

XXV

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 29th December, 2004

No. LGL.72/2004/19.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XXV OF 2004

(Received the assent of the Governor on 28th December, 2004)

THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES)
(AMENDMENT) ACT, 2004

AN
ACT

further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989.

Preamble.

Whereas it is expedient further to amend the Assam Tax On Luxuries (Hotels and Lodging Houses) Act, 1989, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act V of
1989.

It is hereby enacted in the Fifty-fifth Year of the Republic of India as follows:-

Short title, extent and commencement.

- 1.(1) This Act may be called the Assam Tax On Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2004.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of section 2.

2. In the principal Act, in section 2,-
 - (i) in clause (5), for the existing provisions, the following shall be substituted, namely:-

“(5) “hotel” means a house which visitors or other person hire for lodging or for other purpose for a night or more and includes a lodging house, an inn, a public house or a building or part of a building where accommodation is provided by way of business, excluding students’ hostel and residential house, building or part of a building let out on monthly rents.”;
 - (ii) for clause (7), the following shall be substituted, namely:-

“(7) “luxury provided in a hotel” means accommodation and other services provided in a hotel for charges, including the charges for air conditioning, telephone, televisions, radio, music, entertainment, extra beds and the like but does not include the supply of food and drinks where such supply is separately charged for.”;
 - (iii) after clause (16), a new clause (17) shall be inserted, namely:-

"(17) "marginal hotelier" means, a hotelier who owns the hotel having not more than ten rooms and the charge for luxury provided in such room is less than two hundred rupees per day per room."

Amendment of section 3.

3.(i) In the principal Act, in section 3, in sub-section (2), for the existing clauses (a), (b) and (c), the following shall be substituted, namely:-

"(a) where the charge for luxury provided in a hotel is not more than two hundred rupees per day per room. Five per centum of such turnover of receipts.

(b) where the charge for luxury provided in a hotel is more than two hundred rupees but does not exceed five hundred rupees per day per room. Ten per centum of such turnover of receipts.

(c) where the charge for luxury provided in a hotel exceeds five hundred rupees per day per room. Fifteen per centum of such turnover of receipts."

(ii) in the principal Act, in section 3, in sub-section (2), clause (d), appearing before the existing proviso shall be omitted;

(iii) in the principal Act, in sub-section (6), for the words and figures and brackets "The Assam Sales Tax Act, 1947 (Assam Act XVII of 1947)", the words and figures and brackets "the Assam General Sales Tax Act, 1993 (Assam Act XII of 1993)" shall be substituted..

Insertion of new section 3A.

4. In the principal Act, after section 3, a new section 3A shall be inserted, namely:-

3A. Subject to the provisions of this Act and the rules made thereunder, the marginal hotelier may opt for lump-sum payment of tax in lieu of amount of tax payable on the turnover of receipts of such hotelier, not exceeding Rs.500/- per room per year, as the State Government may, by notification in the Official Gazette, fix in this behalf."

"Liability of marginal hotelier to pay tax

Amendment of section 15.

5. In the principal Act, in section 15, in sub-section (1), in clause (b), in sub-clause (B), for the words and figure and brackets "sub-clause (ii) of clause (a)", the following shall be substituted, namely:-

"sub-clause (iii) of clause (a)".

M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam.
Legislative Department, Dispur.