

**The Goa Tax on Luxuries  
(Hotels and Lodging Houses) Act, 1988  
and Rules, 1988**



**The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

1. **The Goa Tax on Luxuries (Hotel and Lodging Houses) Act, 1988** (Act No. 17 of 1988) [26-8-1988] published in the Official Gazette, Series I No. 21 (Extraordinary) dated 29-08-1988 and came into force w.e.f. 1-10-1988.
2. **The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1993** (Act No. 5 of 1993) [31-3-1993] published in the Official Gazette, Series I No. 52 (Extraordinary No. 4) dated 31-3-1993 and came into force w.e.f. 1-04-1993.
3. **The Goa Tax on Luxuries (Hotels and Lodging Houses) (amendment) Act, 1995** (Act No. 8 of 1995) [4-4-1995] published in the Official Gazette, Series I No. 1 (Extraordinary) dated 6-4-1995 and came into force w.e.f. 14-04-1995.
4. **The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000** (Act No. 9 of 2000) [12-05-2000] published in the Official Gazette, Series I No. 6 (Extraordinary No. 4) dated 16-5-2000 and came into force w.e.f. 01-06-2000.
5. **The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000** (Act No. 21 of 2000) [21-8-2000] published in the Official Gazette, Series I No. 21 (Extraordinary) dated 24-8-2000 and came into force w.e.f. 16-5-2000 and sub-section 2(a) came into force at once.
6. **The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2001** (Act No. 16 of 2001) [25-1-2001] published in the Official Gazette, Series I No. 43 (Extraordinary No. 3) dated 31-1-2001 and came into force w.e.f. 01-04-2001.
7. **The Goa Tax on Luxuries (Amendment) Act, 2001** (Act No. 22 of 2001) [30-3-2001] published in the Official Gazette, Series I No. 52 (Extraordinary No. 6) dated 31-3-2001 and came into force w.e.f. 1-04-2001.
8. **The Goa Tax on Luxuries (Amendment) Act, 2002** (Act No. 16 of 2002) [27-8-2002] published in the Official Gazette, Series I No. 21 (Extraordinary) dated 27-8-2002 and came into force w.e.f. 1-07-2002.
9. **The Goa Tax on Luxuries (Amendment) Act, 2003** (Act No. 4 of 2003) [27-2-2003] published in the Official Gazette, Series I No. 48 (Extraordinary No. 2) dated 4-3-2003 and came into force w.e.f. 15-3-2002 to 31-3-2003.
10. **The Goa Tax on Luxuries (Amendment) Act, 2004** (Act No. 7 of 2004) [12-3-2004] published in the Official Gazette, Series I No. 50 (Extraordinary No. 3) dated 15-3-2004 and came into force w.e.f. 1-04-2004.
11. **The Goa Tax on Luxuries (Amendment) Act, 2006** (Act No. 19 of 2006) [29-8-2006] published in the Official Gazette, Series I No. 22 (Extraordinary) dated 31-8-2006 and came into force w.e.f. 01-09-2006
12. **The Goa Tax on Luxuries (Amendment) Act, 2009** (Act No. 19 of 2009) [22-8-2009] published in the Official Gazette, Series I No. 21 (Extraordinary) dated 25-8-2009 and came into force w.e.f. 01-10-2009.
13. **The Goa Tax on Luxuries Rules, 1988**, published in the Official Gazette Series I No. 27 (Extraordinary) dated 6-10-1988 and came into force at once.

- 14. The Goa Tax on Luxuries (First Amendment) Rules, 1989**, published in the Official Gazette, Series I No. 5 dated 4-5-1989.
- 15. The Goa Tax on Luxuries (Amendment) Rules, 1996**, published in the Official Gazette, Series I No. 46 [Extraordinary] dated 16-2-1996.
- 16. The Goa Tax on Luxuries (Amendment) Rules, 1996**, published in the Official Gazette, Series I No. 33 [Extraordinary No. 2] dated 15-11-1996.
- 17. The Goa Tax on Luxuries (Amendment) Rules, 2001**, published in the Official Gazette, Series I No. 29 [Extraordinary No. 2] dated 24-10-2001.
- 18. The Goa Tax on Luxuries (Amendment) Rules, 2007**, published in the Official Gazette, Series I No. 43 [Extraordinary No. 2] dated 29-1-2007.
- 19. The Goa Tax on Luxuries (Amendment) Rules, 2008**, published in the Official Gazette, Series I No. 39 [Extraordinary No. 2] dated 31-12-2008.
- 20. The Goa Tax on Luxuries (Sixth Amendment) Rules, 2010**, published in the Official Gazette, Series I No. 39 [Extraordinary] dated 27-12-2010.

**The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988****Arrangement of Sections**

1.	Short title, extent and commencement	21.	Exemption
2.	Definitions	22.	Refund
3.	Taxing Authorities	23.	Power to withhold refund in certain cases
4.	Tribunal	24.	Prohibition against collection of tax in certain matters
5.	Incidence and levy of tax	25.	Bill or cash Memorandum to be issued to customer
5A		26.	Accounts
5B	Levy of Tax on accommodation provided for commercial purposes and for providing Accommodation with luxuries for other purposes.	27.	Production and inspection of accounts and documents and search of premises
5C		28.	Hotelier or proprietor to declare the name of owner of business
6.	Liability of hoteliers to tax	29.	Power to collect statistics
7.	Liability of firms as hoteliers or proprietors	30.	Determination of certain disputed question
8.	Special provision regarding liability in certain cases	31.	Powers of Commissioner
9.	Registration of hoteliers or proprietors	32.	Bar to certain proceedings
9A	Renewal of Registration Certificate	33.	Appeal, revision and review
10.	Non-transferability of registration certificate	34.	Non-appealable orders
11.	Information to be furnished regarding changes in business, etc.	35.	Application of sections 4, 5 and 12 of Limitation Act.
12.	Certificate of registration to continue in certain circumstances	36.	Rectification of mistakes
13.	Payment of tax and filling of returns	37.	Offences and penalties
14.	Assessment of Tax	38.	Returns, etc. to be confidential
15.	Applicability of provisions of this Act to the person liable to pay tax under section 8	39.	Offences by companies
16.	Re-assessment of turnover escaping assessment, under-assessed, etc.	40.	Investigation of offences
17.	Imposition of penalty	41.	Compounding of offences
18.	Imposition of penalty for contravening certain provisions	42.	Power to transfer proceedings
19.	Rounding of tax, etc.	43.	Appearance before any authority in proceedings
20.	Charge on the property of defaulter and levy of interest for delayed payment of tax	44.	Indemnity
20A	Special mode of recovery	45.	Power to make rules
		46.	Power to remove difficulties

**GOVERNMENT OF GOA, DAMAN & DIU**  
**Law (Legal and Legislative Affairs Department)**

**Notification**

7-31-88/LA

The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 Goa Act No. 17 of 1988) which has been passed by the Legislative Assembly of Goa on 27-7-1988 and assented to by the Governor of Goa on 26-8-1988 is hereby published for general information of the public.

*Maria A. Rodrigues*, Under Secretary (Law).

Panaji, 29th August, 1988.

**The Goa Tax on Luxuries <sup>1</sup>[ ] Act, 1988**

(Act No. 17 of 1988) [26-8-1988]

AN

ACT

*to provide for levy of tax <sup>2</sup>[ ] in the State of Goa.*

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

**1. Short title, extent and commencement.**— (1) This Act may be called the Goa Tax on Luxuries <sup>3</sup>[ ] Act, 1988.

(2) It extends to the whole of the State of Goa.

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

**2. Definitions.**— In this Act, unless the context otherwise requires,—

<sup>4</sup>[(a) ‘accommodation provided for commercial purpose’ means a building or part of a building where accommodation is provided for holding trade fairs, exhibitions, demonstrations, sales promotions, conferences, etc., and includes <sup>5</sup>[open space with or without tents] or any enclosure erected for giving on hire space for holding the activities herebefore mentioned.]

<sup>6</sup>[(aa) ‘accommodation with luxuries provided for other purposes’ means a building or part of a building or a part of any hotel, community hall, agrashala, marriage &

<sup>1</sup> The expression “Hotels and Lodging Houses” omitted by Amendment Act 16 of 2001.

<sup>2</sup> The words “on Luxuries provided in hotels and lodging houses” omitted by the Amendment Act 16 of 2001.

<sup>3</sup> The expression “Hotels and Lodging Houses” omitted by Amendment Act 16 of 2001.

<sup>4</sup> Inserted by the Amendment Act 22 of 2001.

<sup>5</sup> Substituted by the Amendment Act 19 of 2006.

<sup>6</sup> Clause (aa) and (ab) inserted by the Amendment Act 19 of 2009.

cultural halls, lawns and open spaces, or any such enclosures or mandap let on hire by proprietor, for holding social or cultural functions like, marriages, get togethers parties, receptions, cultural programmes, etc. with services including like providing furniture, entertainment, sound system, decorations, illumination, pendal, etc., but excluding services like supplying food and beverages, for monetary consideration;

(ab) ‘Additional Commissioner’ means a person appointed as Additional Commissioner of Luxury Tax under sub-section (2) of section 3 of this Act.]

<sup>7</sup>(ac) ‘appointed day’ means the day on which this Act comes into force;

<sup>8</sup>[(b) ‘business’ includes.—

<sup>9</sup>(i) the activity of providing residential accommodation and any other services in connection with, or incidental to or ancillary to such activity of providing residential accommodation, by a **hotelier** for monetary consideration;

<sup>10</sup>(ii) The activity of providing accommodation for commercial purpose, such as, for holding trade fairs, exhibitions, demonstrations, sales promotions, conferences, etc., for monetary consideration.]

<sup>11</sup>[(iii) The activity of providing accommodation with luxuries for other purposes, such as, for holding marriage ceremonies, wedding receptions, get togethers, parties, cultural or social functions, etc., for monetary consideration;]

<sup>12</sup>[ (c ) ‘club’ includes both, an incorporated as well as unincorporated association of persons, by whatever name called;]

<sup>13</sup>(cc) ‘Commissioner’ means a person appointed as Commissioner of Luxury Tax under sub-section (1) of section 3 of this Act <sup>14</sup>[and includes Additional Commissioner of Luxury Tax;]

<sup>15</sup>[(d) ‘hotel’ includes a residential accommodation, a lodging house, an inn, a public house or a building or part of a building, a club, a boat, vessel or any place where a residential accommodation is provided by way of business;]

<sup>16</sup>**[Explanation.—** A residential accommodation provided under Timeshare Agreement or under Package Deal Agreement or under any such system wherein the facility of availing residential accommodation during a given period in a year is

<sup>7</sup> Re-numbered by the Amendment Act 22 of 2001 as “aa” thereafter by the Amendment Act 19 Of 2009 as “ac”.

<sup>8</sup> Substituted by the Amendment Act 16 of 2001 and thereafter by the Amendment Act 22 of 2001.

<sup>9</sup> Re-numbered in place of (a) to (i).

<sup>10</sup> Sub-Clause (b) of clause (b) omitted and sub-clause (c) re-numbered as sub-clause (b) by the Amendment Act 19 of 2006. thereafter by the Amendment Act same has been re-numbered as (ii).

<sup>11</sup> Inserted by the Amendment Act 19 Of 2009.

<sup>12</sup> Inserted by the Amendment Act 9 of 2000.

<sup>13</sup> Re-numbered by the Amendment Act 9 of 2000 and substituted by the Amendment Act 19 Of 2009.

<sup>14</sup> Inserted by the Amendment Act 16 of 2001.

<sup>15</sup> Substituted by the Amendment Act 9 of 2000.

<sup>16</sup> Inserted by the Amendment Act 21 of 2000.

allowed upon a lumpsum payment, shall be deemed to be a “hotel” for the purposes of this Act ]

(e) 'hotelier' means the owner of the hotel and includes the person who for the time being is in charge of the management of the hotel;

<sup>17</sup>[(ee) 'luxuries' means <sup>18</sup>[ ] services specified in the Schedule, ministering the enjoyment, comfort or pleasure extraordinary to necessities of life;]

<sup>19</sup>[(f) 'luxury provided in a hotel' means accommodation and other services provided in a hotel, including air conditioning, telephone, television, radio, music entertainment, extra beds and the like, <sup>20</sup>{and all services other than casinos, water sports, boat/river cruises and supply of food and drinks};]

<sup>21</sup>[**Explanation:**— Wherever accommodation provided is under Timeshare Agreement or a Package Deal Agreement or any such system wherein only maintenance charges, by whatever name called, are collected periodically, over and above lumpsum payment made, the charges for luxuries provided shall be determined as under:-

(i) Where a hotel is having any of the following facilities, Rs. 500/- per day for the accommodation facility actually availed.

Facilities

- (i) Swimming Pool.
- (ii) Health Club.
- (iii) Tennis Courts.
- (iv) Golf Courses.
- (v) Shopping Arcade.

(ii) In all other cases, the charges for luxuries shall be worked out at Rs. 300/- per day for the accommodation facility actually availed.]

<sup>22</sup>[(g) 'person' includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a club, a corporation, any social or religious institution, a trust, or society, a State Government or the Central Government or artificial juridical person not falling within any of the preceding descriptions.;

<sup>23</sup>[(h) 'Place of business' includes an office, or any other place which a hotelier or a proprietor uses for the purpose of business or where he keeps his books of accounts in any media;]

(i) 'prescribed' means prescribed by rules made under this Act;

<sup>17</sup> Inserted by the Amendment Act 16 of 2001.

<sup>18</sup> The words “commodities or” omitted by the Amendment Act 19 of 2006.

<sup>19</sup> Substituted by the Amendment Act 22 of 2001.

<sup>20</sup> Substituted by the Amendment Act 19 of 2006.

<sup>21</sup> Inserted by the Amendment Act 21 of 2000.

<sup>22</sup> Substituted by the Amendment Act 19 of 2009.

<sup>23</sup> Substituted by the Amendment Act 19 of 2009.



<sup>24</sup>[(ii) ‘proprietor’ in relation to accommodation provided for commercial purposes or accommodation with luxuries provided for other purposes, includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or an open space provided to conduct the business, as the case may be;]

<sup>25</sup>[(j) ‘receipt’ means the amount of monetary consideration received or receivable by a **hotelier** or a proprietor or by his agent for the luxury provided in a hotel or for the accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes;];

<sup>26</sup> [(k) ‘registered’ means registered under section 9 of this Act;]

(l) ‘rules’ means rules made under this Act;

<sup>27</sup> [(ll) ‘Schedule’ means the Schedule appended to this Act;]

(m) ‘State’ means the State of Goa;

<sup>28</sup> [ ]

<sup>29</sup> [(n) ‘tax’ means the tax levied on luxuries provided in a hotel or for accommodation provided for commercial purpose/and on other luxuries] provided under this Act<sup>30</sup>[ ];

(o) ‘Tribunal’ means a Tribunal constituted under section 4;

<sup>31</sup>[(p) ‘turnover of receipts’ means the aggregate of the amount of monetary consideration received or receivable by a **hotelier** or by a proprietor or by his agent in respect of luxuries provided in a hotel or for accommodation provided for commercial purpose or for accommodation with luxuries provided for other purposes, during a year; ]

<sup>32</sup>[ ]

<sup>33</sup> [(q) ‘year’ means a financial year;]

**3. Taxing Authorities.**— (1) For the purpose of implementing the provisions of this Act, the State Government shall appoint an officer to be called the Commissioner of Luxury Tax for the whole of the State of Goa.

<sup>34</sup>[(2) To assist the Commissioner in the execution of his functions under this Act, the State Government shall appoint Additional Commissioner of Luxury Tax and such number of—

<sup>24</sup> Substituted by the Amendment Act 19 of 2009.

<sup>25</sup> Substituted by the Amendment Act 19 of 2009.

<sup>26</sup> Substituted by the Amendment Act 19 of 2009.

<sup>27</sup> Inserted by the Amendment Act 16 of 2001.

<sup>28</sup> Clause (mm) and cmmm) were Inserted by the Amendment Act 16 of 2001 and same has been omitted by the Amendment Act 19 of 2006.

<sup>29</sup> Substituted by the Amendment Act 22 of 2001.

<sup>30</sup> The words “and includes surcharge, if any, leviable” inserted by the Amendment Act 4 of 2003, and same has been omitted by the Amendment Act 19 of 2006.

<sup>31</sup> Substituted by the Amendment Act 19 of 2009.

<sup>32</sup> Clause (pp) and (ppp) were inserted by the Amendment Act 16 of 2001 and same has been omitted by the Amendment Act 19 of 2006.

<sup>33</sup> Substituted by the Amendment Act 19 of 2009.

- (i) Assistant Commissioners of Luxury Tax Additional and
- (ii) Luxury Tax Officers, as the State Government thinks necessary;]

<sup>35</sup>[(2A) The Commissioner may appoint such number of.—

- (i) Assistant Luxury Tax Officers;
- (ii) Luxury Tax Inspectors;

(iii) Other Officers and ministerial staff, as found necessary, to assist him in the execution of his functions under this Act;]

(3) <sup>36</sup>[ ].

(4) The Commissioner and all officers and persons appointed <sup>37</sup>[under sub-sections (2) and (2A) ] shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act;

(5) The Commissioner and all officers and persons appointed <sup>38</sup>[under sub-sections (2) and (2A) ] shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act 45 of 1860).

(6) the superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

**4. Tribunal.**— (1) Subject to the provisions of this section, the State Government shall constitute a Tribunal consisting of one or more members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act:

Provided that, where the Tribunal consists of one member, that member shall be a person who has held a civil judicial post for at least ten years or who has been a member of the Central Legal Service (not below Grade II) for at least three years, or who has been in practice as an advocate for at least ten years, and where the Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.

(2) If the Tribunal consists of more than one member, the State Government shall appoint one of the members of the Tribunal to be the Chairman thereof.

(3) The qualification of the member or members constituting the Tribunal and the period for which such member or members shall hold office, shall be such as may be prescribed.

(4) The State Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member—

- (a) is adjudged as an insolvent; or

---

<sup>34</sup> Substituted by the Amendment Act 19 of 2009.

<sup>35</sup> Inserted by the Amendment Act 19 of 2009.

<sup>36</sup> Omitted by the Amendment Act 19 of 2009.

<sup>37</sup> Substituted by the Amendment Act 19 of 2009.

<sup>38</sup> Substituted by the Amendment Act 19 of 2009.

(b) engages during his term of office in any paid employment outside the duties of his office; or

(c) is or becomes, in any way concerned or interested in any contract or agreement made by or on behalf of the State Government or participates in any way in the profit thereof or in any benefit or emoluments arising therefrom; or

(d) is in the opinion of the State Government, unfit to continue in office by reason of infirmity of mind or body; or

(e) is convicted of an offence involving moral turpitude:

Provided that, before terminating the appointment of any member under this sub-section, such member shall be given a reasonable opportunity of making representation against such termination of appointment.

(5) Any vacancy in the membership of the Tribunal shall be filled up by the State Government as soon as practicable.

(6) If the Tribunal consists of more than one member, the functions of the Tribunal may be discharged by any of the members sitting either singly or in benches of two or more members, as may be determined by the Chairman.

(7) Where the Tribunal consists of more than one member and they are divided on any matter arising for decision before them, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case, including those who first heard it.

(8) Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person who is ordered to pay the same as arrears of land revenue.

(9) The Tribunal shall for the purpose of regulating its procedure and disposal of its business make regulations not inconsistent with the provisions of this Act and the rules made thereunder:

Provided that the regulations so made shall not have effect until they are approved by the State Government and published in the Official Gazette.

(10) Notwithstanding anything contained in this section, the State Government may, by notification in the Official Gazette, confer on any Tribunal constituted or functioning under any other law for the time being in force, the powers conferred on a Tribunal by or under this Act and thereupon such other Tribunal shall be deemed to be a Tribunal constituted under this section in relation to the said law notwithstanding anything inconsistent in such other law:

Provided that the provisions of sub-sections (3) and (4) shall not apply to the Tribunal on which such powers are so conferred.

(11) Any proceedings before the Tribunal shall be deemed to be a judicial proceeding within the meaning of section 193 and 228 of the Indian Penal Code (Central Act 45 of 1860).

**5. Incidence and levy of tax.**— (1) Subject to the provisions of this Act and the rules made thereunder, there shall be levied a tax on the turnover of receipts of a **hotelier**.

<sup>39</sup>[(2) There shall be levied a tax on the turnover of receipts at the rates provided in Schedule I hereto]

(3) Where in addition to the charges for luxury provided in a hotel, service charges are levied and appropriated by the **hotelier** and not paid to the staff, then such charges shall be deemed to be part of the charges for luxury provided in the hotel.

<sup>40</sup>[(4) Where luxury provided in a hotel to any person (not being an employee of the hotel) is not charged at all, nevertheless there shall be levied and collected a tax on such luxury at one fourth of the rates specified in sub-section (2), as if full charges for such luxuries were paid to the **hotelier**.]

(5) The tax shall not be levied and payable in respect of the turnover of receipts for supply of food and drinks, on the sale of which the **hotelier** is liable to pay <sup>41</sup>[tax under the Goa Value Added Tax Act, 2005 ( Act 9 of 2005 )].

(6) For the purposes of this Act, tax collected separately by the **hotelier** shall not be considered to be part of the receipt of the turnover of receipts of the **hotelier**.

<sup>42</sup>[(7) (i) The Government may, by notification in the Official Gazette,—

(a) reduce any rate of tax;

(b) enhance any rate of tax; and may by like notification, add to , or omit from, or otherwise amend any entry, of the Schedule and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) Every notification made under clause (i) shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the notification or the Legislative Assembly agrees that the notification should not be made and notify such decision in the Official Gazette, the notification shall from the date of publication of such decision have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that notification.]

<sup>39</sup> Sub-section (2) of Section 5 substituted by Amendment Act 5 of 1993, 21 of 2000, 16 of 2001, 16 of 2002 , 7 of 2004 and lastly by 19 of 2006.

<sup>40</sup> Substituted by the Amendment Act 22 of 2001.

<sup>41</sup> Substituted by the Amendment Act 19 of 2006

<sup>42</sup> Inserted by the amendment Act 19 of 2006.

<sup>43</sup>[5A ]

<sup>44</sup>[5B. Levy of Tax on Accommodation provided for Commercial purposes and for providing Accommodation with Luxuries for other purposes.— (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the turnover of receipts of a proprietor, for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes, at the rate specified in Schedule III hereto.

(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule III and the provisions of sub-section (7) of section 5 of this Act shall *mutatis mutandis* apply for amending said Schedule.]

<sup>45</sup>[5C]

**6. Liability of hoteliers to tax.**— (1) Subject to the provisions of this Act and the rules made thereunder, there shall be paid, by every <sup>46</sup>[hotelier or proprietor as the case may be], who is liable to pay tax under this Act, the tax or taxes liviable in accordance with the provisions of this Act.

(2) If a person other than the owner (including, part-owner) is for the time being in charge of the <sup>47</sup>[hotel or of accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes], then such person and the owner (including part-owner) shall jointly and severally be liable to pay the tax.

**7. Liability of firms as hoteliers or proprietors.**— Where a <sup>48</sup>[hotel or of accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes], <sup>49</sup>[ ] is owned, managed or run a firm, then the firm and each of the partners of the firm shall be jointly and severally liable for payment of tax:

Provided that where any partner retires from the firm, he shall be liable to pay the tax, penalty or interest payable under this Act, if any, remaining unpaid at the time of his retirement, and any tax due up to the date of his retirement, even if assessment of tax including <sup>50</sup>[penalty ] (if any) is made at a later date.

**8. Special provision regarding liability in certain cases.**— (1) Where a <sup>51</sup>[hotelier or proprietor as the case may be] liable to pay tax under this Act, dies, then—

(a) if the business carried on by the <sup>52</sup>[hotelier or proprietor as the case may be] is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay the tax including any penalty due

<sup>43</sup> Section 5A was inserted by the Amendment Act 22 of 2001 and omitted by the Amendment Act 19 of 2006.

<sup>44</sup> Inserted by the Amendment Act 22 of 2001 and substituted by the Amendment Act 19 of 2009.

<sup>45</sup> Section 5C was inserted by the Amendment Act 4 of 2003 and omitted by the Amendment Act 19 of 2006.

<sup>46</sup> Substituted by the Amendment Act 19 of 2009.

<sup>47</sup> Substituted by the Amendment Act 19 of 2009.

<sup>48</sup> Substituted by the Amendment Act 19 of 2009.

<sup>49</sup> The words “or business” was inserted by the Amendment Act 16 of 2001 and same has been omitted by the Amendment Act 19 of 2006.

<sup>50</sup> Substituted by the Amendment Act 19 of 2009.

<sup>51</sup> Substituted by the Amendment Act 19 of 2009.

<sup>52</sup> Substituted by the Amendment Act 19 of 2009.

from such <sup>53</sup>[hotelier or proprietor as the case may be] under this Act in the like manner and to the same extent as the deceased <sup>54</sup>[hotelier or proprietor as the case may be]; or

(b) if the business carried on by the <sup>55</sup>[hotelier or proprietor as the case may be] is discontinued, whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased hotelier proprietor would have been liable to pay if he had not died, the tax (including any penalty) due from such <sup>56</sup>[hotelier or proprietor as the case may be] under this Act, whether such tax (including any penalty) has been assessed before his death but has remained unpaid or is assessed after his death.

**Explanation:**— For the purpose of this sub-section, the expression 'legal representative' has the meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

(2) Where a <sup>57</sup>[hotelier or proprietor as the case may be] liable to pay tax under this Act is a Hindu undivided family and the joint property is partitioned amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax (including any penalty) due from the <sup>58</sup>[hotelier or proprietor as the case may be] under this Act upto the time of partition whether such tax (including any penalty) has been assessed before partition but has remained unpaid or is assessed after partition.

(3) Where a hotelier or proprietor, liable to pay tax under this Act is a firm and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 7, the tax (including any penalty) due from the firm under this Act upto the time of dissolution, whether such tax (including any penalty) has been assessed before such dissolution but has remained unpaid or is assessed after dissolution.

(4) Where a hotelier or proprietor, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, then the <sup>59</sup>[hotelier or proprietor as the case may be] and the person succeeding shall jointly and severally be liable to pay the tax (including any penalty) due from the <sup>60</sup>[hotelier or proprietor as the case may be] under this Act upto the time of such transfer, disposal or change, whether such tax (including any penalty) has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where a hotelier or proprietor, liable to pay tax under this Act,—

<sup>53</sup> Substituted by the Amendment Act 19 of 2009..

<sup>54</sup> Substituted by the Amendment Act 19 of 2009.

<sup>55</sup> Substituted by the Amendment Act 19 of 2009.

<sup>56</sup> Substituted by the Amendment Act 19 of 2009.

<sup>57</sup> Substituted by the Amendment Act 19 of 2009.

<sup>58</sup> Substituted by the Amendment Act 19 of 2009.

<sup>59</sup> Substituted by the Amendment Act 19 of 2009.

<sup>60</sup> Substituted by the Amendment Act 19 of 2009.

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian, or

(b) is a trustee who carries on the business under a trust for a beneficiary, then, if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax (including any penalty) due from the <sup>61</sup>[hotelier or proprietor as the case may be] upto the time of termination of the guardianship or trust, whether such tax (including any penalty) has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6) Where a hotelier or proprietor, liable to pay the tax under this Act is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then such person, unless he already holds a certificate of registration, shall, within 30 days thereof, apply for registration.

**9. Registration of hotelier or proprietors.**— <sup>62</sup>[(1) No <sup>63</sup>[hotelier or proprietor as the case may be] or stockist liable to pay the tax under section 5 <sup>64</sup>[ ] or under section 5B or under sub-section (6) of section 8 shall provide accommodation or other luxuries by way of business, unless he possesses a valid certificate of registration as provided by this Act:

Provided that, it shall be lawful for the <sup>65</sup>[hotelier or proprietor as the case may be] or proprietor <sup>66</sup>[ ] to provide or continue to provide accommodation or other luxuries by way of business, if he has applied for registration within the time provided under sub-section (2).

(2) Every <sup>67</sup>[hotelier or proprietor as the case may be] or stockist required to possess a certificate of registration shall apply in the prescribed form on payment of fees specified in Schedule II appended hereto, to the Commissioner within 30 days from the date on which he first becomes liable to pay the tax.]

(3) If the Commissioner, after such inquiry as he deems fit, is satisfied that an application for registration is in order, he shall register the applicant and issue to him a certificate of registration in the prescribed form.

(4) The Commissioner may, after considering any information furnished or otherwise called for or received under any provisions of this Act, amend from time to time the certificate of registration.

(5) Where a registered <sup>68</sup>[hotelier or proprietor as the case may be] 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 and he applies in the prescribed form to the Commissioner, then the Commissioner shall, after making such inquiry as may be necessary, cancel the certificate of registration with effect from such date as he may fix in accordance with the rules.

<sup>61</sup> Substituted by the Amendment Act 19 of 2009.

<sup>62</sup> Sub-section (1) and (2) substituted by the Amendment Act 22 of 2001.

<sup>63</sup> Substituted by the Amendment Act 19 of 2009.

<sup>64</sup> The words “ or under section 5A” omitted by the Amendment Act 19 of 2006.

<sup>65</sup> Substituted by the Amendment Act 19 of 2009.

<sup>66</sup> The words “or stockist “omitted by the Amendment Act 19 of 2009.

<sup>67</sup> Substituted by the Amendment Act 19 of 2009.

<sup>68</sup> Substituted by the Amendment Act 19 of 2009.

(6) Where the Commissioner is satisfied that any registered <sup>69</sup>[hotelier or proprietor as the case may be] has discontinued, transferred or otherwise disposed of the activity of providing accommodation by way of business and has failed to apply under sub-section (5) for cancellation of certificate of registration, the Commissioner may, after giving the <sup>70</sup>[hotelier or proprietor as the case may be] a reasonable opportunity of being heard, cancel the certificate of registration with effect from such date as he may fix to be the date from which the said activity has been discontinued, transferred or otherwise disposed of:

Provided that, the cancellation of certificate of registration on an application of the <sup>71</sup>[hotelier or proprietor as the case may be] or otherwise shall not affect the liability of the <sup>72</sup>[hotelier or proprietor as the case may be] to pay the tax (including any penalty) due for any period upto the date of cancellation whether such tax (including any penalty), is assessed before or after the date of cancellation.

<sup>73</sup>**[9A. Renewal of Registration Certificate.—** <sup>74</sup>(1) Every <sup>75</sup>[hotelier or proprietor as the case may be] or stockist liable for registration under this Act, shall have to get his registration certificate renewed every year <sup>76</sup>{in the month of September/October} on payment of <sup>77</sup>[fee] specified in Schedule II appended hereto]

<sup>78</sup>[(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule II and the provisions of sub-section (7) of section 5 of this Act shall, *mutatis mutandis*, apply for amending said Schedule.]

**10. Non-transferability of registration certificate.—** Save as otherwise provided in section 12, a certificate of registration shall be personal to the <sup>79</sup>[hotelier or proprietor as the case may be] to whom it is granted and shall not be transferable.

**11. Information to be furnished regarding changes in business, etc.—** (1) If a <sup>80</sup>[hotelier or proprietor as the case may be] liable to pay tax under this Act, —

- (a) sells or otherwise disposes of his business or any part thereof, or effects or makes any other change to his knowledge in the ownership of the business; or
- (b) discontinues his business, or changes the place thereof or opens a new place of business; or
- (c) changes the name or nature of his business; or
- (d) enters into a partnership or other association in regard to his business, he shall within the prescribed time, inform the prescribed authority accordingly.

<sup>69</sup> Substituted by the Amendment Act 19 of 2009.

<sup>70</sup> Substituted by the Amendment Act 19 of 2009.

<sup>71</sup> Substituted by the Amendment Act 19 of 2009.

<sup>72</sup> Substituted by the Amendment Act 19 of 2009.

<sup>73</sup> Section inserted by the Amendment Act 22 of 2001.

<sup>74</sup> Re-numbered by the Amendment Act 19 of 2009.

<sup>75</sup> Substituted by the Amendment Act 19 of 2009.

<sup>76</sup> Inserted by the Amendment Act 19 of 2006.

<sup>77</sup> Substituted by the Amendment Act 19 of 2009.

<sup>78</sup> Inserted by the Amendment Act 19 of 2009.

<sup>79</sup> Substituted by the Amendment Act 19 of 2009.

<sup>80</sup> Substituted by the Amendment Act 19 of 2009.



(2) Where any such <sup>81</sup>[hotelier or proprietor as the case may be] dies, his executor, administrator or other legal representative or where any such <sup>82</sup>[hotelier or proprietor as the case may be] is a firm and there is a change in the constitution of the firm or the firm is dissolved, every person who was a partner thereof, shall, in like manner, inform the said authority of such death, change in the constitution or, as the case may be, dissolution.

**12. Certificate of registration to continue in certain circumstances.**— Where a registered <sup>83</sup>[hotelier or proprietor as the case may be]—

(a) effects change in the name of his business; or

(b) is a firm, and there is a change in the constitution of the firm without dissolution thereof or;—

(c) is a trustee of a trust, and there is change in the trustees thereof; or

(d) is a guardian of a ward and there is change in the guardian, then merely by reason of any of the circumstances aforesaid, it shall not be necessary for the <sup>84</sup>[hotelier or proprietor as the case may be], or the firm with the changed constitution, or the new trustees, or new guardian, to apply for a fresh certificate of registration and on information being furnished in the manner required by section 11 the certificate of registration shall be amended.

**13. <sup>85</sup>[Payment of Tax and filing of returns].**— (1) Tax payable under this Act shall be paid in the manner hereinafter provided and at such intervals as may be prescribed.

(2) Such hoteliers or proprietors as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered <sup>86</sup>[hotelier or proprietor as the case may be] shall furnish such returns of the total turnover of the period to which such returns relate, in such manner, by such date and to such authority as may be prescribed.

(3) Before any registered <sup>87</sup>[hotelier or proprietor as the case may be] furnishes the returns required by sub-section (2), he shall pay into a Government treasury or the State Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

<sup>88</sup>[(4) If any <sup>89</sup>[hotelier or proprietor as the case may be], having furnished returns under sub-section (2), discovers any omission or incorrect statement, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (3) of the extra amount:

<sup>81</sup> Substituted by the Amendment Act 19 of 2009.

<sup>82</sup> Substituted by the Amendment Act 19 of 2009.

<sup>83</sup> Substituted by the Amendment Act 19 of 2009.

<sup>84</sup> Substituted by the Amendment Act 19 of 2009.

<sup>85</sup> Title substituted by the Amendment Act 19 of 2009.

<sup>86</sup> Substituted by the Amendment Act 19 of 2009.

<sup>87</sup> Substituted by the Amendment Act 19 of 2009.

<sup>88</sup> Substituted by the Amendment Act 9 of 2000.

<sup>89</sup> Substituted by the Amendment Act 19 of 2009.

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with the intention to delay the payment of tax due in time, or with intent to defraud the State Government of its revenue.]

<sup>90</sup>[(4A) Any tax assessed or any other amount due under this Act from a <sup>91</sup>[hotelier or proprietor as the case may be] or any other person may, without prejudice to any other mode of collection, be recovered—

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale or by sale without attachment of any property of such <sup>92</sup>[hotelier or proprietor as the case may be] or any other person by the officer appointed under sub-section (2) of section 3, in accordance with such rules as may be prescribed]

(5) With a view to encourage prompt payment of tax, the State Government may prescribe rates of remissions or rebate in respect thereof in accordance with such principles as may be prescribed.

(6) (a) The <sup>93</sup>[hotelier or proprietor as the case may be] shall pay the amount of tax assessed or reassessed for any period under section 14 or section 16 of this Act less any sum already paid by him in respect of such period; and

(b) the amount of penalty, if any, levied under this Act shall be paid by the <sup>94</sup>[hotelier or proprietor as the case may be] or by the person liable therefor into the appropriate Government Treasury by such date as may be specified in a notice or order issued under this Act, being a date not earlier than sixty days from the date of service of the notice or order:

<sup>95</sup>[Provided further that, the Commissioner or any person appointed to assist him under <sup>96</sup>[sub-section (2) or (2A)] of section 3, may, in respect of any particular hotelier or proprietor or person, and for reasons to be recorded in writing and on payment of interest at such rate as may be specified in the order, extend the date of such payment, or allow him to pay the tax due or penalty or interest levied, if any, or both by instalments.]

(7) <sup>97</sup>[(a) When a <sup>98</sup>[hotelier or proprietor as the case may be] is in default in making payment of the tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such <sup>99</sup>[hotelier or proprietor as the case may be] for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest at the rate of 24% per annum of the amount not so paid.

<sup>90</sup> Sub-section 4A, 4B and 4C was inserted by the Amendment Act 8 of 1995. However by the Amendment Act 9 of 2000 sub-section 4A and 4B was omitted and sub-clause 4C was re-numbered as 4A.

<sup>91</sup> Substituted by the Amendment Act 19 of 2009.

<sup>92</sup> Substituted by the Amendment Act 19 of 2009.

<sup>93</sup> Substituted by the Amendment Act 19 of 2009.

<sup>94</sup> Substituted by the Amendment Act 19 of 2009.

<sup>95</sup> Substituted by the Amendment Act 8 of 1005.

<sup>96</sup> Substituted by the Amendment Act 19 of 2009.

<sup>97</sup> Substituted in place of clauses (a) and (b) by the Amendment Act 8 of 1995.

<sup>98</sup> Substituted by the Amendment Act 19 of 2009.

<sup>99</sup> Substituted by the Amendment Act 19 of 2009.

(b) Notwithstanding anything contained in clause (a), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(c) Any amount of tax or penalty or interest which remains unpaid after the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any instalments not duly paid, shall be recoverable as arrears of land revenue.]

(8) The State Government may, by general or special order published in the Official Gazette, authorise any officer not below the rank of a Luxury Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any <sup>100</sup>[hotelier or proprietor as the case may be] or person under this Act the powers of a Collector under the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) to recover the dues as arrears of land revenue.

**14. Assessment of Tax.**— (1) The amount of tax due from a <sup>101</sup>[hotelier or proprietor as the case may be] liable to pay tax shall be assessed separately for each year during which he is so liable:

Provided that, the Commissioner may, subject to such conditions as may be prescribed, assess the tax due from any <sup>102</sup>[hotelier or proprietor as the case may be] during a part of a year.

(2) If the Commissioner is satisfied that the returns furnished by a registered <sup>103</sup>[hotelier or proprietor as the case may be] in respect of any period are correct and complete, he shall assess the amount of tax due from the <sup>104</sup>[hotelier or proprietor as the case may be] on the basis of such returns.

(3) If the Commissioner is not satisfied that the returns furnished by a registered <sup>105</sup>[hotelier or proprietor as the case may be] in respect of any period are correct and complete, and he thinks it necessary to require the presence of the <sup>106</sup>[hotelier or proprietor as the case may be] or the production of further evidence, he shall serve on such <sup>107</sup>[hotelier or proprietor as the case may be] a notice requiring him on a date and at a place specified thereon, either to attend and produce or cause to be produced all evidence on which such <sup>108</sup>[hotelier or proprietor as the case may be] relies in support of his returns, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence which may be produced, assess the amount of tax due from the hotelier or proprietor.

---

<sup>100</sup> Substituted by the Amendment Act 19 of 2009.

<sup>101</sup> Substituted by the Amendment Act 19 of 2009.

<sup>102</sup> Substituted by the Amendment Act 19 of 2009.

<sup>103</sup> Substituted by the Amendment Act 19 of 2009.

<sup>104</sup> Substituted by the Amendment Act 19 of 2009.

<sup>105</sup> Substituted by the Amendment Act 19 of 2009.

<sup>106</sup> Substituted by the Amendment Act 19 of 2009.

<sup>107</sup> Substituted by the Amendment Act 19 of 2009.

<sup>108</sup> Substituted by the Amendment Act 19 of 2009.

(4) If a registered <sup>109</sup>[hotelier or proprietor as the case may be] fails to comply with the terms of any notice issued under sub-section (3), the Commissioner shall assess, to the best of his judgement, the amount of tax due from him.

(5) Where all the returns are filed by a registered <sup>110</sup>[hotelier or proprietor as the case may be] for any year ending on or after the appointed day by the prescribed dates, or on or before the date prescribed for filing the last return of that year, no order of assessment under sub-section (3) or sub-section (4) in respect of that year shall be made after the expiry of four years from the end of the said year, and if for any reason such order is not made within the period aforesaid, then the returns so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such <sup>111</sup>[hotelier or proprietor as the case may be]

**Explanation:—** In the case of returns filed by a registered <sup>112</sup>[hotelier or proprietor as the case may be] referred to in sub-clause (ii) of clause (q) of section 2, the period of four years shall be computed from the end of the financial year in which the year, by reference to which the accounts of that <sup>113</sup>[hotelier or proprietor as the case may be] are maintained in his books, ends:

Provided that, where such assessment is made in consequence of or to give effect to any order of an appellate or revisional authority or of a Court, the period of four years or six years, as the case may be, shall be reckoned from the date of such order:

Provided further that, in computing the period of limitation laid down in the above sub-section any period during which assessment proceedings are stayed by an order or injunction of any Court or authority shall be excluded.

(6) If a registered <sup>114</sup>[hotelier or proprietor as the case may be] does not furnish return in respect of any period by the prescribed date, the Commissioner shall, at any time within four years from the end of the year in which such period occurs, after giving the <sup>115</sup>[hotelier or proprietor as the case may be] a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, the amount of tax (if any) due from him.

(7) If the Commissioner has reason to believe that a <sup>116</sup>[hotelier or proprietor as the case may be] is liable to pay tax in respect of any period, but has failed to apply for registration or failed to apply for registration within time as required by section 9, the Commissioner shall, at any time, within six years from the end of the year in which such period occurs, after giving the <sup>117</sup>[hotelier or proprietor as the case may be] a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, the amount of tax (if any) due from the <sup>118</sup>[hotelier or proprietor as the case may be] in respect of that period, and any period or periods subsequent thereto.

---

<sup>109</sup> Substituted by the Amendment Act 19 of 2009.

<sup>110</sup> Substituted by the Amendment Act 19 of 2009.

<sup>111</sup> Substituted by the Amendment Act 19 of 2009.

<sup>112</sup> Substituted by the Amendment Act 19 of 2009.

<sup>113</sup> Substituted by the Amendment Act 19 of 2009.

<sup>114</sup> Substituted by the Amendment Act 19 of 2009.

<sup>115</sup> Substituted by the Amendment Act 19 of 2009.

<sup>116</sup> Substituted by the Amendment Act 19 of 2009.

<sup>117</sup> Substituted by the Amendment Act 19 of 2009.

<sup>118</sup> Substituted by the Amendment Act 19 of 2009.

(8) Notwithstanding anything contained in the foregoing provisions of this section, where the Commissioner is not satisfied about the correctness or the completeness of the accounts of a **hotelier** or proprietor, or where no method of accounting has been regularly employed by a **hotelier** or proprietor, the Commissioner may, after giving the <sup>119</sup>[**hotelier** or proprietor as the case may be] a reasonable opportunity of being heard, assess to the best of his judgement, the amount of tax (if any) due from him.

(9) Any assessment made under this section shall be without prejudice to any penalty, or prosecution for an offence, under this Act.

**15. Applicability of provisions of this Act to the person liable to pay tax under section 8.**— Where in respect of any tax (including any penalty and interest) due from <sup>120</sup>[**hotelier** or proprietor as the case may be] under this Act, any other person is liable for payment thereof under section 8, then such other person shall be deemed to be a <sup>121</sup>[**hotelier** or proprietor as the case may be] for the purpose of this Act, and all the relevant provisions of this Act shall in respect of such liability apply to such person also, as if he were the **hotelier** or proprietor.

**16. Re-assessment of turnover escaping assessment, under-assessed, etc.**— (1) If a <sup>122</sup>[**hotelier** or proprietor as the case may be] has been assessed under section 14 for any year or part thereof and where for any reason the whole or any part of the turnover of receipts in respect of that year or part thereof has escaped assessment, or has been under-assessed or assessed at a lower rate, or any deduction has been wrongly made, then the Commissioner may, at any time within five years of the end of that year, after giving the <sup>123</sup>[**hotelier** or proprietor as the case may be] a reasonable opportunity of being heard, proceed to assess or re-assess, to the best of his judgement, the amount of tax due from such **hotelier** or proprietor:

Provided that, the amount of tax shall be assessed at the rates at which it would have been assessed had there been no under-assessment or escapements:

Provided further that, where in respect of such turnover of receipts an order has already been passed in appeal or revision under this Act, the Commissioner shall make a report to the appropriate appellate or revising authority under this Act, which shall thereupon after giving the <sup>124</sup>[**hotelier** or proprietor as the case may be] concerned a reasonable opportunity of being heard, pass such order as it deems fit.

(2) Nothing in sub-section (1) shall apply to any proceeding (including any notice issued) under section 33 or section 36.

(3) Nothing in section 33 or section 36 shall affect any proceeding under this section.

**17. Imposition of penalty.**— (1) If, while assessing or re-assessing the amount of tax due from a <sup>125</sup>[**hotelier** or proprietor as the case may be] under any provisions of this Act

<sup>119</sup> Substituted by the Amendment Act 19 of 2009.

<sup>120</sup> Substituted by the Amendment Act 19 of 2009.

<sup>121</sup> Substituted by the Amendment Act 19 of 2009.

<sup>122</sup> Substituted by the Amendment Act 19 of 2009.

<sup>123</sup> Substituted by the Amendment Act 19 of 2009.

<sup>124</sup> Substituted by the Amendment Act 19 of 2009.

<sup>125</sup> Substituted by the Amendment Act 19 of 2009.

or while passing any order in any appeal, revision or rectification proceedings, it appears to the Commissioner that such <sup>126</sup>[hotelier or proprietor as the case may be] has—

(a) failed to apply for registration as required by section 9 or has carried on business, without being registered, in contravention of section 9; or

(b) failed, without reasonable cause, to comply with any notice in respect of the proceeding under sections 14, 16, or 27 or 33; or

(c) failed to disclose any transaction of receipt or has failed to furnish return by the prescribed date or has failed to show in the return the appropriate liability to pay tax or has failed to disclose fully and truly all material facts necessary for the proper and correct quantification of the tax liability, <sup>127</sup>[or]

<sup>128</sup>[(d) failed to apply for renewal of registration as required by sub-section (1) of section 9A as so re-numbered, or has carried on business without renewing his registration in contravention of sub-section (1) of section 9 of this Act;]

then the Commissioner may after giving the <sup>129</sup>[hotelier or proprietor as the case may be] an opportunity of being heard, by order in writing impose upon the <sup>130</sup>[hotelier or proprietor as the case may be] by way of penalty, in addition to any tax assessed or reassessed or found due in the appeal or revision or rectification proceedings, as the case may be, a sum not exceeding one-and-a-half times the amount of tax so assessed or reassessed or found due in the appeal or revision or rectification proceedings.

**18. Imposition of penalty for contravening certain provisions.—** (1) If any person—

(a) (i) not being a <sup>131</sup>[hotelier or proprietor as the case may be] liable to pay tax under this Act collects any sum by way of tax; or

(ii) being a registered <sup>132</sup>[hotelier or proprietor as the case may be], collects any amount by way of tax in excess of the tax payable by him; or

(iii) otherwise collects tax in contravention of the provisions of section 24; or

<sup>133</sup>[(b) being a <sup>134</sup>[hotelier or proprietor as the case may be] liable to pay tax under this Act, or being a <sup>135</sup>[hotelier or proprietor as the case may be] who was required so to do by the Commissioner by a notice, served on him, fails in contravention of sub-section (1) of section 26 to keep a true account of his turnover of receipts or fails when directed so to do under that section to keep any account or record in accordance with direction, he shall be liable to pay, in addition to any tax for which he may be liable, a penalty of an amount as follows:—

<sup>126</sup> Substituted by the Amendment Act 19 of 2009.

<sup>127</sup> Added by the Amendment Act 19 of 2009.

<sup>128</sup> Inserted by the Amendment Act 19 of 2009.

<sup>129</sup> Substituted by the Amendment Act 19 of 2009.

<sup>130</sup> Substituted by the Amendment Act 19 of 2009.

<sup>131</sup> Substituted by the Amendment Act 19 of 2009.

<sup>132</sup> Substituted by the Amendment Act 19 of 2009.

<sup>133</sup> Substituted by the Amendment Act 8 of 1995.

<sup>134</sup> Substituted by the Amendment Act 19 of 2009.

<sup>135</sup> Substituted by the Amendment Act 19 of 2009.

(i) Where there has been contravention referred to in sub-clauses (i) and (iii) of clause (a), a penalty of an amount not exceeding two thousand rupees or double the sum collected by way of tax, whichever is less.

(ii) Where there has been a contravention referred to in sub-clause (ii) of clause (a) or in clause (b), a penalty of an amount not exceeding two thousand rupees and in addition, any sum collected by the person by way of tax in contravention of section 24 shall be forfeited to the State Government.]

(2) If the Commissioner, in the course of any proceeding under this Act or otherwise, has reason to believe that any person has become liable to a penalty or forfeiture or both penalty and forfeiture of any sum under sub-section (1), he shall serve on such person a notice in the prescribed manner requiring him on a date and at a place specified in the notice to attend and show cause why a penalty or forfeiture or both penalty and forfeiture of any sum as provided in sub-section (1) should not be imposed on him.

(3) The Commissioner shall thereupon hold an inquiry and shall make such order as he thinks fit.

(4) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(5) When any order of forfeiture is made, the Commissioner shall publish or cause to be published a notice thereof for the information of the persons concerned giving such details and in such manner as may be prescribed.

**19. Rounding of tax, etc.**— The amount of tax, penalty, interest, composition money, fine or any other sum payable under the provisions of this Act, shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee, and if such part is less than fifty paise, it shall be ignored:

Provided that, nothing in this section shall apply for the purpose of collection by the <sup>136</sup>[**hotelier** or proprietor as the case may be] of any amount by way of tax under this Act.

<sup>137</sup>**[20. Charge on the property of defaulter and levy of interest for delayed payment of tax.**— (1) If a <sup>138</sup>[**hotelier** or proprietor as the case may be] or person does not pay the tax within the time he is required by or under the provisions of this Act and the rules made thereunder to pay it, then—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the <sup>139</sup>[**hotelier** or proprietor as the case may be] or the person shall be liable to pay by way of simple interest, in addition to the amount of such tax, sum equal to,—

(a) one and half percent of the amount of such tax for each month, for the first three months after the last date by which he should have paid such tax;

<sup>136</sup> Substituted by the Amendment Act 19 of 2009.

<sup>137</sup> Section 20 of the principal Act re-number as 20-A and new section 20 inserted by the Amendment Act 9 of 2000.

<sup>138</sup> Substituted by the Amendment Act 19 of 2009.

<sup>139</sup> Substituted by the Amendment Act 19 of 2009.



- (b) two percent of such amount for each month subsequent to the first three months as aforesaid.

**Explanation:-** for the purpose of clause (ii) above, the interest payable for a part of the month shall be worked out proportionately.

(2) If any tax, other than the tax on which interest is levied under sub-section (1), has remained unpaid on the date prescribed for filing the last return in respect of any period of assessment, then the <sup>140</sup>[hotelier or proprietor as the case may be] or the person shall be liable to pay by way of simple interest, a sum equal to two percent on such tax for each month or part thereof on the expiry of 30 days for the date immediately following the date on which the period for which the <sup>141</sup>[hotelier or proprietor as the case may be] or person has been assessed expires, till the date of order of assessment and where any payment of such unpaid tax, whether in full or in part, is made on or before the date of order of assessment, the amount of such interest shall be calculated by taking into consideration the amount of and the date of such payment. If, as a result of any order passed under this Act, the amount of tax which had so remained unpaid is enhanced or reduced as the case may be, the interest shall be enhanced or reduced, accordingly.

(3) Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any hotelier or proprietor person or class or persons.]

**20A. Special mode of recovery.**— (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the <sup>142</sup>[hotelier or proprietor as the case may be] at his last address known to the Commissioner, require,—

(a) any person from whom any amount of money is due or may become due to a hotelier or proprietor who has failed to pay the amount of tax due or penalty imposed under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such hotelier or proprietor,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the <sup>143</sup>[hotelier or proprietor as the case may be] in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal to or less than that amount.

**Explanation:**— For the purpose of this section, the amount of money due to a hotelier or proprietor from, or money held for or on account of a <sup>144</sup>[hotelier or proprietor as the case may be] by any person, shall be calculated after deducting therefrom such claims, if

<sup>140</sup> Substituted by the Amendment Act 19 of 2009.

<sup>141</sup> Substituted by the Amendment Act 19 of 2009.

<sup>142</sup> Substituted by the Amendment Act 19 of 2009.

<sup>143</sup> Substituted by the Amendment Act 19 of 2009.

<sup>144</sup> Substituted by the Amendment Act 19 of 2009.



any, lawfully subsisting as may have fallen due for payment by such <sup>145</sup>[hotelier or proprietor as the case may be] to such person.

(2) The Commissioner may at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of such notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the <sup>146</sup>[hotelier or proprietor as the case may be], and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the <sup>147</sup>[hotelier or proprietor as the case may be] after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the <sup>148</sup>[hotelier or proprietor as the case may be] for tax and penalty, whichever is less.

(5) Where a person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the <sup>149</sup>[hotelier or proprietor as the case may be] or that the amount held for or on account of the <sup>150</sup>[hotelier or proprietor as the case may be] is under genuine dispute, the Commissioner shall hold an enquiry and after giving a reasonable opportunity of being heard to such person and the <sup>151</sup>[hotelier or proprietor as the case may be], shall make such order as he thinks fit.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue.

**21. Exemption.**— (1) Subject to such conditions as it may impose, the State Government may, if it deems necessary so to do in the public interest, by notification in the Official Gazette, exempt any specified class of luxuries provided in a hotel from payment of the whole or any part of tax payable under the provisions of this Act and such exemption shall take effect from the date of the publication of the notification in the Official Gazette or such other date as may be mentioned therein.

(2) Where a <sup>152</sup>[hotelier or proprietor as the case may be] or person has availed of such exemption and any of the conditions subject to which such exemption was granted are not complied with, for any reason whatsoever, then such <sup>153</sup>[hotelier or proprietor as the case may be] or person shall be liable to pay luxury tax on the luxury provided in a hotel, in accordance with the other provisions of this Act.

---

<sup>145</sup> Substituted by the Amendment Act 19 of 2009.

<sup>146</sup> Substituted by the Amendment Act 19 of 2009.

<sup>147</sup> Substituted by the Amendment Act 19 of 2009.

<sup>148</sup> Substituted by the Amendment Act 19 of 2009.

<sup>149</sup> Substituted by the Amendment Act 19 of 2009.

<sup>150</sup> Substituted by the Amendment Act 19 of 2009.

<sup>151</sup> Substituted by the Amendment Act 19 of 2009.

<sup>152</sup> Substituted by the Amendment Act 19 of 2009.

<sup>153</sup> Substituted by the Amendment Act 19 of 2009.

(3) If the Commissioner has reason to believe that any person is liable to pay tax under sub-section (2), the Commissioner shall, after giving him a reasonable opportunity of being heard, assess the amount of tax so due.

**22. Refund.**— <sup>154</sup>[(1) The Commissioner shall, in the prescribed manner, refund to a person the amount of tax, penalty and interest paid by such person in excess of the amount due from him under the Act or unduly paid by him. The refund may be either by cash payment or at the option of the person, by deduction of such excess from the amount of tax, penalty and interest due in respect of any other period:

Provided that, the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (6) of section 13 has been issued, and shall then refund the balance (if any).]

(2) Where any refund is due to any <sup>155</sup>[**hotelier** or proprietor as the case may be] according to the return furnished by him for any period, such refund may provisionally be adjusted by him against the tax due and payable as per the returns furnished under section 13 for any period:

Provided that, the amount of tax or penalty or interest or all of them due from, and payable by, the <sup>156</sup>[**hotelier** or proprietor as the case may be] on the date of such adjustment shall first be deducted from such refund before making adjustment.

**23. Power to withhold refund in certain cases.**— Where an order giving rise to a refund is the subject-matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the authority competent to grant such refund is of the opinion that the grant of the refund is likely to adversely affect the revenue, such authority may, with the previous approval of the Commissioner, withhold the refund till such time as the Commissioner may determine.

**24. Prohibition against collection of tax in certain matters.**— (1) No person shall collect any sum by way of tax in respect of his business to the extent that he is not liable to pay it under this Act.

(2) No person, who is not a registered <sup>157</sup>[**hotelier** or proprietor as the case may be] and liable to pay tax in respect of luxury provided in any hotel, shall collect any sum by way of tax from any other person and no registered <sup>158</sup>[**hotelier** or proprietor as the case may be] shall collect any amount by way of tax in excess of the amount of tax payable by him under the provision of this Act:

Provided that, this sub-section shall not apply where a person is required to collect such amount of the tax separately in order to comply with the conditions and restrictions imposed on him under the provisions of any law for the time being in force.

---

<sup>154</sup> Substituted by the Amendment Act 19 of 2006.

<sup>155</sup> Substituted by the Amendment Act 19 of 2009.

<sup>156</sup> Substituted by the Amendment Act 19 of 2009.

<sup>157</sup> Substituted by the Amendment Act 19 of 2009.

<sup>158</sup> Substituted by the Amendment Act 19 of 2009.

**25. Bill or cash Memorandum to be issued to customer.**— A registered <sup>159</sup>[**hotelier** or proprietor as the case may be] shall issue to the customer or customers a bill or cash memorandum serially numbered, signed and dated by him or his servant, manager or agent and showing therein such other particulars as may be prescribed. He shall keep a counterfoil or duplicate of such bill or cash memorandum duly signed and dated, and preserve it until the assessment for the relevant period is duly completed in accordance with the provisions of section 14 of the Act and for a further period of five years thereafter.

**26. Accounts.**— <sup>160</sup>[(1) Every <sup>161</sup>[**hotelier** or proprietor as the case may be] liable to pay tax under this Act, and every <sup>162</sup>[**hotelier** or proprietor as the case may be] who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall keep a true account of the luxury provided by him in the hotel or for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes. ]

(2) If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a <sup>163</sup>[**hotelier** or proprietor as the case may be] is liable to tax during any period, or are so kept as not to enable a proper scrutiny of the returns or the statement furnished, the Commissioner may require such <sup>164</sup>[**hotelier** or proprietor as the case may be] by notice in writing to keep such accounts in such form or manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any <sup>165</sup>[**hotelier** or proprietor as the case may be], or by notification in the Official Gazette, direct any class of **hotelier** or proprietors to maintain accounts and records showing such particulars regarding their business in such form, and in such manner, as may be specified by him.

(4) Every registered <sup>166</sup>[**hotelier** or proprietor as the case may be] shall ordinarily keep all his accounts, registers and documents relating to his business at the place or places of business specified in his certificate of registration or, with the previous approval of the Commissioner at such other place as may be approved by the Commissioner.

**27. Production and inspection of accounts and documents and search of premises.**— (1) The Commissioner may, subject to such conditions as may be prescribed, require any <sup>167</sup>[**hotelier** or proprietor as the case may be] to produce before him any Accounts or documents, or to furnish any information, relating to his business, or any other information as may be necessary for the purpose of this Act.

---

<sup>159</sup> Substituted by the Amendment Act 19 of 2009.

<sup>160</sup> Substituted by the Amendment Act 19 of 2009.

<sup>161</sup> Substituted by the Amendment Act 19 of 2009.

<sup>162</sup> Substituted by the Amendment Act 19 of 2009.

<sup>163</sup> Substituted by the Amendment Act 19 of 2009.

<sup>164</sup> Substituted by the Amendment Act 19 of 2009.

<sup>165</sup> Substituted by the Amendment Act 19 of 2009.

<sup>166</sup> Substituted by the Amendment Act 19 of 2009.

<sup>167</sup> Substituted by the Amendment Act 19 of 2009.

(2) All accounts, registers and documents relating to the business of any <sup>168</sup>[**hotelier** or proprietor as the case may be] and cash kept in any place of business of any **hotelier** or proprietor, shall at all reasonable time be open to inspection by the Commissioner, and the Commissioner or any person authorised by him may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of cash found as appear to him necessary for the purposes of this Act.

(3) If the Commissioner has reason to believe that any <sup>169</sup>[**hotelier** or proprietor as the case may be] has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the <sup>170</sup>[**hotelier** or proprietor as the case may be] as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for a prosecution.

(4) For the purpose of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any <sup>171</sup>[**hotelier** or proprietor as the case may be], or any other place where the Commissioner has reasons to believe that the <sup>172</sup>[**hotelier** or proprietor as the case may be] keeps or is for the time being keeping any account, registers or documents of his business.

(5) Where any books of accounts, other documents or money are found in the possession or control of any person in the course of search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents or money belong to such person.

**28.** <sup>173</sup>[**Hotelier or proprietor as the case may be**] **to declare the name of owner of business.**— Every **hotelier** or proprietor, who is liable to pay tax, and who is a Hindu undivided family, or an association or club or society or firm or company, or corporation who carries on business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed send to the authority prescribed in the manner prescribed, a declaration stating the name of the person or persons who is the owner or who are the owners of the hotel. Such declaration may be revised from time to time.

**29. Power to collect statistics.**— (1) If the State Government considers that for the purposes of the better administration of his Act, it is necessary so to do, it may, by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with by or under this Act.

(2) Upon such direction being made, the State Government or any person or persons authorised by it in this behalf may, by notification in the Official Gazette, and by notice in any newspaper or in such other manner as in its or his opinion is best calculated to bring the notice to the attention of **hoteliers** or proprietors, call upon all **hoteliers** or proprietors or any class of **hoteliers** or proprietors to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be

<sup>168</sup> Substituted by the Amendment Act 19 of 2009.

<sup>169</sup> Substituted by the Amendment Act 19 of 2009.

<sup>170</sup> Substituted by the Amendment Act 19 of 2009.

<sup>171</sup> Substituted by the Amendment Act 19 of 2009.

<sup>172</sup> Substituted by the Amendment Act 19 of 2009.

<sup>173</sup> Substituted by the Amendment Act 19 of 2009.

collected. The form in which, the persons to whom or, the authorities to which such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

**30. Determination of certain disputed question.**— (1) If any question arises, otherwise than in proceeding before a Court, or before the Commissioner has commenced assessment or reassessment of a <sup>174</sup>[hotelier or proprietor as the case may be] under section 14 or section 16, about the interpretation or the scope of any provisions of this Act, the Commissioner shall make an order determining such question.

**Explanation:**— For the purposes of this sub-section, the Commissioner shall be deemed to have commenced assessment or reassessment of a hotelier or proprietor, when the <sup>175</sup>[hotelier or proprietor as the case may be] is served with a notice under section 14 or section 16, as the case may be.

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respects the period prior to the determination.

(3) If any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section, but such question may be raised in appeal against or by way of revision of such order.

**31. Powers of Commissioner.**— (1) In discharging his functions by or under this Act, the Commissioner shall have all the powers of a Civil Court for the purpose of—

- (a) proof of facts by affidavit;
- (b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;
- (c) compelling the production of documents; and
- (d) issuing commissions for the examination of witnesses.

(2) In the case of any affidavit to be made for the purpose of this Act, any officer appointed by the Commissioner may administer the oath to the deponent.

(3) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summon is issued by the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Commissioner may impose on him such fine not exceeding five hundred rupees as he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

---

<sup>174</sup> Substituted by the Amendment Act 19 of 2009.

<sup>175</sup> Substituted by the Amendment Act 19 of 2009.

(4) If any documents are produced by a person on whom a summon was issued by the Commissioner, and the Commissioner has reason to believe that any **hotelier** or proprietor has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against such **hotelier** or proprietor, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution.

**32. Bar to certain proceedings.**— Save as is provided elsewhere in this Act, no assessment made and no order passed under this Act or the rules made thereunder by the Commissioner or any officer or person subordinate to him shall be called in question in any Court, and save as is provided by section 33 no appeal shall lie against any such assessment or order.

**33. Appeal, revision and review.**— (1) Any <sup>176</sup>[**hotelier** or proprietor as the case may be] may in the prescribed manner appeal to the authority as may be prescribed, against any assessment or reassessment within sixty days from the date of communication of the order appealed against:

Provided firstly that, the said authority may entertain the appeal after expiry of the said period of sixty days, if he is satisfied that the applicant was prevented by sufficient cause from filing the appeal in time:

Provided secondly that, no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the applicant may admit to be due from him has been paid.

(2) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, reduce, enhance or annul the assessment; or

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed; or

(c) pass such other orders as it may think fit.

(3) (a) In the case of an order passed in appeal by the appellate authority under sub-section (2), a second appeal shall lie to the Tribunal within sixty days of the date of passing of the order.

(b) The Tribunal may admit the second appeal referred to after the period of sixty days referred to in clause (a), if it is satisfied that the appellant had sufficient cause for not preferring the appeal in that period.

(4) No appeal under sub-section (3) or sub-section (9) shall be entertained by the Tribunal, and no revision application under sub-section (6) shall be entertained by the Commissioner, unless such appeal or revision application, as the case may be, is

---

<sup>176</sup> Substituted by the Amendment Act 19 of 2009.

accompanied by satisfactory proof of the payment of tax or penalty or both that may be due:

Provided that, the Tribunal or the Commissioner, as the case may be, if it or he thinks fit, for reasons to be recorded in writing, entertain any appeal or revision against any such order without making the payment as aforesaid, if the appellant or, as the case may be, the applicant furnishes such security for such amount as it or he may direct.

(5) In disposing of an appeal, the Tribunal shall, have the same powers as that of the appellate authority under sub-section (2).

(6) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any assessment made or order passed under this Act or the rules made thereunder by a person appointed under section 3 to assist him:

Provided that, before rejecting any application for the revision of any such order, the Commissioner shall consider it and shall record reasons for such rejection:

Provided further that, no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (1) to the prescribed authority in respect of such assessment.

(7) The <sup>177</sup>[**hotelier** or proprietor as the case may be] may, at his option file a second appeal under sub-section (3), or make an application for revision to the Commissioner under sub-section (6), and where the <sup>178</sup>[**hotelier** or proprietor as the case may be] has exercised such option, he shall be precluded from filing an application for revision under sub-section (6), or, as the Case may be, from filing a second appeal under sub-section (3).

(8) In dispensing of the revision, the Commissioner shall have the same powers as those of the appellate authority under sub-section (2).

(9) Where an order is passed by the Commissioner of his own motion under sub-section (6), an appeal shall lie to the Tribunal from that order within sixty days and an appeal filed after that period may be admitted if the Tribunal is satisfied that the appellant had sufficient cause for not filing the appeal within that period.

(10) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or rules made thereunder by any person appointed under section 3 or by the Tribunal constituted under section 4 may be reviewed by the person or the Tribunal passing it, as the case may be, upon an application or of his or its own motion, as the case may be.

(11) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

**Explanation:**— In this section ‘assessment’ includes imposition of penalty.

**34. Non-appealable orders.**— No appeal shall lie against,—

<sup>177</sup> Substituted by the Amendment Act 19 of 2009.

<sup>178</sup> Substituted by the Amendment Act 19 of 2009.



(i) a notice issued under this Act calling upon a **hotelier** or proprietor for assessment or asking a **hotelier** or proprietor to show cause as to why he should not be prosecuted for an offence under this Act or notices issued under any of the provisions of section 20 of this Act, or

(ii) an order pertaining to the seizure or retention of accounts books, registers and other documents; or

(iii) an order sanctioning a prosecution under this Act; or

(iv) an order transferring any proceeding under section 42.

**35. Application of sections 4, 5 and 12 of Limitation Act.**— In computing the period laid down under section 33, the provisions of sections 4, 5 and 12 of the Limitation Act, 1963 (Central Act 36 of 1963) shall, so far as may be, apply.

**36. Rectification of mistakes.**— (1) The Commissioner at any time within two years from the date of any order passed by him, on his own motion, rectify any mistake apparent from the record, and shall within a like period rectify any such mistake which has been brought to his notice by any person affected by such order:

Provided that, no such rectification shall be made if it has the effect of enhancing the tax unless the Commissioner has given notice in writing to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard.

(2) The provisions of sub-section (1) shall apply to the rectification of a mistake by an appellate authority under section 33 as they apply to the rectification of a mistake by the Commissioner.

(3) Where any such rectification has the effect of reducing the amount of the tax or interest or penalty or the amount of forfeiture, the Commissioner shall, in the prescribed manner, refund any amount due to such person.

(4) Where any such rectification has the effect of enhancing the amount of the tax or interest or penalty or the amount of forfeiture, the Commissioner shall recover the amount due from such person in the manner provided for in section 33.

**37. Offences and penalties.**— (1) Whoever, knowingly furnishes a false return shall, on conviction, be punished—

(i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds Rs. 10,000 with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine;

(ii) in any other case, with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine.

(2) Whoever knowingly keeps false account of the receipts in contravention of section 26, shall, on conviction, be punished with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with fine.



## (3) Whoever—

(i) wilfully attempts, in any manner whatsoever, to evade any tax leviable under this Act; or

(ii) wilfully attempts, in any manner whatsoever, to evade any payment of any tax or penalty or interest under this Act, shall, on conviction, be punished—

(a) in case where the amount involved exceeds Rs. 50,000 during the period of a year, with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine;

(b) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with fine.

(4) Whoever aids or abets any person in commission of any act specified in sub-sections (1) to (3), shall on conviction be punished with rigorous imprisonment which shall not be less than three months but which may extend to one year and with fine.

## (5) Whoever—

(a) carries on business without being registered in wilful contravention of section 9; or

<sup>179</sup>[(aa) carries on the business without his registration certificate being renewed in wilful contravention of section 9A.]

(b) fails, without sufficient cause, to furnish any information required by section 11; or

(c) fails, without sufficient cause, to furnish any return as required by section 13 by the date and in the manner prescribed; or

(d) contravenes, without reasonable cause, any of the provisions of section 24; or

(e) fails, without sufficient cause, to issue a bill or cash memorandum as required under section 25; or

(f) fails, without sufficient cause, when directed under section 26 to keep any accounts or record, in accordance with such direction; or

(g) fails, without sufficient cause, to comply with any requirements made of him under section 27; or

(h) voluntarily obstructs any officer making inspection or search or seizure under section 27, shall on conviction, be punished with imprisonment for a term which may extend to one year and with fine.

(6) Whoever commits any of the acts specified in sub-sections (1) to (5) and the offence is a continuing one under any of the provisions of these sub-sections, shall, on

---

<sup>179</sup> Inserted by the Amendment Act 22 of 2001.

conviction, be punished with a daily fine of not less than rupees one hundred during the period of the continuance of the offence, in addition to the punishments provided under this section.

(7) Notwithstanding anything contained in sub-sections (1) to (6), no person shall be proceeded against under these sub-sections for the acts referred to therein, if the total amount of tax evaded or attempted to be evaded is less than Rs. 200/- during the period of a year.

(8) Whoever, when required to furnish any information or return under section 29,—

(a) wilfully refuses or without lawful excuse neglects to furnish such information or return; or

(b) wilfully furnishes or causes to be furnished any information or return which he knows to be false,

shall, on conviction be punished with the fine which may extend to one hundred rupees and in case of a continuing offence to a further fine which may extend to ten rupees for each day after the first offence during which the offence continues.

(9) Whoever, when engaged in connection with the collection of statistics under section 29, wilfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under the Indian Penal Code (Central Act 45 of 1860), shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.

(10) Save as provided in sub-section (2) of section 38 if any servant of the Government discloses any of the particulars referred to in sub-section (1) of that section, he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(11) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under any provisions of this Act.

**38. Returns, etc. to be confidential.**— (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything to the contrary contained in any other law relating to evidence, no Court shall, save as aforesaid, be entitled to require any employee of the State Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) Save as provided in sub-section (3), if any employee of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(3) Nothing contained in this section shall apply to the disclosure—

(a) of any of the particulars referred to in sub-section (1) for the purpose of an investigation or prosecution under this Act or under the Indian Penal Code (Central Act 45 of 1860) or under any other enactment for the time being in force; or

(b) of such facts, to an officer of the Central Government or the Government of any State or Union territory, as may be necessary for verification of such facts or for the purpose of enabling that Government to levy or realise any tax imposed by it.

**39. Offences by companies.**— (1) Where an offence under this Act has been committed, by a company every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary, or other officer of the company, such director, manager, secretary or other officer shall be liable to be proceeded against and punished accordingly.

**Explanation:**— For the purpose of this section..

(a) ‘company’ means a body corporate, and includes a firm or other association of individuals; and

(b) ‘director’ in relation to a firm, means a partner in the firm.

**40. Investigation of offences.**— (1) Subject to such conditions as may be prescribed, the Commissioner may authorise either generally or in respect of a particular case or class of cases any officer or person subordinate to him to investigate all or any of the offences punishable under this Act.

(2) Every officer so authorized shall, in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), upon an officer in charge of a police station for the investigation of a cognizable offence.

**41. Compounding of offences.**— (1) Subject to such conditions as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under sub-section (1) of section 37 or under any rules made under this Act, either before or after the commencement of any proceeding against such person in respect of such offence, by way of composition for such offence, a sum not exceeding five thousand rupees or where the offence alleged to have been committed is under clause (a) or clause (c) of sub-section (5) of section 37, a sum not exceeding double the amount of the tax

which would have been payable by such person had he complied with the provisions of this Act, whichever is greater.

(2) On payment in full of such sum as may be determined by the Commissioner under sub-section (1) —

(a) no proceedings shall be commenced against such person as aforesaid; and

(b) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.

**42. Power to transfer proceedings.**— The Commissioner may after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing transfer any proceeding or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that, nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both officers are situated in the same city, locality or place.

**Explanation:**— In this section, the word 'proceedings' in relation to any **hotelier** or proprietor or whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such **hotelier** or proprietor.

**43. Appearance before any authority in proceedings.**— (1) Any person, who is entitled or required to attend before any authority in connection with any proceedings under this Act, may attend —

(a) by a relative or a person regularly employed by him;. or

(b) by legal practitioner, Chartered Accountant or Cost Accountant; or

(c) by a tax practitioner.

If such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant or tax practitioner is authorised by such person in the prescribed form, such authorisation may include the authority to act on behalf of such person in such proceedings.

**44. Indemnity.**— No suit, prosecution or other legal proceedings shall lie against any servant of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

**45. Power to make rules.**— (1) The State Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for—

(i) subordination of officers and persons appointed under section 3 amongst themselves;

(ii) the periods within which, the manner in which and the authority to which application for registration shall be made under section 9;

(iii) the procedure for, and other matters incidental to the registration of **hoteliers** or proprietors and the granting of certificates of registration, and the form of such certificates under section 9 and the manner in which application for cancellation of registration shall be made, and the date from which cancellation of registration shall take effect;

(iv) the authority to which, and the time within which, information shall be furnished under section 11;

(v) the period for which and the dates by which and the authority to which, the returns shall be furnished under section 13 and the terms and conditions for purposes of sub-section (1) of section 14:

(vi) the intervals at which, and the manner in which, the tax shall be paid under section 13;

(vii) procedure to be followed for assessment under section 14;

(viii) the manner in which a notice under sub-section (2) of section 18 may be served, and the details to be mentioned in the notice published under sub-section (5) of section 18;

(ix) the other particulars under section 25;

(x) the accounts and forms thereof required by the Commissioner to be kept under section 26 and the conditions or restrictions subject to which the accounts and records shall be maintained under section 26;

(xi) the conditions subject to which the production of accounts or documents or the furnishing of information may be required under section 27;

(xii) the period within which, the authority to which and the manner in which a declaration shall be sent under section 28;

(xiii) the form in which, the authority to which and the intervals in which information or returns shall be furnished under section 29 and the particulars to be specified in such information and returns;

(xiv) the procedure for, and other matters (including fees) incidental to, appeals and revision under section 33;

(xv) the forms of authorisation for the purposes of clauses (a), (b) and (c) of section 43;

(xvi) the manner in which, and the time within which the applications shall be made, information furnished and notices served, under this Act;

(xvii) the fees payable (in Court-fee stamps) in respect of an application—

(a) for a certified copy of an order of assessment, or of any order passed or document produced or filed in any proceedings, under this Act;

(b) for determination of any question under section 30;

(xviii) the fees payable (in cash) for making and supplying a duplicate or certified copy of any order or document under this Act or the rules made thereunder, the extra fees payable if the copy is required urgently, and the deposit to be made to cover the cost of such fees;

(xix) any other matter which is required to be or may be prescribed.

<sup>180</sup>[ ]

**46. Power to remove difficulties.**— If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provision or give such direction as appears to it to be necessary for removing the difficulty:

Provided that, no such order shall be made by the State Government after the expiry of a period of two years from the appointed day.

Secretariat,  
Panaji, Goa.  
Dated  
26th August, 1988.

(M. RAGHUCHANDER)  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).

---

<sup>180</sup> Sub-section (3) omitted by the Amendment Act 22 of 2001.

<sup>181</sup>**[SCHEDULE I**  
[See sub-section (2) of Section 5]

Serial Number	Turnover of Receipts	Rate of Tax
(1)	(2)	(3)
(a)	Where the charge for Luxury provided in a hotel is not exceeding Rs. 200/- per day.	Nil
(b)	Where the charge for Luxury provided in a hotel is exceeding 200 rupees but does not exceed Rs.1500/- per day.	5%
(c)	Where the charge for Luxury provided in a hotel is exceeding Rs. 1500/- but does not exceed Rs.3000/- per day.	8%
(d)	Where the charge for Luxury provided in a hotel is exceeding Rs. 3000/- per day.	10%

*Note:-* Where the luxuries provided in a hotel are under Time Share Agreement or under Package Deal Agreement or under any such system and wherein the facility of availing residential accommodation during the given period in a year is allowed upon a lumpsum payment, then tax shall be paid at the rate provided for at clause (b) above i.e. @ 5%, with a deemed room receipt of Rs.1000/- per day per room.

<sup>182</sup>**[SCHEDULE II**  
[See Section 9(2) and 9A ]

Serial No.	Category of business	Amount of registration fees/ /renewal fees
1	2	3
<b>hotelier</b>		
(1)	For hotels having upto 25 rooms including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 ( Act 10 of 1982).	Rs. 1000/-
(2)	For hotels having rooms in excess of 25 but upto 50 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 2500/-
(3)	For hotels having rooms in excess of 50 but upto 100 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 5000/-
(4)	For hotels having rooms in excess of 100 but upto 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 10,000/-

<sup>181</sup> Schedule I substituted by the Amendment Act 19 of 2006.

<sup>182</sup> Schedule II substituted by the Amendment Act 19 of 2009.

(5)	For hotels having rooms in excess of 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 15,000/-]
<b>Proprietor</b>		
(1)	Accommodation provided for commercial purposes.	Rs. 2000/-
(2)	Accommodation with luxuries provided for other purposes.	Rs. 2000/-]

<sup>183</sup>**[Schedule III**  
(See Section 5B)

S. No.	Turnover of receipts	Rate of Tax
(1)	Where proprietor provides accommodation for commercial purposes.	10% of the receipt
(2)	Where proprietor provides accommodation with luxuries for other purpose:-	Nil
	(i) Not exceeding Rs. 8000/- per day per event.	
	(ii) Exceeding Rs. 8000/- per day per event.	10% of the receipt.]

<sup>183</sup> Inserted by the Amendment Act 19 of 2009.



**Department of Finance**  
**Revenue and Control Division**

—  
**Notification**

30/1/2006-Fin (R&C)(8)

In exercise of the powers conferred by clause (i) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the entries of the Schedule I appended to the said Act, as follows, namely:—

In the Schedule I appended to the said Act,—

(i) for items (a) to (d) and entries against them, the following items shall be substituted, namely:—

“(a)	Wheree the charge for the luxury provided in a hotel is not exceeding Rs. 250/- per room per day.	Nil
(b)	Where the charge for the luxury provided in a hotel is exceeding Rs. 250/- but does not exceed Rs. 750/- per room per day.	3%
(c)	Where the charge for the luxury provided in a hotel is exceeding Rs. 750/- but does not exceed Rs. 1500/- per room per day.	5%
(d)	Where the charge for the luxury provided in a hotel is exceeding Rs. 1500/- but does not exceed Rs. 3000/- per room per day.	8%
(e)	Where the charge for the luxury provided in a hotel is exceeding Rs. 3000/- per room per day.	10%
(f)	Where the hotel is a club or any other entity wherein the luxury is provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing the residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership.	Fiver paise in a rupree, with a deemed room receipt of Rs. 1500/- per room per day.
(g)	When any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) are leased by the <b>hotelier</b> to any company or a person or monthly basis to	5%”;

	provide accommodation either as rest house or guest house and the charges for such room exceeds Rs. 250/- per day.	
--	--	--

(ii) the existing “Note” shall be omitted.

This Notification shall come into force with effect from 1<sup>st</sup> day of April, 2008.

By order and in the name of the Governor of Goa.

*Vasanti H. Parvatkar*, , Under Secretary (Rev. & Cont.).

Porvorim, 1st April, 2008.

—————

**Department of Finance**  
**Revenue and Control Division**

—

**Notification**

30/1/2006-Fin(R&C)(10)

In exercise of the powers, conferred by clause (i) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends the entries of the Schedule ‘I’ appended to the said Act, as follows, namely:—

In Schedule ‘I’ appended to the said Act, for items (a) to (g) and entries against them, the following items and entries shall be substituted, namely:—

“(a) Where the charge for luxury provided in a hotel is not exceeding Rs. 300/- per room per day.	NIL
“(b) Where the charge for luxury provided in a hotel is exceeding Rs. 300/- but does not exceed Rs. 1000/- per room per day.	3%
“(c) Where the charge for luxury provided in a hotel is exceeding Rs. 1000/- but does not exceed Rs. 2500/- per room per day.	5%
“(d) Where the charge for luxury provided in a hotel is exceeding Rs. 2500/- but does not exceed Rs. 5000/- per room per day.	8%
“(e) Where the charge for luxury provided in a hotel is exceeding Rs. 5000/- per room per day.	10%

(f) Where the hotel is a club or any other entity wherein luxury provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership. 5 paise in a rupee, with a deemed room receipt of Rs. 2000/- per room per day.

(g) Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) are leased by the **hotelier** to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charges for such room exceeds Rs. 300/- per day. 5%”

This Notification shall come into force with effect from 1st day of June, 2009.

By order and in the name of the Governor of Goa.

*S. M. Polle*, Under Secretary (Fin-R&C).

Porvorim, 2nd June, 2009.

**Finance (Revenue & Control) Department****Notification**

No. 5-9-88-Fin (R&amp;C)

Whereas certain draft rules which the Government of Goa proposed to make in exercise of the powers conferred by section 45 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988) were pre-published as required by sub-section (3) of section 45 of the said Act at pg. 283 of the Official Gazette, Series I No. 24 (Extraordinary) dated 19<sup>th</sup> September, 1988 under the Notification dated 31<sup>st</sup> August, 1988 of the Finance (Revenue and Control) Department, Government of Goa, inviting objections and suggestions before the expiry of 15 days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 19<sup>th</sup> September, 1988;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 45 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988), the Government of Goa hereby makes the following rules, namely.

**1. Short title and commencement.**— (1) These rules may be called the Goa Tax on Luxuries <sup>1</sup>[ ] Rules, 1988.

(2) They shall come into force at once.

**2. Definitions.**— In these rules unless the context otherwise requires;

(a) “Act” means the Goa Tax on Luxuries <sup>2</sup>[ ] Act, 1988 (Act No. 17 of 1988).

(b) “Appropriate Assessing Authority” means:

(i) in relation to any particular <sup>3</sup>[hotelier or proprietor, as the case may be], the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the hotelier’s place of business is situated;

(ii) in relation to a <sup>4</sup>[hotelier or proprietor, as the case may be] who has more than one place of business in the State, the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the head office of such business is situated;

<sup>5</sup>[ ]

<sup>6</sup>[(c) “Appropriate Government Treasury” means any treasury or taluka sub-treasury or the Reserve Bank of India (RBI), or a branch of the State Bank of India (SBI) or it’s

<sup>1</sup> The expression “Hotels and Lodging Houses” omitted by the (Amendment) Rules, 2001.

<sup>2</sup> Omitted by the (Amendment) Rules, 2001.

<sup>3</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>4</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>5</sup> Items (iii) and (iv) of clause (b) of rule 2 was is inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007.

<sup>6</sup> Substituted by the (Amendment) Rules, 2008.

subsidiary, or any bank so notified by the Government, situated in the area in which the hotelier concerned has his place of business or the head office, if the business is carried on at more than one place in the State, and includes cyber treasury so notified by the Government.].

(d) “Assistant Commissioner” means the person appointed under section 3 to assist the Commissioner;

(e) “Assistant Luxury Tax Officer” means the person appointed by that designation by the Government under section 3 to assist the Commissioner;

<sup>7</sup>[(f) “Accounting year” means the period from 1<sup>st</sup> of April to 31<sup>st</sup> of March;];

(g) “Agent” means a person authorized in writing under section 43 to appear on behalf of a <sup>8</sup>[hotelier or proprietor, as the case may be] or other person before any authority under the Act;

(h) “Form” means a form appended to these rules;

(i) “guest” means the person in whose name the accommodation in a hotel is booked;

(j) “Government” or “the Government” when referred to as a <sup>9</sup>[hotelier or proprietor, as the case may be] shall mean any State Government or the Central Government, as the case may be;

(k) “Inspector” means a Luxury Tax Inspector appointed under section 3 to assist the Commissioner for carrying out the purposes of the Act;

(l) “Luxury Tax Officer” means the person appointed by that designation by the Government under section 3 to assist the commissioner;

(m) “month” means a calendar month;

(n) “Quarter” in relation to the year as defined in clause (a) of section 2 means

(i) in relation to the financial year, the period of three months ending on 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December or 31<sup>st</sup> March; <sup>10</sup>[ ]

<sup>11</sup>[ ]

(o) “registering authority” means as respect a <sup>12</sup>[hotelier or proprietor, as the case may be], the Luxury Tax Officer having jurisdiction over the local area in which any place or places of business of the <sup>13</sup>[hotelier or proprietor, as the case may be] are situated;

<sup>7</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>8</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>9</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>10</sup> Omitted by the (Sixth Amendment) Rules, 2010.

<sup>11</sup> Omitted by the (Sixth Amendment) Rules, 2010.

<sup>12</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>13</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(p) “return period” means the period for which returns are to be furnished by a<sup>14</sup>[hotelier or proprietor, as the case may be] under these rules;

<sup>15</sup>[(pp) ‘Schedule’ means a Schedule appended to these rules;]

(q) “Section” means a section of the Act;

(r) “word and expression” used but not defined in these rules shall have the same meaning respectively assigned to them in the Act.

<sup>16</sup>[ ]

**3. Maintenance of accounts.**— (1) Every hotelier shall maintain—

(a) Information of residential accommodation and tariff therefore in respect of his hotel, in Form <sup>17</sup>[Lux] 1;

(b) daily account of occupation of residential accommodation in his hotel and collection of tax therefore, in Form <sup>18</sup>[Lux] 2; and

(c) monthly abstract of collection and remittance of tax in Form <sup>19</sup>[Lux] 3.

(2) The hotelier shall maintain a separate bound register for each of the Forms and shall get each of the pages of such register serially numbered, sealed and certified by the Commissioner or any Officer duly authorized by him in this behalf.

<sup>20</sup>[(3) Every proprietor providing accommodation for commercial purposes shall maintain a register of such accommodation in Form LUX 21 hereto. Abstract of such register, in Form LUX 22 hereto, shall be furnished every month to his registering authority alongwith the copies of the challan showing payment made.

(4) Every proprietor providing accommodation with luxuries for other purposes shall maintain a register of such luxuries in Form LUX 23 hereto. Abstract of such register, in Form LUX 24 hereto, shall be furnished every month to his registering authority alongwith the copies of the challan showing payment made.

(5) Where the proprietor accepts amount upon advance bookings, the tax due on the amount so received shall be paid forthwith and the tax due on the balance amount shall be paid after such luxuries or accommodation are provided upon indicating the reference of the tax already paid on advance bookings. Details of advance bookings be recorded in the register, date-wise, in Form LUX 25 hereto and abstract of such register be made available to the Appropriate Assessing Authority alongwith the quarterly returns].

<sup>21</sup>[ ]

<sup>14</sup> The ‘dealer’ is substituted by the word ‘hotelier’ by the (Amendment) Rules, 1996 and later substituted by the (Sixth Amendment) Rules, 2010.

<sup>15</sup> Inserted by the (Amendment) Rules, 1996.

<sup>16</sup> Rule 2-A inserted by the (Amendment) Rules, 2001 and thereafter omitted by the (Amendment) Rules, 2007.

<sup>17</sup> Inserted by the (Amendment) Rules, 2007.

<sup>18</sup> Inserted by the (Amendment) Rules, 2007.

<sup>19</sup> Inserted by the (Amendment) Rules, 2007.

<sup>20</sup> Inserted by the (Sixth Amendment) Rules, 2010.

<sup>21</sup> Rule 3-A inserted by the (Amendment) Rules, 2001 and thereafter omitted by the (Amendment) Rules, 2007.

**4. Application for registration and furnishing information.**— <sup>22</sup>[(1) Every application for registration under section 9 of the Act shall be made in Form LUX 4 hereto by a hotelier or a proprietor, as the case may be, within a period of thirty days from the date on which such hotelier or proprietor first becomes liable to pay the tax, upon payment of registration fees as provided in Schedule II to the Act.

(2) The hotelier or proprietor, who has more than one place of business, whether within the jurisdiction of the same registering authority or different registering authorities, shall make an application for registration under single registration form through his head office to the registering authority in whose jurisdiction his head office is located. The application shall be accompanied with a declaration in Form LUX 4A hereto giving details of all such places and room capacity of each of such additional places].

<sup>23</sup>[(2A) — Notwithstanding anything contained in sub-rules (1) and (2) above, every hotelier or proprietor who provides accommodation for commercial purposes (other than those provided on monthly rental by agreements) and/or accommodation with luxuries provided for other purposes within the hotel already registered under section 9 of the Act, shall not separately register for each activity but provide such details by declaration in Form LUX 4A within 30 days from the date of publication of the Goa Tax on Luxuries (Sixth Amendment) Rules, 2010].

(3) Every application for registration shall be made, signed and verified in the case of business carried on by—

- (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;
- (b) a firm, by any partner thereof;
- (c) a Hindu undivided family, by the Karta or an adult member thereof;
- (d) a body corporate (including a company, a cooperative society, or a corporation or local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorized to act on its behalf;
- (e) an association of individuals to which clause (b), (c), or (d) does not apply, by the principal officer thereof, or person managing the business;
- (f) the Government, by a person duly authorized to act on its behalf.

(4) In the case of a firm, every partner, thereof shall furnish the declaration as provided in Form <sup>24</sup>[Lux] 4. Such declaration if not furnished at the time of making an application for registration shall be furnished not later than three months from the date of making such application for registration.

(5) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.

---

<sup>22</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>23</sup> Sub-rule (2A) inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007 and thereafter inserted by the (Sixth Amendment) Rules, 2010.

<sup>24</sup> Inserted by the (Amendment) Rules, 2007.

(6) Every person signing and verifying an application for registration in the capacity specified in clause (a), (b), or (c) of sub-rule (3) shall also furnish with the application, a copy of his recent photograph in passport size.

(7) The person so furnishing the photograph shall, when called upon to do so, attend before the registering authority and sign before him on the copy of the photograph furnished by him.

(8) In the case of a business carried on by an individual, a firm, a Hindu undivided family or other unincorporated association of individuals, the name and permanent residential address of such individual, each of the partners of the firm, members of the family, or as the case may be, members of the managing committee of the association, and of persons having any interest in the business, shall be stated in the application for registration.

**5. Grant of certificate of registration.**— <sup>25</sup>[(1) Certificate of registration shall be issued in Form LUX 5 in respect of hotel business and in Form LUX-26 in respect of business providing accommodation for commercial purposes and for accommodation with luxuries provided for other purposes.];

(2) Where a hotelier applying for registration is a firm, Hindu undivided family, body corporate or association of individuals or Government, the certificate of registration shall be issued in the name of such firm, family, body corporate, association or Government, as the case may be;

(3) Where a certificate or registration is issued to a <sup>26</sup>[hotelier or proprietor, as the case may be] on an application made therefore, then—

(a) <sup>27</sup>[(i) – if it was made within a period specified in sub-rule (1) of rule 4 or a declaration filed as provided in sub-rule (2A) of said rule, it shall take effect from the date on which the hotelier or the proprietor, as the case may be, becomes liable for registration under the Act;

(ii) – if it was made within the time specified in sub-section (6) of section 8, it shall take effect from the date on which the hotelier or the proprietor, as the case may be, becomes liable to pay tax under the said sub-section;].

(b) if such application was made after the expiry of the aforesaid periods, it shall take effect from the date on which the application was made;

(4) Where the <sup>28</sup>[hotelier or proprietor, as the case may be] has two or more places of business within the jurisdiction of the same registering authority, the registering authority shall issue to the hotelier one copy of the certificate of registration for each additional place of business specified in the application for registration;

---

<sup>25</sup> Substituted by the (Amendment) Rules, 2001 and thereafter by (Sixth Amendment) Rules, 2010.

<sup>26</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>27</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>28</sup> Substituted by the (Sixth Amendment) Rules, 2010.



(5) The information under section 11 shall be furnished in writing within thirty days from the date of occurrence of any of the events specified in said section 11 to the registering authority;

<sup>29</sup>[ ]

**6. Exhibition of certificate of registration.**— Every registered <sup>30</sup>[hotelier or proprietor, as the case may be] shall display conspicuously at each place of his business the certificate of registration or a copy thereof.

<sup>31</sup>**6A. Renewal of certificate of registration.**— (1) An application for renewal of certificate of registration shall be made in form Lux-5A in the month of September/October every year for a period from first of October to thirtieth of September on payment of renewal fees. For the year 2006-07 the renewal of the certificate for the period from first of April, 2006 to thirtieth of September, 2006 shall be made upon an application from the <sup>32</sup>[hotelier or proprietor, as the case may be] without payment of any fees:

Provided that for renewal of certificate of registration for the period from October, 2006, to September, 2007 an application in Form Lux-5A shall be made within thirty days from the date of publication of these rules in the Official Gazette and on payment of renewal fees specified in Schedule II to the Act.

(2) Every application for renewal of certificate of registration shall be accompanied with a receipted copy of the challan in proof of payment of renewal fees as specified in Schedule II appended to the Act and a declaration in Form LUX-1 <sup>33</sup>[and/or Form LUX 4A] hereto.

<sup>34</sup>[ ]

(4) The registering authority, upon satisfying himself that the information furnished in the application alongwith the declaration is in order, shall renew, the certificate of registration issued in Form LUX 5 <sup>35</sup>[or in Form LUX 25] by making necessary endorsement thereto or issuing a letter stating that the certificate of registration stands renewed for specified period which will form part of the certificate of registration which is originally issued.

(5) The renewal fees paid in excess, if any, shall be refunded to the <sup>36</sup>[hotelier or proprietor, as the case may be] concerned by issue of refund voucher in Form Lux-16 hereto. However, before proceeding to refund the said amount to such <sup>37</sup>[hotelier or proprietor, as the case may be] the registering authority shall first verify if any amount being due by the <sup>38</sup>[hotelier or proprietor, as the case may be] is left unpaid by him and, in such case, he shall adjust, by issue of an order the amount to be refunded towards the

<sup>29</sup> Inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007.

<sup>30</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>31</sup> Inserted by the (Amendment) Rules, 2007.

<sup>32</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>33</sup> Inserted by the (Amendment) Rules, 2010.

<sup>34</sup> Sub-rule (3) of Rule 6A is omitted by the (Sixth Amendment) Rules, 2010.

<sup>35</sup> Inserted by the (Sixth Amendment) Rules, 2010.

<sup>36</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>37</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>38</sup> Substituted by the (Sixth Amendment) Rules, 2010.

amount due from such <sup>39</sup>[hotelier or proprietor, as the case may be] on the date of adjustment, and thereafter shall refund the balance, if any. If the amount of refund is less than rupees hundred, no refund voucher shall be issued but the amount shall be adjusted or to be considered for being adjusted in subsequent years.

(6) The procedure as laid down in rule 5, for grant of certificate of registration shall, mutatis mutandis, apply for the renewal of certificate of registration.]

**7. Cancellation of certificate of registration.**— (1) An application for cancellation of registration under sub-section (5) of section 9 shall be made to the registering authority in Form <sup>40</sup>[Lux] 6.

(2) If the registering authority is satisfied that the application is in order, it shall by order in writing; cancel the registration with effect from a date fixed in accordance with sub-rule (3), and shall by a notice placed on the notice board of its office, publish the name, address and registration number of the <sup>41</sup>[hotelier or proprietor, as the case may be] and the date from which the cancellation takes effect. A copy of such order shall be served on the <sup>42</sup>[hotelier or proprietor, as the case may be].

(3) Where registration is to be cancelled on the ground referred to in sub-section (6) of section 9, the date on which the business has been discontinued or has been transferred or otherwise disposed of, shall be the date of effect of cancellation of registration:

Provided that, the Commissioner shall after giving the <sup>43</sup>[hotelier or proprietor, as the case may be] a reasonable opportunity of being heard, pass an order in writing canceling the certificate of registration with effect from such date as the Commissioner may fix to be a date on which the business has been discontinued or transferred or disposed of, as the case may be.

<sup>44</sup>[ ]

**8. Declaration of name of owner under section 28.**— A declaration under section 28 shall be made in Form <sup>45</sup>[Lux] 7 and shall be sent to the registering authority,—

(a) where such declaration is to be made for the first time, it shall be made within the period specified in rule 4, or in sub-section (6) of section 8, as the case may be;

(b) where any such declaration is to be revised, the revised declaration shall be made to the registering authority, within thirty days from the date on which the change of ownership of the hotel has taken place.

**9. Additional copies of certificate of registration, etc.**— (1) When a registered <sup>46</sup>[hotelier or proprietor, as the case may be] opens a new place of business in addition to the place or places which were in existence at the time of his registration or at the time of

<sup>39</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>40</sup> Inserted by the (Amendment) Rules, 2007.

<sup>41</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>42</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>43</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>44</sup> Sub-rule (4) of Rule 7 is omitted by the (Sixth Amendment) Rules, 2010.

<sup>45</sup> Inserted by the (Amendment) Rules, 2007.

<sup>46</sup> Substituted by the (Sixth Amendment) Rules, 2010.

issue to him of a certificate of registration, as the case may be, the registering authority shall issue free of charge an additional copy of the certificate of registration, on the receipt of application from the registered <sup>47</sup>[hotelier or proprietor, as the case may be].

(2) A fee of <sup>48</sup>[rupees fifty] shall be payable on an application for a duplicate copy of a certificate of registration. Such fee shall be paid in court fee stamps.

**10. Production of certificate of registration, etc.—** (1) The registering authority may, by notice in writing, require a registered <sup>49</sup>[hotelier or proprietor, as the case may be] to produce before it, his certificate of registration for the purpose of carrying out any amendment therein under the act.

(2) Every such <sup>50</sup>[hotelier or proprietor, as the case may be] shall, within seven days from the date of service on him of a notice as aforesaid, produce the certificate of registration, to the registering authority, or, as the case may be, the Commissioner.

<sup>51</sup>**[11. Payment of tax and filing of returns of turnover.—** (1) Registered hoteliers and other hoteliers and proprietors, who are liable to pay tax and who are required to do so by the appropriate assessing authority by notice in writing, shall pay the tax under the Act for every month within 25 days from the end of the month. The payment shall be made into appropriate Government treasury:

Provided that a registered hotelier whose monthly tax liability exceeds Rs. 1.00 lakh (rupees one lakh) shall, from such date as the Government may, by notification in the Official Gazette, specify, make payment of tax exclusively online either through cyber treasury as may be notified by the Government or through any electronic system followed by a bank as notified by the Government or any branch of such bank.

(2) (i) A return to be furnished by a hotelier or proprietor under sub-section (2) of section 13 of the Act shall be in Form LUX 8 hereto.

(ii) A return to be furnished by a proprietor providing accommodation for commercial purposes shall be in Form LUX 8B and a return for providing accommodation with luxuries for other purposes shall be in Form LUX 8A:

Provided that any registered hotelier or proprietor providing multiple services of accommodation and/or other luxuries under single registration, he shall file returns in different forms as specified above.

(iii) The returns shall be furnished quarterly within 30 days from the close of a quarter:

Provided that the Commissioner may, in certain cases for better compliance of the tax returns, by an order made in this behalf, accept returns beyond said 30 days but not later than 60 days from the close of a quarter without payment of any penalty therefor.

<sup>47</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>48</sup> Substituted by the (Amendment) Rules, 2007.

<sup>49</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>50</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>51</sup> Rule 11 substituted by the (Amendment) Rules, 1996 and later Sub-rules (1), (1A) and (2) substituted by the (Amendment) Rules, 2008 and further Rule 11 is substituted by the (Sixth Amendment) Rules, 2010.

(iv) A return as specified in clauses (i), (ii) or (iii) shall be accompanied by challans in proof of payment of tax in respect of each of the month during a quarter. In case tax payment is effected through cyber-treasury as notified by the Government or through any of the electronic systems (e-payment) available within a bank as notified by the Government or a branch of such bank, then, such payments be listed in the returns as per the acknowledgement received for every such e-payment.

(v) The registered hotelier or the proprietor whose average monthly tax liability exceeds Rs. 1.00 lakh (rupees one lakh) shall, from such date as the Government may, by notification in the Official Gazette, specify, file his quarterly returns exclusively online through electronic systems by availing a system code number from the office of the Commissioner, for filing such return.

(vi) The registered hotelier or proprietor whose monthly tax liability does not exceed Rs. 10,000/- (Rupees ten thousand) may opt to file his return annually, within thirty days from the close of a year. However, his payment of tax shall be in accordance with sub-rule (1) above.

(vii) All returns of turnover shall be verified and signed by the registered hotelier or proprietor, as the case may be, or by the person as duly authorized by him in this behalf, and shall be furnished to the appropriate assessing authority together with the receipt for payments made in the appropriate Government treasury for the tax due.

(3) An unregistered hotelier or proprietor on whom a notice has been served under sub-section (2) of section 13 of the Act shall furnish to the Appropriate Assessing Authority, within 30 days from the date of such notice, a return of turnover in Form LUX 8 or LUX 8A or LUX 8B, as the case may be, giving the required particulars].

**13. Method of payment.**—<sup>52</sup>[(1) Every payment of tax or penalty and balance of tax payable according to return and penalty payable under section 17 shall be accompanied by return in Form <sup>53</sup>[LUX] 8 <sup>54</sup>[or Form LUX 8A] or Form <sup>55</sup>[LUX] 8B and challan in Form <sup>56</sup>[LUX] 9.]

(2) Every payment of tax or penalty or interest not referred to in sub-rule (1) and every payment of amount forfeited, composition money, fine imposed under section 18 shall be accompanied by challan in Form <sup>57</sup>[LUX] 9.

(3) The form accompanying the payment as aforesaid shall be duly filled in, signed and verified by the payer. The amount paid should be stated both in words and in figures in the space provided for that purpose in the respective Form.

(4) Payment shall be made into Government Treasury. The challan in Form <sup>58</sup>[LUX] 9 shall be filled up in quadruplicate. One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Assessing

<sup>52</sup> Substituted by the (Amendment) Rules, 2001.

<sup>53</sup> Inserted by the (Amendment) Rules, 2007.

<sup>54</sup> Omitted by the (Amendment) Rules, 2007 and later inserted by the (Sixth Amendment) Rules, 2010.

<sup>55</sup> Inserted by the (Amendment) Rules, 2007.

<sup>56</sup> Inserted by the (Amendment) Rules, 2007.

<sup>57</sup> Inserted by the (Amendment) Rules, 2007.

<sup>58</sup> Inserted by the (Amendment) Rules, 2007.

Authority and the other two copies shall be returned to the <sup>59</sup>[hotelier or proprietor, as the case may be], duly signed in proof of payment.

(5) Subject to the provisions of sections 20 and 21, no payment as aforesaid shall be made to any Officer or authority appointed by or under the Act.

<sup>60</sup>**14. Special provision for filing the returns for the first year from obtaining registration certificate.**— Notwithstanding anything contained in rule 11 and rule 12, every registered <sup>61</sup>[hotelier or proprietor, as the case may be] <sup>62</sup>[ ] to whom registration certificate is granted for the first time under the Act, shall, until the expiry of a period of twelve months from the date of the grant thereof, furnish monthly returns and each such return shall be furnished on or before the last day of the month immediately succeeding.]

**15. Reduction of receipt for levy of tax.**— A registered <sup>63</sup>[hotelier or proprietor, as the case may be] may, in respect of any receipt on which luxury tax is payable by him, either,—

(i) exclude the amount, if any, collected by him separately by way of tax from the receipt on which tax is leviable; or

(ii) where the tax is not separately collected, deduct from the receipt as per tariff charged, a sum calculated in accordance with the formula given in the Table hereunder:—

The formula shall be as follows:

Receipt as per tariff charged multiplied by “R” means the rate  $\frac{R}{100+R}$   
of tax

**16. Notice for payment of tax not paid according to return.**— When a <sup>64</sup>[hotelier or proprietor, as the case may be] has furnished a return under sub-section (2) of section 13 or a revised return under sub-section (4) thereof, but has not first paid into a Government treasury the whole of the amount of the tax or penalty or interest due, or the extra amount due according to such a return or, as the case may be, the revised return, as required under sub-section (3) or sub-section (4) of section 13 the concerned Luxury Tax Officer or the Assistant Commissioner of Luxury Tax as the case may be, may by notice in Form <sup>65</sup>[LUX] 10 served on him require him to pay the amount due from him according to the return or, as the case may be, the revised return, but remaining unpaid, by a date specified in the notice.

**17. Assessment of tax and imposition of penalty.**— (1) The Appropriate Assessing Authority, when he thinks it necessary, may assess a registered <sup>66</sup>[hotelier or proprietor, as the case may] in respect of a part of the year, if the business of the <sup>67</sup>[hotelier or proprietor, as the case may be] is closed on account of his death or for any other person, or when there is a change in the status of the business. The Appropriate Assessing Authority

<sup>59</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>60</sup> Inserted by the (Amendment) Rules, 2001.

<sup>61</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>62</sup> Omitted by the (Amendment) Rules, 2007.

<sup>63</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>64</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>65</sup> Inserted by the (Amendment) Rules, 2007.

<sup>66</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>67</sup> Substituted by the (Sixth Amendment) Rules, 2010.

may also assess a registered <sup>68</sup>[hotelier or proprietor, as the case may be] for a part of the year for any other good and sufficient reason.

The circumstances which necessitate the assessment of a registered <sup>69</sup>[hotelier or proprietor, as the case may be] for a part of the year shall be recorded in writing, either before or at the time of proceeding to such assessment.

(2) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a registered <sup>70</sup>[hotelier or proprietor, as the case may be] under any of the sub-sections (2), (3) and (4) or under sub-section (6) of section 14, he shall cause to serve upon the <sup>71</sup>[hotelier or proprietor, as the case may be] a notice in Form <sup>72</sup>[LUX]11.

(3) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a <sup>73</sup>[hotelier or proprietor, as the case may be] under provision of sub-section (7) of section 14, he shall cause to serve upon the <sup>74</sup>[hotelier or proprietor, as the case may be] a notice in Form <sup>75</sup>[LUX]11.

(4) A <sup>76</sup>[hotelier or proprietor, as the case may be] who has been served with a notice referred to in sub-rules (2) and (3) may prefer an objection in writing personally or through his authorised agent against any contemplated levy of tax or imposition of penalty. No fee shall be payable in respect of any such objection.

(5) After considering any objection raised by the <sup>77</sup>[hotelier or proprietor, as the case may be] or his authorised agent and any evidence produced in support thereof, the Appropriate Assessing Authority, shall, after giving the <sup>78</sup>[hotelier or proprietor, as the case may be] or his authorised agent, as the case may be, an opportunity of being heard, assess the amount of tax which he thinks is payable by the <sup>79</sup>[hotelier or proprietor, as the case may be], and impose upon him under the provisions of the Act, a penalty to the extent to which it appears to him to be reasonable for contravention of any of the provisions of the Act.

(6) Every order of assessment shall be recorded in writing and shall be in Form <sup>80</sup>[LUX] 12 and, where the Appropriate Assessing Authority determines the turnover of receipts of a <sup>81</sup>[hotelier or proprietor, as the case may be] at a figure different from that shown in the returns of receipts submitted by the <sup>82</sup>[hotelier or proprietor, as the case may be] under the provisions of the Act and the rules made thereunder, the order shall state briefly the reasons therefore, but a failure to state the reasons shall not affect the validity of the assessment order.

---

<sup>68</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>69</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>70</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>71</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>72</sup> Inserted by the (Amendment) Rules, 2007.

<sup>73</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>74</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>75</sup> Inserted by the (Amendment) Rules, 2007.

<sup>76</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>77</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>78</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>79</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>80</sup> Inserted by the (Amendment) Rules, 2007.

<sup>81</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>82</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(7) An order imposing a penalty under the provisions of the Act in respect of any period, may be incorporated in the order of assessment made under sub-rule (6), relating to that period.

**18. Joint and several responsibility for payment of tax.**— (1) Where a <sup>83</sup>[hotelier or proprietor, as the case may be] is a firm or other association of persons, the partners or members thereof shall be jointly and severally responsible for payment of the tax, penalty or any amount due under the Act or these rules.

(2) In case of dissolution of a firm, every partner thereof, and in case of discontinuance of an association or of partition of undivided families, every member thereof, shall be jointly and severally responsible for payment of tax due under the Act or these rules in respect of the business of the firm or the association, as the case may be, conducted before its dissolution or discontinuance.

**19. Where and how the payment should be made.**— (1) Any amount payable by a <sup>84</sup>[hotelier or proprietor, as the case may be] in respect of tax, penalty, composition money, registration fee, cost awarded by the Tribunal or any other dues, shall be paid in the appropriate Government Treasury. No cash payment of any such amount shall be accepted at any <sup>85</sup>[Commercial Tax Offices].

(2) Every such payment shall be accompanied by a challan in Form <sup>86</sup>[LUX] 9. Challan Forms shall be obtainable free of charge at the <sup>87</sup>[Commercial Tax Offices].

(3) Challan shall be filled up in quadruplicate. One copy of challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the Appropriate Assessing Authority and the other two copies shall be returned to the <sup>88</sup>[hotelier or proprietor, as the case may be], duly signed in proof of payment.

**20. Escaped assessment, reassessment of tax, etc.**— (1) If the Appropriate Assessing Authority has reason to believe that any turnover of receipts chargeable to tax under the Act, has, in respect of any year, escaped assessment, or has been under assessed, or assessed at a lower rate or that deduction has been wrongly made in an order of assessment made under section 14, the Appropriate Assessing Authority shall cause to serve upon the concerned <sup>89</sup>[hotelier or proprietor, as the case may be] within the time specified in sub-section (1) of section 16, a notice in Form <sup>90</sup>[LUX]13 and after giving him reasonable opportunity of being heard and making such inquiries as it considers necessary, may proceed to assess or reassess the amount of tax due from such <sup>91</sup>[hotelier or proprietor, as the case may be].

---

<sup>83</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>84</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>85</sup> Substituted by the (Amendment) Rules, 2007.

<sup>86</sup> Inserted by the (Amendment) Rules, 2007.

<sup>87</sup> Substituted by the (Amendment) Rules, 2007.

<sup>88</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>89</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>90</sup> Inserted by the (Amendment) Rules, 2007.

<sup>91</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(2) The order of assessment or reassessment referred to in sub-rule (1) shall be made in writing in Form <sup>92</sup>[LUX] 12.

(3) Along with the order of assessment or reassessment referred to in sub-rule (2), a notice in Form <sup>93</sup>[Lux] 14 as referred to in rule 21 for demand of tax levied and penalty imposed if any, arising out of the said order, shall be served upon the <sup>94</sup>[hotelier or proprietor, as the case may be].

**21. Payment of tax/penalty on assessment/reassessment etc.—** (1) The notice for payment, referred to in sub-section (6) of section 13 shall be in Form <sup>95</sup>[LUX] 14 if the demand is arising from the assessment of tax made under section 14 and in Form <sup>96</sup>[LUX] 14 if the demand is arising from assessment or reassessment of tax made under section 16.

(2) The notice referred to in sub-rule (1) shall specify the date on or before which the payment of demanded amount should be made in the Appropriate Government Treasury, and the date on or before which the receipted challan should be furnished to the Appropriate Assessing Authority, in proof of payment of the demanded amount.

(3) In cases wherein any amount is demanded by the Appropriate Assessing Authority by issue of an order, other than order of assessment or of reassessment such order shall specify the date on or before which the payment should be made and the date on or before which receipted challan should be furnished to the Appropriate Assessing Authority, in proof of the demanded amount.

(4) When the challan is furnished by the <sup>97</sup>[hotelier or proprietor, as the case may be] or person from whom any amount is demanded, either by issue of a notice or an order, the Appropriate Assessing Authority shall cause to make the necessary entries in the office record wherever necessary and shall place the same challan in the assessment case record or other office record as the case may be.

**22. Form of notice under section 18(2).—** The notice under sub-section (2) of section 18 shall be in Form <sup>98</sup>[LUX] 15 and the date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof.

**23. Notice under section 18(1) (b).—** Where an order of forfeiture is made, the Commissioner shall by a notice placed on the notice board of his office publish the following details for the information of the persons concerned, namely:—

- (i) the name, address and the Registration Certificate number of the <sup>99</sup>[hotelier or proprietor, as the case may be] in whose case the order is passed;
- (ii) number and date of the order;

---

<sup>92</sup> Inserted by the (Amendment) Rules, 2007.

<sup>93</sup> Inserted by the (Amendment) Rules, 2007.

<sup>94</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>95</sup> Inserted by the (Amendment) Rules, 2007.

<sup>96</sup> Inserted by the (Amendment) Rules, 2007.

<sup>97</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>98</sup> Inserted by the (Amendment) Rules, 2007.

<sup>99</sup> Substituted by the (Sixth Amendment) Rules, 2010.



- (iii) the amount forfeited;
- (iv) the period for which the order is passed; and
- (v) reasons for forfeiture.

**24. Assessment case record.**— (1) All papers relevant to the making of an assessment in respect of a <sup>100</sup>[hotelier or proprietor, as the case may be] shall be kept together and shall form an assessment case record.

(2) Assessment case record shall be preserved for twelve years next following the period to which the assessment relates or for three years next following the completion of last proceedings under the Act relating to the said period, whichever is later.

**25. Recovery of arrears.**— When a <sup>101</sup>[hotelier or proprietor, as the case may be] or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned <sup>102</sup>[hotelier or proprietor, as the case may be] or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in installments, the concerned <sup>103</sup>[hotelier or proprietor, as the case may be] or person fails to pay any of the installments on due date, the Appropriate Assessing Authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate of the amount due containing the following particulars, namely:—

- (a) full name and address of the defaulter;
- (b) the name of the person or persons, if any, responsible for the payment of amount due;
- (c) the sum to be recovered;
- (d) period to which the sum relates;
- (e) the provisions of law under which the sum is recoverable as an arrear of land revenue;
- (f) the process by which the sum may be recovered;
- (g) the property against which the process may be executed;
- (h) the head of account to which the amount should be credited; and
- (i) any other information relevant for the purpose of recovery of the arrears.

(2) The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provisions of sub-section (8) of section 13,

---

<sup>100</sup> Substituted by the Amendment Rules, 2010.

<sup>101</sup> Substituted by the Amendment Rules, 2010.

<sup>102</sup> Substituted by the Amendment Rules, 2010.

<sup>103</sup> Substituted by the Amendment Rules, 2010.

and for the same purpose of recovery the relevant provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) and rules made thereunder shall be applicable.

(3) The certificate referred to in sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) and rules made thereunder, in all cases wherein no officer is authorised by the Government to exercise the powers of a Collector under the said Goa, Daman and Diu Land Revenue Code, 1968, for the purpose of recovering the dues as arrears of land revenue.

(4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under sub-section (8) of section 13, or to the Collector of the District if no officer is authorised under the said sub-section (8) of section 13, soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 13.

Whenever the amounts of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the same Authority shall take immediate steps to enter the same amount into the Government Treasury.

(5) Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6) The officer referred to in sub-rule (2) and the Authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the steps taken in the matter of recovery of the arrears when such information is called for by the same Appropriate Assessing Authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of challan under which the amount is paid into the Treasury.

(7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned Authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the <sup>104</sup>[hotelier or proprietor, as the case may be] and other office record maintained.

<sup>105</sup>**[25A. Reference to Luxuries Tax Officer.**— Notwithstanding anything contained in rule 25, the Appropriate Assessing Authority may refer any case of recovery to the

<sup>104</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>105</sup> Inserted by the (Amendment) Rules, 1996.

Luxury Tax Officer, authorised for the purposes by the Commissioner and in the event of so referring the case, the authorised Luxury Tax Officer shall proceed to recover the amount referred to him by following the procedure specified in Schedule I].

**26. Refund.**— (1) When any refund arises from an order of assessment made under section 14,<sup>106</sup>[or re-assessment made under section 16] or from an order passed in appeal, revision, or review under section 33,<sup>107</sup>[or rectification under section 36] and the amount to be refunded does not exceed <sup>108</sup>[fifty thousand] rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the person concerned by issue of refund voucher in Form <sup>109</sup>[LUX] 16. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount due by the <sup>110</sup>[hotelier or proprietor, as the case may be] is left unpaid by him and, in such case, shall adjust, by issue of an order, the amount to be refunded towards the amount due from the <sup>111</sup>[hotelier or proprietor, as the case may be] on the date of adjustment, and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds <sup>112</sup>[fifty thousand rupees but does not exceed rupees two lakh], the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Luxury Tax before proceeding to refund such amount. For the same purpose, he shall submit the case record of the <sup>113</sup>[hotelier or proprietor, as the case may be] stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the hotelier. On receipt of the sanction order from the Assistant Commissioner of Luxury Tax, the Appropriate Assessing Authority shall refund forthwith to the <sup>114</sup>[hotelier or proprietor, as the case may be] the amount as sanctioned by the order of the Assistant Commissioner of Luxury Tax, and the same refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts <sup>115</sup>[not exceeding fifty thousand rupees].

<sup>116</sup>[(3) When the amount of refund arising from any of the contingences referred to in sub-rule (1) exceeds rupees two lakh or when any amount is unduly paid by the hotelier, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Luxury Tax before proceeding to refund such amount. For the same purpose, he shall submit the case record of the hotelier to the Additional Commissioner of Luxury Tax stating therein full facts which originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the hotelier. On receipt of the sanction order from the Additional Commissioner of Luxury Tax, the Appropriate Assessing Authority shall refund forthwith to the hotelier the amount as sanctioned by the order of the Additional Commissioner of Luxury Tax in the manner as provided in sub-rule (1) above.]

<sup>106</sup> Inserted by the (Amendment) Rules, 2007.

<sup>107</sup> Inserted by the (Amendment) Rules, 2007.

<sup>108</sup> Substituted by the (Amendment) Rules, 2007.

<sup>109</sup> Inserted by the (Amendment) Rules, 2007.

<sup>110</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>111</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>112</sup> Substituted by the (Amendment) Rules, 2007.

<sup>113</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>114</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>115</sup> Substituted by the (Amendment) Rules, 2007.

<sup>116</sup> Substituted by the (Amendment) Rules, 2007.

<sup>117</sup>[ ]

**27. Production of accounts, registers etc.**— When the Commissioner require any <sup>118</sup>[hotelier or proprietor, as the case may be] to produce any accounts or documents or to furnish any information under section 27, he shall issue a notice therefore in Form <sup>119</sup>[LUX] 17.

<sup>120</sup>[**27 A. Production of Audit Report.**— (1) Every hotelier or proprietor, who is liable to pay tax, and whose receipts of turnover exceeds rupees one crore in a year, shall get his accounts audited by a Chartered Accountant and furnish to the Appropriate Assessing Authority a copy thereof within a period of ten months from the close of the year or close of the business, whichever is earlier, in Form LUX-27 hereto.

(2) Whenever such audit report is not filed within the time specified, the hotelier or proprietor shall be liable to pay the penalty for the delay in furnishing of the report at the rate of one hundred rupees per day of delay, subject to maximum of rupees twenty five thousand per year, which shall be paid before furnishing of report.]

**28. Inspection of Accounts, registers etc.**— Unless the Commissioner deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the <sup>121</sup>[hotelier or proprietor, as the case may be] of his intention to inspect the accounts, registers, documents or bills of such <sup>122</sup>[hotelier or proprietor, as the case may be] or any cash kept by him at his hotel and in fixing the date, time and place for the purposes, shall, as far as possible, have due regard to the convenience of the <sup>123</sup>[hotelier or proprietor, as the case may be].

**29. Retention of books of accounts, registers and documents seized.**— If the Commissioner seizes any books of accounts, registers or documents of any <sup>124</sup>[hotelier or proprietor, as the case may be] under section 27 he shall not retain them for more than thirty days without recording his reasons in writing for so doing:

Provided that, where an officer below the rank of Assistant Commissioner of Luxury Tax seizes any books, registers or documents, by virtue of powers of the Commissioner under section 27 delegated to him, he shall not retain them, or cause them to be retained, for a period exceeding fifteen days unless an officer, not below the rank of a Assistant Commissioner of Luxury Tax having jurisdiction over the local area in which the place of business of the <sup>125</sup>[hotelier or proprietor, as the case may be] is situated, for reasons to be recorded in writing has authorised the retention of the books, registers or documents so seized for a longer period upto thirty days:

Provided further that, such longer period shall not be more than thirty days at a time.

<sup>117</sup> Omitted by the (Amendment) Rules 2007.

<sup>118</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>119</sup> Inserted by the (Amendment) Rules, 2007.

<sup>120</sup> Inserted by the (Amendment) Rules, 2010.

<sup>121</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>122</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>123</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>124</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>125</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>126</sup>**[30. To whom appeal shall be made.**— An appeal against an order of assessment or reassessment or any order raising demand passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner (hereinafter referred to as “Appellate Authority”), except against an order with such monetary limit of the disputed amount as may be fixed by the Government by Order in writing, in which case, the appeal shall lie to the Additional Commissioner of Luxury Tax and a second appeal against an Order in appeal shall lie to the Tribunal.]

**31. How the memorandum of appeal shall be presented.**— The memorandum of appeal shall be drawn up in duplicate in Form <sup>127</sup>[Lux] 18 and after being signed either by the <sup>128</sup>[hotelier or proprietor, as the case may be] or a person duly authorised by him in that behalf filed before or sent by registered post to the Appellate Authority or Tribunal as the case may be.

**32. What shall accompany the memorandum of appeal.**— (1) The memorandum of appeal when presented to the Appellate Authority shall bear court fee stamps of the amount prescribed in rule 43 and shall be accompanied by a certified copy of the order appealed against. It shall further be endorsed by the appellant or his agent duly authorised as follows:—

(a) that the amount of tax assessed or reassessed and the penalty (if any) imposed, or the tax and penalty admitted to be due has been paid; and

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(2) The memorandum of appeal when presented to the Tribunal shall bear the court-fee stamps of the amount prescribed in rule 43 and shall be accompanied by a certified copy of the order appealed against and also by necessary document in proof of payment of tax or penalty or both that may be due as per appeal order passed by the Appellate Authority and it shall further be endorsed by the appellant or his agent duly authorised as follows:

“that to the best of his knowledge and belief the facts set out in the memorandum are true.”

**33. Stay of recovery of tax assessed/reassessed or penalty by Appellate Authority.**— Pending the final decision of an appeal filed under sub-section (1) of section 33, the recovery of any tax assessed or reassessed or penalty imposed under the Act and not admitted by the assessee to be due from him, shall be stayed, if so directed by the Appellate Authority, and not otherwise, on such terms or conditions as may be specified in the direction.

**34. Summary rejection of appeals etc.**— The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements of rules 31 and 32 or being directed to furnish security, under proviso to sub-section (4) of section 33, fails to comply with the requirements of rules 31 and 32 or furnish security, or for any other sufficient reasons:

---

<sup>126</sup> Substituted by the (Amendment) Rules, 2007.

<sup>127</sup> Inserted by the (Amendment) Rules, 2007.

<sup>128</sup> Substituted by the (Sixth Amendment) Rules, 2010.

Provided that when an order of summary rejection is made on any ground other than non-compliance of provisions of rules 31 or 32 or non-furnishing of security, demanded under sub-section (4) of section 33 the reasons for such summary rejection should be stated in the order.

**35. Fixing the date for hearing of appeal.**— If the Appellate Authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties.

**36. Hearing and recording of evidence.**— If the Appellate or Revising Authority so desires, it may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the <sup>129</sup>[hotelier or proprietor, as the case may be] or to make such enquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such enquiries on the spot as he may consider necessary for the case.

**37. Application for revision or review.**— (1) The provisions of rules 31 and 32 shall apply mutatis mutandis to every application for revision:

Provided that the provisions of clause (a) of sub-rule (1) of rule 32 shall not apply to an application for revision of any order other than an order of assessment or re-assessment, made under section 14 or section 16 and the appellate order made under section 33 as the case may be.

(2) No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order:

Provided that an application for review or revision may, after the period so specified be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

**Explanation:** In computing the period of limitation prescribed in this rule for revision of an order, the time requisite for obtaining a copy of the order sought to be revised shall be excluded.

**38. Notice for hearing the application for revision or review.**— Notice of the date fixed for hearing an application for revision or review shall be given to the petitioner and the Appropriate Assessing Authority.

(2) Where any person appointed under section 3 proposes to revise or review any order of his own motion, he shall give the <sup>130</sup>[hotelier or proprietor, as the case may be] as well as the Appropriate Assessing Authority an opportunity of being heard.

**39. Order of higher authorities shall be binding on subordinate authorities.**— (1) The orders passed by the Appellate or Revising Authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an Authority shall supersede or modify, as the case may be, the initial order passed by the same authority.

---

<sup>129</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>130</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(2) A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

**40. Review of orders.**— (1) When any person appointed under section 3 or the Tribunal constituted under section 4 reviews any order under sub-section (4) of section 33 such person or the Tribunal, as the case may be, shall record reasons therefore.

(2) When any Appropriate Assessing Authority reviews any order he shall send a copy of the order and of the statement of reasons to the Assistant Commissioner.

**41. Notice for rectification of mistake under section 36.**— The notice required to be given under section 36 shall be in Form <sup>131</sup>[Lux] 19.

**42. Service of orders and notices.**— (1) The orders and notices under the Act or under these rules shall be served by one of the following methods, namely:

(a) by delivery by hand of a copy of the order or notice to the addressee or to a person declared by him in Form <sup>132</sup>[Lux] 7 or to his agent duly authorised in this behalf by him or to a person regularly employed by him in connection with the business in respect of which he is registered as a hotelier, or to any adult male member of his family residing with the hotelier;

(b) by post:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the luxury tax authority concerned has reasonable grounds to believe that the addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient, the notice cannot be served by any of the above mentioned methods, the said authority after recording the reason therefore shall—

(A) in the case of an addressee on whom an attempt has been made to serve the notice by post but the notice is returned undelivered by the postal authority for want of proper address or on the ground that the addressee could not be found, cause the notice to be published in a local newspaper.

(B) in other cases, cause the notice to be served by fixing a copy thereof,—

(i) if the addressee is a hotelier, on some conspicuous part of the hotelier office or the building in which the hotelier office is located or upon conspicuous part of the place of the hotelier's business last intimated to the said authority by the hotelier or of the place where the hotelier is known to have last carried on business, or

(ii) if the addressee is not a hotelier, on some conspicuous part of his residence or office or the building in which his residence or office is located, and such service or publication shall be deemed to be as effectual as if notice has been served on the addressee personally:

<sup>131</sup> Inserted by the (Amendment) Rules, 2007.

<sup>132</sup> Inserted by the (Amendment) Rules, 2007.

Provided further that where the officer at whose instance the notice is to be served is on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may be order in writing dispense with the requirement of service of the notice under clause (B) of the last preceding proviso.

(2) When the officer serving an order or notice, delivers or tenders copy of the order or notice to the hotelier or addressee personally or to any of the persons referred to in paragraph (a) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered or an acknowledgement of service endorsed on the original order or notice.

When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (1), the officer serving it shall return the original to the Luxury Tax Authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence is located or his place of business was identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thump impression of the person identifying addressee's residence or office or building or place of business, on his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing or preparing the order or notice and posting it by registered post with acknowledgement due, and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the order or notice would be delivered in the ordinary course of post.

**43. Payment of fees.**— The following fees shall be payable in court-fee stamps:—

- |  |                             |
|--|-----------------------------|
| (i) On memorandum of appeal against an order of assessment   | <sup>133</sup> [Rs.100.00]  |
| an order of assessment with or without penalty, or of<br>penalty or of forfeiture ...                  |                             |
| (ii) On an application for revision to the Commissioner ...  | <sup>134</sup> [Rs. 200.00] |
| (iii) On any application for revision to the Government ...  | <sup>135</sup> [Rs. 250.00] |
| (iv) On any other application or petition for relief to any<br>authority under the act or the rules... | <sup>136</sup> [Rs. 20.00]  |
| (v) On application for grant of copies vide sub-rule (2)<br>of rule 48 ...                             | <sup>137</sup> [Rs. 20.00]  |
| (vi) On a memorandum of appeal to the Tribunal ...   | <sup>138</sup> [Rs. 250.00] |

<sup>133</sup> Substituted by the (Amendment) Rules, 2007.

<sup>134</sup> Substituted by the (Amendment) Rules, 2007.

<sup>135</sup> Substituted by the (Amendment) Rules, 2007.

<sup>136</sup> Substituted by the (Amendment) Rules, 2007.

<sup>137</sup> Substituted by the (Amendment) Rules, 2007.

<sup>138</sup> Substituted by the (Amendment) Rules, 2007.



<sup>139</sup> [(vii) On an application or petition to the Commissioner for compounding of offence ...	Rs. 250.00
(viii) On a petition to the Commissioner for remission of interest ...	Rs. 250.00
(ix) On an application to the Commissioner for grant of facility to make payment of due by instalments ...	Rs. 250.00]

**44. Particulars to be specified in bill or cash memorandum.**— Every <sup>140</sup>[hotelier or proprietor, as the case may be] who is required by section 25 to issue a bill or cash memorandum shall specify, in the bill or cash memorandum issued by him, the full name and style of his business, the address of his place of business and the number of his certificate of registration and the particulars of the receipts.

**45. Preservation of books of accounts, registers, etc.**— Every registered <sup>141</sup>[hotelier or proprietor, as the case may be] and every <sup>142</sup>[hotelier or proprietor, as the case may be] on whom a notice has been served under sub-section (1) of section 26, shall preserve all books of accounts, registers and other documents including the cash memoranda, invoices, vouchers, and other documents relating to the receipts, for a period of not less than 5 years from the expiry of the year to which they relate.

**46. Form of authority under section 43.**— The authority to attend before any Luxury Tax Authority in connection with any proceeding under the Act shall be in Form <sup>143</sup>[Lux] 20.

**47. Authority of agent to continue.**— An authority given to an agent shall continue to be valid for the purpose of appearance in proceedings in an appeal or revision in respect of an order passed in the proceeding in respect of which such authority was given:

Provided that, a separate authority shall be furnished for appearance in proceedings relating to each period for which a separate order of assessment is required to be made or has been made under section 14 or 16.

**48. Copies of documents and order.**— (1) Any person who is a party to a proceeding under the act or under these rules may apply to the appropriate authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

<sup>144</sup>[(2) An application shall be made for copies of any number of papers available in the record of each year, upon payment of initial fee in court fee stamps of Rs. 20/- per application. The applicant shall however be required to pay the amount of copying charges at the rate of Rs. 10/- per paper, before taking delivery of such documents].

<sup>139</sup> Inserted by the (Amendment) Rules, 2007.

<sup>140</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>141</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>142</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>143</sup> Substituted by the (Amendment) Rules, 2007.

<sup>144</sup> Substituted by the (Amendment) Rules, 2007.

**49. Nomination of Head office in the case of a <sup>145</sup>[hotelier or proprietor, as the case may be] having more than one place of business.**— (1) Where a <sup>146</sup>[hotelier or proprietor, as the case may be] has within the State more than one place of business (hereinafter referred to as ‘branches’), he shall nominate one of such branches as the head of office of the business for the purpose of this rule.

(2) The <sup>147</sup>[hotelier or proprietor, as the case may be] shall intimate the nomination under sub-rule (1) to all the Appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the <sup>148</sup>[hotelier or proprietor, as the case may be] fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the Appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of receipts of all the branches.

(6) The person in charge of each branch shall at all reasonable time, on demand by the Appropriate Assessing Authority, furnish the name and the address of the head office, and intimate whether or not his branch returns of turnover of receipts have been despatched to such head office.

**50. Special provisions in the case of hoteliers having more than one place of business.**— (1) In the case of the <sup>149</sup>[hotelier or proprietor, as the case may be] having more than one place of business in the State,—

(a) all applications, including applications for the grant or renewal of certificates, shall be made;

(b) all returns of turnover, of receipts, which shall include the turnover of receipts of all such places of business shall be submitted; and

(c) all notices and orders, required or permitted by the Act or these rules to be served on any <sup>150</sup>[hotelier or proprietor, as the case may be], shall be issued to and served on the person in charge of the head office referred to in rule 49.

(2) A notice, or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the <sup>151</sup>[hotelier or proprietor, as the case may be] concerned.

---

<sup>145</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>146</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>147</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>148</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>149</sup> Substituted by the (Sixth Amendment) Rules, 2010..

<sup>150</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>151</sup> Substituted by the (Sixth Amendment) Rules, 2010.

**51. Superintendence and control of the administration under the Act.**— (1) (a) The Government shall superintend the administration and the collection of tax leviable under the Act.

(b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.

(c) Save as aforesaid and subject to the control of the Commissioner, the Assistant Commissioner shall control all other officers employed under the Act.

(2) The Luxury Tax Officer or Assistant Luxury Tax Officer in charge of an area shall be charged with the duty of carrying out the provision of the Act, subject to the control of and direction of the Government, Commissioner and Assistant Commissioner.

**52. Jurisdiction.**— (1) For implementing the provisions of the Act and these rules, the State shall be divided into the following six wards comprised of the areas noted against each:—

(i) Panaji ward — Taluka of Tiswadi;

<sup>152</sup>[(ii) Mapusa ward — Talukas of Bardez and Pernem;]

(iii) Margao ward — Talukas of Salcete and Canacona;

(iv) Vasco da Gama ward — Taluka of Mormugao;

(v) Ponda ward — Taluka of Ponda;

(vi) Curchorem ward — Taluka of Quepem and Sanguem;

<sup>153</sup>[(vii) Bicholim Ward— Talukas of Bicholim and Satari].

SCHEDULE I  
(See Rule 25A)

**PROCEDURE FOR RECOVERY OF TAX**

(If recovery proceeding is conducted by Luxury Tax Officer authorised for the purpose)

**General Provisions**

*1. Definitions.*— In this Schedule, unless the context otherwise requires,—

(a) “certificate” means a certificate received under paragraph 2 of this Schedule by the Luxury Tax Officer authorised by the Commissioner of Luxury Tax for the purpose;

(b) “defaulter” means the assessee or <sup>154</sup>[hotelier or proprietor, as the case may be] or any other person mentioned in the certificate;

(c) “execution” in relation to a certificate, means recovery of arrears in pursuance of the certificate;

(d) “movable property” includes growing crops;

(e) “share in a corporation” includes stock, debentures or bonds; and

<sup>152</sup> Substituted by the (Amendment) Rules, 1996.

<sup>153</sup> Inserted by the (Amendment) Rules, 1996.

<sup>154</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(f) “Tax Recovery Officer” means the Luxury Tax Officer or any other officer authorised by the Commissioner for the purpose.

2. *Issue of Certificate.*— (1) Where an assessee or <sup>155</sup>[hotelier or proprietor, as the case may be] or any other person is in default or is deemed to be in default in making a payment of tax or any other amount due under the Act, the Assessing Authority may forward to the Tax Recovery Officer a certificate containing such particulars as may be laid down under his signature specifying the amount of tax and any other amount due from the assessee or <sup>156</sup>[hotelier or proprietor, as the case may be] or any other person and the Tax Recovery Officer on receipt of such certificate, shall proceed to recover from such assessee, <sup>157</sup>[hotelier or proprietor, as the case may be] or other person the amount specified therein in accordance with the provisions of this Schedule.

(2) The Assessing Authority may issue a certificate under sub-paragraph (1), notwithstanding that proceedings for recovery of the amount by any other mode has been taken.

3. *Issue of Notice.*— When a certificate has been received by the Tax Recovery Officer from the Assessing Authority for the recovery of arrears, the Tax Recovery Officer shall cause to be served upon the defaulter a notice requiring the defaulter to pay the amount specified in the certificate within fifteen days from the date of service of the notice and intimating that in default, steps would be taken to realize the amount under this Schedule.

4. *When Certificate may be executed.*— No step in execution of a certificate shall be taken until the period of fifteen days has elapsed since the date of the service of the notice required by the preceding paragraph:

Provided that if the Tax Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable properties as would be liable to attachment or distraint in execution of a decree of a civil court and that the realization of the amount of the certificate would in consequence be delayed or obstructed, he may at any time for reasons to be recorded in writing, attach or distraint the whole or any part of such property:

Provided further that, if that defaulter whose property has been so attached or distrained, furnishes security to the satisfaction of the Tax Recovery Officer, such attachment or distraint shall be cancelled from the date on which such security is accepted by the Tax Recovery Officer.

5. *Mode of recovery.*— If the amount mentioned in the notice is not paid within the time specified therein or within such further time as the Tax Recovery Officer may grant in his discretion, the Tax Recovery Officer shall proceed to realize the amount by one or more of the following modes,—

- (a) by attachment or distraint and sale of the defaulter’s movable property,
- (b) by attachment and sale of the defaulter’s immovable property.

6. *Interest, costs and charges recoverable.*— There shall be recoverable in the proceedings in execution of every certificate,—

- (a) interest at the rate of twenty four percent per annum from the day commencing after the end of the period specified in paragraph 3.
- (b) all charge incurred in respect of —

<sup>155</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>156</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>157</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(i) the service of notice upon the defaulter to pay the arrears and of warrants and other processes; and

(ii) all other proceedings taken for realizing the arrears.

*7. Purchaser's title.*— (1) Where the property is sold in execution of a certificate, there shall vest in the purchaser merely the right, title and interest of the defaulter at the time of the sale, even though the property itself be specified.

(2) Where immovable property is sold in execution of a certificate, and such sale has become absolute, the purchaser's right, title and interest, shall be deemed to have vested in him from the time when the property is sold, and not from the time when the sale becomes absolute.

*8. Suit against purchaser not maintainable on ground of purchase being made on behalf of plaintiff.*— (1) No suit shall be maintained against any person claiming title under a purchase certified by the Tax Recovery Officer in the manner laid down in this Schedule on the ground that the purchase was made on behalf of the plaintiff or on behalf of some one through whom the plaintiff claims.

(2) Nothing in this paragraph shall bar a suit to obtain a declaration that the name of any purchaser certified as aforesaid was inserted in the certificate fraudulently or without the consent of the real purchaser, or interferes with the right of a third person to proceed against that property, though ostensibly sold to the certified purchaser, on the ground that it is liable to satisfy a claim of such third person against the real owner.

*9. Disposal of proceeds of executions.*— (1) Whenever assets are realized, by sale or otherwise in execution of a certificate, they shall be disposed of in the following manner,—

(a) there shall first be paid to the Assessing Authority the costs incurred by him;

(b) there shall, in the next place, be paid to the Assessing Authority the amount due under the certificate in execution of which the assets were realized;

(c) if there remains a balance after these sums have been paid, there shall be paid to the Assessing Authority therefrom any other amount recoverable under the procedure provided by the Act and these paragraphs which may be due upon the date upon which the assets were realized; and

(d) the balance if any, remaining after the payment of the amount (if any) referred to in clause (c), shall be paid to the defaulter.

(2) If the defaulter disputes any claim made by the Assessing Authority to receive any amount referred to in clause (c), the Tax Recovery Officer shall determine the dispute.

*10. General bar to jurisdiction of Civil Court, save where fraud alleged.*— Except as otherwise expressly provided in the Act and these paragraphs, every question arising between the assessing authority and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a certificate or relating to the confirmation or setting aside of a sale held in execution of such certificates shall be determined, not by suit, but by the order of Tax Recovery Officer before whom such question arises:

Provided that, a suit may be brought in a civil court in respect of any such question upon the ground of fraud.

*11. Property exempt from attachment.*— (1) All such property as is by the Code of Civil Procedure, 1908 (Central Act 5 of 1908) exempted from attachment and sale in execution of a decree of a civil court, shall be exempt from attachment or distraint and sale under this Schedule.

(2) The Tax Recovery Officer's decision as to what property is so entitled to exemption shall be conclusive.

*12. Investigation by Tax Recovery Officer.*— (1) Where any claim is preferred to or any objection is made to the attachment, distraint or sale of, any property in execution of a certificate, on the ground that such property is not liable to such attachment, distraint or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made where the Tax Recovery Officer considers that the claim or objection was designedly or unnecessarily delayed.

(2) Where the property to which the claim or objection applied has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise, as the Tax Recovery Officer shall deem fit.

(3) The claimant or objector must adduce evidence to show that,—

(a) in the case of immovable property, at the date of the service of the notice issued under this Schedule to pay the arrears; or

(b) in the case of movable property, at the date of the distraint or attachment, he had some interest in, or was possessed of, the property in question.

(4) Where, upon the said investigation, the Tax Recovery Officer is satisfied that, for the reason stated in the claim or objection such property was not, at the said date, in the possession of the defaulter or of some person in trust for him or that, being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other persons, or partly on his own account and for some other person, or partly on his own account and partly on account of some other person, the Tax Recovery Officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from distraint or attachment or sale.

(5) Where the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him or in the occupancy of a tenant or other person paying rent to him, the Tax Recovery Officer shall disallow the claim.

(6) Where a claim or an objection is preferred, the party against whom an order is made may institute a suit in a civil court to establish the right which he claims to the property in dispute, but subject to the result of such suit (if any), the order of the Tax Recovery Officer shall be conclusive.

*13. Removal of attachment or distraint on satisfaction or cancellation of certificate.*— Where,—

(a) the amount due, with costs and all charges and expenses resulting from the attachment or distraint of any property or incurred in order to hold a sale, are paid to the Tax Recovery Officer, or

(b) the certificate is cancelled, the attachment or distraint shall be deemed to be withdrawn and in the case of immovable property, the withdrawn shall, if the defaulter so desires, be proclaimed at his expense and copy of the proclamation shall be affixed in the manner provided by this Schedule for a proclamation of sale of immovable property.

*14. Officer entitled to attach, distraint and sale.*— The attachment or distraint and sale of movable property and the attachment and sale of immovable property shall be made by the Tax Recovery Officer.

15. *Defaulting purchaser answerable for loss on resale.*— Any deficiency of price which may happen on a resale by reason of the purchaser's default and all expenses attending such resale, shall be certified by the Tax Recovery Officer and shall, at the instance of either the Assessing Authority or the defaulter, be recoverable from the defaulting purchaser under the procedure provided by this Schedule:

Provided that no such application shall be entertained unless filed within fifteen days from the date of resale.

16. *Adjournment or stoppage of sale.*— (1) The Tax Recovery Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour.

(2) Where a sale of immovable property is adjourned under sub-paragraph (1) for a longer period than one calendar month, a fresh proclamation of the sale under this Schedule shall be made unless the defaulter consents to waive it.

(3) Every sale shall be stopped if, before the lot is knocked down, the arrears and cost (including the costs of the sale), are tendered to the Tax Recovery Officer.

17. *Private alienation to be void in certain cases.*— (1) Where a notice has been served on a defaulter under paragraph 3, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Tax Recovery Officer, nor shall any civil court issue any process against such property in execution of a decree for the payment of money.

(2) Where an attachment has been made under this Schedule, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against all claims enforceable under the attachment.

18. *Prohibition against bidding or purchase by Officer.*— No Officer or other person having any duty to perform in connection with any sale under this Schedule shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

19. *Prohibition against sale on holiday.*— No sale under this Schedule shall take place on a Sunday or other general holidays recognised by the Government to be a local holiday for the area in which the sale is to take place.

20. *Assistance by police.*— The Tax Recovery Officer may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties and the authority to whom such application is made shall depute sufficient number of police officers for furnishing such assistance.

21. *Warrant.*— When any movable property is to be attached or distrained, the Tax Recovery Officer shall prepare a warrant under his signature specifying the name of the defaulter and the amount to be realized and cause a copy of the warrant to be served on the defaulter.

22. *Attachment.*— If, after service of the copy of the warrant, the amount is not paid forthwith, the Tax Recovery Officer shall proceed to attach or distrain the movable property of the defaulter.

23. *Property in defaulter's possession.*— Where the property proceeded against is movable property (other than agricultural produce), in the possession of the defaulter, it shall be distrained by actual seizure, and the officer shall keep the property in his own custody or the custody of one of his subordinates and shall be responsible for due custody thereof:

Provided that when the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody is likely to exceed to value, the officers may sell it at once.

24. *Agricultural produce.*— Where the property proceeded against is agricultural produce, it shall be attached by affixing a copy of the warrant,—

(a) where such produce is growing crop, on the land on which such crop has grown, or

(b) where such produce has been cut or gathered on the threshing floor or place for threading out grain or the like, or fodder-stall, on or in which it is deposited, and another copy on the outer door or on some other conspicuous part of the house in which the defaulter ordinarily resides, or on the outer door or on some other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided or carried on business or personally worked for gain. The produce shall, thereupon, be deemed to have passed into the possession of the Tax Recovery Officer.

25. Provisions as to agricultural produce under attachment.— (1) Where agricultural produce is distrained, the Tax Recovery Officer shall make such arrangements for the custody, watching, tending, cutting and gathering thereof as he may deem sufficient.

(2) Subject to such conditions as may be imposed by the Tax Recovery Officer in this behalf, either in the order of attachment or in any subsequent order, the defaulter may tend, cut, gather and store the produce and do any other act necessary for maturing or preserving it and, if the defaulter fails to do all or any of such acts any person appointed by the Tax Recovery Officer in this behalf may, subject to the like conditions, do all or any of such acts, and the costs incurred by such person shall be recoverable from the defaulter as if they were included in the certificate.

(3) Agricultural produce attached as a growing crop shall not be deemed to have ceased to be under attachment or to require re-attachment merely because it has been severed from the soil.

(4) Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Tax Recovery Officer may, suspend the execution of the order for such time as he thinks fit, and may, in his discretion, make a further order prohibiting the removal of the crop pending execution of the order of attachment.

(5) A growing crop which from its nature does not admit of being stored, shall not be attached under this paragraph at any time less than twenty days before the time at which it is likely to be fit to be cut or gather.

26. *Debts and shares, etc.*— (1) In the case of,—

(a) a debt not secured by a negotiable instrument,

(b) a share in a corporation, or

(c) other movable property not in the possession of the defaulter except property deposited in or in the custody of, any court,

it shall be attached and the attachment shall be made by a written order prohibiting,—

(i) in the case of debt, the creditor from recovering the debt, and the debtor from making payment thereof until the further order of the Tax Recovery Officer;

(ii) in the case of a share, the person in whose name the share may be standing, from transferring the same or receiving any dividend thereon;

(iii) in the case of any other movable property (except as aforesaid), the person in possession of the same from giving it over to the defaulter.

(2) A copy of such order shall be affixed at some conspicuous part of the office of the Tax Recovery Officer, and another copy shall be sent in the case of the debt to the debtor or in the case



of the share, to the proper officer of the corporation and in the case of the other movable property (except as aforesaid), to the person in possession of the same.

(3) A debtor prohibited under clause (1) of sub-paragraph (1) may pay the amount of his debt to the Tax Recovery Officer and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

27. *Attachment of decrees.*— (1) Where the property proceeded against is a decree of a civil court for the payment of money or for sale in enforcement of a mortgage or charge, it shall be attached and attachment shall be made by the issue to the civil court of a notice requesting the civil court to stay the execution of the decree unless and until—

(i) the Tax Recovery Officer cancels the notice, or

(ii) the Assessing Authority or the defaulter applies to the court receiving such notice to execute the decree.

(2) Where a civil court receives an application under clause (ii) of sub-paragraph (1), it shall, on the application of the Assessing Authority or the defaulter and subject to the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), proceed to execute the attached decree, and apply the net proceeds in satisfaction of the certificate.

(3) The Assessing Authority shall be deemed to be the representative of the holder of the attached decree and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

28. *Share in movable property.*— Where the property proceeded against consists of the share or interest of the defaulter in movable property belonging to him and another as co-owner, it shall be attached and the attachment shall be made by a notice to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

29. *Attachment of negotiable instrument.*— Where the property is a negotiable instrument not deposited in a court nor in the custody of a public officer, it shall be distrained by the Tax Recovery Officer.

30. *Attachment of property in custody of Courts or Public officer.*— Where the property proceeded against is in the custody of any court or public officer, it shall be attached and the attachment shall be made by a notice to such court or officer requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Tax Recovery Officer by whom the notice is issued:

Provided that, where such property is in the custody of a court, any question of title or arising between the Assessing Authority and any other person, not being defaulter, claiming to be interested in such property by virtue of assignment, attachment or otherwise, shall be determined by such court.

31. *Attachment of partnership property.*— (1) Where the property proceeded against consists of an interest of the defaulter being a partner, in the partnership property, the Tax Recovery Officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate; and may by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing and of any other money which may become due to him in respect of the partnership, and direct that any audit account or enquiries, if any, be effected and make an order for the sale of such interest or such other order as the circumstances of the case may require.

32. *Value of property.*— In the case of distraint, the seizure shall not be excessive, that is to say, the property seized shall be as nearly as possible proportionate to the amount specified in the warrant.

33. *Inventory.*— In the case of distraint of movable property by actual seizure, of the Tax Recovery Officer shall, after seizure of the property, prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and a copy of the inventory shall be delivered to the defaulter.

34. *Seizure between sun-rise and sun-set.*— Attachment by seizure shall be made after sun-rise and before sun-set and not otherwise.

35. *Power to break open door, etc.*— The Tax Recovery Officer may break open any inner or outer door of any building and enter any building in order to seize any movable property if he has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and he has notified his authority and intention of breaking open if admission is not given. He shall, however give all reasonable opportunity to women to withdraw.

36. *Sale.*— The Tax Recovery Officer may direct that any movable property attached or distrained under this Schedule or such portion thereof as may be necessary to satisfy the certificate, shall be sold.

37. *Issue of proclamation.*— When any sale of movable property is ordered by the Tax Recovery Officer, the Tax Recovery Officer shall issue a proclamation in the language of the District, of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.

38. *Proclamation how made.*— (1) Such proclamation shall be made by beat of drum or other customary mode.—

(a) in the case of property distrained.—

(i) in the village in which the property was seized or if the property was seized in a town or city, then in the locality in which it was seized; and

(ii) at such other places as the Tax Recovery Officer may direct;

(b) in the case of property attached otherwise than by distraint, in such places, if any, as the Tax Recovery Officer may direct.

(2) A copy of the proclamation shall also be affixed in a conspicuous part of the office of the Tax Recovery Officer.

39. *Sale after fifteen days.*— Except where the property is subject to speedy and natural decay or when the expenses of keeping it in custody is likely to exceed its value, no sale of movable property under this Schedule shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days calculated from the date on which a copy of the sale proclamation was affixed in the office of the Tax Recovery Officer.

40. *Sale of Agricultural produce.*— (1) Where the property to be sold is agricultural produce, the sale shall be held,—

(a) if such produce is a growing crop, on or near the land on which such crop has grown, or

(b) if such produce has been cut or gathered at or near the threshing floor or place of threading out grain or the like, or fodder stock, on or in which it is deposited:

Provided that the Tax Recovery Officer may direct the sale to be held at the nearest place of public resort, if he is of the opinion that the produce is thereby likely to sell to greater advantage:—

(2) Where, on the produce being put up for sale,—

(a) a fair price, in the estimation of the Tax Recovery Officer is not offered for it, and

(b) the owner of the produce, or a person authorized to act on his behalf, applies to have the sale postponed till the next day or, if a market is held at the place of sale, the next market day, the sale shall be postponed accordingly, and shall be then completed, at whatever price may be offered for the produce.

*41. Special provisions relating to growing crops.*— (1) Where the property to be sold is a growing crop and the crop from its nature admits of being stoned but has not yet been stored the day of the sale shall be so fixed as to admit of the crops being made ready for storing before the arrival of such day, and the sale shall not be held until the crop has been cut or gathered and is ready for storing.

(2) Where the crop from its nature does not admit of being stored or can be sold to a greater advantage in an unripe stage (e. g. as green wheat), it may be sold before it is cut and gathered, and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending or cutting or gathering the crop.

*42. Sale to be by auction.*— The property shall be sold by public auction in one or more lots as the Tax Recovery Officer may consider advisable and if the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the lots.

*43. Sale by public auction.*— (1) Where movable property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the Tax Recovery Officer directs and in default of payment, the property shall forthwith be resold.

(2) On payment of the purchase money, the Tax Recovery Officer shall grant of certificate specifying the property purchased, the price paid and the name of the purchaser and the sale shall become absolute.

(3) Where the movable property to be sold is a share in goods belonging to the defaulter and a co-owner, and two or more persons, of whom one is such co-owner, respectively bid the same for such property or for any lot, the bidding shall be deemed to be the bidding of the co-owner.

*44. Irregularity not to vitiate sale but any person injured may sue.*— No irregularity in publishing or conducting the sale of movable property shall vitiate the sale, but any person sustaining substantial injury by reason of such irregularity at the hand of any other person may institute a suit in a civil court against him for compensation, or (if such other person is the purchaser), for the recovery of the specifying property and for compensation in default of such recovery.

*45. Negotiable instruments and shares in corporation.*— Notwithstanding anything contained in this Schedule, where the property to be is a negotiable instrument or a share in a corporation, the Tax Recovery Officer may, instead of selling it by public auction, sell such instrument of share through a broker.

*46. Order for payment of coin or currency notes to the Tax Recovery Officer.*— Where the property attached or distrained is current coin or currency notes, the Tax Recovery Officer may, at

any time, during the continuance of the attachment of distraint, direct that such coin or notes, as may be sufficient to satisfy the certificate, be paid over to the Assessing Authority.

### **Attachment and sale of Immovable Property**

47. *Attachment.*— Attachment of the immovable property of the defaulter shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and prohibiting all persons from taking any benefit under transfer or charge.

48. *Service of notice of attachment.*— A copy of the order of attachment shall be served on the defaulter.

49. *Proclamation of attachment.*— The order of attachment shall be proclamation at some place on or adjacent to the property attached by beat of drum or other customary mode and a copy of the order shall be affixed at a conspicuous part of the property and on the notice board of the office of the Tax Recovery Officer.

50. *Attachment to relate back from the date of service of notice.*— Where any immovable property is attached under this Schedule, the attachment shall relate back to and take effect from the date on which the notice to pay the arrears, issued under this Schedule, was served upon the defaulter.

51. *Sale and proclamation of sale.*— (1) The Tax Recovery Officer may direct that any immovable property which has been attached or such portion thereof as may be deemed necessary to satisfy the certificate, shall be sold.

(2) Where any immovable property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation of the intended sales to be made in the language of the district.

52. *Contents of proclamation.*— A proclamation of sale of immovable property shall be drawn after notice to the defaulter, and shall state the time and place of sale and shall specify as accurately as possible,—

- (a) the property to be sold;
- (b) the revenue, if any, assessed upon the property or any part thereof;
- (c) the amount for the recovery of which the sale is ordered, and

(d) any other thing which the Tax Recovery Officer considers it material for a purchase to know, in order to judge the nature and value of property.

53. *Mode of making proclamation.*— (1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode and a copy of the proclamation shall be affixed at a conspicuous part of the property and also upon a conspicuous part of the office of the Tax Recovery Officer.

(2) Where the Tax Recovery Officer so directs, such proclamation shall also be published in the Official Gazette or a local newspaper, or in both; and the cost of such publication shall be deemed to be costs of the sale.

(3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Tea Recovery Officer, otherwise be given.

54. *Time of sale.*— No sale of immovable property under this Schedule shall, without the current in writing of the defaulter, take place until after the expiration of at least thirty days

calculated from the date on which a copy of the proclamation of the sale has been affixed on the property or in the office of the Tax Recovery Officer, whichever is later.

55. *Sale to be by auction.*— The sale shall be by public auction to the highest bidder and shall be subject to confirmation by the Tax Recovery Officer.

56. *Deposit by purchaser and resale in default.*— (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per-cent of the amount of his purchase money, to the Tax Recovery Officer and in default of such deposit, the property shall forthwith be resold.

(2) The full amount of purchase money payable shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day from the date of the sale of the property.

57. *Procedure in default of payment.*— In default of payment within the period mentioned in the proceeding paragraph, the deposit may, if the Tax Recovery Officer thinks fit, after defraying expenses of the sale, be forfeited to the Government and the property shall be resold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

58. *Authority to bid.*— All persons bidding at the sale shall be required to declare whether they are bidding on their own behalf or on behalf of their principals. In the latter case, they shall be required to deposit their authority, and in default, their bids shall be rejected.

59. *Application to set aside sale of immovable property on deposit.*— Where immovable property as been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale, may at any time within thirty days from date of the sale, apply to the Tax Recovery Officer to set aside the sale, on his depositing,—

(a) for payment to the Assessing Authority, the amount specified in the proclamation of sale for the recovery of which the sale was ordered, with interest thereon at the rate of eighteen percent per annum calculated from the date of proclamation of sale to the date when the deposit is made; and

(b) for payment to the purchaser, as penalty, a sum equal to five percent, of the purchase money but not less than one rupee.

(2) Where a person makes an application under paragraph 60 for setting aside the sale of his immovable property, he shall not, unless he withdraws the application, be entitled to make or prosecute an application under this paragraph.

60. *Application to set aside sale of immovable property on ground of non-service of notice of irregularity.*— Where immovable property has been sold in execution of a certificate, the Assessing Authority, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by this Schedule or on the ground of a material irregularity in publishing or conducting the sale:

Provided that,—

(a) no sale shall be set aside on any such ground unless the Tax Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of the non-service or irregularity; and

(b) an application made by a defaulter under this paragraph shall be disallowed unless the applicant deposits the amount recoverable from him in execution of the certificate.

*61. Setting aside sale where defaulter has no saleable interest.*— At any time within thirty days of the sale, the purchaser may apply to the Tax Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

*62. Confirmation of sale.*— (1) Where no application is made for setting aside the sale under the foregoing paragraphs or where such an application is made and disallowed by the Tax Recovery Officer, Tax Recovery Officer shall (if the full amount of the purchase money has been paid), make an order confirming the sale; and thereupon the sale shall become absolute.

(2) Where such application is made and allowed and where in the case of an application made to set aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting aside the sale:

Provided that no order shall be made unless notice of the application has been given to the persons affected thereby.

*63. Return of purchase money in certain cases.*— When a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, and such interest as the Tax Recovery Officer may allow shall be paid to the purchaser.

*64. Sale Certificate.*— (1) Where a sale of immovable property has become absolute, the Tax Recovery Officer shall grant a certificate specifying the property sold, and the name of the person who at the time of sale is declared to be the purchaser.

(2) Such certificate shall state the date on which the sale become absolute.

*65. Postponement of sale to enable defaulter to raise amount due under certificate.* — (1) Where an order for the sale of immovable property has been made, if the defaulter can satisfy the Tax Recovery Officer that there is reason to believe that the amount of the certificate may be raised by the mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Tax Recovery Officer may, on his application, postpone the sale of the property comprised in the order for sale, on such terms and for such period as he thinks proper, to enable him to raise the amount.

(2) In such case, the Tax Recovery Officer shall grant a certificate to the defaulter, authorizing him, within a period to be mentioned therein, and notwithstanding anything contained in his Schedule, to make the proposed mortgage, lease or sale:

Provided that all moneys payable under such mortgage, lease or sale, shall be paid; not to the defaulter, but to the Tax Recovery Officer:

Provided also that no mortgage, lease or sale under this paragraph shall become as absolute until it has been confirmed by the Tax Recovery Officer.

*66. Fresh proclamation before resale.*— Every resale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period hereinbefore provided for the sale.

67. *Bid of co-sharer to have preference.*— When the property sold is a share of undivided immovable property, and two or more persons, of whom one is a co-sharer, respectively, bid the same sum for such property or for any lot, the bid shall be deemed to be the bid of the co-sharer.

68. *Power to take evidence.*— Every Tax Recovery Officer or other Officer acting under this Schedule shall have the powers of a civil court while trying a suit for the purpose of receiving evidence, administering oaths, enforcing the attendance of witness and compelling the production of documents.

69. *Appeals.*— (1) An appeal from any original order passed by the Tax Recovery Officer under this Schedule not being an order which is conclusive, shall be with the Assistant/Dy. Commissioner of Luxury Tax.

(2) Every appeal under this paragraph shall be presented within thirty days from the date of the order appended against.

(3) Pending the decisions of any appeal, execution of the certificate may be stayed if the appellate authority so directs, but not otherwise.

70. *Review.*— Any order passed under this Schedules after notice to any persons interested, be reviewed by the officer who made the order, or by his successor-in-office, on account of any mistake apparent from the record.

71. *Recovery from surety.*— Where any person has under this Schedule become surety for the amount due by the defaulter, he may be proceeded against under this Schedule as if he were the defaulter.

72. *Saving regarding charge.*— Nothing in this Schedule shall affect any provision of the Act hereunder the tax being a first charge upon any asset.

**53. Compounding of offences.**— (1) Subject to the limitations contained in the Act, the Commissioner may decide to accept, on application from any person a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceedings in respect of such offence.

(2) On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary, make an order in writing specifying therein—

- (a) the sum determined by way of composition;
- (b) the date on or before which the sum shall be paid into the Government Treasury;
- (c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment; and
- (d) the date on or before which the person shall report the fact to the Commissioner.

(3) The Commissioner shall send a copy of such order to the person concerned and also the authority referred to in clause (c) of sub-rule (2).

**54. Penalty.**— A breach of any of these rules shall be punishable with fine which may extend to one thousand rupees and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the continuance of the offence.

<sup>158</sup>[FORM LUX 1

[See rule 3(1)(a)]

**Basic Information of Accommodation**

- (1) Name of Hotel :
- (2) Address of Hotel :
- (3) Telephone Number :
- Fax Number :
- (4) Name of the Proprietor/Partner/Director :
- (5) Status :
- (6) Registration Certificate Numbers under—
- (a) The Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)
- (b) The Goa Value Added Tax Act, 2005 (Act No. 9 of 2005)
- (c) The Goa Entertainment Tax Act, 1964 (Act No. 2 of 1964)
- (d) The Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000)
- (7) Accommodation capacity Total number rooms :
- (i) Single occupancy :
- (ii) Double Occupancy :
- (iii) Suite :
- (iv) Timeshare/package deal :
- (v) Others :
- Grand Total \_\_\_\_\_
- \_\_\_\_\_
- (i) Single occupancy :
- (8) Inhouse casinos, if any :
- (9) Total Number of slot machines :
- (10) Offshore casinos, if any :
- (11) Name and address of the agency providing cable connections and total number of such connections:

Dated: ...

Signature: \_\_\_\_\_

Status of the Signatory

---

<sup>158</sup> Form-1 is substituted by Form LUX-1 by the Amendment Rules, 2007.



## DECLARATION

I, the above named Shri/Smt. ... residing at ... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and belief.

Signature: \_\_\_\_\_

Name:

Status of the Signatory

Place:

Date: ]

---

<sup>159</sup>[FORM <sup>160</sup>[LUX] 2

[See Rule 3(1)(b)]

**Daily account of occupancy of rooms and collection of Tax**

(N. B.) — (Separate entry should be made in respect of each person).

Name of Hotel .....

Sl. No.	Name of the Guest	Full address within India/abroad	Passport No. date of issue and expiry	No. of guests accommodated and room No. occupied	Date of arrival and time	Date of departure and time	Accommodation charges per day	Period of stay
1	2	3	4	5	6	7	8	9

Signature of Guest during arrival	Total amount charged on accommodation	Charges paid in Foreign/Indian currency	Bill/Receipt No. and Cash memo with date	Amount of Luxury Tax collected	Signatures of Receptionist/Manager on duty	Particulars of the encashment certificate with date	Signature of the Guest during departure	Remarks
10	11	12	13	14	15	16	17	18]

<sup>159</sup> Form 2 substituted by the Amendment Rules, 1989 and later substituted by the Amendment Rules, 1996.<sup>160</sup> The word LUX is inserted by the Amendment Rules, 2007.

FORM <sup>161</sup>[LUX] 3

[See Rule 3(1)(c)]

**Monthly Abstract of Collection and Remittance of Luxury Tax**

Name of the Hotel ...

Month	Total No. of guests	Total charges recovered for residential accommodation	Total luxury tax collected	Luxury tax paid to Government			Remarks
				Amount	Chalan No. Date	Balance	
1	2	3	4	5(a)	5(b)	5(c)	6

Signature ...

Date ...

Designation ...

Dated:

I, the above named Shri ... residing at ... do hereby solemnly affirm and say that the contents of the above return are true to the best of my information and belief.

Place: ...

Date: ...

Signature of <sup>162</sup>[hotelier or proprietor,  
as the case may be].

\_\_\_\_\_  
<sup>163</sup>[FORM LUX 4  
[See rule 4(1) and (4)]

To,

The Registering Authority,

..... ,  
.....

(1)\* I/We carry on the business known as .....  
and provide residential accommodation to guests in our Hotel and also other luxuries.

\* I am the Managing trustee or the Secretary of the social or religious institution, providing services of either accommodation for commercial purposes or accommodation with luxuries for other purposes.

(2) I/We apply herewith for registration under Section 9 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988). The details of our establishment are as follows:

(3) Status:

<sup>161</sup> The word LUX is inserted by the (Amendment) Rules, 2007.

<sup>162</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>163</sup> Substituted by the (Sixth Amendment) Rules, 2010.

Nature of Business/Luxuries liable to tax for which registration is sought.

- (i) Hotels: (1) No. of Rooms  
 (2)  
 (3)  
 (4)

- (ii) Nature of others Luxuries: Name of the premises  
 Halls/Lawns/open spaces, conference rooms, open terrace)  
 (1)  
 (2)  
 (3)  
 (4)

(4) Details of Owners/Partners/Directors/Custodians/Managing Trustees of the premises offered for Luxuries and their addresses:

Surname	Name	Father's/Husband's Name	Age	Designation	Permanent Address
1	2	3	4	5	6

- (5) The business was formally registered under R/C No. .... and the same is succeeded by me/us effective from ..... (Details furnished separately)
- (6) Date of commencement of business/likely commencement of business: .....
- (7) Registered office :
- (i) Address :
- (ii) Phone No. (Land-line) :
- (iii) Person in-charge-Contact No. (M) :
- (8) Additional places of business : (If any)
- (9) Accounts of the Business are kept in the ..... language.
- (10) Photographs of the persons listed in Sr. Item No. 4 are furnished herein.
- (11) I/We have following additional places of business

Name	Address
(i) .....	.....
(ii) .....	.....
(iii) .....	.....
(iv) .....	.....

- (12) We have deposited Rs. .... as registered fee, by challan dated ..... (copy enclosed).
- (13) The above statements are true to the best of my knowledge and belief.

Dated: / / For M/s. ....  
 Place: .....  
 (Authorised Signatory Status)

\*Strike out whatever is not necessary.

Photographs:

--	--	--	--	--	--

**For Office use only**

- (14) (i) Date on which called :  
(ii) Place at which called :  
(iii) Officer before whom called :

**Acknowledgement**

Received ..... from  
..... an application  
in Form 4 for registration under Section 9 of the Goa Tax on Luxuries Act, 1988.

Sr. No. ....

Dated on which called .....

Place at which called .....

Officer before whom called .....

Signature of receiving Officer  
Stamp<sup>164</sup> :-

.....  
.....]

<sup>164</sup>[FORM LUX- 4A

[See sub-rule (2) and sub-rule (2A) of rule 4]

Declaration by the hotelier in support of his application for registration u/s 9(2)/application of renewal of registration u/s 9A of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)

- (i) Name of the hotelier (applicant) :  
(Name of the Company or Name of the Firm or Name of the individual owner)
- (2) Status of the applicant :
- (3) Names of the hotel and its location in the State of Goa :  
Name Place
- (i)  
(ii)  
(iii)  
(iv)
4. (a) Registration under the Goa Value Added Tax Act, 2005  
TIN: ..... Validity .....
- (b) Registration under the Goa Tax on Entry of Goods Act, 2000  
..... Validity .....
- (c) Registration under the Tax on Goa Luxuries Act, 1988;  
..... Validity .....  
(In case of renewal of license)
- (d) Registration under the Goa Registration of Goa Tourist Trade Act, 1982:  
..... Validity .....
- (e) Registration under the Goa Excise Duty Act, 1964:  
..... Validity .....
- (f) Registration under Goa Entertainment Tax Act, 1964:  
..... Validity .....

<sup>164</sup> Form 4A inserted by the (Amendment) Rules, 2001 and later omitted by the (Amendment) Rules, 2007 and further inserted by the (Sixth Amendment) Rules, 2010.

(g) NOC either from Municipality or from Panchayat to operate hotel:  
 .....

(5) Total number of rooms:

Separately in each hotel	Total	Suites	Rooms	Single occupancy	Double occupancy	Triple and above occupancy	Dormitory
Name of the hotel							
(i)							
(ii)							
(iii)							
(iv)							

(5A) Total number of Conference halls and Commercial Lawns within the hotel property.

Name	Capacity
.....	.....
.....	.....

(5B) (i) Whether it has casino license: Yes/No

(ii) If yes, Casino license No. .... and its validity : .....

(iii) Whether Casino is run by the hotelier or leased. If leased, please furnish the details of such operator.....

(5C) Names of restaurant operating in the hotel/hotels :

Give details :

(i) .....

(ii) .....

(iii) .....

(iv) .....

(5D) Whether restaurants are run by the hotelier or leases. If leased, please furnish details of the contractors and his VAT TIN :

.....

(6) Normal room tariff :

.....

.....

(If tariff card is printed, please furnish a copy for reference)

(7) Registration/Renewal fees

paid : .....

Challan dated : ..... Amount paid : .....

Last renewal is/was valid upto .....

I/We, hereby declare that the information furnished under item No. 1 to 7 of this declaration, is true and correct to the best of my knowledge and the records available with me/us, in this regard.

Place :

For M/s. ....

Dated :

\_\_\_\_\_  
 Authorized Signatory]

FORM <sup>165</sup>[LUX] 5

(See rule 5)

**Certificate of Registration under section 9(3) of the Goa Tax on Luxuries (Hotels and  
Lodging Houses) Act, 1988**

No. ...

District ...

This is to certify that \*Shri/\*Messrs. ... † the ... who/which is carrying on the business known as ..., whereof the \*only/\*chief place of business in the District of ..., is situated at Room/Flat No. ..., Name of the Building .... Municipal No. of the Building ..., Ward/Locality ... Road ..., Village ... Post Office ... Taluka ..., has been registered as a <sup>166</sup>[hotelier or proprietor, as the case may be] under section 9 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 with effect from ...

This <sup>167</sup>[hotelier or proprietor, as the case may be] has additional place/places of business at the address/addresses specified below:—

<sup>168</sup>[NOTE:— The registration certificate should be renewed every year in the month of September/October on payment of renewal charges as specified in Schedule II appended to the Act and shall be accompanied by a declaration as per Form LUX-1.].

...  
...  
...

Signature ...

Registering Authority

Seal of Registering Authority

Place ...

Dated ...

(The registering authority will sign against the last entry at the time of issuing the Certificate and against any subsequent exclusion, addition or other amendment).

\* Strike out whichever is not applicable.

† State here the name of Hindu undivided family/firm/company/Corporation/society/club, association of individuals/local authority/trust/Government, etc.

<sup>169</sup>[FORM LUX-5A

[See rule 6A (1)]

**Application for Renewal of Certificate of Registration issued under section 9(3) of  
the Goa Tax on Luxuries Act, 1988**

To,  
Luxury Tax Officer,  
Sir/Madam,

I/We hereby declare that I/we am/are holding certificate of registration No. \_\_\_\_\_ issued under section 9(3) of the Goa Tax on Luxuries Act, 1988, in the name and style \_\_\_\_\_ situated at \_\_\_\_\_.

<sup>165</sup> The word LUX is inserted by the (Amendment) Rules, 2007.

<sup>166</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>167</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>168</sup> Inserted by the (Amendment) Rules, 2007.

<sup>169</sup> Substituted by the (Amendment) Rules, 2007.

The said certificate is presently valid upto \_\_\_\_\_

I/We further declare that my/our hotel is having \_\_\_\_\_ rooms and I/we have paid renewal fees of Rs. \_\_\_\_\_ by challan dated \_\_\_\_\_ (copy enclosed).

If we further declare that I/We have in house casinos and have paid a lump sum amount of Rs. \_\_\_\_\_ charges for admission under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) as provided in Schedule D appended thereto (Challan enclosed).

The application is also accompanied with a declaration in Form Lux-1.

I/We therefore request to renew the said certificate of registration for a period upto 30<sup>th</sup> September \_\_\_\_\_.

The original copy of the certificate of registration is enclosed for necessary action.

Yours faithfully,

Name and Status of signatory.]

Encl:

\_\_\_\_\_

FORM <sup>170</sup>[LUX]6

[See rule 7(1)]

**Application for cancellation of Registration under Section 9 (5) of the Goa Tax on  
Luxuries (Hotels and Lodging Houses) Act, 1988**

To

The Registering Authority,

...

...

\* I, who am/\*I .. on behalf of ... (here state the name of registered <sup>171</sup>[hotelier or proprietor, as the case may be] who is carrying on the business known as ... holding a certificate of registration bearing number ... under the Goa Tax on Luxuries (Hotels and Lodging House Act, 1988 whose \* only/\*chief place of business in the district of ... is situated at (full address) ... post office ... hereby apply for the cancellation of the said certificate of registration under rule 7 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988 on account of \* (a) the said business having discontinued with effect from ...\* (b) the said business having been transferred in accordance with the section 8 (4) with effect from ... \* (c) the following change having been effected in the ownership of the said business, with effect from ... \* (d) the said business having been disposed of wholly as under with effect from ...\* (e) the additional place of business having been discontinued with effect from ...\* (f) the place of business having been shifted to the following address, with effect from ... \* (g) the following other reasons:—

...

...

My present address is as under:

...

...

<sup>170</sup> Inserted by the (Amendment) Rules, 2007.

<sup>171</sup> Substituted by the (Sixth Amendment) Rules, 2010.

I ... do hereby declare that what is stated herein is true to the best of my knowledge and behalf.

Place ...

Signature † ...

Date ...

Status ...

\* Strike out whichever phrase/clause is not applicable.

† To be signed by the <sup>172</sup>[hotelier or proprietor, as the case may be] or any person duly authorised by him.

#### ACKNOWLEDGEMENT

Received an application in form-6 signed by Shri ... dated ... for cancellation of certificate of registration.

No. ...

Dated ...

Serial No. ...

Receiving Officer.

FORM <sup>173</sup>[LUX] 7

(See rule 8)

#### Revised Declaration under section 28 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

I/We ... of ... carrying on the business known as ... at ... and \*other place in the State of Goa at ... and liable to pay the tax under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, do hereby declare \*in supersession of my/our previous declaration dated ... that

\*I/We/myself/ourselves am/are the owner/owners of the hotel in which the above said business is being carried on by me/us.

\*The hotel in which the above said business is being carried on by us is owned by the following person/persons:—

Serial No.	Full name/names of the person/persons who owns/own the hotel	Constitution of the owner (i.e. individual firm, body Corporate, etc.)	Full address of the owner	Signature of the owner
1.				
2.				
3.				

I/We do hereby declare that what is stated hereinabove is true to the best of my/our knowledge and behalf.

Place ...

Signature/s ...

Dated ...

Status ...

\*Strike out if not applicable.

<sup>172</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>173</sup> Inserted by the (Amendment) Rules, 2007.



FORM <sup>174</sup>[LUX] 8

[See rules (11) and (13)]

Luxury Tax R. C. No.

--

**Return-cum-Chalan of tax payable by a <sup>175</sup>[hotelier or proprietor, as the case may be] under  
the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988**

(All figures should be rounded of to the nearest rupee)

Name and full address of the <sup>176</sup> [hotelier or proprietor, as the case may be] ...

...

...

Luxury tax R. C. No. ...

...

G. S. T. R. C. if held ...

...

Period from ...

...

## PART I

**Computation of turnover of receipt liable to tax**

1. Total turnover of receipts of the <sup>177</sup>[hotelier or proprietor, as the case may be] during the period.

(This should be calculated on the basis of tariff rates, giving regard to section 5(4) of the Act). ...

Deduct:—

- (A) Turnover of receipts, where the charge for luxury provided in the hotel is less than one hundred rupees ...

...

- (B) Turnover of receipts, on which tax is not payable on account (other than (A) above) of \_\_\_\_\_

2. Net turnover of receipts liable to tax ...

...

<sup>174</sup> Inserted by the (Amendment) Rules, 2007.<sup>175</sup> Substituted by the (Sixth Amendment) Rules, 2010.<sup>176</sup> Substituted by the (Sixth Amendment) Rules, 2010.<sup>177</sup> Substituted by the (Sixth Amendment) Rules, 2010.

**PART II**  
**Calculation of tax payable**

## 3. Calculation of tax—

Serial No.	Categories of receipts, which are the constituents of turnover at Item No. 2	Tax rate	Turnover of receipts	Deductions under rule 15	Balance turnover of receipts liable to tax	Tax payable at the rate specified in col. (3)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Where the charge for luxury is—						
1.	less than Rs. 100/	Nil				
2.	Rs. 100/- or more but does not exceed Rs. 500/- per day	5%				
3.	Exceeds Rs. 500/- per day	10%				
Total			(Net turnover as per Item No. 2)			(Total tax payable)

**PART III**  
**Amount payable/refundable as per the return**

## 4. Total tax payable as per Part-II

Deduct:—

- (A) Amount credited under Refund Adjustment Order No. .... dated .... Rs. ...
- (B) Refundable of Rs. ... due as per previous return for the period from ... to .... adjusted against tax payable in this return.
- (C) Amount paid by—
- Chalan No. ...., dated ... Rs. ...
- Chalan No. ...., dated ... Rs. ...
- (D) Total amount deducted on account of (A), (B), and (C) above. Rs. ...
5. Net amount payable ...
6. Net amount refundable, if any ...
7. Interest under section 17 ...
8. Penalty under section ...
9. Amount payable/refundable as per this return ...

Amount paid with this Return-cum-Challan (in figures) ... (in words) ...

Amount paid in Cash/by Cheque No. .... dated ... of .... Bank.

The above statement is true to the best of my knowledge and belief.

Place ...

Signature ...

Dated ...

Status ...

**For Treasury use only**

Received Rs. ... (Rupees ...)  
(in figures) (in words)

Date of entry ...

Challan No. ...  
Treasurer/Accountant,  
Treasury Officer/Agent or Manager.

\_\_\_\_\_

<sup>178</sup>FORM LUX-8A  
[See clause (ii) of sub-rule (2) of rule 11]

**Quarterly returns of turnover of receipts of proprietor providing  
accommodation with luxuries for other purposes**

- (1) Name of the proprietor:
- (2) Address of the proprietor:
- (3) Actual place of business:
 

	Charges per day per
(i) Name of the premises event	
(ii)	
(iii)	
(iv)	
(v)	
- (4) Luxury Tax Registration No. ....  
Validity .....
- (4.1) Last renewal fees paid: Rs. .... on .....
- (5) VAT registration No. TIN .....  
Valid upto: .....
- (5.1) Last renewal fees paid: Rs. .... on .....
- (6) Period of returns: From 1st ..... to .....
- (7) Turnover of receipts during the quarter and tax paid:
  - (i) Gross receipts: Rs. ....  
Period:
  - (ii) Receipts exempt from tax, where Rs. .... the charges  
per event per day is not exceeding Rs. 8000/-.
  - (iii) Taxable receipts  
Rs. ....
  - (iv) Tax payable @ 10%  
Rs. ....
  - (v) Tax paid  
Rs. ....

<sup>178</sup> Form 8A omitted by the (Amendment) Rules, 2007 and thereafter inserted by the (Sixth Amendment) Rules, 2010.

(8) Challans enclosed to the returns:	Month	Dated	Amount
(i)			
(ii)			
(iii)			
(iv)			

I/We hereby declare that the above statement is true and correct to the best of my/our knowledge and belief.

Place:

Signature  
(Authorized Signatory  
Status]

Dated:

\_\_\_\_\_

<sup>179</sup>[FORM <sup>180</sup>[LUX]-8B

[See rule 13(1)]

**Annual return of turnover of receipts of proprietor for accommodation  
provided for commercial purpose**

- (1) Return for the year from ..... to .....
- (2) Registration Certificate No.
- (3) Name and address of the proprietor  
.....  
.....  
.....
- (4) Style of business  
.....
- (6) Turnover of receipts for accommodation provided for  
Commercial purpose Rs.
- (7) Tax payable on turnover as at column (6) Rs.
- (8) Tax paid (details to be furnished) Rs.
- (9) Balance due/excess paid

**DECLARATION**

I, ....., do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in the above return is true and complete and that it relates to the year/month commencing from ..... to .....

Place:

Signature:

Date:

Name:

Proprietor/Partner/Manager/Director, etc.].

<sup>179</sup> Inserted by the (Amendment) Rules, 2001.

<sup>180</sup> Inserted by the (Amendment) Rules, 2007.

ORIGINAL	DUPLICATE	TRIPLICATE	QUADRUPPLICATE
FORM <sup>181</sup> [LUX] 9 [See rule 13 (4)] <b>CHALAN</b> (To be retained by the payer) Challan for the Treasury <b>THE GOA TAX ON LUXURIES</b> <b>(HOTELS AND LODGING HOUSES)</b> <b>ACT, 1988</b> [ See rule 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988] 0045 Other taxes and Duties on Commodities and services— 105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses). Name and full Address of the hotelier ... Luxury Tax R. C. No. ... G. S. T. R. C. No. if held ... Period from ... to ... Tax Rs. ... Interest U/s. Rs. ... Penalty U/s. Rs. ... Total Amount Rs. ...	FORM <sup>182</sup> [LUX] 9 [See rule 13 (4)] <b>CHALAN</b> (To be furnished by the payer to the respective Assessing Authority) Challan for the Treasury <b>THE GOA TAX ON LUXURIES</b> <b>(HOTELS AND LODGING HOUSES)</b> <b>ACT, 1988</b> [ See rule 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988] 0045 Other taxes and Duties on Commodities and services— 105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses). Name and full Address of the hotelier ... Luxury Tax R. C. No. ... G. S. T. R. C. No. if held ... Period from ... to ... Tax Rs. ... Interest U/s. Rs. ... Penalty U/s. Rs. ... Total Amount Rs. ...	FORM <sup>183</sup> [LUX] 9 [See rule 13 (4)] <b>CHALAN</b> (For the Treasury) Challan for the Treasury <b>THE GOA TAX ON LUXURIES</b> <b>(HOTELS AND LODGING HOUSES)</b> <b>ACT, 1988</b> [ See rule 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988] 0045 Other taxes and Duties on Commodities and services— 105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses). Name and full Address of the hotelier ... Luxury Tax R. C. No. ... G. S. T. R. C. No. if held ... Period from ... to ... Tax Rs. ... Interest U/s. Rs. ... Penalty U/s. Rs. ... Total Amount Rs. ...	FORM <sup>184</sup> [LUX] 9 [See rule 13 (4)] <b>CHALAN</b> (To be sent by Treasury to the respective Luxury tax Officer) Challan for the Treasury <b>THE GOA TAX ON LUXURIES</b> <b>(HOTELS AND LODGING HOUSES)</b> <b>ACT, 1988</b> [ See rule 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988] 0045 Other taxes and Duties on Commodities and services— 105 Luxury tax (ii) Tax on accommodation (Hotels and Lodging Houses). Name and full Address of the hotelier ... Luxury Tax R. C. No. ... G. S. T. R. C. No. if held ... Period from ... to ... Tax Rs. ... Interest U/s. Rs. ... Penalty U/s. Rs. ... Total Amount Rs. ...
Amount paid with the Return-cum-Challan (in figures) ... (in words) ...	Amount paid with the Return-cum-Challan (in figures) ... (in words) ...	Amount paid with the Return-cum-Challan (in figures) ... (in words) ...	Amount paid with the Return-cum-Challan (in figures) ... (in words) ...
Amount paid in cash/by cheque No. ... dated ... of Bank ... Place ... Signature ... Dated ... Status ...	Amount paid in cash/by cheque No. .... dated ... of Bank ... Place ... Signature ... Dated ... Status ...	Amount paid in cash/by cheque No. ... dated ... of Bank ... Place ... Signature ... Dated ... Status ...	Amount paid in cash/by cheque No. ... dated ... of Bank ... Place ... Signature ... Dated ... Status ...
<b>For Treasury use only</b>	<b>For Treasury use only</b>	<b>For Treasury use only</b>	<b>For Treasury use only</b>
Received Rs. ... (in figures) Rs. ... (in words) Date of entry ... Challan No. ... <i>Treasurer/Accountant, Treasury Officer/Agent or Manager.</i>	Received Rs. ... (in figures) Rs. ... (in words) Date of entry ... Challan No. ... <i>Treasurer/Accountant, Treasury Officer/Agent or Manager.</i>	Received Rs. ... (in figures) Rs. ... (in words) Date of entry ... Challan No. ... <i>Treasurer/Accountant, Treasury Officer/Agent or Manager.</i>	Received Rs. ... (in figures) Rs. ... (in words) Date of entry ... Challan No. ... <i>Treasurer/Accountant, Treasury Officer/Agent or Manager.</i>

<sup>181</sup> The word LUX is inserted by the (Amendment) Rules, 2007.<sup>182</sup> The word LUX is inserted by the (Amendment) Rules, 2007.<sup>183</sup> The word LUX is inserted by the (Amendment) Rules, 2007.<sup>184</sup> The word LUX is inserted by the (Amendment) Rules, 2007.

FORM<sup>185</sup>[LUX] 10

(See rule 16)

**Notice for payment of tax due according to a Return under section 13 of the Goa Tax on  
Luxuries (Hotels and Lodging Houses) Act, 1988**

To

...

of ...

Registration Certificate No. ...

Gentleman/Sir/Madam,

Whereas the return under section 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 for period from ... to ... has been furnished by you—

\*but the amount of tax, namely Rs. ... (and the amount of interest of Rs. .... and penalty of Rs. ...) which is due according to the return has not been paid as required under rule 11 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.

\* but the copy of the challan accompanying the return shows payment of only Rs. ... as against the amount of tax of Rs. ... (and the amount of interest of Rs. ... and penalty of Rs. ...) which is due according to the return and required to be paid under rule 11 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988.

You are hereby directed to pay the sum of Rs. ... (in words) (Rupees ...) into the Government Treasury at ... on or before (date) ... and to produce the receipted copy of the Challan in proof of payment before me on a date not later than the ... day of ... failing which the said sum of Rs. ... will be recoverable from you as arrears of land revenue.

2. You are hereby informed that if you fail so to pay the amount of tax aforesaid without any reasonable cause, you shall be liable under sub-sections (1) (c) of section 17 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 for payment of an additional sum by way of penalty, and also interest at the rate of two per cent of the amount of tax for each complete month during the time you continue to make the default in the payment of the tax.

Yours faithfully,

Seal

Place

Date ...

Signature

Luxury Tax Officer/Assistant Commissioner  
of Luxury Tax.

---

\* Strike out whichever is not necessary.

---

<sup>185</sup> Inserted by the (Amendment) Rules, 2007.

FORM <sup>186</sup>[LUX] 11

(See rule 17)

**Notice under section 14 of the Goa Tax on Luxuries (Hotels  
and Lodging Houses) Act, 1988**

To,

...

of ...

Registration No. ...

Gentleman/Sir/Madam,

\*Whereas I desire to satisfy myself that the return furnished by you in respect of the period from ... to ... 19 ... are correct and complete.

\*Whereas being a Registered <sup>187</sup>[hotelier or proprietor, as the case may be], you have not furnished by the prescribed date returns in respect of the period from ... to ...

\*Whereas being liable to pay tax under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, in respect of the period from ... to ... you have failed to apply for Registration under section 9 of the said Act.

You are hereby directed to attend at ... at ... on ..., and  
(place) (time) (date)

\*(1) to produce or cause to be produced any evidence on which you rely in support of the said returns and at the same time to produce or cause to be produced the following documents and accounts ...

\*(2) to show cause as to why you should not be assessed under sub-section (6) of section 14 of the said Act.

\*(3) to show cause as to why you should not be assessed under sub-section (7) of section 14 of the said Act, and why a penalty under clause (a) of sub-section (1) of section 17 of the said Act should not be imposed upon you.

You are also required to show cause as to why penalty under section 17 of the said Act in respect of the period from ... to ... should not be imposed on you.

Yours faithfully,

Seal

Place ...

Date ...

Signature ...

Designation ...

---

\* Strike out whichever is not necessary.

---

<sup>186</sup> Inserted by the (Amendment) Rules, 2007.

<sup>187</sup> Substituted by the (Sixth Amendment) Rules, 2010.

FORM <sup>188</sup>[LUX] 12

(See rule 17 and 20)

**Order of assessment of tax under section 14/16 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Act, 1988**Name and address of the <sup>189</sup>[hotelier or proprietor, as the case may be] ...

...

...

Assessed u/s ... Notice in form ... served on ...

Luxury Tax R. C. No. ...

Period of Assessment from ... to ...

Books of Account produced ...

Accounting Method ...

	As in the Hotelier's return (in Rs.)	As determined u/s. 14/16 (in Rs.)
--	--	---

**Part I — Turnover of receipts liable to tax —**

- Total turnover of receipts of the <sup>190</sup>[hotelier or proprietor, as the case may be] during the period:

**Deduct —**

- Turnover of receipts, where the charges for luxury provided in the hotel is less than one hundred rupees.
  - Turnover of receipts on which tax is not payable on account (other than (A) above) of
- Net turnover of receipts liable to tax.

Signature ...

Designation ...

<sup>188</sup> Inserted by the (Amendment) Rules, 2007.<sup>189</sup> Substituted by the (Sixth Amendment) Rules, 2010.<sup>190</sup> Substituted by the (Sixth Amendment) Rules, 2010.



## Part II— calculation of tax payable

## 3. Calculation of tax—

Serial No.	Categories of receipts are the constituents of turnover at Item No. 2	As in the Hotelier's return					As determined u/s. 14/16			
		Tax rate	Turnover of receipts	Deduction u/r. 15	Balance turnover receipts	Tax payable	Turnover of receipts	Deductions u/r. 15	Balance turnover of receipts	Tax payable
1	2	3	4	5	6	7	8	9	10	11
	Where the charge for luxury is—									
(i)	One hundred rupees or more but does not exceed five hundred rupees	5%								
(ii)	Exceed five hundred rupees	10%								
Total										

## Part III— Amount payable/refundable

	As in the Hotelier's return	As determined u/s. 14/16
4. Total tax payable as per Part-II Deduct—		
(A) Amount credited under refund Adjustment Order No. .... Dated ... Rs. ...		
(B) Advance payment of tax, if any		
(C) Amount paid with returns. Details of payments made at (B) and (C) above: challan No. Date Amount Treasury		
(D) Total amount deducted on account of (A), (B) and (C) above.		
5. Balance of tax due/refund if any Add—		
(A) Interest u/s.		
(B) Penalty u/s. ... Penalty u/s. ...		
(C) Amount forfeited being the sum collected in contravention of section 24		
(D) Total amount added on account of (A), (B) and (C).		
6. Final amount due/refund, if any Part IV—Assessment Order—		

Signature ....

Seal

Place ...

Dated ...

Designation ...

FORM <sup>191</sup>[LUX] 13

[See rule 10(1) and 20(1)]

**Notice of Assessment/Reassessment under section 14 of the Goa Tax on  
Luxuries (Hotels and Lodging Houses) Act, 1988**

No. ...  
To,  
...  
...

... Luxury Tax Office  
...Ward  
Dated the ... 19 ...  
Registration Certificate No. ...

Whereas I have reasons to believe that in the assessment made under section 14 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, your turnover in respect of the following receipts chargeable to tax under the said Act, namely:—

...  
...

In respect of the period from ... to ... has escaped assessment/been under assessed/been assessed at a lower rate.

and

Deduction of the following receipts, namely:—

...  
...

have been wrongly made from your gross turnover, in respect of the period from ... to ... you are hereby directed to attend at (place) ... at (time) ... on (date) ... and to show cause as to why the amount of tax payable by in respect of the said receipts for the aforesaid period should not be assessed/reassessed, and to produce or cause to be produced the following documents and account:—

...  
...

and to furnish or cause to be furnished the following information:—

...  
...  
...

You may also produce or cause to be produced any other evidence for determining the correct of tax payable by you for the said period.

You are also required to show cause on or before the appointed date, as to why a penalty under section 17 of the Act should not be imposed upon you, for having maintained false or incorrect accounts with a view to suppressing receipts/or for having concealed the particulars of receipts and /or for having furnished to or produced before the Assessing Authority the accounts, returns or information which is false or incorrect.

Seal

Signature ...

Designation ...

---

*Note:* Strike out whichever is not required.

---

<sup>191</sup> Inserted by the (Amendment) Rules, 2007.

FORM <sup>192</sup>[LUX] 14

[See rule 20 (3) and rule 21 (1)]

**Notice of Demand on Assessment/Reassessment made under section 14/16 of  
the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988/on  
Rectification of Clerical or Arithmetical mistake**

No. ...

To,

...

...

...

Luxury Tax Office

... Ward

Dated the ... 19...

Registration Certificate No. ...

You are hereby informed that on assessment/reassessment of your turnover of receipts for the period from ... to... made under section 14/16 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988/on rectification of clerical or arithmetical mistake, made under rule 41 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988, your taxable turnover of receipts has been redetermined and subjected to Luxury Tax, penalty, etc. as under:

A. Taxable turnover of receipts redetermined	Rs. ...
B. (1) Tax levied	Rs. ...
(2) Penalty imposed	Rs. ...
Total of B(1) and B(2)	Rs. ...
Less amount already paid	Rs. ...
Net amount due	Rs. ...

You are hereby directed to pay the above referred amount due of Rs. (in figures) ... Rupees (in words) ...

TreasurySub-treasury

into the Reserve Bank of India  
State Bank of India

at (place) ... on or before (date) ... and furnish the receipted challan in proof of payment to this office, on or before (date) ... failing which the said sum will be recoverable from you as an arrear of land revenue.

The challan in Form 8(B) is enclosed for the purpose.

Seal

Signature ...

Designation ...

<sup>192</sup> Inserted by the (Amendment) Rules, 2007.

FORM <sup>193</sup>[LUX] 15

(See rule 22)

**Notice for forfeiture and for imposing penalty under section 18 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Act, 1988**

To:

...  
...  
...

Luxury Tax Registration No. ...

Gentlemen/Sir/Madam,

Whereas, I have reason to believe that during the period from ... to ...

\* (a) \*(i) you have collected by way of tax a sum of Rs. ... which you are not liable to pay.

OR

\*(ii) not being a registered <sup>194</sup>[hotelier or proprietor, as the case may be], you have collected by way of tax in contravention of section 24 of the said Act.

OR

\*(iii) being a registered <sup>195</sup>[hotelier or proprietor, as the case may be], you have collected by way of tax a sum of Rs. ... in excess of the amount of tax payable by you, in contravention of section 24 of the said Act.

OR

\* (b) \*(i) being a <sup>196</sup>[hotelier or proprietor, as the case may be] liable to pay tax under the said Act, you have failed to keep a true account of your turnover of receipts.

OR

\*(ii) being a <sup>197</sup>[hotelier or proprietor, as the case may be] who was required to do so by notice served on you by the Commissioner, you have failed to keep a true account of your turnover of receipts.

OR

\*(iii) you have failed, even though directed so to do under section 26 to keep any accounts or records in accordance with such directions.

You are hereby directed to attend on ... (date) ... at ... (time) at ... (place) ... and to show cause why ...

\*(1) a sum of Rs. ... or such other sum as may be finally determined as collected by you by way of tax in contravention of section 24 should not be forfeited, and/or

\*(2) a penalty under sub-section (1) of section 17 of the said Act, should not be imposed on you.

Yours faithfully,

---

<sup>193</sup> Inserted by the (Amendment) Rules, 2007.<sup>194</sup> Substituted by the (Sixth Amendment) Rules, 2010.<sup>195</sup> Substituted by the (Sixth Amendment) Rules, 2010.<sup>196</sup> Substituted by the (Sixth Amendment) Rules, 2010.<sup>197</sup> Substituted by the (Sixth Amendment) Rules, 2010.

Seal ...

Dated ...

Place ...

Signature ...

Designation ...

\* Strike out whichever is not required.

FORM <sup>198</sup>[LUX]16(See rule 26 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Rules, 1988  
Book No. ... Voucher No. ...)

## Refunds

Counterfoil order for the refund of tax and  
/or penalty, under the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Rules, 1988.

Refund payable to ...

Registration Certificate No. ... issued by  
Luxury Officer, ... Ward

Date of Order directing refund ...

Amount of refund: (a) Rs. ...

Number in collection register showing the  
collection of amount regarding which  
refund is made: ...

(Signed) ...

Designation ...

Date: ...

Signature of the recipient of the voucher

Date of encashment in the Treasury/  
State Bank  
Reserve Bank of IndiaSub/Treasury of IndiaBank of India

Date ... Place ...

(a) Classification:

Rs. Paise

Tax ...

Penalty ...

(See rule 26 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Rules, 1988  
Book No. ... Voucher No. ...)

## Refunds

Order for the refund of tax and/or penalty  
under the Goa Tax on Luxuries (Hotels and  
Lodging Houses) Rules, 1988.

Payable at the

Treasury/Sub-TreasuryState Bank of IndiaReserve Bank of India

Within one month of the date of issue.

To:

The Agent or Manager of  
The Treasury/Sub-  
Treasury Officer,State Bank of IndiaReserve Bank of India

1. Certified that with reference to that assessment record of ... bearing Registration Certificate No. ... (issued by the Luxury Tax Office of... (Ward), for the period from ... to ... a refund of Rs. ... is due to ...
2. Certified that the amount of tax and/or penalty concerning which this refund is allowed has been duly credited to the Government Treasury.
3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.
4. Please pay to ... the sum of Rs. ... (in figures) Rupees ... in words)

<sup>198</sup> Inserted by the (Amendment) Rules, 2007.

Date ...  
 (Signed) ...  
 Designation ...  
 Date of encashment in the  
Treasury/Sub-Treasury  
State Bank of India  
Reserve Bank of India  
 Date ... Place ...  
 Pay Rs. ... only  
 The ... 198 ...  
 Officer-in-charge of  
Treasury/Sub-Treasury  
 The Bank's Branch  
 Received payment.  
 Claimant's Signature ...  
 Examined,  
 Accountant  
 (a) Classification:  
 Rs.                      Paise  
 Tax ...  
 Penalty ...

Third copy of the Refund Voucher is identical with the second copy and is not reproduced here.

FORM <sup>199</sup>[LUX]17  
 (See Rule 27)

Notice under section 27 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

To:

...  
 of  
 of ...

Registration No. ...

Gentlemen/Sir/Madam,

You are required under sub-section (1) of section 27 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 to produce or cause to be produced before me at (place) ... on (date) ... at (time) ... the following documents and accounts:—

...  
 ...

And \*to furnish me with the following information:—

...  
 ...

<sup>199</sup> Inserted by the (Amendment) Rules, 2007.

Please note that, if you do not comply with the requirement of this notice, you shall render yourself liable to prosecution for an offence under clause (g) of sub-section (5) of section 37 of the said act which is punishable with imprisonment for a term, which may extend to one year and with fine and when the offence is continuing one with a daily fine not less than rupees one hundred during the period of continuance of the offence.

Yours faithfully,

Place ...

Signature ...

Date ...

Designation ...

\* Strike out whichever is not required.

FORM <sup>200</sup>[LUX]18

(See rule 31 and rule 37)

Appeal against an order of assessment and/or penalty under section 14 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Act, 1988

To:

Date the ...

The ...

...

(i) Registration No. ...

(ii) Name of the <sup>201</sup>[hotelier or proprietor, as the case may be] ...

(iii) Status ...

(write here individual, Hindu undivided family, firm, limited company, association of persons, etc. as the case may be).

(iv) Style of business ...

(v) Location of business ...

(vi) Address to which communication should ordinarily be dispatched ...

(vii) Name of officer who passed the order ...

(viii) Designation ...

(ix) Period to which the appeal relates ...

(x) Date of order ...

(xi) Date of service of notice ...

(xii) Amount of demand ...

Tax ...

Penalty ...

Total ...

<sup>200</sup> Inserted by the (Amendment) Rules, 2007.

<sup>201</sup> Substituted by the (Sixth Amendment) Rules, 2010.

(xiii) Amount paid ...

Tax ...

Penalty ...

Total ...

(xiv) Amount in dispute ...

(xv) Amount of fee paid ...

The petition of ...

S/o ... on behalf of the holder whose particulars have been mentioned above, showeth as follows:—

- (1) Under the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 your petitioner has been assessed on a total taxable turnover of Rs. ... for the period mentioned above.
- (2) A penalty of Rs. ... has been imposed on your petitioner.
- (3) Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business place mentioned above for the period mentioned above amounted to ... and Rs. ... respectively.
- (4) Such turnover was actually received/receivable during the said period and your petitioner had no other receipt proceeds during the said period.
- (5) Your petitioner has submitted proper return of his turnover of receipts to the Office of ... under section 13 of the Act and has complied with all the terms of notice of assessment served on him by the ... under section 14 of the Act.
- (6) Your petitioner was prevented by sufficient cause from making the return required by section 13 or did not receive the notice issued under section 14/16 or had not reasonable opportunity to comply or was prevented by sufficient cause from complying with terms of the notice or from producing evidence, as more particularly specified in the statement of grounds of appeal hereto attached.
- (7) Your petitioner did not conceal the particulars of his gross and taxable turnover or deliberately furnish inaccurate particulars thereof, but as will be seen from the statement of grounds of appeal attached, returned it at its real amount to the best of his knowledge and belief.
- (8) Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be called and/or/remanded for re-assessment or that the order imposing a penalty upon your petitioner may be set aside.
- (9) A certified copy of the order appealed against is attached.

#### **GROUND OF APPEAL**

(Enter here a Concise statement of the reasons on which you rely for the purpose of this appeal).

I, ... the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the tax admitted by me to be due in respect of the order of assessment appealed against has been paid by treasury challan No. ... dated ...

Signature: ...

Designation: ...

(To be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant).

*Note:—* Strike out phrases or paragraph not applicable.



FORM <sup>202</sup>[LUX]19

(See rule 41)

Notice under the proviso to section 36 of the Goa Tax on Luxuries  
(Hotels and Lodging Houses) Act, 1988

To:

...

of ...

Registration Certificate No. ...

Gentlemen/Sir/Madam,

Whereas it appears that in the ... Order No. ... dated ... passed by ... for the period from ... to ... in your case, there is the following mistake, namely:—

And whereas it is proposed to rectify the mistake as stated below which will have the effect of enhancing the tax reducing the amount of refund you are hereby given notice under the proviso to sub-section (1) sub-section (2) read with of section 36 proviso to sub-section (1) of section 36 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988, that if you wish to prefer any objection against the proposed rectification you should attend at the office of the undersigned at ... on the ... day of ...

List of the rectification proposed to be made:—

...

...

...

Yours faithfully,

Seal

Place ...

Signature

Dated ...

Designation ...

FORM <sup>203</sup>[LUX] 20

(See rule 46)

Authority under section 43 of the “Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988

I, ... who/am/is @ ... of & ... who is a Registered <sup>204</sup>[hotelier or proprietor] holding a Registration Certificate No. ... dated ... hereby appoint Shri ... who is\* my relative ...

<sup>202</sup> Inserted by the (Amendment) Rules, 2007.<sup>203</sup> Inserted by the (Amendment) Rules, 2007.<sup>204</sup> Inserted by the (Amendment) Rules, 2007.

---

\* a person regularly employed by me/the said ...

---



---

\* a legal practitioner ...

---



---

\* a chartered Accountant ...

---



---

\* a Luxury Tax Practitioner ...

---

To attend on           \* my behalf           before ... (State the Luxury Tax Authority) in the Proceeding  
          \* behalf of the said £ ...          

..... (describe the proceedings before the said Luxury Tax Authority) and to produce accounts and

documents and to receive on           \* my behalf            
          \* behalf of the said £ ...           any notice or documents issued in connection with

the said proceedings, the said Shri ..... is also hereby authorized to act on           \* my behalf            
          \* behalf of the said £ ...          

in the said proceedings.           \* I agree            
          \* The said £ ... agrees           to rectify all acts done by the said Shri ... in  
pursuance of this authority.

Place: ...

Signature ...

Dated: ...

Status @ ...

\* Strike out whichever is not applicable.

£ State here the name of the <sup>205</sup>[hotelier or proprietor, as the case may be] as entered in the certificate of registration.

@ State here status such as proprietor, partner, director, Manager, Secretary or Officer-in-Charge.

#### ACCEPTANCE

I, ... do hereby state that I am \* a relative of ... ..

---

\* a person regularly employed by ...

---



---

\* a legal practitioner ...

---



---

\* a Chartered Accountant ...

---

A Luxury Tax Practitioner duly authorized under section 43 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 and that I accept the aforesaid appointment.

Place ...

Dated: ...

Signature ...

---

*Note:—* \*Strike off which is not applicable

---

<sup>205</sup> Substituted by the (Sixth Amendment) Rules, 2010.

<sup>206</sup>[FORM LUX-21  
[See rule 3(3)]]

Daily account of occupancy of accomodation provided for commercial purposes

(1) Name of the proprietor: .....  
Registration No.: .....

(2) Name of the hotel/building/yard/shop or open premises and its address: .....  
.....  
.....

(3) Month: .....

Sr. No.	Person to whom issued	Purpose	Period of occupancy	Bill No.	Rate charged per day	Total receipts	Tax payable	Tax paid	Remarks
1	2	3	4	5	6	7	8	9	10
1									
2									
3									
4									
5									

I/We hereby declare that the information furnished hereinabove in this declaration is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

For M/s. \_\_\_\_\_

Place:

Dated:

\_\_\_\_\_  
Authorized Signatory  
Status

FORM LUX-22  
[See rule 3(3)]

Abstract of monthly occupancy as per register in Form LUX 21 in respect of accommodation  
provided for commercial purposes

Registration No. : .....

Month	Total number of occupancies during the month	Total receipts as per register	Tax payable	Tax paid
1	2	3	4	5

Total number of challans enclosed: \_\_\_\_\_

<sup>206</sup> Inserted by the (Amendment) Rules, 2007.

I/We hereby declare that the information furnished in this form is true and correct and to the best of my knowledge and as per the records available with me/us in this regard.

Place: \_\_\_\_\_  
For M/s. \_\_\_\_\_  
Proprietor/Partner/Director

Dated: / /

FORM LUX-23  
[See rule 3(4)]

Daily account of occupancy of the premises/accommodation with  
Luxuries provided for other purposes

Name of the owner/proprietor:

Name of the premises where accommodation  
with luxuries provided for other purposes:

Address of the premises:  
Month:

Sr. No.	Name of the premises	Name of the person to whom given	Rate per day	Period of occupancy	No. of days	Date of event	Amount received	Tax charged	Total amount received	Signature of guest occupying accommodation	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											
3											
4											
5											

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

Place: \_\_\_\_\_  
For M/s. \_\_\_\_\_  
Proprietor/Partner/Director

Dated: / /

FORM LUX-24  
[See rule 3(4)]

Abstract of the monthly occupancy of the accommodation with luxuries provided  
for other purposes

Name of the owner/proprietor:

Name of the premises where accommodation  
provided with luxuries for other purposes:

Registration No.:

Month	Total number of events during the month	Total amount received as luxury	Total tax collected	Luxury tax paid to Government	Date of challan	Remarks
1	2	3	4	5	6	7

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

Signature \_\_\_\_\_

Place:

Name \_\_\_\_\_

Dated: / /

Designation \_\_\_\_\_

FORM LUX-25

[See rule 3(5)]

Advance collected towards booking of premises/accommodation with luxuries  
provided for other purposes

Name of the owner/proprietor:

Name of the premises where accommodation  
with luxuries provided for other purposes:

Address of the premises:

Month:

Sr. No.	Date of booking	Date of event	Name of the person	Purpose	Amount received	R/No.	Tax paid	Challan date
1	2	3	4	5	6	7	8	9

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

For M/s. \_\_\_\_\_

Place:

Proprietor/Partner/Director

Dated : / /

FORM LUX-26  
**Certificate of Registration**  
[See rule 5(1)]

This is to certify that M/s./Shri ..... having its registered office at ..... is registered u/s 9(3) of Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) with effect from ..... for providing accommodation for commercial purposes/providing accommodation with luxuries for other purposes.

M/s./Shri ..... is having following premises in Goa, which are used to perform the above business.

(i) Name:  
Address:

(ii) Name:  
Address:

(iii) Name:  
Address:

Status of business: Individual, Partnership firm, Pvt. Ltd. Company, Ltd. Company, Society, UF, Social or Religious Institution, Community Hall, Semi-Government PSU, NGO's and others.

Liable from:

Valid upto:

Authorised person:

Contact telephone:

Dated:

Seal: (Registering Authority)

*Note:* The registration certificate requires renewal every year, October-September. The renewal certificate shall be issued upon application for the purpose.

**Renewal of Registration Certificate**

The proprietor has paid renewal fees of Rs. .... (Rupees..... only). The validity of the R. C. is accordingly renewed from ..... to .....

Date: (Registering Authority)

**Renewal of Registration Certificate**

The proprietor has paid renewal fees of Rs. .... (Rupees.....only). The validity of the R. C. is accordingly renewed from ..... to .....

Date: (Registering Authority)

**Renewal of Registration Certificate**

The proprietor has paid renewal fees of Rs. .... (Rupees..... only). The validity of the R. C. is accordingly renewed from ..... to .....

Date: (Registering Authority)

## FORM - LUX - 27

## Audit Report

[See rule 27A(1)]

(1) \* I/We report that the satutory audit of ..... (mentioned name and address of the hotelier/proprietor) holding Luxury Tax R. C. No. .... under the Goa Tax on Luxuries Act, 1988 was conducted by me/us/M/s. ...., Chartered Accountants in pursuance of provisions of section ..... of ..... Act ..... and we hereto annex a copy of our/their audit report dated ..... along with all the annexure as follows:-

(a) the audited profit and loss/income and expenditure account for year ended on 31st March .....

(b) the audited balance sheet as at 31st March .....; and

(c) documents declared by the said Act to be part of, or annexed to, the profit and loss/income and expenditure account and balance sheet.

(2) The particulars are given in PART - I hereto.

We report our observations/comments/discrepancies/inconsistencies, if any, as under:-

.....  
.....

Subject to the above in our opinion and to the best of our information and according to the explanations given to us, the particulars given above and in PART - I and PART - II hereto are true and correct.

For .....  
Chartered Accountant

Place :

Name of Proprietor/Partner

Date :

Membership No. ....  
Address .....

.....

\* Strike off whichever is not applicable.

## PART - I

- |  |   |
|--|---|
| (1) Name of the hotelier/proprietor  | : |
| (2) Address (Principal place of business)  | : |
| (3) Luxury Tax Registration Certificate No.  | : |
| (4) Constitution of the hotelier/proprietor  | : |
| (5) (a) Income Tax PAN   | : |
| (b) Service Tax Registration No.   | : |
| (c) VAT TIN  | : |
| (6) Period under Audit   | : |
| (7) Address of other places of business within the State<br>(Name of the hotel and location) and capacity of<br>each hotel | : |





## (13A) Tax paid :

Sr. No.	Month	Date of payment	Amount paid
1	2	3	4
1	April		
2	May		
3	June		
4	July		
5	August		
6	September		
7	October		
8	November		
9	December		
10	January		
11	February		
12	March		
	Total		

Total number of challans :

## (14) Determination of taxable turnover and tax :

- (i) Total turnover of receipts : Rs.
- (ii) Less : Receipts exempted from tax :
- (a) Where charge for the luxury provided in a hotel is less than the limit specified in entry (a) of Schedule I appended to the Act : Rs.
- (b) Luxuries exempt by Notification issued under sub-section (1) of Section 21 of the Act (Give Luxury-wise details) : Rs.
- (c) Accommodation with luxuries provided for other purposes, where charge is less than the amount specified in clause (i) of entry (2) of Schedule III appended to the Act : Rs.
- (d) Any other (please specify the luxury) : Rs.
- (iii) Taxable turnover : Rs.
- (iv) Classification of taxable receipts and tax payable :

	Turnover (Rs.)	Tax (Rs.)
(a) Taxable @	%	
(b) Taxable @	%	
(c) Taxable @	%	
(d) Taxable @	%	
(e) .....		
(f) .....		
Total		

- (v) Less : Tax paid as per returns : Rs.
- (vi) Difference, if any, paid with the report : Rs.

I/We hereby certify that the above particulars are true and correct to the best of my/our knowledge and belief.

For M/s .....  
(Name of the hotelier/proprietor)  
.....  
(Signature)  
Authorised Signatory  
Name & Designation

Dated :  
Place :

I/We hereby certify that the above particulars are verified and examined by me/us from the books of accounts and other relevant details produced for audit before me/us and the same are certified to be true and correct.

For M/s .....  
(Chartered Accountant)  
(Name & Designation)  
Seal & Membership No.  
Address :

Date :  
Place : ]

By order and in the name of the Governor of Goa.

*K. M. Nambiar*, Under Secretary (Finance).

Panaji, 6<sup>th</sup> October, 1988.