



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

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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)

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ACT

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

BE is 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"), (e) 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.)

"(इ) किन्ना होटल में प्रदान की गई विलासिता के संदर्भ "रियायती दर" का अर्थ है ऐसी दर जो होटल मालिक द्वारा उस विलासिता के लिये निश्चित सामान्य दर से कम हो या किसी सरकारी प्राधिकरण या तत्समय लागू कानून के द्वारा निश्चित दर से कम हो,"

3. धारा 3 में संशोधन.—मुख्य अधिनियम में धारा 3 में उपधारा (3) में उपधारा 3 के परवात् निम्नलिखित धारा को जोड़ा जायेगा, अर्थात् :—

"(4) जहां किसी व्यक्ति को (जो होटल का कर्मचारी नहीं है) कोई विलासिता प्रदान की जाती है और कोई प्रभार नहीं लिया जाता है या रियायती दर पर प्रभार लिया जाता है तो किसी बात के होते हुए भी उस विलासिता पर उपधारा (2) में विनिर्दिष्ट दर पर कर संग्रह किया जायेगा मानों होटल मालिक को उस विलासिता के लिये पूरा प्रभार का भुगतान किया गया था।

पी. एस. परमार, उप सचिव

DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS

NOTIFICATION

Delhi, the 2nd September, 2004

No. F. 14(16)/LA-2004/477.—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 in 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 :—
 "(c) 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."

P. S. PARMAR, Dy. Secy.

भूमि एवं भवन विभाग

अधिसूचनाएं

दिल्ली, 2 सितम्बर, 2004

सं. फा. 7(7)/2003/भू. व भ. /भू. अ./9375.—जबकि दिल्ली के उपराज्यपाल को यह पता होता है कि सार्वजनिक प्रयोजन एवं सार्वजनिक व्यवसाय पर सरकार द्वारा मांती नगर के पास नजफगढ़ रोड और पटेल रोड इन्टरसेक्शन पर ग्रेड फ्लाइओवर के निर्माण हेतु भूमि प्राप्त किया जाना है। अतः इसके द्वारा यह अधिसूचना क्रिया जाता है कि निम्नलिखित जगहों में उक्त प्रयोजन के लिए भूमि अभियोगण क्रिया जाता संभावित है।

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(TO BE PUBLISHED IN PART-IV OF THE DELHI GAZETTE-EXTRAORDINARY)

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/lclaw/323

Dated / 0th the September, 2010

NOTIFICATION

No.F.14(12)/LA-2010/lclaw/323 .- 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, 1996 (Delhi Act 10 of 1996), 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.



S. Rao

(Savita Rao)
Special Secretary (Law, Justice & L.A.)

(दिल्ली राजपत्र के भाग - 4 असाधारण में प्रकाशनार्थ)
राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार
विधि, न्याय एवं विधायी कार्य विभाग
8वां तल, सी-विंग, दिल्ली सचिवालय, आई0पी0एस्टेट, नई दिल्ली

संख्या फ़ा0 14/(12)/एलए 2010/एलसीलॉ/323

दिनांक 10 सितम्बर, 2010

अधिसूचना

संख्या फ़ा0 14/(12)/एलए 2010/एलसीलॉ/323 • - उपराज्यपाल, दिल्ली की दिनांक 8 सितम्बर, 2010 को मिली अनुमति के पश्चात् राष्ट्रीय राजधानी क्षेत्र दिल्ली की विधान सभा द्वारा पारित निम्नलिखित अधिनियम जनसाधारण की सूचनार्थ प्रकाशित किया जाता है :-

“दिल्ली विलासिता कर (संशोधन) अधिनियम, 2010
(2010 का दिल्ली अधिनियम संख्या 11)

(राष्ट्रीय राजधानी क्षेत्र दिल्ली की विधानसभा द्वारा दिनांक 23 अगस्त, 2010 को यथपारित)

(8 सितम्बर, 2010)

दिल्ली विलासिता कर अधिनियम, 1996 का पुनः संशोधन करने के लिए अधिनियम

भारत गणराज्य के इकसठवें वर्ष में दिल्ली की विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियमित हो :-

संक्षिप्त नाम, विस्तार
और प्रारम्भ ।

- 1.(1) इस अधिनियम का संक्षिप्त नाम दिल्ली विलासिता कर (संशोधन) अधिनियम, 2010 है ।
- (2) इसका विस्तार समस्त राष्ट्रीय राजधानी क्षेत्र दिल्ली पर है ।
- (3) यह सरकारी राजपत्र में अधिसूचना से सरकार द्वारा यथानियत तिथि से प्रवृत्त होगा ।

धारा 2 का संशोधन । 2.

दिल्ली विलासिता कर अधिनियम, 1996 (1996 का दिल्ली अधिनियम 10)की धारा 2 के खंड (1) में “अतिरिक्त बिस्तरों तथा इसी प्रकार” शब्दों के पश्चात् तथा “रूपये” शब्द से पूर्व आने वाले शब्द “पाँच सौ” के स्थान पर शब्द “एक हजार” प्रतिस्थापित किये जाएंगे ।”

सविता राव

(सविता राव)

विशेष सचिव (विधि, न्याय एवं विधायी कार्य)