The Delhi Tax on Luxuries (Amendment) Act, 1998

Act 11 of 1998

Keyword(s):
Business, Dealer, Luxury, Place of Business, Receipt, Tax, Tobacco, Tobacconist

Amendments appended: 6 of 2004, 11 of 2010
DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS
NOTIFICATION
Delhi, the 29th October, 1998

No. F. 14(12)/98-L.A.D./422.—The following Act of Legislative Assembly received the assent of the Lt. Governor of Delhi on the 29-10-1998 and is hereby published for general information.

THE DELHI TAX ON LUXURIES (AMENDMENT) ACT, 1998
(DELHI ACT NO. 11 OF 1998)
(As passed by the Legislative Assembly of the National Capital Territory of Delhi)

AN ACT

further to amend the Delhi Tax on Luxuries Act, 1996.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Forty-ninth Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Delhi Tax on Luxuries (Amendment) Act, 1998.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. Amendment of Section 2.—In the Delhi Tax on Luxuries Act, 1996, (hereinafter referred to as “the principal Act”), sub-section (4) of section 2 shall be omitted.

3. Amendment of Section 3.—Sub-section (4) of section 3 of the Principal Act shall be omitted.

R. T. L. D’SOUZA, Under Secy. (L.A.)
DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS

NOTIFICATION

Delhi, the 2nd September, 2004

No. F. 14(16)/LA-2004/777.—The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Hon'ble Lieutenant Governor of National Capital Territory of Delhi on the 30th August, 2004 and is hereby published for general information:—

"THE DELHI TAX ON LUXURIES (AMENDMENT) ACT, 2004"

(Delhi Act 6 of 2004)
30th August, 2004

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on 4th August, 2004).

An Act to further amend Delhi Tax on Luxuries Act, 1996.

Be it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-fifth Year of the Republic of India as follows:

1. (1) This Act may be called the Delhi Tax on Luxuries (Amendment) Act, 2004.
   (2) It extends to the whole of the National Capital Territory of Delhi.
   (3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 2.—In the Delhi Tax on Luxuries Act, 1996 (Delhi Act 10 of 1996) (hereinafter referred to as "the principal Act’), in section 2, after clause (d), the following clause shall be inserted, namely:—
   "(e) concessional rate’ in relation to a luxury provided in a hotel, means a rate lower than the normal rate fixed for such luxury by the hotelier or lower than that fixed by any Government, authority, or under law for the time being in force;"

3. Amendment of section 3.—In the principal Act, in section 3, after sub-section (3), the following sub-section shall be inserted, namely:—
   "(4) where luxury provided in a hotel to any person (not being an employee of the hotel) is not charged at all, or is charged at a concessional rate nevertheless there shall be levied and collected the tax on such luxury, at the rate specified in sub-section (2), as if full charges for such luxury were paid to the hotelier."

F. S. PARMAR, Dy. Secy.

भूषण एवं भवन विभाग
अधिकृत, 2 सितंबर, 2004

सं. पा. 7(7)/2003-भ. भ. भ. /भ. अ. 9375.—जल्दकर विभाग के संबंध में यह दर्शाया है कि सार्वजनिक प्रयोग एवं सार्वजनिक व्यवहार पर समर्थ द्वारा ग्राहित जाने के लिए नियमित रेट और पेटेंट रेट इनसर्फेस्ट में पेटेंट फ्लाईओवर के निम्नमार्ग ही भूषण प्राप्त किया जाता है। अतः इसके लायक यह अभिव्यक्त किया जाता है कि नियमित इनकार के अंतर्गत भूषण भवन विभाग संबंध में ही नियमित भवन विभाग संबंध में।
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)
8TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No.F.14(12)/LA-2010/Iclaw/2 2-3

Dated 10th September, 2010

NOTIFICATION

No.F.14(12)/LA-2010/Iclaw/3 2-3 - The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on the 8th September, 2010 and is hereby published for general information:-

"THE DELHI TAX ON LUXURIES (AMENDMENT) ACT, 2010
(DELHI ACT 11 OF 2010)

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 23rd August, 2010)

[8th September, 2010]

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixtieth Year of the Republic of India as follows:-

Short title; extent and commencement. 1. (1) This Act may be called the Delhi Tax on Luxuries (Amendment) Act, 2010.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

Amendment of section 2. 2. In the Delhi Tax on Luxuries Act, 1998 (Delhi Act 10 of 1998), in clause (i) of section 2, for the words "five hundred" occurring after the words "extra beds and the like, is" and before the word "rupees", the words "one thousand" shall be substituted.

(Savita Rao)
Special Secretary (Law, Justice & L.A.)
दिल्ली विलासिता कर (संशोधन) अधिनियम, 2010
(2010 का दिल्ली अधिनियम संख्या 11)
(राष्ट्रीय राजधानी क्षेत्र दिल्ली की विधानसभा द्वारा दिनांक 23 अगस्त, 2010 को यथाप्राप्त)
(8 सितंबर, 2010)
दिल्ली विलासिता कर अधिनियम, 1996 का पुनः संशोधन करने के लिए अधिनियम
भारत गणराज्य के इकसदिवस वर्ष में दिल्ली की विधान सभा द्वारा निर्मलिखित रूप में यह अधिनियमित हो :-

रक्षित नाम, विस्तार 1.(1) - इस अधिनियम का रक्षित नाम दिल्ली विलासिता कर
(संशोधन) अधिनियम, 2010 है ।

(2) इसका विस्तार समतल राष्ट्रीय राजधानी क्षेत्र दिल्ली पर है ।

(3) यह सरकारी राजपत्र में अधिसूचना से सरकार द्वारा यथानियत लिखि से प्रकट होगा ।

धारा 2 का संशोधन । 2. दिल्ली विलासिता कर अधिनियम, 1996 (1996 का दिल्ली
अधिनियम 10) की धारा 2 के खंड (1) में “अतिरिक्त विस्तारों
तथा इसी प्रकार” शब्दों के पश्चात् तथा “रूपयें” शब्द से पूर्व
आने वाले शब्द “पौंच सौ” के स्थान पर शब्द “एक हजार”
प्रतिस्थापित किये जाएगे ।

2-विषय 214
(संविधा राव)
विशेष सचिव (विधि, न्याय एवं विधायी कार्य)