The Assam Tax On Luxuris (Hotels And Lodging Houses) (Amendment) Act, 2004

Act 25 of 2004

Keyword(s):

Amendment appended: 11 of 2008
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:

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;

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

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

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 rent;",

(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 percentum 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 percentum of such turnover of receipts.

(c) where the charge for luxury provided in a hotel exceeds five hundred rupees per day per room

Fifteen percentum of such turnover of receipts.

(ii) in the principal Act, in section 3, in sub-section (3), 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.

Amendment of 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.”

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 (ii) of clause (a)".

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

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 8th April, 2008
No. LGL.72/2004/78.— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XI OF 2008
(Received the assent of the Governor on 5th April, 2008)
THE ASSAM TAX ON LUXURIES (HOTELS AND LODGING HOUSES) (AMENDMENT) ACT, 2008

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;

It is hereby enacted in the Fifty-ninth 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, 2008.
(2) It shall have the like extent as the principal Act.
(3) It shall come into force at once.
Amendment of section 16.

2. In the principal Act, in section 16,—

(i) in sub-section (2), for the words and punctuation mark commas “first pay into Government treasury, in the prescribed manner,” appearing between the words “shall” and “whole”, the words “pay into Government account in such manner as may be prescribed,” shall be substituted;

(ii) in sub-section (3), for the words “first pay into a Government treasury”, appearing between the word “shall” and “the extra amount”, the words “pay into Government account in such manner as may be prescribed” shall be substituted;

(iii) in sub-section (4), in the portion appearing after clause (c),—

(i) in between the words “paid” and “by the hotelier”, the words “into Government account in such manner as may be prescribed” shall be inserted;

(ii) the words “into a Government treasury” shall be omitted.

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.