

THE DELHI TAX ON

LUXURIES RULES, 1996 [No. F. 10(40/96-Fin. (G)]

(As amended vide Noti. No. F. 12(2)/Fin. (Rev-1)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012]

In exercise of the powers conferred by Section 51 of the Delhi Tax on Luxuries Act, 1996 (Delhi Act No. 10 of 1996) and all other powers enabling him in that behalf, the Lt. Governor of the National Capital Territory of Delhi hereby makes the following rules, namely:-

1. Short title and commencement

(1) These rules may be called the Delhi Tax on Luxuries Rules, 1996.

(2) They shall come into force with immediate effect.

2. Definition

In these rules, unless the context otherwise requires—

(a) "Act" means the Delhi Tax on Luxuries Act, 1996;

(b) Accounting year" means the financial year;

(c) "Agent" means a person authorised in writing under clause (a) of sub-section (1) of section 48 of the Act to appear on behalf of a '[proprietor] or other person before any authority under the Act;

(d) "Chief place of business" means in relation to a '[proprietor] in any area within the jurisdiction of Luxury Tax Officer, the place of business mentioned as his chief place of business in the certificate of registration granted under section 8 of the Act;

(e) "Form" means a form appended to these rules;

2[(f) "Guest" means the customer in whose name the luxury in an establishment is booked;]

(g) "Government" or "the Government" when referred to as a '[proprietor] shall mean any State Government/Administration of a Union Territory or the Central Government, as the case may be;

(h) "Month" means a calendar month;

(i) "Quarter" in relation to the year as defined in clause (s) of section 2, means the period of three months ending on the 30th June, 30th September, 31st December or 31st March;

(j) "Registering authority" means as respect a '[proprietor], the Luxury Tax Officer having jurisdiction over the local area in which chief place of business or places of business of the '[proprietor] are situated;

(k) "Section" means the section of the Act;

1 Substituted for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-1)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.

2 Substituted, ibidL

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(1) Word and expression used but not defined in these rules shall have the same meaning respectively assigned to them in the Act.

1[3. Incidence **of levy of tax and maintenance of accounts**

(1) The proprietor shall be liable for collection and payment of tax for luxury as defined under clause (i) of section 2 of the Act, provided at the establishment to a customer either directly or indirectly through any person or agency.

(2) The tax shall be levied and collected by a proprietor—

(a) in respect of luxury provided in the establishment (other than banquet hall) on the tariff rate,

(b) in respect of luxury provided in a banquet hall in the manner prescribed below—

(i) where the hiring charges have been collected separately, there shall be levied a tax on such turnover of receipts in respect of hiring charges;

(ii) where charges have been collected on consolidated basis for all the luxury including food component or in any other manner then there shall be levied a tax, on sixty percent of such turnover of receipts by treating it as luxury provided in a banquet hall.

(3) Every proprietor shall maintain—

(a) information of residential accommodation and tariff thereof in respect of hotel in Form 1;

(b) information of luxury provided in gymnasium/health club or spa and tariff thereof in Form 1A exclusively and separately;

(c) daily account of occupancy of residential accommodation in hotel and collection of tax therefor in Form 2;

(d) daily account of luxury provided in banquet hall or gymnasium/health club or spa and collection of tax therefor, in Form 2A exclusively and separately; and

(e) monthly abstract of collection and remittance of tax, in Form 3.

(4) The proprietor shall maintain a separate bound register for each of the 'Forms' and shall get each of the pages of such registers serially numbered, sealed and certified by the Commissioner or any officer duly authorised by him in this behalf:

PROVIDED that, in case, a proprietor is maintaining the aforesaid 'Forms' in a computerised manner, then such proprietor shall take a printout of such Form on monthly basis and get each of the pages having auto generated serial number, sealed and certified by the Commissioner or any officer duly authorised by him in this behalf.]

4. **Subordination of Officers**

The subordination of officers and persons appointed under section 7 amongst themselves shall be as follows, that is to say:
—

(a) ' A Deputy Commissioner of Luxury Tax shall be subordinate to the Commissioner of Luxury Tax;

(b) An Assistant Commissioner of Luxury Tax shall be subordinate to a Deputy Corm Aissioner of Luxury Tax, and to the Commissioner;

1 Substituted vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/ DS-III/55, dt. 3-8-2012, w.e.f. 9-8-2012.

(c) A Luxury Tax Officer shall be subordinate to an Assistant Commissioner, a Deputy Commissioner and the Commissioner of Luxury Tax;

(d) An Assistant Luxury Tax Officer shall be subordinate to the Luxury Tax Officer, Assistant Commissioner, Deputy Commissioner, Commissioner of Luxury Tax.

5. Application for Registration and Furnishing Information

(1) Every application for the registration under section 8 shall be made in Form 4 by a proprietor.

(a) Within a period of thirty days from the appointed day if he was liable to pay the tax under the provisions of the Delhi Tax on Luxuries Act, 1996 before the appointed day; and

(b) in any other case, within a period of thirty days from the date on which such proprietor first becomes liable to pay the tax.

(2) A proprietor who has places of business within the jurisdiction of different registering authorities shall make an application for registration to such authority in whose jurisdiction his chief place of business is located.

(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 co-operative society, or corporation or local authority), by a director, manager, secretary or the principal officer thereof, or any person duly authorised to act on his 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 authorised to act on his behalf.

(4) In the case of a firm, every partner thereof shall furnish the declaration as provided in

Form 4. Such declaration if not furnished at the time of making an application for registration, shall be furnished not later than one month from the date of making such application for registration.

(3) 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.

(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

1	Substituted for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-III/55, dt. 3-8-2012, w.e.f. 9-8-2012.
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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.

6. Grant of **certificate of registration**

(1) Certificate of registration shall be issued in Form 5.

(2) Where a '[proprietor 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 of registration is issued to a l[proprietor] on an application made therefor, then,—

(a)(i) If it was made within the period specified in clause (a) of sub rule (1) of rule 5, it shall take effect from the appointed day;

(ii) If it was made within the period specified in clause (b) of sub-rule (1) of rule 5, it shall take effect from the date on which the l[proprietor] becomes liable for registration under the Act;

(iii) If it was made within the time specified in sub-section (6) of section 6, it shall take effect from the date on which the '[proprietor] 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 '[proprietor] has two or more places of business within the National Capital Territory of Delhi, the registering authority in whose jurisdiction the chief place of business lies, shall issue to the '[proprietor] one copy of the certificate of registration for each additional place of business specified in the application for registration.

(5) The information under sub-sections (1) and (2) of section 10 shall be furnished in writing within thirty days from the date of occurrence of any of the events specified in the said sub-sections (1) and (2) to the registering authority.

2[7. Exhibition of certificate of registration and tariff

Every registered proprietor shall display conspicuously at each place of business the certificate of registration and tariff rate or copies thereof.]

8. Cancellation of certificate of registration

(1) An application for cancellation of registration under sub-section (5) of section 8 shall be made to the registering authority in

Form 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 '[proprietor] and the date from which the cancellation shall take effect. A copy of such order shall be served on the '[proprietor].

(3) Where registration is to be cancelled on the ground referred to in sub-section (6) of section 8, the date on which the business has been discontinued or has been

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2 Substituted, *ibid*.

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transferred or otherwise disposed of, shall be the date of effect of cancellation of registration:

PROVIDED that the Commissioner or any other officer authorised by the Commissioner but not below the rank of the Luxury Tax Officer shall, after giving the 1[*proprietor*] a reasonable opportunity of being heard, pass an order in writing cancelling the certificate of registration with effect from such date as the Commissioner or such officer may fix to be a date on which the business has been discontinued or transferred or disposed of, as the case may be.

(4) If the registration of a 1[*proprietor*] is cancelled under sub-section (5) or sub-section (6) of section 8, the 1[*proprietor*] shall surrender the certificate of registration and the copies thereof, if any, granted to him by the registering authority, within fifteen days from the date of receipt by him of the order cancelling the registration.

9. Declaration of name of owner under Section 31

A declaration under section 31 shall be made in Form 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 5, or in sub-section (6) of section 6, 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 establishment has taken place.

10. Additional copies of certificate of registration, etc.

(1) Where a registered 1[*proprietor*] 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 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 1[*proprietor*].

(2) A fee of rupees fifty shall be payable on an application for duplicate copy of a certificate of registration. Such fee shall be paid in court-fee stamps.

11. Production of Certificate of Registration, etc.

(1) The registering authority may, by notice in writing, require a registered 1[*proprietor*] to produce before it, his certificate of registration for the purpose of carrying out any amendment therein under the Act.

(2) Every such 1[*proprietor*] 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.

12. Submission of returns

1 (1) The returns required to be furnished under section 12 by a registered [*proprietor*] shall be in

Form 8. Every registered 1[*proprietor*], who is required to furnish such return shall, subject to provisions of this rule and rule 13, furnish it duly signed by him or by a person authorised by him in Form 26, to the Luxury-Tax Officer

in whose jurisdiction his place of business or chief place of business is located. Every return shall be accompanied by a treasury receipt in Form 8A.

1 Substituted for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.

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(2) While furnishing any return in Form 8, the registered proprietor may show the amounts of turnover or receipts, or of tax, interest or penalty after rounding them off to the nearest rupee. For this purpose, where any such amount contains a part of a rupee consisting of paise, then if such part is less than fifty paise, it shall be ignored.

(3) A registered proprietor, shall furnish quarterly return for each of the quarters of current year and each such return shall be furnished on or before the last day of the month immediately succeeding.

(4) Every proprietor and every person, who becomes liable to pay tax under sub-section (2) of section 22, and who is not otherwise required to furnish returns under any other provisions of these rules shall furnish before the expiry of the month following the quarter during which he becomes so liable a return in

Form 8 in respect of the said quarter to the Luxury Tax Officer and shall pay tax due in the manner specified in rules 15 and 16.

13. Special Provisions for Returns in Certain Cases

(1) Where a proprietor has become liable to be registered under sub-section (2) of section 8 or sub-section (6) of section 6, the first return to be furnished by him shall be from the date of event which makes him liable for registration to the end of the quarter in which he is granted the certificate of registration:

PROVIDED that if registration is granted in the next financial year, the first return shall be for the period ending with 31st March and the subsequent return shall be from the 1st April to the end of the quarter in which the registration was granted.

(2) Where the business carried on by a registered proprietor is discontinued, then the last return shall be for the period beginning with the quarter and ending with the date of discontinuance of the business.

(3) The returns to be furnished for different periods under provisions of this rule shall—

(i) Where the period of the return ends with the end of the month, be furnished on or before the last day of the month immediately succeeding the quarter,

(ii) where the period for which the return is furnished does not end with end of any quarter, be furnished within thirty days from the end of the period of the return.

14. Consolidated returns

A registered proprietor shall make an application in Form 9 for permission under clause (b) of sub-section (1) of section 12 to submit a consolidated return.

15. Time for Payment

(1) Every registered proprietor shall, on or before the date prescribed for submission of return, pay into the Government treasury the tax due and payable according to such return and penalty and interest if any, payable by him under section 16.

(2) Any sum determined by way of compounding of any offence in accordance with section 46 shall within the time stated in the order determining such compounding be paid into the Government treasury.

1	Substituted for "hotelier" vide Noti. No. F. 12(2)/ rm. (Rev-I)/2012-13/ DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.
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16. Method of Payment

(1) Every payment of tax or penalty or interest and balance of tax payable according to return and penalty and interest payable under section 16 shall be

accompanied by a challan in Form 8A.

(2) Every payment of tax or penalty or interest not referred to in sub-rule (1) and every payment of amount forfeited, or fine imposed under section 17 shall be

accompanied by challan in Form 10.

(3) The form accompanying the payments aforesaid shall be duly filled in, signed and verified by the payer and the amount paid shall 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, in the form of Demand Draft or Pay order, Portion of the concerned Form marked "For the Payer" shall be returned by the Government treasury to the proprietor duly receipted and the portion of the Form marked "to be sent to the Luxury Tax Department" shall be forwarded by the

Government treasury to the Luxury Tax Officer.

(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.

17. Reduction of Receipt of Levy of Tax

A registered proprietor may, in respect of any receipt on which 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 with the formula in the Table given under.

TABLE

The formula shall be as follows:—

Receipt as per tariff charged multiplied by $R/100+R$

'R' means rate of tax.

18. Notice for Payment of Tax not paid according to return

When a proprietor has furnished a return under sub-section (1) of section 12 or a revised return under sub-section (2) thereof, but has not first paid into a Government treasury the whole of the amount of tax or penalty or interest due or the

extra amount due according to such a return or, as the case may be, revised returns required under sub-section (2) or sub-section (3) of section 18, the concerned Luxury Tax Officer may, by notice in

Form 11 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.

19. Assessment of Tax

The notice required by sub-section (3) of section 13 shall be in

Form 12.

20. • Notice under sub-sections (6) and (7) of Section 13

The Commissioner shall, before proceeding to assess the 1[proprietor] to tax under sub-sections (6) and (7) of section 13, call upon the 1[proprietor] by a notice in

Form 12 to show cause as to why he should not be so assessed. The date for compliance with the notice may not be earlier than fifteen days from the date of service thereof.

1	Substituted for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f.
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21. Notice under Section 15 and date for Compliance therewith

A notice under section 15 shall be in Form 13 and the date fixed for compliance

with the notice may not be earlier than fifteen days from the date of service thereof.

22. Notice under sub-section (2) of Section 17

The notice under sub-section (2) of section 17 shall be in

Form 14 and the date fixed for compliance therewith may not be earlier **than** fifteen days from the date of service thereof.

23. Notice under sub-section (5) of Section 17

Where an order of forfeiture is made under sub-section (5) of section 17, 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 '[proprietor]' in whose case the order is passed;

(ii) Number and date of the order;

(iii) The amount forfeited;

(iv) **The period for which** the order is passed, and (v) Reasons for forfeiture.

24. Form of Order of Assessment

(1) The order of assessment under sections 13 and 15 shall be in

Form 15.

(2) An assessee or a person to whom section 14 applies and who is required to pay tax with or without penalty under section 17 in respect of any period may be incorporated in the order of assessment made under this rule relating to that period.

25. Supply of Copy of Order of Assessment

(1) A certified copy of an order of assessment shall be furnished to the assessee free of charge alongwith the notice issued in accordance with sub-section (4) of Section 18.

(2) An assessee or a person to whom section 14 applies and who requires an additional copy or copies of such order shall be supplied with the same on his making an application in this **behalf** bearing a court fee stamp of rupees five only and on payment of the copying charges prescribed under rule 45.

26. Assessment case Record

(1) All papers relevant to the making of an assessment in respect of a '[proprietor]' shall be kept together and shall form an assessment case record.

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

27. Order Sanctioning Refund

When the Commissioner is satisfied that a refund is due, he shall record an order showing the amount of refund due and shall communicate the same to the I [proprietor].

28. Refund according to Revised Return

Where a '[proprietor]' has furnished a revised return under sub-section (2) of section 12 and the amount of tax paid with the original return already furnished exceeds the amount payable according to the revised return, the '[proprietor]' may apply for a

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provisional refund of the excess and the Commissioner may sanction such refund by an order in writing:

PROVIDED that in making such order the Commissioner may withhold one-fourth part of the excess or a sum of rupees one thousand, whichever is greater:

PROVIDED FURTHER that the refund so sanctioned shall be without prejudice to any order of assessment or re-assessment which may be passed subsequently under section 13 or 15.

29. Refund Payment Order

When an order for refund has been made under rule 27 or 28, the Commissioner shall, if the applicant desires payment, issue to him a refund payment order in

Form 16.

30. Refund Adjustment Order

If the applicant desires payment by adjustment against an amount payable by him, the Commissioner shall make out a Refund Adjustment Order in

Form 17, authorising the applicant to adjust the sum to be refunded against any amount payable by him in respect of the period for which a return is to be furnished under rule 12 and during which the refund is sanctioned or any subsequent period, or payable under any notice

under sub-section (4) of. section 18.

31. Cancellation of Refund Adjustment Order

When the Refund Adjustment Order is furnished with the return submitted under rule 12, the Commissioner shall cancel his own copy as well as the refundee's copy of the Refund Adjustment Order.

32. Order sanctioning interest on Delayed Refunds

Where upon an application by any person for payment of interest on any delayed refund or otherwise the Commissioner is satisfied that such interest is due and payable to the applicant or any person under section 24, the Commissioner shall record an order specifying therein the amount of refund the payment of which was delayed, the period of delay for which interest is payable and the amount of interest payable by the Government therefor, and shall communicate the same to the applicant or person concerned.

33. Interest Payment Order

When an order for payment of interest on any delayed refund has been made under rule 32, the Commissioner shall issue to the applicant or person concerned an interest payment order in Form 18.

34. Refund under sub-section (6) of Section 18

An application for refund under sub-section (6) of section 18 shall be made in Form 19.

35. Particulars to be specified in Bill or Cash Memorandum

Every [proprietor] who is required by section 28 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 particulars of the receipts.

36. Preservation of Books of Accounts, Registers etc.

Every registered l[proprietor] and every '[proprietor] on whom a notice has been served under sub-section (1) of section 29, shall preserve all books of accounts, registers,

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and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to the receipts for a period of not less than five years from the expiry of the year to which they relate.

37. Notice for production of Documents, etc.

When the Commissioner requires any l[proprietor] to produce any accounts or documents or to furnish any information under section 30, he shall issue a notice in Form 20.

38. Retention of Books of Accounts, Registers and Documents Seized

If the Commissioner or any officer delegated with the powers of the Commissioner under section 30 seizes any books of accounts, registers or documents of any l[proprietor] under section 30, he shall not retain them for more than six months without recording his reasons in writing for so doing.

39. Submission of Appeals

(1) Every first or second appeal shall:—

- (a) be in writing,
- (b) specify the name and address of the appellant,
- (c) specify the date of the order against which it is made,
- (d) contain a clear statement of facts,
- (e) state precisely and in brief the relief prayed for, and
- (f) be signed and verified by the appellant or by an agent duly authorised by him in writing in that behalf, in the following form, namely:

"I, ... agent appointed by the appellant named in the above memorandum of appeal do hereby declare that what is stated herein is true to the best of my knowledge and belief."

(2) The memorandum of appeal shall be accompanied by either the order in original against which it is made or duly authenticated copy thereof, unless the omission to produce such order or copy is explained at the time of the presentation of the appeal to the satisfaction of the appellate authority.

(3) An appeal against pp order of assessment or a second appeal against an order passed in an appeal shall, as far as possible, be in accordance with Form 21.

(4) The memorandum of appeal shall either be presented by the appellant or his agent to the appellate authority.

40. Summary Rejection

(1) If the memorandum of appeal omits to state any of the particulars required under rule 39 or is not accompanied with the order against which it is made or a duly authenticated copy thereof, the appeal may be summarily rejected:

PROVIDED that no appeal shall be summarily rejected under this sub-rule unless the appellant is given a reasonable opportunity to amend the memorandum of appeal.

(2) The appeal may also be summarily rejected on ground other than those specified in sub-rule (1), which the appellate authority may consider sufficient and which shall be reduced to writing by the appellate authority:

PROVIDED that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant concerned shall be given a reasonable opportunity of being heard.

(3) If within thirty days from the date on which any appeal is summarily rejected under sub-rule (1) or sub-rule (2), the appellant makes an application to the appellate

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authority for setting aside the order of summary rejection and satisfies it that the notice under the provision of sub-rule (1) to amend the memorandum of appeal or of a hearing under the provision of sub-rule (2) was not duly served on him, or that he was prevented by sufficient cause from amending the memorandum of appeal or from appearing when the appeal was called on for hearing, the said authority shall make an order setting aside the summary rejection and restore the appeal.

41. Hearing

(1) If the appellate authority does not summarily reject the appeal, it shall fix a date and time for hearing. The date so fixed may not be earlier than fifteen days from the date on which intimation thereof is given to the appellant or to his agent:

PROVIDED that a date earlier than aforesaid may be fixed for hearing if the appellant or his agent requests thereto in writing.

(2) If on the date and of the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned, the appellant or his agent shall not appear before the said authority either in person or through an agent, to said authority may dismiss the appeal or may decide it *ex-parte* as it may think fit:

PROVIDED that if within thirty days from the date on which the appeal was dismissed or decided *ex-parte* under this sub-rule the appellant makes an application to the appellate authority for setting aside the order and satisfies it that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause from appearing when the appeal was called on for hearing, the said authority shall make an order setting aside the dismissal or *ex-parte* decision upon such terms as it thinks fit, and shall appoint a day for proceeding with the appeal.

42. Notice to persons likely **to be affected adversely**

Before an appellate authority passes an order in appeal which is likely to affect any person other than the appellant adversely, it shall serve on such person a notice in

Form 11 and shall give him a reasonable opportunity of being heard.

43. Supply of copy of order

A copy of the order passed in appeal shall be supplied free of cost to the appellant or the person adversely affected thereby, and another copy shall be sent to the office whose the subject of the appeal proceedings.

44. Notice **for rectification of Mistake under Section 41**

The notice required to be given under section 41 shall be in

Form 23.

45. Fees

(1) The following fees shall be paid:—

(a) On a memorandum of appeal against an order of assessment with or without penalty or interest or of penalty or of interest or of forfeiture,

(i) If made against the order of Luxury Tax Officer or any other officer subordinate to him;

(ii) If made against the original order of an Assistant Commissioner or of a higher authority

(b) On a second appeal to the Commissioner

Rs. 50.00

Rs. 100.00

5% of the amount in

dispute calculated to the

nearest rupee subject to a

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	(c) On a memorandum of appeal against an order other than an order specified in clause (a)	minimum of Rs. 500 and a maximum of Rs. 5000 Rs. 100.00
	(d) On an application for determination under section 33	Rs. 100.00

(e) For obtaining a certified copy of a document under rule 51.	
(i) for the first 200 words or less	Rs. 15.00
(ii) For every additional 100 words or fraction thereof	Rs. 10.00
(2) A uniform extra copying fee of Rs. 10 per copy shall be charged on an application for an additional copy.	

Explanation : For the purpose of this rule, the expression "the amount in dispute" shall mean the sum representing the difference between the amount of tax or penalty or interest if any or sum forfeited or demanded and the amount admitted by the [proprietor] to be payable.

(3) All fee payable under this rule shall be paid in court fee stamps, save for copying fees which shall be payable in cash.

46. Luxury Tax **Practitioners and their Qualifications**

(1) A luxury tax practitioner shall be eligible for having his name entered in the list of Luxury Tax Practitioners maintained under section 48, if:—

(a) he has passed an accountancy examination, recognised by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (IV of 1924) for the purpose of clause (v) of sub-section (2) of section 288 of the Income Tax Act, 1961 (43 of 1961); or	
(b) he has acquired such educational qualifications as are prescribed by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (IV of 1924), for the purpose of clause (vi) of sub-section (2) of section 288 of the Income Tax Act, 1961 (43 of 1961) under rule 51 of the Income Tax Rules, 1962, and	
(c) he was formerly an employee of the Sales Tax Department/Luxury Tax Department of the Government and he is, in the opinion of the Commissioner, a fit and proper person to attend before any luxury tax authority as luxury tax practitioner:	

PROVIDED that during a period of two years from the appointed day a luxury tax practitioner who possesses the qualification specified in clause (a) or in clause (b) shall, subject to clause (c), be qualified to practice.

(2) A luxury tax practitioner shall also be eligible for having his name entered in the said list, if—

	(a) he has retired from the Sales Tax Department/Luxury Tax Department of the Government and has held, during his service in that department, an
1	Substituted for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-III/55, dt. 3-8-2012, w.e.f. 9-8-2012.

office not lower in rank than that of the Sales Tax Officer/Luxury Tax

Officer for not less than two years; and

(D) he is, in the opinion of the Commissioner, a fit and proper person to attend before any luxury tax authority as a luxury tax practitioner:

PROVIDED that during a period of two years from the date of his retirement from Sales Tax Department, such luxury tax practitioner shall not be qualified to practice

before any luxury tax authority.

(3) The Commissioner shall maintain a list in

Form 24 of all luxury tax practitioners who possess the qualifications laid down in sub-rule (1) or sub-rule (2) or who are entitled to attend in a proceeding before an authority appointed under section 7 and shall from time to time, bring the list upto date and a luxury tax practitioner who is eligible as laid down in sub-rule (1) or sub-rule (2) to appear in a proceeding under the Act before an authority appointed under section 7 shall, on application made in writing to the Commissioner in Form 25, be entitled to have his name entered in the list aforesaid.

47. Form of Authority under Section 48

The authority to attend before any luxury tax authority in connection with any

proceeding under the Act shall be in

Form 26.

48. Authority of Agent to Continue

An authority given to an agent shall continue to be valid for the purpose of appearing 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 13 or section 15.

49. 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) delivery by hand of a copy of the order or notice to the addressee or to a person declared by him in

Form 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 1[proprietor] or to any adult male member of his family residing with the [proprietor];

(b) by registered/speed 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 reasons therefor shall cause the notice to be served by affixing a copy thereof:—

(i) if the addressee is a 1[proprietor], on some conspicuous part of the 2(proprietor's] office or the building in which the [proprietor's] office is located or upon some conspicuous part of the place of the 2[proprietor's] business last intimated to the said authority by the

1 Substituted for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-III/55, dt. 3-8-2012, w.e.f. 9-8-2012.

2 Substituted for "hotelier's", ibid.

RULE 50

THE DELHI TAX ON LUXURIES RULES, 1996 **43**

l[proprietor] or of the place where the l[proprietor] is known to have last carried on business; or
(ii) if the addressee is not a l[proprietor], 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:

PROVIDED FURTHER that where the officer at whose instance this 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, by order in writing, dispense with the requirement of service, of the notice by affixation and if felt necessary, cause the notice to be published in a local newspaper.

(2) When the officer serving an order or notice delivers or tenders copy of the order or notice to the '[proprietor] or addressee personally or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the signature to be endorsed on the original order or notice by the person to whom the copy is so delivered or tendered as an acknowledgment of service. When the notice is served by affixing a copy thereof in accordance with the provisions of paragraphs (i) and (ii) to the proviso to clause (b) of 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 persons, if any, by whom the addressee's office or residence or the building in which his 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 thumb impression of the person identifying addressee's residence or office or building or place of business, to 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/speed post, 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.

50. Copies of Documents and Orders

(1) Any person who is a party to any proceedings under the Act or rule may apply to the appropriate authority having jurisdiction in respect of such proceedings or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceedings or of an order passed by such authority.

(2) An application made under sub-rule (1) shall be accompanied by a fee of one rupee in Court-fee stamp and a deposit of an amount to cover the cost of preparing certified copies according to the scale of copying fee specified in rule 45. The amount calculated according to the said scale of fee shall be retained by the authority as copying fee and the amount, if any, which the amount deposited exceeds the amount of copying fee, so retained shall be refunded to the applicant at the time of delivering the copy:

PROVIDED that the applicant shall, if the amount deposited by him is not found to be sufficient to cover the amount copying fee, pay the deficit before making delivery of the copy.

1 Substitute(' for "hotelier" vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt 3-8-2012, w.e.f. 9-8-2012.

44 THE DELHI TAX ON LUXURIES RULES, 1996

RULE 52

51. Offences and Composition

Where under Section 46, the Commissioner accepts from any person a sum for compounding of an offence, he shall send an intimation in writing in that behalf, in

Form 27 to that person and also to the authority referred to in clause (c) below, specifying that—

(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.

52. Penalty

A contravention of any of these rules shall be punishable with fine which may extend to twenty thousand rupees and in the case of continuing contravention, with an additional fine which may extend to two hundred rupees for every day during which contravention continues after conviction for the first such contravention.

FORM 1	THE DELHI TAX ON LUXURIES RULES, 1996 45
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1/[FORM 1

1.	[Refer rule 3(3)(a)]
2.	BASIC INFORMATION OF ACCOMMODATION (ROOM) AND TARRIF Name and Address of Establishment:
3.	Telephone Number:
4.	Name of Proprietor/
	Managing Director etc.:
	Registration No.:

Type of Room	Total number of rooms	Room No.	Tariff		
			Single occupancy	Double occupancy	Extra Bed
Standard					
Deluxe					
Super Deluxe					
Executive					
Suite					
Others (Specify)					

Signature	
Date:	Name Designation

.....(name) resident of do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.	
Place: Date:	Signature of Proprietor]
1	Substituted vide Noti. No. F. 12(2)/Fin. (Rev-1)/2012-13/DS-III/55, dt. 3-8-2012, w el. 9-8-2012.

46 THE DELHI TAX ON LUXURIES RULES, 1996		FORM 1A													
1 [FORM 1 A <i>[Refer rule 3(3)(b)]</i> BASIC INFORMATION OF LUXURY IN RESPECT OF GYMNASIUM/HEALTH CLUB OR SPA AND TARIFF															
1.	Name and Address of Establishment:														
2.	Telephone Number:														
3.	Name of Proprietor/ Managing Director etc.														
4	Registration No.:														
Type of Luxury	Description of Luxury	<table border="1"> <tr> <td></td> <td>Tariff</td> </tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>			Tariff										
				Tariff											
(Gymnasium/Health Club															
or Spa															

Signature

Name

Date: Designation

..... (name) resident of

do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.

Place: Date:	Signature of Proprietor]
1	Inserted vide Noti. No. F. 12(2)/Fin. (Rev-I)/ 2012-13/ DS-III/55, dt. 3-8-2012, w.e f.9-8-2012.

FORM 2	THE DELHI-TAX ON LUXURIES RULES, 1996 47
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1[FORM 2

[Refer rule 3(3)(c).1

DAILY ACCOUNT OF OCCUPANCY OF RESIDENTIAL ACCOMMODATION (ROOM) IN HOTEL AND COLLECTION OF TAX

Name and Address of Establishment:

Registration No.:

<i>S. No.</i>	<i>Name of the Guest</i>	<i>Age</i>	<i>Nationality</i>	<i>Room No./Name of room occupied</i>
(1)	(2)	(3)	(4)	(5)

<i>Rate of charges for accommodation for residence per day</i>	<i>Arrival date and time</i>	<i>Departure date and time</i>	<i>Period of stay of each guest</i>	<table><tr><td></td><td><i>Total amount of charges for</i></td></tr></table> <i>accommodation for residence</i>		<i>Total amount of charges for</i>
	<i>Total amount of charges for</i>					
(6)	(7)	(8)	(9)	(10)		

<i>Charges paid by guest in Indian or foreign currency</i>	<i>No. of guests who occupied the room or accommodation in hotel</i>	<i>Bill/Cash Memo No. and date</i>	<i>Amount of Luxury Tax collected</i>	<i>Remarks</i>
(11)	(12)	(13)	(14)	(15)

Signature Name Date: Designation(name) resident of do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief. Place:	
Date:	Signature of Proprietor]

48 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 2A
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1[FORM 2A

[Refer rule 3(3)(d)]

DAILY ACCOUNT OF LUXURY PROVIDED IN BANQUET HALL OR GYMNASIUM/HEALTH CLUB OR SPA AND COLLECTION OF TAX Name and Address of Establishment:

Registration No.:

S. No.	Bill/Cash Memo No. and date	Description of luxury	Rate of charges levied for luxury
(1)	(2)	(3)	(4)

Total amount of charges realised		Total amount of non-taxable receipts	Total amount of taxable receipts	Amount of luxury tax collected	Remarks
(5)	(6)	(7)	(8)	(9)	

Signature

Name

Date: Designation

.....(name) resident of do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.

Place:

Date:	Signature of Proprietor]
1	Inserted 4th de Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-III/ 55, dt. 3-8-2012, w.e.f. 9-8.2012.

FORM 3	THE DELHI TAX ON LUXURIES RULES, 1996 49
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1[FORM 3

(Refer rule 3(3)(e)]

MONTHLY ABSTRACT OF COLLECTION AND REMITTANCE OF TAX Name and Address of Establishment:

Registration No.:

Period:

S. No.	Categories of luxury	Total No. of the guests	Total charges recovered for luxury	Total Luxury Tax collected	Luxury tax paid to Government			Remarks			
					Amount	Challan No.& date	Balance				
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(6c)			7	
1.	~~Room~~ Accommodation in a hotel										
2.	Banquet Hall										
3.	Gymnasium/ Health Club										
4.	Spa										

Signature	
Name	
Date:	Designation
.....(name) resident of do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.	

Place:	Signature of Proprietor]
Date:	

1 Substituted vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.

50 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 4
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1[FORM 4

[Refer rule 5(1) and (4)]

Serial No.

APPLICATION FOR REGISTRATION UNDER SECTION 8 OF THE DELHI TAX ON LUXURIES ACT, 1996

To	The Registering Authority
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.....(name of the applicant), the

(Proprietor/Partner/Managing Director/Director/Trustee/Authorised Person etc.) of
 (Name of the firm/company/local
 authority/corporation/society/club/association of individuals/Hindu undivided family/trust etc.) having its registered
 address as carrying on business known as
 (Name of the Establishment)

OR

*I, ... (Name of the applicant and designation), the officer-in-charge/authorised
 person etc. of the business known as (Name and address of the Establishment) carried on by
 the Central Government/the Government of the State/UT of
 whose *only*/chief place of business within the
 jurisdiction of the Luxury Tax Officer, ...(Name of District) is situated at
 (address), hereby apply for registration under section 8 of the Delhi Tax on Luxuries Act, 1996.

2. *The name and permanent residential address of the proprietor/*all the partners / Managing Director and
 Directors /all the members of the managing committee of the society or club or other association/all persons having
 any interest in the business (including the members of a Hindu undivided family business), their age and father's
 name are as follows (not to be filled in, if the applicant is a body corporate incorporated under any law or a
 department of Government).

	<i>Name</i>	<i>Father's Name</i>		<i>Permanent residential</i>
				<i>address</i>
Date of commencement of the business The application for registration is made on account of— 3. *(a) having commenced the business since and the liability to pay tax in respect thereof 4. under the Delhi Tax on Luxuries Act, 1996 having commenced with effect from *(b) part/entire business known as (Name of the establishment) transferred from (name of the				
1	Substituted vide Noti. No. F. 12(2)/Fin. (Rev-D/2012-13 /DS-III/55, dt. 3-8-2012, w.e.t 9-8-2012.			

FORM 4	THE DELHI TAX ON LUXURIES RULES, 1996 51
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firm/company etc.) to (Name of the firm/company etc.) with effect from(date of transfer) 5. The said (name of the Establishment) *is/is not registered under tl'e Delhi Value Added Tax Act, 2004. The detail of certificate of registration is as follows:
--

Registration Certificate No.

Date of issue

6. The accounts of the said business are kept as per the financial year starting on and ending on

7. *I have following additional place(s) of business at the address enumerated below

and have no other place of business in the National Capital Territory of Delhi. ..

<i>Name and style of business at the additional place of business</i>	<i>Full address of the additional place of business</i>	<i>Registration Certificate No. (luxury tax) and its date of issue (if already registered)</i>

8. Two copies of my/our recent photograph(s) is furnished with this application as required by sub-rule (6) of rule 5.

9. The above statements are true to the best of my knowledge and belief.

Place: Signe ture

Date: (Status of the applicant)

10. Declaration by partners of a firm:—

We, the within signed, hereby declare that we are carrying on the business in partnership known as at and other places in the National Capital Territory of Delhi and we state that the statements and declarations

contained in this application for the registration of the said partnerhsip firm are true to the best of our knowledge and belief:
—

<i>S. No.</i>	<i>Full Name of each Partner including his father's name</i>	<i>Permanent address</i>	<i>Extent of share in the partnership</i>	<i>Name and address of all business in which the partner has any share of interest</i>	<i>Signature</i>

Place:

Date:

**Strike out whichever is not applicable*

ACKNOWLEDGEMENT

Received an application in Form 4 from for registration under section 6 of the Delhi Tax on Luxuries Act, 1996	
Date:	Signature of Receiving Officer]

52 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 5
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1[FORM 5
(Refer rule 61

CERTIFICATE OF REGISTRATION UNDER SECTION 8 OF THE DELHI TAX ON LUXURIES ACT, 1996

No. District

This is to certify that *Shri/Ms/Messrs the of
.....who/which is carrying on the business known as whose
*only/*chief place of business in (District) is situated at has been
registered as a proprietor under section 8 of the Delhi Tax on Luxuries Act, 1996 with effect from

This proprietor has additional place/places of business at the address/addresses
specified below:

Seal of Registering Authority

Signature Registering Authority

Place:

Date:

(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 phrase/clause is not applicable.]*

1 Substituted vide Noti. No. F. 12(2)/Fin. (Rev-1)/2012-13/DS-111/55, dt. 3-8-2012, w.e 1.9-8-2012.

FORM 6	THE DELHI TAX ON LUXURIES RULES, 1996 53
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1[FORM 6

[Refer rule 8(1)]

APPLICATION OF CANCELLATION OF REGISTRATION UNDER SECTION 8(5) OF THE DELHI TAX ON LUXURIES ACT, 1996

To,

The Registering Authority,

..... , (name) the (Proprietor/Partner/Managing Director/Director/Trustee/Authorised Person etc.) of

..... (Name of the firm/company/local authority/corporation/society/club/association of individuals/Hindu undivided family/trust etc.) who is carrying on the business known as holding a certificate of registration bearing number under the Delhi Tax on Luxuries Act, 1996, whose *only/*chief place of business is situated at (address) hereby apply for the cancellation of the said certificate of registration under rule 8 of the. Delhi Tax on Luxuries Rules, 1996 on account of:—

*(a) the said business having been discontinued with effect from *(b) the said business having been transferred in accordance with the section 6(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:—

I, ...(name) resident of

do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.

Place:

Date:

**Strike out whichever phrase/clause is not applicable.*

Signature

Status

ACKNOWLEDGMENT

Received an application in Form 6 signed by Shri

dated for cancellation of certificate of registration.

No.

Date

Serial No Receiving Officer]

1

Substituted vide Noti. No. F. I2(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.

54 THE DELHI TAX ON LUXURIES RULES, 1996

FORM 7

1 [FORM 7

[Refer rule 91

DECLARATION/REVISED DECLARATION UNDER SECTION 31 OF DELHI TAX ON LUXURIES ACT, 1996

*I/We(name of the applicant) the (Proprietor /Partner/Managing Director/Director/Trustee/Authorised Person etc.) of (Name of the firm/company/local authority/corporation/society /club /association of individuals/Hindu undivided family/trust etc.) carrying on business known as(Name of the Establishment) situated at

1

..... in the National Capital Territory of Delhi and liable to pay the tax under the Delhi Tax on Luxuries Act, 1996, do hereby declare *in supersession of my/our previous declaration dated

that—

*I/We am/are the owner/owners of the establishment in which the above said business is being carried on by me/us.

*The establishment in which the above said business is being carried on by me/us is owned by the following person/ persons:

S. No.	Full name/names of the person/persons who owns/own the establishment	Constitution of the proprietor (i.e. individual, firm, body, Corporate etc.)	Residential Address of the proprietor	Signature of the proprietor
1.				
2.				
3				
'				

.....(name) resident of do hereby solemnly affirm and say that the contents of the above Form are true to the

best of my knowledge and belief. Place:

Signature

Date:

(Status of the applicant)

**Strike out whichever phrase/clause is not applicable.]*

1 Substituted vide Noti. No. F. 12(2)/Fin. (Rev-D/2012-13/ DS-III/55, dt. 3-8-2012, w.e 1.9-8-2012.

FORM 8	THE DELHI TAX ON LUXURIES RULES, 1996 55
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1[FORM 8

[Refer rules 12(1) and (4)]

RETURN OF TAX PAYABLE BY A PROPRIETOR UNDER THE DELHI TAX ON LUXURIES ACT, 1996

(All figures should be rounded off to the nearest rupee)

Name and Address of the Proprietor

Luxury Tax R.C. No.

Period from to

PART I

COMPUTATION OF TURNOVER OF RECEIPTS LIABLE TO TAX

.	Total turnover of receipts of the proprietor during the period (This should be calculated on the basis of declared tariff rates in respect of luxury provided in a Hotel, Gymnasium/Health Club & Spa, giving regard to section 3(4) of the Act and in case of banquet hall, the same should be calculated on actual receipts)	
2.	Deductions :	
	A.	Turnover of receipts where the charges for accommodation in the hotel are less than Rs. 750 per room per day and hence tax is not payable thereon.
	B.	Turnover of receipts, on which tax is not payable on account of luxury provided to DIPLOMATS
	C.	Turnover of receipts, on which VAT is levied or leviable [in case of Banquet Hall refer to rule 3(1)(i) and (ii)]
	D.	Turnover of receipts for which exemption granted by the Government under section 22
	E.	Turnover of receipts on which tax is not payable as per section 3(4) of the Act (where luxury provided to an employee of the establishment is not charged at all, or is charged at concessional rate)
	F. Deduction under rule 17	
	G. Total deduction (A + B + C + D + E + F)	
3.	Net turnover of receipts liable to tax (1 - 2)	
1	Substituted vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.	
56 THE DELHI TAX ON LUXURIES RULES, 1996		FORM 8

PART II

CALCULATION OF TAX PAYABLE

4. Calculation of tax

<i>Sl. No.</i>	<i>Categories of receipts which are the constituents of turnover at Sl. No. 3 of Part I</i>	<i>Rate of Tax (in %)</i>	<i>Net turnover of receipts (as at Sl. No. 3 of Part I)</i>	<i>Tax payable @ specified in Col. (3)</i>
(1)	(2)	(3)	(4)	(5)
I.	Where the accommodation provided in a hotel is Rs. 750 or more but not less than Rs. 1000 per room per day			
II.	Where the accommodation provided in a hotel is Rs. 1000 or more per room per day			
III.	For luxury provided in Banquet Hall			
IV.	For luxury provided in Gymnasium/ Health Club			
V.	For luxury provided in Spa			
TOTAL				

FORM 8	THE DELHI TAX ON LUXURIES RULES, 1996 57
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PART III

AMOUNT PAYABLE/REFUNDABLE AS PER THE RETURN

5.	Total tax payable as per Part II	
6.	Detail of payment of tax	
	A.	Amount credited under Refund Adjustment Order No. Dated
	B.	Refund due as per previous return for the period from to adjusted against tax payable in this return
	C. Total amount deducted on account of (A) & (B) above	

7.	Net Tax payable (5 - 6)	
8.	Total Amount paid: Challan No. Dated Challan No. Dated Challan No. Dated	
9.	Net amount payable/refundable, if any (7 - 8)	
10.	Interest under section 16(2)	
11.	Penalty under section	
12.	12. Amount payable/refundable as per this return (9 + 10 + 11)	
13.	Amount paid with this Return (in figure) (inwords)	
14.	Amount paid in by DD/PO No. dated Rs. drawn(name of the bank)	

I, ...(name) resident of do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.	
Place:	Signature
Date:	Status of the Signing Authority]

58 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 8A
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1[FORM 8A

[Refer rules 12(1)(2) & 16(1)1

LUXURY TAX CHALLAN PART 'A' (To be retained by bank)	LUXURY TAX CHALLAN PART 'B' (To be returned by bank to Luxury Tax Deptt.)
LUXURY TAX Date At State Bank of India, I.P. Estate Branch, New Delhi Period of Payment to Credited Consolidated fund of India (Delhi) Head 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax Name & Address of Establishment	LUXURY TAX Date At State Bank of India, I.P. Estate Branch, New Delhi Period of Payment to Credited Consolidated fund of India (Delhi) Head 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax Name & Address of Establishment

R.C. No.(D.C.R. No. Amount of payment on account of: 1. Tax according to return 2. Tax assessed 3. Interest under section 16 4. Penalty under section 5. Composition 6. Other duties Total In words (Rupees) D.D./P.O. No. dated drawn on Signature of the Proprietor Dated FOR USE IN BANK Received Payments of Rs. (Rupees D.D./P.O. No. dated <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; padding: 5px;">Date of Entry</td> <td style="width: 33%; padding: 5px;">Seal</td> <td style="width: 33%; padding: 5px;">Bank Accountant</td> </tr> </table>	Date of Entry	Seal	Bank Accountant	R.C. No. (D.C.R. No. Amount of payment on account of: 1. Tax according to return 2. Tax assessed 3. Interest under section 16 4. Penalty under section 5. Composition 6. Other duties Total In words (Rupees) D.D. /P.O. No. dated drawn on <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Signature of the Proprietor</td> <td style="width: 50%; padding: 5px;">Dated</td> </tr> </table> FOR USE IN BANK Received Payments of Rs. (Rupees D.D. /P.O. No. dated <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; padding: 5px;">Date of Entry</td> <td style="width: 33%; padding: 5px;">Seal</td> <td style="width: 33%; padding: 5px;">Bank Accountant</td> </tr> </table>	Signature of the Proprietor	Dated	Date of Entry	Seal	Bank Accountant
Date of Entry	Seal	Bank Accountant							
Signature of the Proprietor	Dated								
Date of Entry	Seal	Bank Accountant							

1	Substituted Fide Noti. No. F. 12(2)/Fin. (Rev-D/2012-13/ DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.
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FORM 8A	THE DELHI TAX ON LUXURIES RULES, 1996 59
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LUXURY TAX CHALLAN PART 'C' (To be submitted by depositor to Luxury Tax Deptt.)	LUXURY TAX CHALLAN PART 'D' (To be retained by Depositor)
LUXURY TAX Date At State Bank of India, I.P. Estate Branch, New Delhi Period of Payment to Credited Consolidated fund of India (Delhi) Head 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax Name & Address of Establishment R.C. No. (D.C.R. No. Amount of payment on account of: 1. Tax according to return 2. Tax	LUXURY TAX Date At State Bank of India, I.P. Estate Branch, New Delhi Period of Payment to Credited Consolidated fund of India (Delhi) Head 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax Name & Address of Establishment R.C. No.(D.C.R. No. Amount of payment on account of: 1. Tax according to return 2. Tax assessed 3. Interest under

assessed 3. Interest under section 16 4. Penalty under section 5. Composition 6. Other duties Total In words (Rupees) D.D./P.O. No. dated drawn on Signature of the Proprietor Dated FOR USE IN BANK Received Payments of Rs. (Rupees) D.D./P.O. No. dated <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 33%;">Date of Entry</td> <td style="width: 33%;">Seal</td> <td style="width: 33%;">Bank Accountant</td> </tr> </table>	Date of Entry	Seal	Bank Accountant	section 16 4. Penalty under section 5. Composition 6. Other duties Total In words (Rupees) D.D. /P.O. No. dated drawn on Signature of the Proprietor Dated FOR USE IN BANK Received Payments of Rs. (Rupees D.D./P.O. No. dated <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 33%;">Date of Entry</td> <td style="width: 33%;">Seal</td> <td style="width: 33%;">Bank Accountant]</td> </tr> </table>	Date of Entry	Seal	Bank Accountant]
Date of Entry	Seal	Bank Accountant					
Date of Entry	Seal	Bank Accountant]					

60 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 9
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FORM 9

[Refer rule 141]

APPLICATION FOR GRANT OF PERMISSION TO FILE CONSOLIDATED RETURNS

To	The Commissioner of Luxury Tax,
----	---------------------------------

Govt. of NCT of Delhi

.....who am/is a Registered proprietor partner, director, manager, trustee, guardian, Officer-in-charge of which is a Registered proprietor carrying on the business known as whereof the head office/registered office in the National Capital Territory of Delhi is situated at (full address) and holding the Registration Certificate No. dated for the above place of business under Delhi Tax on Luxuries Act, 1996 hereby apply for permission to furnish a consolidated return for all/ the following places of business to the Luxury Tax Officer with effect from

Details of places of business in respect of which permission to furnish a consolidated return is applied for:

<table border="1" style="width: 100%;"> <tr> <td style="height: 30px; vertical-align: bottom;">Name and style of business and its address</td> </tr> </table>	Name and style of business and its address	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 30px; vertical-align: bottom;">Registration Certificate No.</td> <td style="width: 50%; height: 30px; vertical-align: bottom;">Date of Registration Certificate</td> </tr> </table>	Registration Certificate No.	Date of Registration Certificate
Name and style of business and its address				
Registration Certificate No.	Date of Registration Certificate			

I/the said have/has no other places of business. I/the said have/has following additional places of business in respect of which separate returns as per Rule 12 will be furnished. The Constitution of all the places of business stated above is the same. The partners and the extent of the share of interest in the partnership of all the above place of business are the same. The above statements are true to the best of my knowledge and belief. I undertake not to commence filing consolidated returns until I have received	
permission thereof. Place: Dated:	Signature Status

ACKNOWLEDGEMENT

Received an application in Form 9 from signed by

for grant of permission to file consolidated return.	
Date: Serial No.	Receiving Officer

FORM 10	THE DELHI TAX ON LUXURIES RULES, 1996	61
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ORIGINAL (For the Payer)	DUPLICATE (To be sent to the Luxury Tax Department)	TRIPLICATE (For Treasury)
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FORM 10 FORM 10 FORM 10 [Refer rule 16(2)] [Refer rule 16(2)] [Refer rule 16(2)] (In respect of payment made otherwise than with the return) otherwise than with the return) (In respect of payment made (In respect of payment made otherwise than with the return)

THE DELHI TAX ON LUXURIES ACT, 1996	THE DELHI TAX ON LUXURIES ACT, 1996	THE DELHI TAX ON LUXURIES ACT, 1996
[Refer rule 16 of the Delhi Tax on Luxuries Rules, 1996)	[Refer rule 16 of the Delhi Tax on Luxuries Rules, 1996)	[Refer rule 16 of the Delhi Tax on Luxuries Rules, 1996)
Other Taxes and duties on Commodities and Services	Other Taxes and duties on Commodities and Services	Other Taxes and duties on Commodities and Services

(i) Luxury tax (ii) Tax on (i) Luxury tax (ii) Tax on (i) Luxury tax (ii) Tax on accommodation in establish-ments
accommodation in establish- ments ments accommodation in establish-

Challan of tax/interest/ penalty/forfeited amount/ composition money/fine paid for the period from to			Challan of tax/interest/ penalty/forfeited amount/ composition money/fine paid for the period from to		Challan of tax/interest/ penalty/forfeited amount/ composition money/fine paid for the period from to	
By whom tendered	Payment of a/c of (tick mark which- ever is applicable	Amount in figures (in Rupees)	By whom tendered	Payment of a /c of (tick mark which- ever is applicable	By whom Payment tendered of a/c of (tick mark which- ever is applicable	Amount in figures (in Rupees)

No.

Luxury tax R.C.

paid

behalf money is

person on whose

Name and full

Address of the

Total Rs.

sition

money

(g) Fine

(0 Compo-

(e) Amount

forfeited..

u/s 17

(d) Penalty

(b) Intt.

u/s 16(2) .

(c) Penalty

u/s 16(1) .

(a) Tax

No.

Luxury tax R.C.
behalf money is
paid

Name and full
Address of the
person on whose

Total Rs.

(e) Amount forfeited..

(f) Compo-
sition

money

(g) Fine

(d) Penalty

u/s 17

u/s 16(1) .

(c) Penalty

(a) Tax

(b) Intt.

u/s 16(2) .

No.

behalf money is

Luxury tax R.C.

paid

person on whose

Address of the

Name and full

Total Rs.

sition

money

(g) Fine

(0 Compo-
forfeited..

(e) Amount

(d) Penalty

u/s 17

u/s 16(1)..

(b) Intt.

(c) Penalty

(a) Tax

u/s 16(2)..					
Rupees (in words)	Rupees (in words)			Rupees (in words)	
Place:	Signature of the Proprietor or depositor	Place:	Signature of the Proprietor or depositor	Place:	Signature of the Proprietor or depositor
Date:		Date:		Date:	

62 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 11
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(For Treasury use only) Received Payment of Rs. (in figures) (Rupees) (in words) Date of entry Challan No. Treasurer Accountant Treasury Officer Agent or Manager	(For Treasury use only) Received Payment of Rs.(in figures) (Rupees) (in words) Date of entry Challan No. Treasurer Accountant Treasury Officer Agent or Manager	(For Treasury use only) Received Payment of Rs. (in figures) (Rupees (in words; Date of entry Challan No. Treasurer Accountant Treasury Officer Agent or Manager
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FORM 11

[Refer rule 181

NOTICE FOR PAYMENT OF TAX DUE ACCORDING TO A RETURN UNDER SECTION 12 OF THE DELHI TAX ON LUXURIES ACT, 1996

To

Registration Certificate No.
Gentlemen/Sir/Madam, Whereas the return under section 12 of the Delhi Tax on Luxuries Act, 1996 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 12 of the Delhi Tax on Luxuries Rules, 1996. *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 12 of the Delhi Tax on Luxuries Rules, 1996. 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 would be liable under sub-sections (1) and (2) of section 16 of Delhi Tax on Luxuries Act, 1996 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.	
Seal Place: Date:	Yours faithfully, Signature
Luxury Tax Officer/Commissioner of Luxury Tax	

•

FORM 12	THE DELHI TAX ON LUXURIES RULES, 1996 63
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FORM 12

[Refer rule 19 and 20]

NOTICE UNDER SECTION 13 OF THE DELHI TAX ON LUXURIES ACT, 1996 To,

of

Registration No.

Gentlemen/Sir/Madam,

*Whereas I desire to satisfy myself that the return furnished by you in respect of the period from 20 to 20 are correct and complete.

*Whereas being a registered proprietor, you have not furnished by the prescribed date return in respect of the period from to

*Whereas being liable to pay tax under the Delhi Tax on Luxuries Act, 1996 in respect of the period from to you have failed to apply for registration under section 8 of the said Act.

You are hereby directed to attend at at on ; and *(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 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 13 of the said Act:

*(3) to show cause as to why you should not be assessed under sub-section (7) of section 13 of the said Act, and why a penalty under clause (a) of sub-section (1) of section 16 of the said Act should not be imposed upon you.

You are also required to show cause as to why interest under sub-section (2) of section 16 of the said Act in respect of the period from to should not be imposed on you.

Seal	Signature	Yours faithfully
Place:	Designation	
Date:		

64 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 13
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FORM 13

(Refer rule 21]

NOTICE UNDER SECTION 15 OF THE DELHI TAX ON LUXURIES ACT, 1996

To,
of

Registration No.

Gentlemen/Sir/Madam

Whereas I have reason to believe that *your turnover of receipts in respect of the following, namely:—

In respect of the period from to has *escaped assessment/been under assessed/been assessed at a lower rate and *deductions of the following claims, namely:—

have been wrongly made from your turnover of receipts in respect of the period from

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 you in respect of the said turnover of receipts for the said period should not be assessed/re-assessed and to produce or cause to be produced the following documents and accounts:—

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 amount of tax payable by you for the said period.	
Yours faithfully	
Seal	Signature
Place:	Designation
Date:	

**Strikeout whichever phrase/clause is not applicable.*

FORM 14	THE DELHI TAX ON LUXURIES RULES, 1996 65
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FORM 14

[Refer rule 22]

NOTICE FOR FORFEITURE AND FOR IMPOSING PENALTY UNDER SECTION 17 OF THE DELHI TAX ON LUXURIES ACT, 1996

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 proprietor, you have collected a sum of Rs. by way of tax in contravention of section 27 of the said Act.

*(iii) being a Registered proprietor, 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 27 of the said Act.

OR

(b)(i) being a proprietor liable to pay tax under the said Act, you have failed to keep a true account of your turnover of receipt.

OR

*(ii) being a proprietor 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 29, 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 way of tax in contravention of section 27 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.

Seal Place: Dated:	Yours faithfully, Signature Designation
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**Strike out whichever phrase/clause is not applicable.*

66 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 15
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'[FORM 15

(Refer rule 24(1))

ORDER OF ASSESSMENT OF TAX UNDER SECTION 13/15 OF THE DELHI TAX ON LUXURIES ACT, 1996

Name and Address of the Establishment	
---------------------------------------	-------

Assessed u/s 13/15. Notice in Form 12 issued/served on

Luxury Tax R.C. No.	
Period of Assessment	From to
Books of Accounts Produced	
Accounting Method	

PART I

TURNOVER OF RECEIPTS LIABLE TO TAX

			<i>As in the Proprietor's Return (in Rs.)</i>	<i>As determined u/s 13/15 (in Rs.)</i>		
1.	Total turnover of receipts of the proprietor during the period					
2.	Deductions					
	A. Turnover of receipts, where the charges for accommodation in the hotel are less than Rs. 750 per room per day and hence tax is not payable thereon					
	<table border="1"><tr><td>B.</td><td>Turnover of receipts on which tax is not payable on account of luxury provided to DIPLOMATS</td></tr></table>		B.	Turnover of receipts on which tax is not payable on account of luxury provided to DIPLOMATS		
B.	Turnover of receipts on which tax is not payable on account of luxury provided to DIPLOMATS					
	C. Turnover of receipts on which VAT is levied or leviable [In case of Banquet Hall refer to rule 3(1)(i) and (ii)]					
	D. Turnover of receipts for which exemption granted by the Government under section 22					
	<table border="1"><tr><td>E.</td><td>Turnover of receipts on which tax is not payable as per section 3(4) of the Act (where luxury provided to an employee of the establishment is not charged at all, or is charged at concessional rate)</td></tr></table>		E.	Turnover of receipts on which tax is not payable as per section 3(4) of the Act (where luxury provided to an employee of the establishment is not charged at all, or is charged at concessional rate)		
E.	Turnover of receipts on which tax is not payable as per section 3(4) of the Act (where luxury provided to an employee of the establishment is not charged at all, or is charged at concessional rate)					
	F. Deduction under rule 17					
	G. Total deduction (A +B+C+D+E+ F)					

3.	Net turnover of receipts liable to tax	
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1	Substituted vide Noti. No. F. 12(2)/Fin. (Rev-I)/2012-13/DS-111/55, dt. 3-8-2012, w.e.f. 9-8-2012.
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FORM 15	THE DELHI TAX ON LUXURIES RULES, 1996 67
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PART II

4.	CALCULATION OF TAX Calculation of Tax (Rate of tax
----	--

Sl. No.	Categories of receipts which are the constituents of turnover at Sl. No. 3 of Part 1	As in the Proprietor's Return (in Rs.)		As determined u/s 13/15 (in Rs.)	
		Net Turnover of receipts	Tax payable	Net Turnover of receipts	Tax payable
I.	Where the accommodation provided in a hotel is Rs. 750 or more but less than Rs. 1000 per room per day				
II.	Where the accommodation provided in a hotel is Rs. 1000 or more per room per day				
III.	For luxury provided in Banquet Hall				
IV.	For luxury provided in Gymnasium/Health Club				
V.	For luxury provided in Spa				
TOTAL					

68 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 15
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PART III

AMOUNT PAYABLE /REFUNDABLE

		As in the Proprietor's Return (in Rs.)	As determined u/s 13/15 (in Rs.)
--	--	--	----------------------------------

5.	5. Total tax payable as per Part II		
6.	6. Details of payment of tax		
	A. Amount credited under Refund Adjustment Order No. Dated		
	B. Advance payment of tax, if any Challari No. Dated Amount		
	C. Amount paid with returns Details of payment made at (B) and (C) above: Challan No. Date Amount Challan No. Date Amount Challan No. Date Amount Challan No. Date Amount		
7.	Total amount deducted on account of (A), (B) and (C) above 8. Balance of tax clue/refund, if any		
8.			
9.	Additions:		
	A. Interest under section 16(2)		
	B. Penalty under section 16(1)(a)(i)		
	C. Penalty under section 16(1)(b)(ii)		
	D. Penalty under section 17		
	E. Penalty under section 42		
	F. Penalty under rule 52		
	G. Amount forfeited being the sum collected in contravention of section 27		
	H. Total amount added on account of (A) to (G) above		
10.	10. Final amount due/refund, if any		

PART IV

ASSESSMENT ORDER

Seal Place: Date:	Signature Designation
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FORM 17	THE DELHI TAX ON LUXURIES RULES, 1996 69
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FORM 16

[Refer rule 291]

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI

REFUND PAYMENT ORDER

UNDER THE DELHI TAX ON LUXURIES ACT, 1996

Pay Rupees (Rs.) being refund for the period
from to Valid for three months from the date of issue
.....

Luxury Tax Officer/

Commissioner of

Luxury Tax

(For office use only)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI

R.P.O. No.

[Counterfoil of Ref Payment Order under the Delhi Tax on Luxuries Act, 1996, Rules 29

of Rules thereunder]

Refund Sanction Order No. Date

Payable at Bank

Refund payable to Luxury Tax R.C. No. Rupees
.....(Rs.) Certified that—

(i) For the period from to a refund of Rs is due to

(ii) The amount of tax concerning the refund has been duly credited to the Government Treasury

(iii) No refund regarding the sum now in question has previously been granted and this order of refund has been entered in the file of assessment under my signature.

Luxury Tax Officer/ Commissioner

of Luxury Tax

FORM 17

(Refer rule 30)

Book No.	REFUND ADJUSTMENT ORDER
---------------	-------------------------

Voucher No.

To,

1. Certified with reference to the assessment records of (name) bearing Registration Certificate No. for the period from to that refund of Rs. is due to (name)

2. Certified that the tax concerning for which this refund is allowed has been credited to the Treasury.

70 THE DELHI TAX ON LUXURIES RULES, 1996	FORM 19
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3. Certified that no refund order regarding the sum in question has previously been granted and this order to refund has been entered in the original file of assessment.

4. This refund will be adjusted towards amount of tax due from the said refundee for the period from to or any subsequent period. The refundee shall attach this order to the return to be furnished by him for the period against which the adjustment is desired.

Seal Place: Dated:	Signature Designation
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FORM 18

(Refer rule 33)

INTEREST PAYMENT ORDER

Boom No. Voucher No.	Book No. Voucher No.
------------------------------	--------------------------------

Interest on delayed refund

Order of payment of interest on delyed refund under the Delhi Tax on Luxuries Act, 1996

Interest on delayed refund payable to Registration Certificate No. Date of order bearing the payment of interest on delayed refund.

Amount of delayed refund on which interest is claimed or payable Rs. Amount of interest to be paid on delayed refund Rs.

Signature Designation Date

Signature of the rept. of the Voucher Place:

Date:

Interest on delayed refund

Order of payment of interest on delyed refund under the Delhi Tax on Luxuries Act, 1996 (Payable at the Government Treasury within three months of the date of issue).

To

The Treasury Officer

(1) Certified that with reference to the Assesment/Appeal record of bearing Registration Certificate No. for the period from 1996 to is/was required to be refunded to (2) Certified that the payment of the said refund was delayed by the Luxury

Tax Department for a period of and that the dealer has claimed interest u/s 24 & is entitled for interest for the delay in granting the refund.

Signature Status

FORM 19

(Refer rule 34)

APPLICATION FOR REFUND UNDER SUB-SECTION (6) OF SECTION 18 OF DELHI TAX ON LUXURIES ACT, 1996

To

The Luxury Tax Officer,

Sir,

I/We Messrs of (Address) do hereby apply for refund of Rs.(in figures)(in words) being the amount collected from me/ us in contravention of section 27 of Delhi Tax on Luxuries

FORM 19	THE DELHI TAX ON LUXURIES RULES, 1996 71
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Act, 1996, by Messrs(address) holders of R.C. No. dated under the Delhi Tax on Luxuries Act, 1996, whose place of business is situated in your jurisdiction. The detail:, of the collections made in contravention of section 27 are as follows:—
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<table border="1"><thead><tr><th><i>Date of bill of the Proprietor</i></th><th><i>S. No. of the Bill/Invoice</i></th><th><i>Amount of the Bill</i></th><th><i>Tax actually leviable, if any</i></th><th><i>Amount collected in contravention of section 27</i></th></tr></thead><tbody><tr><td colspan="5">TOTAL:</td></tr></tbody></table>	<i>Date of bill of the Proprietor</i>	<i>S. No. of the Bill/Invoice</i>	<i>Amount of the Bill</i>	<i>Tax actually leviable, if any</i>	<i>Amount collected in contravention of section 27</i>	TOTAL:				
<i>Date of bill of the Proprietor</i>	<i>S. No. of the Bill/Invoice</i>	<i>Amount of the Bill</i>	<i>Tax actually leviable, if any</i>	<i>Amount collected in contravention of section 27</i>						
TOTAL:										
The said amount of Rs. has actually been deposited by the said Messrs in Government Treasury under Challan No. dated receipted copies of which have been submitted to you by the said Messrs as per provision of rule 16 of the Delhi Tax on Luxuries Rules, 1996. I enclose herewith a certificate from the said Messrs of in support of the above statements.										
<table border="1"><tr><td>Place: Dated:</td><td>Signature Status</td></tr></table>	Place: Dated:	Signature Status								
Place: Dated:	Signature Status									
CERTIFICATE I/ We having place of business at and holders of R.C. No. dated under the Delhi Tax on Luxuries Act, 1996, do hereby certify that I/We										

..... the said Messrs have actually collected amount of Rs. (in figures) (in, words) from Messrs which amount has been collected by the under section 17 under his order dated as collection by way of tax in contravention of section 27 of the Delhi Tax on Luxuries Act, 1996. The details of such collection given in the above application of the said Shri/Smt/Messrs are correct to the best of my knowledge and belief. The collected amount of Rs. has actually been deposited in Government Treasury under challan No. dated or included in that challan or challans receipted copies of which have been duly filed in your office.

Date:
Place:

Signature
Status

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FORM 21

FORM 20

(Refer rule 37)

NOTICE UNDER SECTION 30 OF THE DELHI TAX ON LUXURIES ACT, 1996

To
of
Registration No.
Gentleman/Sir/Madam,
You are required under sub-section (1) of section 30 of the Delhi Tax on Luxuries Act, 1996 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:

Please note that, if you do not comply with the requirement of this notice, you shall render yourself liable to prosecution of an offence under clause (g) of sub-section (5) of section 42 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 Two hundred during the period of continuance of the offence.

Yours faithfully,

Place:
Dated:

Signature
Designation

FORM 21

[Refer rule 39(3)]

APPEAL AGAINST AN ORDER OF ASSESSMENT, INTEREST, PENALTY OR FINE, UNDER SECTION 36 OF THE DELHI TAX ON LUXURIES ACT, 1996

Space for court fee stamps

(state here the amount of Court-fee stamps affixed) To

The

Date of order against which the appeal is made Date of receipt of the order Name and designation of the officer who passed the order Period of assessment from to

The appeal-petition of who is of carrying on the business known as holding Registration Certificate No. dated under the Delhi Tax on Luxuries Act, 1996 whose only /chief place of business in is situated at the following address residing at showeth as follows:--

1. During the period from to the appellant has been assessed /reassessed under the Delhi Tax on Luxuries Act, 1996 to tax as shown

FORM 21	THE DELHI TAX ON LUXURIES RULES, 1996 73
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in Column 2 of the table below, but the appellants' liability to tax is as shown in column 3 of-the table below:

<i>Levy</i>	<i>As assessed (please see Note 1)</i>	<i>As admitted by the appellant</i>	<i>Amount in dispute (2-3 please see Note 2)</i>
1. Luxury Tax 2. Interest u/s 16 (2) 3. Penalty u/s 16 (1) 4. Penalty u/s 17 5. Amount forfeited 6. Fine u/s 34(3) Total			
The appellant has no other liability under the said Act except that mentioned in column 3 of the above table during the period. 2. The notice of demand is attached hereto. 3. A certified copy of the order appealed against is attached. 4. The appellant has paid the tax assessed including any amount forfeited or interest levied or penalty or fine imposed under the order appealed against as shown below:			
Paid before assessment		Rs.	
Paid after assessment		Rs.	
Paid after first appeal, if any		Rs.	
Balance due, if any, at the time of filing first/second appeal			Rs.
Challan No.	Date	Amount	Treasury

5. The appellant's first appeal against the order passed by has been rejected /dismissed /partly allowed by

6. The appellant has made returns of the tax payable by him to the office of under section 12 of the said Act and has complied with all the terms of the notice served on him by the under section 13 of the said Act.

7. (Enter here the ground relied on for the purpose of this appeal)

8. The appellant therefore prays that he may be assessed accordingly or that he may be declared not to be chargeable under the said Act or that the assessment may be cancelled and /or remain to for fresh assessment or that the order of the levying interest under section 16(2) or the order(s) of the imposition of penalty of Rs. under section and of Rs. under section upon your petitioner, that the order of the forfeiting Rs. under section 17 or that the order of the imposing a fine of Rs under section may be set aside.

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The appellant named above does hereby declare that what is stated herein is true to the best of his knowledge and belief.

Place:
Date:

Signature

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

Note: (1) If this is a second appeal against an order in appeal, the figures in column 2 of table below paragraph I should be the figures, if any, as arrived at by the first appellate authority.

(2) The amount in dispute means the difference between the amount of tax or interest or penalty of amount forfeited or fine as demanded and the amount admitted by the proprietor to be payable.

(3) Strikeout whichever is not required

FORM 22

(Refer rule 42)

NOTICE TO A PERSON WHEN IT IS PROPOSED TO PASS AN ORDER WHICH EFFECTS HIM ADVERSELY UNDER SECTION 36 OF THE DELHI TAX ON LUXURIES AC, 1996

To
of

Registration No.

Gentleman/Sir/Madam,

Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you should attend at the office of the undersigned at on the of 20

Gist of the order proposed to be passed:—

Seal: Dated: Place:	Signature Designation
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FORM 23

(Refer rule 44)

NOTICE UNDER THE PROVISIO TO SECTION 41 OF THE DELHI TAX ON LUXURIES ACT, 1996

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) of section 41/sub-section (2) read with proviso to sub-section (1) of section 41 of the Delhi Tax on Luxuries Act, 1996, 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

Gist of the rectification proposed to be made:—	
Seal: Place: Dated:	Yours faithfully, Signature Designation

FORM 24

[Refer rule 46 (3)]

LIST OF LUXURY TAX PRACTITIONERS QUALIFIED UNDER SECTION 48 OF THE DELHI TAX ON LUXURIES ACT, 1996

<i>Date of Enrolment</i>	<i>Roll No.</i>	<i>Name of the Luxury Tax Practitioner</i>	<i>Address of the LuXury Tax Practitioner</i>	<i>Qualification of the Luxury Tax Practitioner</i>
(1)	(2)	(3)	(4)	(5)
<i>Date of application for enrolment</i>	<i>Date of amendments, if any</i>	<i>Nature of amendments</i>	<i>Date of removal of name</i>	<i>Reason for removal</i>
(6)	(7)	(8)	(9)	(10)

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<i>Date of direction of the Commissioner, if any, under sub-section (2) of section 48</i>	<i>Date of order passed by Commissioner in appeal, if any</i>	<i>Result of Appeal</i>	<i>Date of re-entry of name</i>	<i>Remarks</i>
(11)	(12)	(13)	(14)	(15)

FORM 25

[Refer rule 46 (3)]

APPLICATION FOR ENROLMENT AS A LUXURY TAX PRACTITIONER UNDER
SECTION 48 OF THE DELHI TAX ON LUXURIES ACT, 1996

To	The Commissioner of Luxury Tax,
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Govt. of National Capital Territory of Delhi.

Sir,

..... (a partner of the firm known as

of(address) hereby apply for enrolment of my name on the list of Luxury Tax Practitioners under rule 46 of the Delhi Tax on Luxuries Rules, 1996.

I declare that I am qualified to attend before any Luxury Tax Authority under section 48 of the Delhi Tax on Luxuries Act, 1996 and in accordance with rule 47 of the

said rules, in that—

(a) I have passed the necessary accountancy examination, viz. held at in the month of of the year which is an examination recognised by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 for the purposes of clause (v) of sub-section (2) of section 288 of the Income Tax Act, 1961, for which I attach herewith a true copy of for your record, alongwith original thereof for perusal and return.

(b) I have acquired the necessary educational qualification, viz. in the examination held at in the month of of the year which is one of the qualifications prescribed by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, for the purpose of clause (vi) of sub-section (2) of section 288 of the Income Tax Act, 1961 under rule 51 of the Income Tax Rules; 1962 for which I attach herewith a true copy of for your record, alongwith original thereof for perusal and return.

(c) I was/was never in Government employment (whether of any State Government or Central Government) previously, the details of which are given below:-

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S. No.	Name of the office Deptt./ and Govt. in which worked, with the address thereof	Period	Post held	Whether resigned, dismissed or service terminated	Reasons for resignation, dismissal or termination of • services

(d) I, being a retired officer from the Sales Tax/Luxury Tax Deptt. of the Government of National Capital Territory of Delhi, give the following further details:—

Date of retirement from the said Deptt.	The rank held at the time of retirement from the said Deptt.	Designation of posts of and above the rank of Sales Tax/Luxury Tax Officer in the said Deptt, and the periods for which held

A true copy of the order accepting resignation/of termination/of dismissal is sent herewith for your record alongwith original thereof for perusal and return.

(e) I have not/have applied previously for enrolment as a Luxury Tax Practitioner. My previous application, made on the day of 20 has/has not been rejected.

The above statements are true to the best of my knowledge and beli f. Place:

Date:	Signature
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ACKNOWLEDGEMENT

Received an application in Form 25 from for an enrolment under rule 46 of the Delhi Tax on Luxuries Rules, 1996.

Dated:	Receiving Officer
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FORM 26

[Refer rules 12 (1) and 471

AUTHORITY UNDER SECTION 48 OF THE DELHI TAX ON LUXURIES ACT, 1996

I, ... who am/is @ of who is a Registered proprietor holding a Registration Certificate No. dated hereby appoint Shri who is my relative a person regularly employed by me/the said

a legal practitioner a Chartered Accountant a Luxury Tax Practitioner to attend on *my behalf/*behalf of the said before (state the Luxury Tax Authority) in the proceedings (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

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issued in connection with the said proceedings and to take all necessary steps in the said proceedings. I/the said Shri is also hereby authorised to act on my behalf/*behalf of the said in the said proceedings.

*I/*the said agree to ratify all acts done by me/the said Shri in pursuance of this authority

Place: Signature

Date: Status @

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 qualified under section 48 of the Delhi Tax on Luxuries Act, 1996 and that I accept the aforesaid appointment.

Place:

Dated:	Signature
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**Strikeout whichever phrase/clause is not applicable*

FORM 27

(Refer rule 51)

INTIMATION OF ACCEPTANCE OF A SUM BY WAY OF COMPOSITION OF AN OFFENCE UNDER SECTION 46 OF THE DELHI TAX ON LUXURIES ACT, 1996

Whereas (name) Shri on behalf of M/s.

Address holding Registration Certificate No. dated is charged with an offence(s) under clause(s) of section 42 of the Delhi Tax on Luxuries Act, 1996 for and whereas the said Shri on behalf of Messrs request(s) that the said offence(s) may be compounded under section 46(1) of the said Act:

Now, therefore, I, in exercise of the powers conferred/delegated on me by section 46(1) of the said Act, accept from Shri/Messrs a sum of Rs. (rupees only) by way of composition of the said offence(s):

PROVIDED—

(1) the said sum is paid into the Government Treasury/Sub-Treasury at not later than and

(2) the said Shri/Messrs produces before the Luxury Tax Officer the receipted challan in proof of such payment not later than and reports of the fact to me by the

Seal

Place: Signature

Dated: Designation