction of the certificate. (3) The Assessing Authority shall be deemed to be the representative of the holder of the attached decree and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

**28. Share in movable property. - Where the property proceeded against consists of the share or interest of the defaulter in movable property belonging to him and another as co-owner, it shall be attached and the attachment shall be made by a notice to the defaulter prohibiting him from transferring the share or interest or charging it in any way.**

**29. Attachment of negotiable instrument. - Where the property is a negotiable instrument not deposited in a court nor in the custody of a public officer, it shall be distrained by the Tax Recovery Officer.**

**30. Attachment of property in custody of Courts or Public officer. - Where the property proceeded against is in the custody of any court or public officer, it shall be attached and the attachment shall be made by a notice to such court or officer requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Tax Recovery Officer by whom the notice is issued:**

Provided that, where such property is in the custody of a court, any question of title or arising between the Assessing Authority and any other person, not being defaulter, claiming to be interested in such property by virtue of assignment, attachment or otherwise, shall be determined by such court.

**31. Attachment of partnership property. - (1) Where the property proceeded against consists of an interest of the defaulter being a partner, in the partnership property, the Tax Recovery Officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate; and may by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing and of any other money which may become due to him in respect of the partnership, and direct that any audit account or enquiries, if any, be effected and make an order for the sale of such interest or such other order as the circumstances of the case may require.**

**32. Value of property. - In the case of distraint, the seizure shall not be excessive, that is to say, the property seized shall be as nearly as possible proportionate to the amount specified in the warrant.**

**33. Inventory. - In the case of distraint of movable property by actual seizure, of the Tax Recovery Officer shall, after seizure of the property, prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and a copy of the inventory shall be delivered to the defaulter.**

**34. Seizure between sun-rise and sun-set. - Attachment by seizure shall be made after sun-rise and before sun-set and not otherwise.**

**35. Power to break open door, etc. - The Tax Recovery Officer may break open any inner or outer door of any building and enter any building in order to seize any movable property if he has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and he has notified his authority and intention of breaking open if admission is not given. He shall, however give all reasonable opportunity to women to withdraw.**

**36. Sale. - The Tax Recovery Officer may direct that any movable property attached or distrained under this Schedule or such portion thereof as may be necessary to satisfy the certificate, shall be sold.**

**37. Issue of proclamation. - When any sale of movable property is ordered by the Tax Recovery Officer, the Tax Recovery Officer shall issue a proclamation in the language of the District, of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.**

**38. Proclamation how made. - (1) Such proclamation shall be made by beat of drum or other customary mode. -**

(a)in the case of property distrained. -(i)in the village in which the property was seized or if the property was seized in a town or city, then in the locality in which it was seized; and(ii)at such other places as the Tax Recovery Officer may direct;(b)in the case of property attached otherwise than by distraint, in such places, if any, as the Tax Recovery Officer may direct.(2)A copy of the proclamation shall also be affixed in a conspicuous part of the office of the Tax Recovery Officer.

**39. Sale after fifteen days. - Except where the property is subject to speedy and natural decay or when the expenses of keeping it in custody is likely to exceed its value, no sale of movable property under this Schedule shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days calculated from the date on which a copy of the sale proclamation was affixed in the office of the Tax Recovery Officer.**

**40. Sale of Agricultural produce. - (1) Where the property to be sold is agricultural produce, the sale shall be held,-**

(a)if such produce is a growing crop, on or near the land on which such crop has grown, or(b)if such produce has been cut or gathered at or near the threshing floor or place of threading out grain or the like, or fodder stock, on or in which it is deposited:Provided that the Tax Recovery Officer may direct the sale to be held at the nearest place of public resort, if he is of the opinion that the produce is thereby likely to sell to greater advantage:-(2)Where, on the produce being put up for sale,-(a)a fair price, in the estimation of the Tax Recovery Officer is not offered for it, and(b)the owner of the produce, or a person authorized to act on his behalf, applies to have the sale postponed till the next day or, if a market is held at the place of sale, the next market day, the sale shall be postponed accordingly, and shall be than completed, at whatever price may be offered for the produce.

**41. Special provisions relating to growing crops. - (1) Where the property to be sold is a growing crop and the crop from its nature admits of being stoned but has not yet been stored the day of the sale shall be so fixed as to admit of the crops being made ready for storing before the arrival of such day, and the sale shall not be held until the crop has been cut or gathered and is ready**

**for storing.**

(2)Where the crop from its nature does not admit of being stored or can be sold to a greater advantage in an unripe stage (e. g. as green wheat), it may be sold before it is cut and gathered, and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending or cutting or gathering the crop.

**42. Sale to be by auction. - The property shall be sold by public auction in one or more lots as the Tax Recovery Officer may consider advisable and if the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the lots.**

**43. Sale by public auction. - (1) Where movable property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the Tax Recovery Officer directs and in default of payment, the property shall forthwith be resold.**

(2)On payment of the purchase money, the Tax Recovery Officer shall grant of certificate specifying the property purchased, the price paid and the name of the purchaser and the sale shall become absolute.(3)Where the movable property to be sold is a share in goods belonging to the defaulter and a co-owner, and two or more persons, of whom one is such co-owner, respectively bid the same for such property or for any lot, the bidding shall be deemed to be the bidding of the co-owner.

**44. Irregularity not to vitiate sale but any person injured may sue. - No irregularity in publishing or conducting the sale of movable property shall vitiate the sale, but any person sustaining substantial injury by reason of such irregularity at the hand of any other person may institute a suit in a civil court against him for compensation, or (if such other person is the purchaser), for the recovery of the specifying property and for compensation in default of such recovery.**

**45. Negotiable instruments and shares in corporation. - Notwithstanding anything contained in this Schedule, where the property to be is a negotiable instrument or a share in a corporation, the Tax Recovery Officer may, instead of selling it by public auction, sell such instrument of share through a broker.**



**46. Order for payment of coin or currency notes to the Tax Recovery Officer. - Where the property attached or distrained is current coin or currency notes, the Tax Recovery Officer may, at**

any time, during the continuance of the attachment of distraint, direct that such coin or notes, as may be sufficient to satisfy the certificate, be paid over to the Assessing Authority. Attachment and Sale of Immovable Property

**47. Attachment. - Attachment of the immovable property of the defaulter shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and prohibiting all persons from taking any benefit under transfer or charge.**

**48. Service of notice of attachment. - A copy of the order of attachment shall be served on the defaulter.**

**49. Proclamation of attachment. - The order of attachment shall be proclamation at some place on or adjacent to the property attached by beat of drum or other customary mode and a copy of the order shall be affixed at a conspicuous part of the property and on the notice board of the office of the Tax Recovery Officer.**

**50. Attachment to relate back from the date of service of notice. - Where any immovable property is attached under this Schedule, the attachment shall relate back to and take effect from the date on which the notice to pay the arrears, issued under this Schedule, was served upon the defaulter.**

**51. Sale and proclamation of sale. - (1) The Tax Recovery Officer may direct that any immovable property which has been attached or such portion thereof as may be deemed necessary to satisfy the certificate, shall be sold.**

(2) Where any immovable property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation of the intended sales to be made in the language of the district.

**52. Contents of proclamation. - A proclamation of sale of immovable property shall be drawn after notice to the defaulter, and shall state the time and place of sale and shall specify as accurately as possible,-**

(a) the property to be sold; (b) the revenue, if any, assessed upon the property or any part

thereof;(c)the amount for the recovery of which the sale is ordered, and(d)any other thing which the Tax Recovery Officer considers it material for a purchase to know, in order to judge the nature and value of property.

**53. Mode of making proclamation. - (1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode and a copy of the proclamation shall be affixed at a conspicuous part of the property and also upon a conspicuous part of the office of the Tax Recovery Officer.**

(2)Where the Tax Recovery Officer so directs, such proclamation shall also be published in the Official Gazette or a local newspaper, or in both; and the cost of such publication shall be deemed to be costs of the sale.(3)Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Tea Recovery Officer, otherwise be given.

**54. Time of sale. - No sale of immovable property under this Schedule shall, without the current in writing of the defaulter, take place until after the expiration of at least thirty days**

calculated from the date on which a copy of the proclamation of the sale has been affixed on the property or in the office of the Tax Recovery Officer, whichever is later.

**55. Sale to be by auction. - The sale shall be by public auction to the highest bidder and shall be subject to confirmation by the Tax Recovery Officer.**

**56. Deposit by purchaser and resale in default. - (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per-cent of the amount of his purchase money, to the Tax Recovery Officer and in default of such deposit, the property shall forthwith be resold.**

(2)The full amount of purchase money payable shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day from the date of the sale of the property.

**57. Procedure in default of payment. - In default of payment within the period mentioned in the proceeding paragraph, the deposit may, if the Tax Recovery Officer thinks fit, after defraying expenses of the sale, be forfeited to the Government and the property shall be resold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it**

**may subsequently be sold.**

**58. Authority to bid. - All persons bidding at the sale shall be required to declare whether they are bidding on their own behalf or on behalf of their principals. In the latter case, they shall be required to deposit their authority, and in default, their bids shall be rejected.**

**59. Application to set aside sale of immovable property on deposit. - Where immovable property as been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale, may at any time within thirty days from date of the sale, apply to the Tax Recovery Officer to set aside the sale, on his depositing,-**

(a)for payment to the Assessing Authority, the amount specified in the proclamation of sale for the recovery of which the sale was ordered, with interest thereon at the rate of eighteen percent per annum calculated from the date of proclamation of sale to the date when the deposit is made; and(b)for payment to the purchaser, as penalty, a sum equal to five percent, of the purchase money but not less than one rupee.(2)Where a person makes an application under paragraph 60 for setting aside the sale of his immovable property, he shall not, unless he withdraws the application, be entitled to make or prosecute an application under this paragraph.

**60. Application to set aside sale of immovable property on ground of non-service of notice of irregularity. - Where immovable property has been sold in execution of a certificate, the Assessing Authority, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by this Schedule or on the ground of a material irregularity in publishing or conducting the sale:**

Provided that,-(a)no sale shall be set aside on any such ground unless the Tax Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of the non-service or irregularity; and(b)an application made by a defaulter under this paragraph shall be disallowed unless the applicant deposits the amount recoverable from him in execution of the certificate.

**61. Setting aside sale where defaulter has no saleable interest. - At any time within thirty days of the sale, the purchaser may apply to the Tax Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.**

**62. Confirmation of sale. - (1) Where no application is made for setting aside the sale under the foregoing paragraphs or where such an application is made and disallowed by the Tax Recovery Officer, Tax Recovery Officer shall (if the full amount of the purchase money has been paid), make an order confirming the sale; and thereupon the sale shall become absolute.**

(2) Where such application is made and allowed and where in the case of an application made to set aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting aside the sale: Provided that no order shall be made unless notice of the application has been given to the persons affected thereby.

**63. Return of purchase money in certain cases. - When a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, and such interest as the Tax Recovery Officer may allow shall be paid to the purchaser.**

**64. Sale Certificate. - (1) Where a sale of immovable property has become absolute, the Tax Recovery Officer shall grant a certificate specifying the property sold, and the name of the person who at the time of sale is declared to be the purchaser.**

(2) Such certificate shall state the date on which the sale become absolute.

**65. Postponement of sale to enable defaulter to raise amount due under certificate. - (1) Where an order for the sale of immovable property has been made, if the defaulter can satisfy the Tax Recovery Officer that there is reason to believe that the amount of the certificate may be raised by the mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Tax Recovery Officer may, on his application, postpone the sale of the property comprised in the order for sale, on such terms and for such period as he thinks proper, to enable him to raise the amount.**

(2) In such case, the Tax Recovery Officer shall grant a certificate to the defaulter, authorizing him, within a period to be mentioned therein, and notwithstanding anything contained in his Schedule, to make the proposed mortgage, lease or sale: Provided that all moneys payable under such mortgage, lease or sale, shall be paid; not to the defaulter, but to the Tax Recovery Officer: Provided also that no mortgage, lease or sale under this paragraph shall become as absolute until it has been

confirmed by the Tax Recovery Officer.

**66. Fresh proclamation before resale. - Every resale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period hereinbefore provided for the sale.**

**67. Bid of co-sharer to have preference. - When the property sold is a share of undivided immovable property, and two or more persons, of whom one is a co-sharer, respectively, bid the same sum for such property or for any lot, the bid shall be deemed to be the bid of the co-sharer.**

**68. Power to take evidence. - Every Tax Recovery Officer or other Officer acting under this Schedule shall have the powers of a civil court while trying a suit for the purpose of receiving evidence, administering oaths, enforcing the attendance of witness and compelling the production of documents.**

**69. Appeals. - (1) An appeal from any original order passed by the Tax Recovery Officer under this Schedule not being an order which is conclusive, shall be with the Assistant/Dy. Commissioner of Luxury Tax.**

(2) Every appeal under this paragraph shall be presented within thirty days from the date of the order appended against. (3) Pending the decisions of any appeal, execution of the certificate may be stayed if the appellate authority so directs, but not otherwise.

**70. Review. - Any order passed under this Schedules after notice to any persons interested, be reviewed by the officer who made the order, or by his successor-in-office, on account of any mistake apparent from the record.**

**71. Recovery from surety. - Where any person has under this Schedule become surety for the amount due by the defaulter, he may be proceeded against under this Schedule as if he were the defaulter.**

**72. Saving regarding charge. - Nothing in this Schedule shall affect any provision of the Act hereunder the tax being a first charge upon any asset.**

**53. Compounding of offences.**

(1) Subject to the limitations contained in the Act, the Commissioner may decide to accept, on

application from any person a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceedings in respect of such offence.(2)On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary, make an order in writing specifying therein-(a)the sum determined by way of composition;(b)the date on or before which the sum shall be paid into the Government Treasury;(c)the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment; and(d)the date on or before which the person shall report the fact to the Commissioner.(3)The Commissioner shall send a copy of such order to the person concerned and also the authority referred to in clause (c) of sub-rule (2).

## 54. Penalty.

- A breach of any of these rules shall be punishable with fine which may extend to one thousand rupees and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the continuance of the offence.[Form LUX] [Form-1 is substituted by Form LUX-1 by the Amendment Rules, 2007.][See rule 3(1)(a)]Basic Information of Accommodation

- |  |       |
|--|-------|
| (1) Name of Hotel  | :     |
| (2) Address of Hotel   | :     |
| (3) Telephone Number   | :     |
| Fax Number   | :     |
| (4) Name of the Proprietor/Partner/Director                  | :     |
| (5) Status   | :     |
| (6) Registration Certificate Numbers under-                  |       |
| (a) The Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)       |       |
| (b) The Goa Value Added Tax Act, 2005 (Act No. 9 of 2005)    |       |
| (c) The Goa Entertainment Tax Act, 1964 (Act No. 2 of 1964)  |       |
| (d) The Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) |       |
| (7) Accommodation capacity Total number rooms :              |       |
| (i) Single occupancy   | :     |
| (ii) Double Occupancy  | :     |
| (iii) Suite  | :     |
| (iv) Timeshare/package deal                                  | :     |
| (v) Others   | :     |
| Grand Total  | _____ |
|  | _____ |
| (i) Single occupancy   | :     |
| (8) Inhouse casinos, if any                                  | :     |
| (9) Total Number of slot machines                            | :     |
| (10) Offshore casinos, if any                                | :     |

- (11) Name and address of the agency providing cable connections :  
and total number of such connections

Dated: .....Signature: ..... Status of the Signatory Declaration I, the above named Shri/Smt. .... residing at ..... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and

belief. Signature: ..... Name: ..... Status of the Signatory Place: ..... Date: [Form [LUX] [Form 2 substituted by the Amendment Rules, 1989 and later substituted by the Amendment Rules, 1996.] 2 [See Rule 3(1)(b)] Daily account of occupancy of rooms and collection of Tax (N. B.) - (Separate entry should be made in respect of each person). Name of Hotel

Sl. No.	Name of the Guest	Full address within India/abroad	Passport No. date of issue and expiry	No. of guests accommodated and room No. occupied	Date of arrival and time	Date of departure and time	Accommodation charges per day	Period of stay
1	2	3	4	5	6	7	8	9

Signature of Guest during arrival	Total amount charged on accommodation	Charges paid in Foreign/Indian currency	Bill/ Receipt No. and Cash memo with date	Amount of Luxury Tax collected	Signatures of Receptionist/ Manager on duty	Particulars of the encashment certificate with date	Signature of the Guest during departure	Remarks
10	11	12	13	14	15	16	17	18

Form [LUX] [The word LUX is inserted by the (Amendment) Rules, 2007.] 3 [See Rule 3(1)(c)] Monthly Abstract of Collection and Remittance of Luxury Tax Name of the Hotel .....

Month	Total No. of guests	Total charges recovered for residential accommodation	Total luxury tax collected	Luxury tax paid to Government	Remarks
Amount	Chalan No.	Balance			
Date					
1	2	3	4	5(a)	5(b) 5(c) 6

Signature ..... Date ..... Designation ..... Dated: I, the above named Shri ..... residing at ..... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and belief. Place: ..... Date: ..... Signature of [hotelier or proprietor, [Substituted by the (Sixth Amendment) Rules, 2010.] as the case may be]. [Form LUX 4] [Substituted by the (Sixth Amendment) Rules, 2010.] [See rule 4(1) and (4)] To, The Registering Authority, ..... (1)\* I/We carry on the business known as ..... and provide residential

accommodation to guests in our Hotel and also other luxuries.\*I am the Managing trustee or the Secretary of the social or religious institution, providing services of either accommodation for commercial purposes or accommodation with luxuries for other purposes.(2)I/We apply herewith for registration under Section 9 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988). The details of our establishment are as follows:(3)Status:

Nature of Business/Luxuries liable to tax for which registration is sought.

(i)	Hotels:	(1)	No. of Rooms
		(2)	
		(3)	
		(4)	
(ii)	Nature of others Luxuries:	Name of the premises	
	Halls/Lawns/open spaces, conference rooms, open terrace)	(1)	
		(2)	
		(3)	
		(4)	

(4)Details of Owners/Partners/Directors/Custodians/Managing Trustees of the premises offered for Luxuries and their addresses:

Surname	Name	Father's/Husband's Name	Age	Designation	Permanent Address
1	2	3	4	5	6

(5)The business was formally registered under R/C No. .... and the same is succeeded by me/us effective from ..... (Details furnished separately)(6)Date of commencement of business/likely commencement of business: .....(7)Registered office :(i)Address :(ii)Phone No. (Land-line) :(iii)Person in-charge-Contact No. (M) :(8)Additional places of business : (If any)(9)Accounts of the Business are kept in the ..... language.(10)Photographs of the persons listed in Sr. Item No. 4 are furnished herein.(11)I/We have following additional places of business

Name	Address
(i) .....	.....
(ii) .....	.....
(iii) .....	.....
(iv) .....	.....

(12)We have deposited Rs. .... as registered fee, by challan dated ..... (copy enclosed).(13)The above statements are true to the best of my knowledge and belief.



Dated:// For M/s. ....

Place: .....

(Authorised Signatory Status)

\*Strike out whatever is not necessary. Photographs:

For Office use only (14) (i) Date on which called : (ii) Place at which called : (iii) Officer before whom called : Acknowledgement Received ..... from ..... an application in Form 4 for registration under Section 9 of the Goa Tax on Luxuries Act, 1988. Sr. No. .... Dated on which called ..... Place at which called ..... Officer before whom called ..... Signature of receiving

Officer Stamp.....

LUX- 4A] [Form 4A inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007 and further inserted by the (Sixth Amendment) Rules, 2010.] [See sub-rule (2) and sub-rule (2A) of rule 4] Declaration by the hotelier in support of his application for registration under section 9(2)/application of renewal of registration under section 9A of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)

(1) Name of the hotelier (applicant) :  
(Name of the Company or Name of the Firm or Name of the individual owner)

(2) Status of the applicant :

(3) Names of the hotel and its location in the State of Goa :

Name Place

(i)

(ii)

- (iii)
- (iv)
- (4) (a) Registration under the Goa Value Added Tax Act, 2005  
TIN: .....  
Validity.....
- (b) Registration under the Goa Tax on Entry of Goods Act, 2000  
.....  
Validity.....
- (c) Registration under the Tax on Goa Luxuries Act, 1988;  
.....  
Validity.....  
(In case of renewal of license)
- (d) Registration under the Goa Registration of Goa Tourist Trade Act, 1982:  
.....  
Validity.....
- (e) Registration under the Goa Excise Duty Act, 1964:  
.....  
Validity.....
- (f) Registration under Goa Entertainment Tax Act, 1964:  
.....  
Validity.....
- (g) NOC either from Municipality or from Panchayat to operate hotel:  
.....

(5) Total number of rooms:

{|

Separately in each hotel

Name of the hotel

Total

Suites

Rooms

Single occupancy

Double occupancy

Triple and above occupancy

Dormitory

- (i)
- (ii)
- (iii)
- (iv)

|-| (5A)| Total number of Conference halls and Commercial Lawns within the hotel property.|-||  
 Name| Capacity|-|| .....|  
 .....|-| (5B)| (i)| Whether it has casino license:  
 Yes/No|-|| (ii)| If yes, Casino license No. .... and its validity : .....|-|| (iii)|  
 Whether Casino is run by the hotelier or leased. If leased, please furnish the details of  
 such operator.....|-| (5C)| Names of restaurant operating in the hotel/hotels :|-||  
 Give details :|-|| (i).....|-||  
 (ii).....|-||  
 (iii).....|-||  
 (iv).....|-| (5D)| Whether restaurants are run by  
 the hotelier or leases. If leased, please furnish details of the contractors and his VAT TIN:|-||  
 .....|-| (6)|  
 Normal room tariff :|-||

.....  
 card is printed, please furnish a copy for reference)|-| (7)| Registration/Renewal fees paid  
 :.....|-|| Challan dated  
 :..... Amount paid :.....|-|| Last renewal is/ was  
 valid upto.....|-|| I/We, hereby declare that  
 the information furnished under item No. 1 to 7 of this declaration, is true and correct to the best of  
 my knowledge and the records available with me/us, in this regard.}|

Place : For M/s. \_\_\_\_\_

Dated : \_\_\_\_\_ Authorized Signatory

Form [LUX] [The word LUX is inserted by the (Amendment) Rules, 2007.] 5 (See rule 5) Certificate  
 of Registration under section 9(3) of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act,  
 1988 No. ... District ... This is to certify that \*Shri/\*Messrs. ... † the ... who/which is carrying on the  
 business known as ..., whereof the \*only/\*chief place of business in the District of ..., is situated at  
 Room/Flat No. ..., Name of the Building ... Municipal No. of the Building ..., Ward/Locality ... Road  
 ..., Village ... Post Office ... Taluka ..., has been registered as a [hotelier or proprietor, as the case may  
 be] [Substituted by the (Sixth Amendment) Rules, 2010.] under section 9 of the Goa Tax on  
 Luxuries (Hotels and Lodging Houses) Act, 1988 with effect from ... This [hotelier or proprietor, as  
 the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] has additional place/places  
 of business at the address/addresses specified below:- [Note:- The registration certificate should be  
 renewed every year in the month of September/October on payment of renewal charges as specified  
 in Schedule II appended to the Act and shall be accompanied by a declaration as per Form LUX-1.]  
 [Inserted by the (Amendment) Rules, 2007.] ..... Signature ... Registering Authority Seal of  
 Registering Authority Place ... Dated ... (The registering authority will sign against the last entry at the  
 time of issuing the Certificate and against any subsequent exclusion, addition or other  
 amendment). \* Strike out whichever is not applicable. State here the name of Hindu undivided

family/ firm/ company/ Corporation/ society/ club, association of individuals/ local authority/ trust/ Government, etc.[Form LUX-5A] [Substituted by the (Amendment) Rules, 2007.][See rule 6A (1)]Application for Renewal of Certificate of Registration issued under section 9(3) of the Goa Tax on Luxuries Act, 1988To,Luxury Tax Officer,Sir/Madam,I/We hereby declare that I/we am/are holding certificate of registration No. \_\_\_\_\_ issued under section 9(3) of the Goa Tax on Luxuries Act, 1988, in the name and style \_\_\_\_\_ situated at \_\_\_\_\_The said certificate is presently valid upto \_\_\_\_\_I/ We further declare that my/ our hotel is having \_\_\_\_\_ rooms and I/we have paid renewal fees of Rs. \_\_\_\_\_ by challan dated \_\_\_\_\_ (copy enclosed).If we further declare that I/We have in house casinos and have paid a lump sum amount of Rs. \_\_\_\_\_ charges for admission under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) as provided in Schedule D appended thereto (Challan enclosed).The application is also accompanied with a declaration in Form Lux-1.I/We therefore request to renew the said certificate of registration for a period upto 30th September \_\_\_\_\_.The original copy of the certificate of registration is enclosed for necessary action.Yours faithfully,Name and Status of signatory.Encl:Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 6[See rule 7(1)]Application for cancellation of Registration under Section 9 (5) of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988ToThe Registering Authority,.....\* I, who am/\*I .. on behalf of ... (here state the name of registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] who is carrying on the business known as ... holding a certificate of registration bearing number ... under the Goa Tax on Luxuries (Hotels and Lodging House Act, 1988 whose \* only/\*chief place of business in the district of ... is situated at (full address) ... post office ... hereby apply for the cancellation of the said certificate of registration under rule 7 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988 on account of \* (a) the said business having discontinued with effect from ...\* (b) the said business having been transferred in accordance with the section 8 (4) with effect from ... \* (c) the following change having been effected in the ownership of the said business, with effect from ... \* (d) the said business having been disposed of wholly as under with effect from ...\* (e) the additional place of business having been discontinued with effect from ...\* (f) the place of business having been shifted to the following address, with effect from ... \* (g) the following other reasons:-.....My present address is as under:.....I ... do hereby declare that what is stated herein is true to the best of my knowledge and behalf.

Place ... Signature † ...

Date ... Status ...

\* Strike out whichever phrase/clause is not applicable. To be signed by the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] or any person duly authorised by him.AcknowledgementReceived an application in form-6 signed by Shri ... dated ... for cancellation of certificate of registration.No. ...Dated ...Serial No. ...Receiving Officer.Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 7(See rule 8)Revised Declaration under section 28 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988I/We ... of ... carrying on the business known as ... at ... and \*other place in the State of Goa at ... and liable to pay the tax under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, do hereby declare \*in supersession of my/our previous declaration dated ... that\*I/We/myself/ourselves am/are the owner/owners of the hotel in which the above said business is being carried on by me/us.\*The hotel in which the above said business is being carried on by us is owned by the following person/persons:-

Serial No.	Full name/names of the person/persons who owns/own the hotel	Constitution of the owner (i.e. individual firm, body Corporate, etc.)	Full address of the owner	Signature of the owner
------------	--	--	---------------------------	------------------------

1.2.3.

I/We do hereby declare that what is stated hereinabove is true to the best of my/our knowledge and behalf.

Place ... Signature/s ...

Date ... Status ...

\*Strike out if not applicable. Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 8[See rules (11) and (13)]

Luxury Tax R. C. No.

Return-cum-Chalan of tax payable by a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (All figures should be rounded off to the nearest rupee) Name and full address of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.]  
 ...Luxury tax R. C. No. ...G. S. T. R. C. if held ...Period from ...

## Part I – Computation of turnover of receipt liable to tax

### 1. Total turnover of receipts of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] during the period.

(This should be calculated on the basis of tariff rates, giving regard to section 5(4) of the Act).

.....Deduct:- (A) Turnover of receipts, where the charge for luxury provided in the hotel is less than one hundred rupees ..... (B) Turnover of receipts, on which tax is not payable on account (other than (A) above) of .....

### 2. Net turnover of receipts liable to tax .....

## Part II – Calculation of tax payable

### 3. Calculation of tax-

Serial No.	Categories of receipts, which are the constituents of turnover at Item No. 2	Tax rate	Turnover of receipts	Deductions under rule 15	Balance turnover of receipts liable to tax	Tax payable at the rate specified in col. (3)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Where the charge for  
luxury is-

1.	less than Rs. 100/-	Nil
2.	Rs. 100/- or more but does not exceed Rs. 500/- per day	5%
3.	Exceeds Rs. 500/- per day	10%
	Total	(Net turnover as per Item No. 2) (Total tax payable)

### Part III – Amount payable/refundable as per the return

#### 4. Total tax payable as per Part-II

Deduct:-

(A)	Amount credited under Refund Adjustment Order No. .... dated....	Rs. ...
(B)	Refundable of Rs. ... due as per previous return for the period from ... to .... adjusted against tax payable in this return.	
(C)	Amount paid by-	
	Chalan No. ..., dated ...	Rs. ...
	Chalan No. ..., dated ...	Rs. ...
(D)	Total amount deducted on account of (A), (B), and (C) above.	Rs. ...

#### 5. Net amount payable ...

#### 6. Net amount refundable, if any ...

#### 7. Interest under section 17 ...

#### 8. Penalty under section ...

#### 9. Amount payable/refundable as per this return ...

Amount paid with this Return-cum-Challan (in figures) ... (in words) ... Amount paid in Cash/by  
Cheque No. .... dated ... of .... Bank. The above statement is true to the best of my knowledge and  
belief.

Place ... Signature ...

Dated ... Status ...

For Treasury use only

Received Rs. ... (Rupees ...)

(in figures)(in words)

Date of entry ... Challan No. Treasurer/Accountant, Treasury Officer/Agent or Manager.

[Form LUX-8A] [Form 8A omitted by the (Amendment) Rules, 2007 and thereafter inserted by the (Sixth Amendment) Rules, 2010.][See clause (ii) of sub-rule (2) of rule 11]Quarterly returns of turnover of receipts of proprietor providing accommodation with luxuries for other purposes(1)Name of the proprietor:(2)Address of the proprietor:(3)Actual place of business:

Name of the premises event Charges per day per

(i)

(ii)

(iii)

(iv)

(v)

(4)Luxury Tax Registration No. .... Validity

.....(4.1) Last renewal fees paid: Rs.

..... on .....(5)VAT registration No. TIN

..... Valid upto:

.....(5.1) Last renewal fees paid: Rs.

..... on .....(6)Period of returns: From 1st

..... to .....(7)Turnover of receipts during the

quarter and tax paid:(i)Gross receipts: Rs. ....Period:(ii)Receipts exempt from tax, where Rs. .... the charges per event per day is not exceeding Rs.

8000/-.(iii)Taxable receiptsRs. ....(iv)Tax payable @ 10%Rs.

.....(v)Tax paidRs. ....(8)Challans enclosed to the returns:

Month Dated Amount

(i)

(ii)

(iii)

(iv)

I/We hereby declare that the above statement is true and correct to the best of my/our knowledge and belief.

Place ... Signature ...

Dated ... (Authorized Signatory)Status ...

[Form [LUX] [Inserted by the (Amendment) Rules, 2001.] -8B][See rule 13(1)]Annual return of turnover of receipts of proprietor for accommodation provided for commercial purpose

(1) Return for the year from

(2) Registration Certificate No.

(3) Name and address of  
the proprietor.....

(4) Style of business.....

(5) Turnover of receipts for accommodation provided for Commercial purpose

(6) Tax payable on turnover as at column (6)

(7) Tax paid (details to be furnished)

(8) Balance due/excess paid

Declaration I, ....., do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in the above return is true and complete and that it relates to the year/month commencing from ..... to .....

Place ... Signature ...

Date ... Name: Proprietor/Partner/Manager/Director, etc.

Original Form [LUX] [The word LUX is inserted by the (Amendment)

Rules, 2007.] 9 [Seerule 13 (4)] Chalan (To be retained by  
the payer) Challan for the Treasury The Goa Tax on Luxuries (Hotels and  
Lodging Houses) Act, 1988 [See rule 13 of the Goa Tax on  
Luxuries (Hotels and Lodging Houses) Rules, 1988] { |

0045

Other taxes and Duties on  
Commodities and services-  
Luxury tax (ii) Tax on  
accommodation (Hotels  
and Lodging Houses).

105

Name and full Address of the hotelier ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest under section Rs. ...

Penalty under section Rs. ...

Total Amount Rs. ...

| Duplicate Form [LUX] [The word LUX is inserted by the (Amendment) Rules, 2007.] 9 [Seerule 13  
(4)] Chalan (To be furnished by the payer to the respective Assessing Authority) Challan for  
the Treasury The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 [See rule 13 of the Goa  
Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988]

0045 Other taxes and Duties on Commodities and services-

105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses).

Name and full Address of the hotelier ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...



Period from ... to	...
Tax	Rs. ...
Interest under section	Rs. ...
Penalty under section	Rs. ...
Total Amount	Rs. ...

| Triplicate Form [LUX] [The word LUX is inserted by the (Amendment) Rules, 2007.] 9 [Seerule 13 (4)] Chalan (For the Treasury) Challan for the Treasury The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 [See rule 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988]

0045 Other taxes and Duties on Commodities and services-

105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses).

Name and full Address of the hotelier ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest under section Rs. ...

Penalty under section Rs. ...

Total Amount Rs. ...

| Quadruplicate Form [LUX] [The word LUX is inserted by the (Amendment) Rules, 2007.] 9 [Seerule 13 (4)] Chalan (To be sent by Treasury to the respective Luxury tax Officer) Challan for the Treasury The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 [See rule 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988]

0045 Other taxes and Duties on Commodities and services-

105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses).

Name and full Address of the hotelier ...

Luxury Tax R. C. No. ...

G. S. T. R. C. No. if held ...

Period from ... to ...

Tax Rs. ...

Interest under section Rs. ...

Penalty under section Rs. ...

Total Amount Rs. ...

|-|

Amount paid with the Return-cum-Challan

(in figures) ...

(in words) ...

|

Amount paid with the Return-cum-Challan

(in figures) ...

(in words)	...	
Amount paid with the Return-cum-Challan		
(in figures)	...	
(in words)	...	
Amount paid with the Return-cum-Challan		
(in figures)	...	
(in words)	...	
-		
Amount paid in cash/by cheque No. ... dated ...		
of Bank ...		
Place ...		Signature ...
Dated ...		Status ...
Amount paid in cash/by cheque No. ... dated ...		
of Bank ...		
Place ...		Signature ...
Dated ...		Status ...
Amount paid in cash/by cheque No. ... dated ...		
of Bank ...		
Place ...		Signature ...
Dated ...		Status ...
Amount paid in cash/by cheque No. ... dated ...		
of Bank ...		
Place ...		Signature ...
Dated ...		Status ...
-		
For Treasury use only		
Received Rs.	...	
	(in figures)	
Rs.	...	
	(in words)	
Date of entry ...		
Challan No. ...		
Treasurer/Accountant, Treasury Officer/ Agent or Manager.		

|

For Treasury use only

Received Rs. ...  
(in figures)

Rs. ...  
(in words)

Date of entry ...

Challan No. ...

Treasurer/Accountant,Treasury Officer/ Agent orManager.

|

For Treasury use only

Received Rs. ...  
(in figures)

Rs. ...  
(in words)

Date of entry ...

Challan No. ...

Treasurer/Accountant,Treasury Officer/ Agent orManager.

|

For Treasury use only

Received Rs. ...  
(in figures)

Rs. ...  
(in words)

Date of entry ...

Challan No. ...

Treasurer/Accountant,Treasury Officer/ Agent orManager.

[Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 10(See rule 16)Notice for payment of tax due according to a Return under section 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988To...of ...Registration Certificate No. ...Gentleman/Sir/Madam,Whereas the return under section 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 for period from ... to ... has been furnished by you-\*but the amount of tax, namely Rs. ... (and the amount of interest of Rs. .... and penalty of Rs. ...) which is due according to the return has not been paid as required under rule 11 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.\* but the copy of the challan accompanying the return shows payment of only Rs. ... as against the amount of tax of Rs. ... (and the amount of interest of Rs. ... and penalty of Rs. ...) which is due according to the return and required to be paid under rule 11 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.You are hereby directed to pay the sum of Rs. ... (in words) (Rupees ...) into the Government Treasury at ... on or before (date) ... and to produce the receipted copy of the Challan in proof of payment before me on a date not later than the ... day of ... failing which the said sum of Rs.

... will be recoverable from you as arrears of land revenue.

**2. You are hereby informed that if you fail so to pay the amount of tax aforesaid without any reasonable cause, you shall be liable under sub-sections (1) (c) of section 17 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 for payment of an additional sum by way of penalty, and also interest at the rate of two per cent of the amount of tax for each complete month during the time you continue to make the default in the payment of the tax.**

Yours faithfully, Seal Place Date ... Signature Luxury Tax Officer/Assistant Commissioner of Luxury Tax. \* Strike out whichever is not necessary. Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 11 (See rule 17) Notice under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 To, ... of ... Registration No. ... Gentleman/Sir/Madam, \*Whereas I desire to satisfy myself that the return furnished by you in respect of the period from ... to ... 19 ... are correct and complete. \*Whereas being a Registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.], you have not furnished by the prescribed date returns in respect of the period from ... to ... \*Whereas being liable to pay tax under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, in respect of the period from ... to ... you have failed to apply for Registration under section 9 of the said Act. You are hereby directed to attend at ..... (place) at ..... (time) on ....., (date) and \* (1) to produce or cause to be produced any evidence on which you rely in support of the said returns and at the same time to produce or cause to be produced the following documents and accounts ... \* (2) to show cause as to why you should not be assessed under sub-section (6) of section 14 of the said Act. \* (3) to show cause as to why you should not be assessed under sub-section (7) of section 14 of the said Act, and why a penalty under clause (a) of sub-section (1) of section 17 of the said Act should not be imposed upon you. You are also required to show cause as to why penalty under section 17 of the said Act in respect of the period from ... to ... should not be imposed on you. Yours faithfully, Seal Place ... Signature ... Date ... Designation ... \* Strike out whichever is not necessary. Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 12 (See rule 17 and 20) Order of assessment of tax under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 Name and address of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] ..... Assessed under section ... Notice in form ... served on ... Luxury Tax R. C. No. ... Period of Assessment from ... to ... Books of Account produced ... Accounting Method ...

As in the	As determined
Hotelier's	under section
return (in Rs.)	14/16 (in Rs.)

Part I - Turnover  
of receipts liable  
to tax -

1. Total turnover of receipts of the [hotelier or

proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] during the period:

Deduct -

- (A) Turnover of receipts, where the charges for luxury provided in the hotel is less than one hundred rupees.
- (B) Turnover of receipts on which tax is not payable on account (other than (A) above) of
2. Net turnover of receipts liable to tax.

Signature ... Designation ...

## Part II – Calculation of tax payable

### 3. Calculation of tax-

Serial No.	Categories of receipts are the constituents of turnover at Item No. 2	Tax rate	As in the Hotelier's return	As determined under section 14/16					
Turnover of receipts	Deduction u/r. 15	Balance turnover receipts	Tax payable	Turnover of receipts	Deductions u/r. 15	Balance of turnover receipts	Tax payable		
1	2	3	4	5	6	7	8	9	10 11
	Where the charge for luxury is-								
	One hundred rupees or more								
(i)	but does not exceed five hundred rupees	5%							
(ii)	Exceed five hundred rupees	10%							
	Total								

## Part III – Amount payable/refundable {

|-||| As in the Hotelier's return| As determined under section 14/16|-| 4.| Total tax payable as per Part-II Deduct-|||-|| (A)| Amount credited under refund Adjustment Order No..... Dated ..... Rs. ....|||-|| (B)| Advance payment of tax, if any|||-|| (C)| Amount paid with returns. Details of payments made at (B) and (C) above: challan No. Date Amount Treasury|||-|| (D)| Total amount deducted on account of (A), (B) and (C) above.|-| 5.| Balance of tax due/refund if any Add-|||-|| (A)| Interest under section|||-|| (B)| Penalty under section ..... Penalty under section.....|||-|| (C)| Amount forfeited being the sum collected in contravention of section 24|||-|| (D)| Total amount added on account of (A), (B) and (C).|-| 6.| Final amount due/refund, if any Part IV-Assessment Order-|||}Signature .....SealPlace .....Dated .....Designation .....Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 13[See rule 10(1) and 20(1)]Notice of Assessment/Reassessment under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988No. ....To,.....Luxury Tax Office.....WardDated the ..... 19 .....Registration Certificate No. ....Whereas I have reasons to believe that in the assessment made under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, your turnover in respect of the following receipts chargeable to tax under the said Act, namely:-.....In respect of the period from ..... to ..... has escaped assessment/been under assessed/been assessed at a lower rate; andDeduction of the following receipts, namely:-.....have been wrongly made from your gross turnover, in respect of the period from ..... to ..... you are hereby directed to attend at (place) ..... at (time) ..... on (date) ..... and to show cause as to why the amount of tax payable by in respect of the said receipts for the aforesaid period should not be assessed/reassessed, and to produce or cause to be produced the following documents and account:-.....and to furnish or cause to be furnished the following information:-.....You may also produce or cause to be produced any other evidence for determining the correct of tax payable by you for the said period.You are also required to show cause on or before the appointed date, as to why a penalty under section 17 of the Act should not be imposed upon you, for having maintained false or incorrect accounts with a view to suppressing receipts/or for having concealed the particulars of receipts and /or for having furnished to or produced before the Assessing Authority the accounts, returns or information which is false or incorrect.SealSignature .....Designation .....Note: Strike out whichever is not required.Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 14[See rule 20 (3) and rule 21 (1)]Notice of Demand on Assessment/Reassessment made under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988/on Rectification of Clerical or Arithmetical mistakeNo. ....To,.....Luxury Tax Office.....WardDated the ..... 19.....Registration Certificate No. ....You are hereby informed that on assessment/reassessment of your turnover of receipts for the period from ..... to..... made under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988/on rectification of clerical or arithmetical mistake, made under rule 41 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988, your taxable turnover of receipts has been redetermined and subjected to Luxury Tax, penalty, etc. as under:

A. Taxable turnover of receipts redetermined Rs. ....

B. (1) Tax levied	Rs. ....
(2) Penalty imposed	Rs. ....
Total of B(1) and B(2)	Rs. ....
Less amount already paid	Rs. ....
Net amount due	Rs. ....

You are hereby directed to pay the above referred amount due of Rs. (in figures) ..... Rupees (in words) .....

TreasurySub-treasury

into the| Reserve Bank of IndiaState Bank of India

at (place) ..... on or before (date) ..... and furnish the receipted challan in proof of payment to this office, on or before (date) ..... failing which the said sum will be recoverable from you as an arrear of land revenue.The challan in Form 8(B) is enclosed for the

purpose.Seal.....Signature .....Designation .....Form [LUX] [Inserted

by the (Amendment) Rules, 2007.] 15(See rule 22)Notice for forfeiture and for imposing penalty under section 18 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act,

1988To:.....Luxury Tax Registration No. ....Gentlemen/ Sir/

Madam,Whereas, I have reason to believe that during the period from ..... to .....\* (a) \*(i)

you have collected by way of tax a sum of Rs. .... which you are not liable to pay; or\*(ii) not

being a registered [hotelier or proprietor, as the case may be] [Substituted by the (Sixth

Amendment) Rules, 2010.], you have collected by way of tax in contravention of section 24 of the

said Act; or\*(iii) being a registered [hotelier or proprietor, as the case may be] [Substituted by the

(Sixth Amendment) Rules, 2010.], you have collected by way of tax a sum of Rs. .... in excess of

the amount of tax payable by you, in contravention of section 24 of the said Act; or\* (b) \*(i) being a

[hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.]

liable to pay tax under the said Act, you have failed to keep a true account of your turnover of

receipts; or\*(ii) being a [hotelier or proprietor, as the case may be] [Substituted by the (Sixth

Amendment) Rules, 2010.] who was required to do so by notice served on you by the Commissioner,

you have failed to keep a true account of your turnover of receipts; or\*(iii) you have failed, even

though directed so to do under section 26 to keep any accounts or records in accordance with such

directions.You are hereby directed to attend on ..... (date) ..... at ..... (time) at

.....(place) ..... and to show cause why .....\*(1) a sum of Rs. .... or such other sum

as may be finally determined as collected by you by way of tax in contravention of section 24 should

not be forfeited, and/or\*(2) a penalty under sub-section (1) of section 17 of the said Act, should not

be imposed on you.Yours faithfully,

Seal .....

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

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

\* Strike out whichever is not required.Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 16

(See rule 26 of the Goa Tax onLuxuries

(Hotels and Lodging Houses) Rules, 1988

Book No..... Voucher No.

.....RefundsCounterfoil order for the

(See rule 26 of the Goa Tax onLuxuries (Hotels and

Lodging Houses) Rules, 1988 Book No.....

Voucher No. ....RefundsOrder for the refund of

tax and/orpenalty under the Goa Tax on Luxuries

refund of tax and /or penalty, under the  
Goa Tax on Luxuries (Hotels and Lodging  
Houses) Rules, 1988. Refund payable to  
.....Registration Certificate  
No..... issued by Luxury Officer,  
..... Ward Date of Order directing  
refund.....Amount of refund: (a)  
Rs.....Number in collection  
registershowing the collection of amount  
regarding which refund is  
made:.....(Signed)  
.....Designation.....Date:  
.....Signature of the recipient of  
the voucher Date of encashment  
in the Treasury/Sub-Treasury State Bank of  
India Reserve Bank of India Date .....Place  
.....(a) Classification:Rs.PaiseTax  
.....Penalty .....

(Hotels and Lodging Houses) Rules, 1988. Payable at  
the Treasury/Sub-Treasury State Bank of India Reserve  
Bank of India Within one month of the date  
of issue. To: The Agent or Manager  
of the Treasury/Sub-Treasury Officer, State Bank of  
India Reserve Bank of India 1. Certified that with  
reference to that assessment record of ..... bearing  
Registration Certificate No. .... (issued by the  
Luxury Tax Office of ..... (Ward), for the period  
from ..... to ..... a refund of Rs. .... is due  
to ..... 2. Certified that the amount of tax and/or  
penalty concerning which this refund is allowed has  
been duly credited to the Government Treasury. 3.  
Certified that no refund order regarding the sum now  
in question has previously been granted and this order  
of refund has been entered in the original file  
of assessment under my signature. 4. Please pay to  
..... the sum of Rs. .... (in figures) Rupees  
..... in words) Date  
.....(Signed).....Designation .....Date of  
encashment in the Treasury/Sub-Treasury State Bank of  
India Reserve Bank of India Date .....Place .....Pay Rs.  
..... only The ..... 198 ..... Officer-in-charge  
of Treasury/Sub-Treasury The Bank's Branch Received  
payment. Claimant's  
Signature.....Examinated, Accountant(a)  
Classification:Rs.PaiseTax .....Penalty .....

Third copy of the Refund Voucher is identical with the second copy and is not reproduced here. Form  
[LUX] [Inserted by the (Amendment) Rules, 2007.] 17 (See Rule 27) Notice under section 27 of the  
Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 To: ... of ... Registration No.  
...Gentlemen/ Sir/ Madam, You are required under sub-section (1) of section 27 of the Goa Tax on  
Luxuries (Hotels and Lodging Houses) Act, 1988 to produce or cause to be produced before me at  
(place) ... on (date) ... at (time) ... the following documents and accounts:-.....And \*to furnish me  
with the following information:-.....Please note that, if you do not comply with the requirement of  
this notice, you shall render yourself liable to prosecution for an offence under clause (g) of  
sub-section (5) of section 37 of the said act which is punishable with imprisonment for a term, which  
may extend to one year and with fine and when the offence is continuing one with a daily fine not  
less than rupees one hundred during the period of continuance of the offence. Yours faithfully, Place  
...Signature ...Date ...Designation ...\* Strike out whichever is not required. Form [LUX] [Inserted by  
the (Amendment) Rules, 2007.] 18 (See rule 31 and rule 37) Appeal against an order of assessment  
and/or penalty under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act,  
1988 To: Date the ... The .....(i) Registration No. ....(ii) Name of the [hotelier or proprietor, as the case  
may be] [Substituted by the (Sixth Amendment) Rules, 2010.] ...(iii) Status ...(write here individual,  
Hindu undivided family, firm, limited company, association of persons, etc. as the case may



be).(iv)Style of business ...(v)Location of business ...(vi)Address to which communication should ordinarily be dispatched ...(vii)Name of officer who passed the order ...(viii)Designation ...(ix)Period to which the appeal relates ...(x)Date of order ...(xi)Date of service of notice ...(xii)Amount of demand ...Tax ...Penalty ...Total ...(xiii)Amount paid ...Tax ...Penalty ...Total ...(xiv)Amount in dispute ...(xv)Amount of fee paid ...The petition of ...S/o ... on behalf of the holder whose particulars have been mentioned above, sheweth as follows:-  
(1)Under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 your petitioner has been assessed on a total taxable turnover of Rs. .... for the period mentioned above.  
(2)A penalty of Rs. ... has been imposed on your petitioner.  
(3)Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business place mentioned above for the period mentioned above amounted to ... and Rs. ... respectively.  
(4)Such turnover was actually received/receivable during the said period and your petitioner had no other receipt proceeds during the said period.  
(5)Your petitioner has submitted proper return of his turnover of receipts to the Office of ... under section 13 of the Act and has complied with all the terms of notice of assessment served on him by the ... under section 14 of the Act.  
(6)Your petitioner was prevented by sufficient cause from making the return required by section 13 or did not receive the notice issued under section 14/16 or had not reasonable opportunity to comply or was prevented by sufficient cause from complying with terms of the notice or from producing evidence, as more particularly specified in the statement of grounds of appeal hereto attached.  
(7)Your petitioner did not conceal the particulars of his gross and taxable turnover or deliberately furnish inaccurate particulars thereof, but as will be seen from the statement of grounds of appeal attached, returned it at its real amount to the best of his knowledge and belief.  
(8)Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be called and/or/remanded for re-assessment or that the order imposing a penalty upon your petitioner may be set aside.  
(9)A certified copy of the order appealed against is attached.  
Grounds of Appeal(Enter here a Concise statement of the reasons on which you rely for the purpose of this appeal).I, ... the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the tax admitted by me to be due in respect of the order of assessment appealed against has been paid by treasury challan No. ... dated ...Signature: ...Designation: ...(To be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant).Note:- Strike out phrases or paragraph not applicable.  
Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 19(See rule 41)  
Notice under the proviso to section 36 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988To:...of ...Registration Certificate No. ...Gentlemen/Sir/Madam,Whereas it appears that in the ... Order No. ... dated ... passed by ... for the period from ... to ... in your case, there is the following mistake, namely:-And whereas it is proposed to rectify the mistake as stated below which will have the effect of

enhancing the taxreducing the amount of refund| you are hereby given notice under| the proviso to sub-section (1) of section 36sub-section (2) read with proviso to sub-section (1) of section 36 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, that if you wish to prefer any objection against the proposed rectification you should attend at the office of the undersigned at ... on the ... day of ...List of the rectification proposed to be made:-.....Yours faithfully,SealPlace ...SignatureDated ...Designation ...Form [LUX] [Inserted by the (Amendment) Rules, 2007.] 20(See rule 46)  
Authority under section 43 of the "Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988I, ... who/am/is @ ... of & ... who is a Registered [hotelier or proprietor] [Inserted by the

(Amendment) Rules, 2007.] holding a Registration Certificate No. ... dated ... hereby appoint Shri ... who is\* my relative ...

\* a person regularly employed by me/the said ...

\* a legal practitioner ...

\* a chartered Accountant ...

\* a Luxury Tax Practitioner ...

To attend on| \* my behalf\* behalf of the said £ ...| before ... (State the Luxury Tax Authority) in the Proceedings ..... (describe the proceedings before the said Luxury Tax Authority) and to produce accounts and documents and to receive on| \* my behalf\* behalf of the said £| any notice or documents issued in connection with the said proceedings, the said Shri ..... is also hereby authorized to act on| \* my behalf\* behalf of the said £ ...| in the said proceedings.

\* I agree\* The said £ ... agrees| to rectify all acts done by the said Shri ... in pursuance of this authority.

Place: ... Signature  
...

Dated: ... Status @  
...

\* Strike out whichever is not applicable.£ State here the name of the [hotelier or proprietor, as the case may be] [Substituted by the (Sixth Amendment) Rules, 2010.] as entered in the certificate of registration.@ State here status such as proprietor, partner, director, Manager, Secretary or Officer-in-Charge.Acceptance

I, ... do hereby state that I am \* a relative of ... ...

\* a person regularly employed by ...

\* a legal practitioner ...

\* a Chartered Accountant ...

A Luxury Tax Practitioner duly authorized under section 43 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 and that I accept the aforesaid appointment.Place ...Dated: ...Signature ...Note:- \*Strike off which is not applicable[Form LUX-21] [Inserted by the (Amendment) Rules, 2007.][See rule 3(3)]Daily account of occupancy of accommodation provided for commercial purposes(1)Name of the proprietor:

.....Registration No.:

.....(2)Name of the hotel/building/yard/shop or open premises and its address:

.....  
.....

Purpose

Remarks

Sr. No.	Person to whom issued		Period of occupancy	Bill No.	Rate charged per day	Total receipts	Tax payable	Tax paid	
1	2	3	4	5	6	7	8	9	10
1									
2									
3									
4									
5									

I/We hereby declare that the information furnished hereinabove in this declaration is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

For M/s. \_\_\_\_\_

Place:

Dated: \_\_\_\_\_ Authorized Signatory Status

Form LUX-22[See rule 3(3)]Abstract of monthly occupancy as per register in Form LUX 21 in respect of accommodation provided for commercial purposesRegistration No. :

.....

Month	Total number of occupancies during the month	Total receipts as per register	Tax payable	Tax paid
1	2	3	4	5

Total number of challans enclosed: \_\_\_\_\_ I/We hereby declare that the information furnished in this form is true and correct and to the best of my knowledge and as per the records available with me/us in this regard.For M/s.

\_\_\_\_\_  
Proprietor/Partner/DirectorPlace:Dated: / /Form LUX-23[See rule 3(4)]Daily account of occupancy of the premises/accommodation with Luxuries provided for other purposesName of the owner/proprietor:Name of the premises where accommodationwith luxuries provided for other purposes:Address of the premises:Month:

Sr. No.	Name of the premises	Name of the person to whom given	Rate per day	Period of occupancy	No. of days	Date of event	Amount received	Tax charged	Total amount received	Signature of guest occupying accommodation	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											

3  
4  
5

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard. For M/s.

\_\_\_\_\_  
Proprietor/Partner/Director Place: Dated: / / Form  
LUX-24 [See rule 3(4)] Abstract of the monthly occupancy of the accommodation with luxuries provided for other purposes Name of the owner/proprietor: Name of the premises where accommodation provided with luxuries for other purposes: Registration No.:

	Total number of Month events during the month	Total amount received as luxury	Total tax collected	Luxury tax paid to Government	Date of challan	Remarks
1	2	3	4	5	6	7

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

Place: Dated: // Signature

Name

Form LUX-25 [See rule 3(5)] Advance collected towards booking of premises/accommodation with luxuries provided for other purposes Name of the owner/proprietor: Name of the premises where accommodation with luxuries provided for other purposes: Address of the premises: Month:

Sr. No.	Date of booking	Date of event	Name of the person	Purpose	Amount received	R/No.	Tax paid	Challan date
1	2	3	4	5	6	7	8	9

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard. For M/s.

\_\_\_\_\_  
Proprietor/Partner/Director Place: Dated: / / Form  
LUX-26 Certificate of Registration [See rule 5(1)] This is to certify that M/s./Shri

..... having its registered office at  
..... is registered under section 9(3) of Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) with effect from ..... for providing accommodation for commercial purposes/providing accommodation with luxuries for other purposes. M/s./Shri. .... is having following premises in Goa, which are used to perform the above business.

- (i) Name:  
Address:
- (ii) Name:  
Address:
- (iii) Name:  
Address:  
Individual, Partnership firm, Pvt. Ltd. Company, Ltd.  
Status of business: Company, Society, UF, Social or Religious Institution,  
Community Hall, Semi-Government PSU, NGO's and others.

Liabe from: Valid upto: Authorised  
person: Contact  
telephone: Dated: Seal:

(Registering Authority)

Note: The registration certificate requires renewal every year, October-September. The renewal certificate shall be issued upon application for the purpose. Renewal of Registration Certificate The proprietor has paid renewal fees of Rs. .... (Rupees..... only). The validity of the R. C. is accordingly renewed from ..... to .....

Date: (Registering Authority)

Renewal of Registration Certificate The proprietor has paid renewal fees of Rs. .... (Rupees..... only). The validity of the R. C. is accordingly renewed from ..... to .....

Date: (Registering Authority)

Renewal of Registration Certificate The proprietor has paid renewal fees of Rs. .... (Rupees..... only). The validity of the R. C. is accordingly renewed from ..... to .....

Date: (Registering Authority)

Form - LUX - 27 Audit Report [See rule 27A(1)] (1)\* I/We report that the statutory audit of ..... (mentioned name and address of the hotelier/proprietor) holding Luxury Tax R. C. No. .... under the Goa Tax on Luxuries Act, 1988 was conducted by me/us/M/s. ...., Chartered Accountants in pursuance of provisions of section ..... of ..... Act ..... and we hereto annex a copy of our/their audit report dated ..... along with all the annexure as follows:-(a) the audited profit and loss/income and expenditure account for year ended on 31st March .....; (b) the audited balance sheet as at 31st March .....; and (c) documents declared by the said Act to be part of, or annexed to, the profit and loss/income and expenditure account and balance sheet. (2) The particulars are given in Part - I hereto. We report our observations/comments/discrepancies/inconsistencies, if any, as under:- .....

to the above in our opinion and to the best of our information and according to the explanations given to us, the particulars given above and in Part - I and Part - II hereto are true and correct.

For ..... Chartered Accountant

Place : Name of Proprietor/Partner

Date : Membership No. ....

Address.....

\* Strike off whichever is not applicable. Part - I { | - | (1) | Name of the hotelier/proprietor | : | - | (2) | Address (Principal place of business) | : | - | (3) | Luxury Tax Registration Certificate No. | : | - | (4) | Constitution of the hotelier/proprietor | : | - | (5) | (a) Income Tax PAN | : | - | | (b) Service Tax Registration No. | : | - | | (c) VAT TIN | : | - | (6) | Period under Audit | : | - | (7) | Address of other places of business within the State | : | - | | (Name of the hotel and location) and capacity of each hotel | | - |

Name & address Total capacity Class of accommodation

Single Double Suites Others

(a)

(b)

(c)

| - | (7A) | Details of renewal of registration certificate | : R. C. valid upto ..... | - | | Reference of renewal fees paid | : | - | (8) | Status of the hotelier/proprietor | : | - | (9) | Books of accounts maintained | : | - | | (in case, books of accounts are maintained in a computersystem, mention the books of accounts generated by such computersystem) | | - | (10) | Books of accounts examined | : | - | (11) | Method of accounting followed | : | }

## Part II – { |

| - | (12) | Gross Turnover during the year : (as per ledger) | | - | | (i) Luxuries provided in a hotel | : Rs. | - | | (ii) Accommodation provided for commercial purposes | : Rs. | - | | (iii) Accommodations with luxuries provided for other purposes | : Rs. | - | | Total | : Rs. | - | Note: Luxury provided in a hotel shall include other receipts collected from the guest incidental to hotel accommodation. | - | (12A) | Tax collected as per books | : | - | | Classification of tax | | - | | % | : Rs. | - | | % | : Rs. | - | | % | : Rs. | - | | % | : Rs. | - | | Total | : Rs. | - | (13) | Receipts as per returns (1st April ..... to 31st March ..... ) | | - |

Quarter	Gross receipts	Exempt receipts	Taxable turnover	Classified taxable turnover	Tax payable	Tax paid
%	%	%	%			
1	2	3	4	5.1	5.2	5.3 5.4 5.5 6 7

Qtr. I

Qtr. II

Qtr. III

Qtr. IV

Total

| - | (13A) | Tax paid | : | - |

Sr. No. Month Date of payment Amount paid

1 2 3 4

1 April

2 May

3 June  
4 July  
5 August  
6 September  
7 October  
8 November  
9 December  
10 January  
11 February  
12 March  
Total

|-|| Total number of challans :|-| (14)| Determination of taxable turnover and tax :|-|| (i) Total turnover of receipts| : Rs.|-|| (ii) Less : Receipts exempted from tax :|-|| (a)| Where charge for the luxury provided in a hotel is less than the limit specified in entry (a) of Schedule I appended to the Act| : Rs.|-|| (b)| Luxuries exempt by Notification issued under sub-section (1) of Section 21 of the Act (Give Luxury-wise details)| : Rs.|-|| (c)| Accommodation with luxuries provided for other purposes, where charge is less than the amount specified in clause (i) of entry (2) of Schedule III appended to the Act| : Rs.|-|| (d)| Any other (please specify the luxury)| : Rs.|-|| (iii) Taxable turnover| : Rs.|-|| (iv) Classification of taxable receipts and tax payable :|-|

Turnover (Rs.) Tax (Rs.)

(a) Taxable @ %  
(b) Taxable @ %  
(c) Taxable @ %  
(d) Taxable @ %  
(e) .....  
(f) .....  
Total .....

|-|| (v) Less : Tax paid as per returns| : Rs.|-|| (vi) Difference, if any, paid with the report| : Rs.}|

I/We hereby certify that the above particulars are true and correct to the best of my/our knowledge and belief.

I/We hereby certify that the above particulars are verified and examined by me/us from the books of accounts and other relevant details produced for audit before me/us and the same are certified to be true and correct.

For M/s .....(Name of the hotelier/proprietor).....& Designation

For M/s .....(Signature) Authorised Signatory Name (Chartered Accountant & Designation) Seal &

Dated :Place :

MembershipNo.Address :

Date :Place :