

The Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1997

RAJASTHAN

India

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Rule

THE-RAJASTHAN-TAX-ON-LUXURIES-IN-HOTELS-AND-LODGING-HO of 1997

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The Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1997Published vide Notification No. F. 17(1) FD/Tax Divn./97, dated 30-8-1997. Published in Rajasthan Raj-Patra. Part 4 (Ga), dated 30-8-1997, Page 103 (13)G.S.R. 60. - Whereas the draft of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1997, in exercise of powers conferred by section 44 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996) was published vide notification No. F. 17 (1) FD/Tax. Divn./97, dated 14-8-1997 as required by sub-section (2) of Section 44 of the said Act, in the Rajasthan Gazette Extraordinary dated 14-8-1997 in part 3 (Kha), inviting objections and suggestions from all persons likely to be affected thereby before the expiry of 15 days from the date on which the copies of the said notification, as published in Rajasthan Gazette are made available to the public.And Whereas no any objections and suggestions are received, within prescribed period on the said draft rules.Now, therefore, in exercise of the powers conferred by section 44 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), the State Government hereby makes the following Rules, namely:-

1. Short title and commencement.

(1)These rules may be called the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Rules, 1997.(2)They shall come into force on the date of their publication in the official Gazette.

2. Definitions.

- In these rules, unless the subject or Context otherwise requires;(1)(a)"Act" means the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990;(b)"Authorised representative" or "Representative" means -(i)a person authorised in writing by a hotelier to appear on his behalf before any officer or authority under the Act; or(ii)a person authorised in particular or general by the Commissioner or Deputy Commissioner, under the Act to appear on behalf of the Commissioner;(c)"Form" means a form appended to these rules;(d)"Principal place of Business" means any place of business mentioned as the principal place of business in the application filed by a hotelier for registration;(e)"Quarter" in relation to the year means the period of three months ending on 30th June, 30th September, 31st December or 31st March;(f)"Section" means section of the Act;(g)"State Government" means the Government of Rajasthan;(h)"Treasury" means a Government treasury in the State of Rajasthan and includes a sub-treasury;(2)Words and expressions defined in the Act and not defined in these rules, shall have the same meaning assigned to them in the Act.(3)Words and expressions not defined in the Act and these rules but defined in the Rajasthan Sales Tax Act, 1994 (State Act No. 22 of 1995) and the rules made thereunder, shall have the same meaning assigned to them in the said Act and the Rules.

3. [Application for Registration. [Substituted by Notification No. S.O. 59, dated 14.7.2014 (w.e.f. 30.8.1997).]

(1)An Application for registration under Section 12 shall be submitted in Form VAT-01 appended to the Rajasthan Value Added Tax Rules, 2006, in the manner provided therein, to the authority competent to grant registration.(2)The authority competent to grant registration, after satisfying himself that the application for registration is complete in all respects, shall issue the certificate for registration in Form LTH-2 in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.(3)The provisions relating to verification of facts mentioned in the application for registration, amendment, cancellation, issue of duplicate certificate of registration, furnishing of security for registration as prescribed under the Rajasthan Value Added Tax Rules, 2006 shall apply mutatis mutandis.]

4. [[Deleted by Notification No. S.O. 59, dated 14.7.2014 (w.e.f. 30.8.1997).]

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4. Issue of Certificate of Registration.- (1) Certificate of registration shall be issued in form LTH - 2, within a period of thirty days from the date of receipt of the application.(2) Notwithstanding anything contained in sub-rule (1), the Luxury Tax officer may, if satisfied that the application is complete in all respect and is supported by an affidavit, may issue the certificate of registration the same day.(3) The certificate issued under this rule shall not be transferable.(4) If the certificate of registration is lost or misplaced or accidentally destroyed, a duplicate of it may be issued by the Luxury Tax officer, as the case may be, on an application by the hotelier on payment of a fee of rupees ten.(5) Where a hotelier has more than one place of business, subject to sub - rule (4) of rule

3, the registration certificate shall be issued for the principal place of business as declared by the hotelier in his application for registration and for each such other place of business, a certified copy of registration, to be known as the associate certificate of registration, shall be obtained by the hotelier on payment of a fee of twenty rupees per copy.(6) The Luxury Tax officer shall, while issuing the additional certificate of registration, mention therein as well as in the original certificate of registration the full address of such other place of business along with the name in which such business is being carried on, and in case where such place of business is outside his jurisdiction, shall send a copy of the additional certificate of registration to the Luxury Tax officer within fifteen days of the issue of such certificate, in whose jurisdiction such place of business is situated.(7) The certificate of registration or the additional certificate of registration shall remain valid until it is cancelled.(8) Where a registered or hotelier discontinues, transfers or otherwise disposes of his activity of providing accommodation by way of business or where he ceases to be liable to pay the tax, the Luxury Tax officer may suo motu or on application of such hotelier on a plain paper, shall after making such enquiry as may be necessary and after affording an opportunity of being heard cancel the certificate of registration with effect from the date on which the hotelier ceases to be liable to pay tax or from the date the Luxury Tax officer deems proper under the facts and circumstances of the case.

5. Maintenance of Accounts.

- Every hotelier shall maintain a true and complete account of receipt for account of the luxuries provided by him.

5A. [To display details of daily charges. [Inserted by Notification No. S.O. 446, dated 25.2.2008 (w.e.f 30.8.1997).]

- Every hotelier, for the benefit of the customers shall put up a board at a conspicuous place of his hotel to indicate complete details of the per day charges being levied for all of the categories of accommodation provided therein.]

6. [Submission of returns. [Substituted by Notification No. S.O. 191, dated 26.3.2012 (w.e.f 30.8.1997).]

(1)Every hotelier shall submit quarterly return in Form LTH-3 and annual return in LTH-3A.(2)Every hotelier shall submit return electronically through the Official website of the Department, unless otherwise notified by the State Government. The return shall be digitally signed by the hotelier and in case it is not digitally signed, the hotelier shall furnish, the acknowledgement generated through the Official website of the Department and shall be verified by himself by affixing his signature on it, within fifteen days of the last date for filing of such return(s), failure to do so shall be deemed to be a case of non-filing of return(s).(3)Every hotelier shall submit quarterly return within forty five days of the end of the quarter.Explanation. - 'Quarter' means the period of three months ending on 30th June, 30th September, 31st December and 31st March.(4)Where the amount of tax or interest, if any, is not paid electronically, the hotelier shall furnish the copy of [e-challan] as a proof of deposit, to the Luxury Tax Officer within fifteen days of the last date of

filing of such return (s).(5)Every hotelier shall submit an annual return within ten months from the end of the relevant year.(6)Where a hotelier discovers any omission or error in Form LTH-3 furnished by him, he may furnish revised return at any time prior to the date of filing annual return or on receipt of the notice under Section 17, whichever is earlier.(7)Notwithstanding anything contained in sub-rule (1) to (5) above, the return(s) for the period prior to 01.04.2012 may be submitted in such manner and in such Form which was in force for that period.]

7. [Mode of payment of tax, demand or other sum. [Substituted by Notification No. S.O. 240, dated 6.3.2013 (w.e.f 30.8.1997).]

(1)Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a hotelier through Electronic Government Receipt Accounting System, hereinafter referred to as 'e-GRAS', in the manner as provided therein.(2)The class of hoteliers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.(3)The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.]

8. Typed or cyclostyled copies of forms.

- Until printed copies of the forms are available, typed or cyclostyled copies thereof may be used.

9. Applicability of the provisions of the Rajasthan Sales Tax Rules, 1995.

- Subject to the provisions of the Act and these rules, the provisions of the [Rajasthan Value Added Tax Rules, 2006] [Substituted 'Rajasthan Sales Tax Rules, 1995' by Notification No. S.O. 446, dated 25.2.2008 (w.e.f 30.8.1997).] shall mutatis mutandis apply to all the matters which may arise and to all the issue which may crop up while administering the Act.[[Deleted 'Form LTH - 1' by Notification No. S.O. 59, dated 14.7.2014 (w.e.f. 30.8.1997).] ***]

Form LTH - 1[SeeRule 3 (1)]Application For Registration Under
Section 12 Of The Rajasthan Tax On Luxuries (In Hotels And
Lodging Houses) Act, 1990[Photo]To,The Luxury Tax
officer,.....(1) I, carrying on the
proprietary business known asor Managing Trustee,
Director, Secretary, Principal officer of (state here the name
of the firm, company, local authority, corporation, society, club,
association of individuals, Hindu undivided family or trust)
carrying on the business known as.....whereof the
only/principal place of business within the jurisdiction of the
Luxury Taxes officer.....in the district of.....is situated at
House No.....Locality.....Road.City.
hereby apply for registering me/the said firm/company/local
authority/corporation/society/club/association of

individuals/Hindu undivided family/trust/Government, under section 12 of the Rajasthan Tax on Luxury (In Hotels and Lodging Houses) Act, 1990.(2) The name and permanent residential address of the proprietor or the names and permanent residential addresses of all the partners of the business or of all the members of the managing committee of the society, club or other association or of all the Directors of a company or of all person having any interest in the business (including the members of a Hindu undivided family business), their age and father's name are as follows:-{|

Surname	Name	Father's name	Age	Permanent residential address
1	2	3	4	5

(If there are more than 5 names, the above particulars should be entered in a separate sheet which should be affixed to this form duly signed and dated by the applicant).(3)I/we am/are or not registered under the Rajasthan Sales Tax Act, 1994. The details of certificate of the said registration are as follows :-Registration Certificate No.....Date of issue.(4)Date of commencement of the business.....(5)The application for registration is made on account of -(a)receipts, for the purposes of section 12 having exceeded the prescribed limit -(i)On the date of commencement of the Act;(ii)in the year commencing on the 1st April, 1997 on(iii)in any year, being a year Subsequent to the years mentioned in (i) and (ii) above,(b)shifting of business from to.....with effect from.....;(c)change in the constitution of the business from to with effect from ;(d)part/entire transfer of business known as M/s.....with effect from.....(6)The accounts of the said business are kept as per the financial year/the accounting year starting on and ending on.....(7)I/we, have additional place/places of business at the addresses enumerated below and have no other place of business in the State of Rajasthan.

Name and style of business at the additional place of business	Full address of the additional place of business	Registration Certificate (Luxury Tax) No. and its date of issue
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(8)A copy of my recent photograph is affixed with this application as required by sub-rule (6) of rule 3.(9)The above statement are true to the best of my knowledge and belief.Signature with Status Place.....

Date Signature with Status

(10)Declaration by partners of a firm :-We, the undersigned, hereby declare that we are carrying on the business in partnership known as at and other places in the State of Rajasthan, and we state that the statements contained in this application for the registration of the said partnership firm, and this declaration are true to the best of our knowledge and belief:-

Sr. No.	Full name of partner	Permanent residential address	Extent of share in the partnership	Name and address of other business in	Signature
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which
the partner
has any
share of
interest

PlaceDated(11)Declaration by a manager, Managing trustee, Director, Secretary or Principal officer:-I..... (state here the capacity) of M/s that we are carrying on the business and we state that the statements contained in this application for registration of the said business and this declaration are true to the best of our knowledge and belief.Date.....Place.....Signature & StatusStrick out whichever is not applicable.State here firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family, trust or Government, as the case may be.To be signed by the hotelier or any person duly authorised by him.(For office use only)Date on which called.....Place at which called.....Signature of receiving officerAcknowledgementReceived an application in Form LTH - 1 from for registration under S. 12 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990.Sr. No.....Date on which the applicant is called.....Place at which the applicant is called.....Officer before whom the applicant is called.....Date.....Signature of receiving officer.}]Form LTH - 2(See Rule 4)Certificate Of Registration Under Section 12 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990S. No.....This is to certify that Shri/Messrs.....who/which is carrying on the business known as whereof the only/principal place of business in the District of is situated at (House No.) (Name of the building) (Ward/locality) Road (Town/City) has been registered as a Hotelier under section 12 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990, with effect from.....This hotelier has additional place/places of business at the address specified below:-Seal of Registering Authority.Signature.....Signature.....Luxury Tax officerPlaceDate.....(The Luxury Tax officer shall sign against the last entry at the time of issuing the certificate and against any Subsequent exclusion, addition or other amendment)[Form LTH - 3] [Substituted by Notification No. S.O. 191, dated 26.3.2012 (w.e.f 30.8.1997).]Quarterly Return[See Rule 6]Period fromto.....

1. Name of the hotelier
2. Full address of the hotelier with phone, FAX,e-mail
3. Luxury Tax LTH No.
4. PAN
5. Total Receipts
6. Receipts liable to tax
7. (a) Heritage Hotel:

(i) Receipt during off seasonTax@.....Amount

(ii) Receipt excluding off seasonTax@.....Amount

(b) Other Hotel:

(i) Receipt during off seasonTax@.....Amount

(ii) Receipt excluding off seasonTax@.....Amount

8. Total tax payable
9. Total Tax Deposited
10. Balance tax payable / excess paid, if any

11. Details of tax deposited

Tax Period (Month)	Amount of tax due	Due date of deposition	Date of deposit	Delay in deposit	Interest	Date of deposition of interest
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Total Rs.

12. Total payable amount Rs.....
13. Tax + Interest Rs.....
14. Amount deposited Rs.....
15. Balance due/excess paid Rs.....

16. Any other information
which hotelier wantsto
mention:.....

17. Enclosures:

1.

2.
3.

Form LTH-4 Part-IV
of challans (In
casee-payment has not
been made)

DeclarationI /We verify that the above information and its enclosures are true and correct to the
best of my /our knowledge and

belief.PlaceDate:(Signature).....NameStatusAcknowledgement

ID No. Date

1. Registration No.
2. Full name of hotelier
3. Total turnover (receipts)
4. Taxable Turnover (receipts)
5. Total tax payable under the RTL Act
6. Interest payable
7. Total amount payable
8. Amount deposited
9. Balance / excess paid, if any

[Form LTH-3A] [Inserted by Notification No. S.O. 191, dated 26.3.2012 (w.e.f 30.8.1997).]Annual
Return[See Rule 6]Financial Year period from.....to.....

1. Name of the hotelier
2. Full address of the hotelier
3. Luxury Tax LTH No.
4. PAN
5. Status of the hotelier
6. Information regarding amendment in registration during the year, if any
7. List of books of accounts maintained (in casebooks of accounts maintained in computer system, mention the books of accounts generated by such system)
8. Particulars of (operating) Bank Accounts

Name of Bank	Branch	Account No.	IFSC Code of the Branch
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9. Details of surveys conducted (other than R.C. enquiry), if any:

Authority who	Date of survey	Results of survey
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conducted
survey

10.	Total receipts			
11.	Receipts liable to tax			
12.	Particulars			
	(a) Heritage Hotel:			
	(i) Receipt during off season	Tax..... @.....	Amount	
	(ii) Receipt excluding off season	Tax..... @.....	Amount	
	(b) Other Hotel:			
	(i) Receipt during off season	Tax..... @.....	Amount	
	(ii) Receipt excluding off season	Tax..... @.....	Amount	
13.	Tax payable as per books			
14.	Tax collected as per invoice			
15.	Total tax payable(maximum of 13 and 14)			
16.	Total Tax Deposited			
17.	Balance tax payable, if any			
18.	Return wise summary	As per books	As per return	Difference, if any
Date of filing	Period	Turnover (Receipts)	Tax amount	Turnover (Receipts) Tax amount
	Ist quarter			
	IInd quarter			
	IIIrd quarter			
	IVth quarter			
	Total			
19.	Detail of payment			
S. No.	Amount of tax	Due date of deposition		

Date of
deposition

Period of
delay, if
any

Interest
payable

Date of
deposit
of
interest

1
2
3
4
5
6
7
8
9
10
11
12

13 Total payable
amount

14 Tax + Interest Rs.
.....

15 Amount deposited Rs.
.....

16 Balance due /
excess paid Rs.
.....

20. Any other
information which
hotelier wants
to mention:
.....

21. Enclosures if any. -

Declaration I/We verify that the above information and its enclosures are true and correct to the best of my / our knowledge and belief. Place Date (Signature)..... Name Status Acknowledgement
ID No. Date

1. Registration No.
2. Full name of hotelier
3. Total turnover (receipts)
4. Taxable Turnover (receipts)
5. Total tax payable under the RTL Act
6. Interest payable

7. Total amount payable

8. Amount deposited

9. Balance / excess paid, if any

[***] [Deleted 'Form LTH - 4, LTH - 4A, LTH - 5' by Notification No. S.O. 240, dated 6.3.2013 (w.e.f 30.8.1997).]

Luxury Tax (Hotels Etc.) Challan (See Rule 7) For deposit of tax/demand/other sum { |

Circle Ward R.C. No.

[Part - I for the treasury/Part - II for the Department/Part - III for the Accountant General/Part - IV for enclosing with the Return etc./Part - V for the Hotelier.]

0045. - Other Taxes and Duties on Commodities and Services -

105. - Luxury Tax

(cv) Tax collected

2. Luxury Tax on Hotels

Name and full address of the Hotelier.....Luxury Tax Hotels LTH No.....Period from to.....

(1) Tax Rs.

(2) Additional Demand

(i) Tax Rs.

(ii) Interest Rs.

(iii) Penalty Rs.

(3) Total amount (in Figures) Rs.

Rs..... (In Words).....

(For treasury use only)

Received Rs. (In Figures)

(In Words)

Date of entry.....Challan

No.....

Treasury/Accountant/Treasury officer/Agent/Manager.[Form LTH- 4A] [Added by Notification No. S.O. 191, dated 26.3.2012 (w.e.f 30.8.1997).]Luxury Tax (Hotel and Lodging Houses) e-Challan[See Rule 7]

Circle 0045-Other Tax and duties on commodities and services

Ward 105- Luxury tax

Registration No. (001) - Tax collected

Tax Period fromto (002) - Luxury tax on hotels

Name of hotelier

Address

(1) Tax

(2) Additional Demand

(i) Tax

(ii) Interest

(iii) Penalty

(iv) Others

Grand Total (Rupees in figure)

(Rupees in words)

Challan identification No. (CIN) BSR Code Date Challan No.

Online Payment Through Internet Banking

<Bank Name><Collecting Branch Name>

[Form LTH- 5] [Added by Notification No. S.O. 191, dated 26.3.2012 (w.e.f 30.8.1997).]Luxury Tax
(Hotel and lodging Houses) e-Challan[SeeRule 7]Statement of the Payment Made Electronically

S. No.	Name of depositor	RC No.	Date of deposit	Major Head	Sub- major head	Minor Head	Sub- head	Bank CIN	Amount (in Rupees)
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Signature of the Bank OfficialDesignation and Seal|}