

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT,
NOTIFICATION

The 23rd March, 2015

No.FTX, 143/2009/45: In exercise of the powers conferred by Section 2B of the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989 (Assam Act V of 1989), hereinafter referred to as the principal Act, the Governor of Assam is hereby pleased to exempt partially all eligible hotelier under the Industrial and Investment Policy of Assam, 2014 from the liability to pay tax under the principal Act subject to conditions and restrictions given below:

1. The exemption shall be to the extent of 50% of the tax payable as per provisions of the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989 and shall be allowed for a period of ten years from the date of commencement of business/commercial operation on or after 1st March, 2014 and during the validity of the Industrial & Investment Policy of Assam, 2014.
2. The eligible hotel shall take registration under the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989.
3. The eligible hotel availing exemption under this notification shall be subject to all other provisions of the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989 and rules made there under and the terms and conditions contained in this notification.
4. The eligible hotel shall make an application for Certificate of Entitlement to the Prescribed Authority in format annexed at Annexure-I along with a copy of Eligibility Certificate issued by the Competent Authority within sixty days of the receipt of Eligibility Certificate.
5. On receipt of the application for the grant of Certificate of Entitlement from an eligible hotel holding an Eligibility Certificate granted under this Scheme by a competent authority, the concerned Assistant Commissioner of Taxes/superintendent of taxes having Jurisdiction over the hotel shall examine as to the correctness of the particulars furnished in the application and the documents accompanying therewith and after making necessary checks, if the concerned Assistant Commissioner of Taxes/Superintendent of Taxes, as the case may be, is satisfied that information furnished in the application is based on the information contained in the Eligibility Certificate granted to the unit concerned and any further information furnished in the application or in connection with any matter of it is correct, he shall grant a Certificate of Entitlement to the eligible unit. The Certificate of entitlement shall be effective from the date of commencement of commercial operation. Such Certificate of Entitlement shall be granted in the format annexed at Annexure-II to the eligible hotel ordinarily within 30 days from the date of the receipt of the application from such eligible hotel.

Annxure-I

APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT

PART-I

The Prescribed Authority.

.....

I, Shri/Smti.....Son/daughter/wife ofresiding at.....P.O..... in the District of given in paragraph 3 on behalf of the Firm/Company/Co-operative Society/Trust doing business as (name of the Hotel)..... Hereby apply for a Certificate of Entitlement for partial exemption of Luxury tax pursuant to the Industrial and Investment Policy of Assam, 2014.

2. I/We own a Hotel, the particulars of which are furnished below:
 - a. Name, location, branch(es):

- b. Date of commencement of commercial operation:
3. The following person(s) is/are the Proprietor/Partners/Directors of the Board of Director/Secretary and President of the Co-operative Society/Trustee and their respective Permanent Account No(s). (PAN), given by the concerned Income Tax Authority.

SI. No.	Name	Permanent address	Present address	Age	Father's name	PAN	Service tax registration No. & date
1	2	3	4	5	6	7	

4. An attested photocopy of the Eligibility Certificate granted to my/our Hotel as stated above is enclosed herewith.
5. Declaration:
I/We hereby solemnly declare that the information furnished in this application for the grant of Certificate of Entitlement for claiming the exemption of tax are correct and true to the best of my/our knowledge and belief.

Seal: _____ Signature of the applicant.....
 Date: _____ Name of the applicant in full.....
 (In block letters)
 Place: _____ His/Her status in relation to the Hotel
 Mentioned above.....

PART-II

Acknowledgement:

Received the application in the PART-I fromfor the issue of a Certificate of Entitlement.

Seal: _____
 Date: _____
 Place: _____ Signature of the Prescribed Authority

Annexure-II
 CERTIFICATE OF ENTITLEMENT

Certificate of entitlement No.....

This is to certify that that the Hotel in the name and style of M/s..... situated at.....(place) having Registration Houses and Hospitals) Act, 1989 and holding Eligibility Certificate numberdated.....is entitled to partial exemption from payment of Luxury tax.

The Hotel is entitled to partial exemption of Luxury tax to the extent of fifty percent of tax due under the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989.

This certificate is valid from.....to.....subject to renewal from year to year.

Date of issue..... Signature of the Assistant Commissioner of Taxes/Supdt. of Taxes
 Place.....

This notification shall come into force from the date of its publication in the Official Gazette.

S. K. KHARE,

Principal Secretary to the Govt. of Assam
Finance Department, Dispur.