

No. 30/1/2006-Fin (R&C) (6)
Government of Goa,
Finance(Rev& Cont.)Department,
Secretariat, Porvorim,
Bardez, Goa.
Dated: 25.1.2007.

NOTIFICATION

In exercise of the powers conferred by section 45 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, so as to further amend the Goa Tax on Luxuries Rules, 1988, as follows, namely:-

1. Short title and commencement.- (1) These rules may be called the Goa Tax on Luxuries (Amendment) Rules, 2007.

(2) They shall come into force at once.

2. Amendment of rule 2.- In rule 2 of the Goa Tax on Luxuries Rules, 1988 (hereinafter referred to as the “principal Rules”), in clause (b), items (iii) and (iv) shall be omitted.

3. Omission of rule 2A.- Rule 2A of the principal Rules shall be omitted.

4. Amendment of rule 3.- In rule 3 and in any other rules of the principal Rules, after the word “Form” and before the number of such form, wherever they occur, the word “Lux” shall be inserted.

5. Omission of rule 3A.- Rule 3A of the principal Rules shall be omitted.

6. Amendment of rule 4.- In rule 4 of the principal Rules, sub-rule (2A) shall be omitted.

7. Amendment of rule 5.- In rule 5 of the principal Rules, sub-rules (6) and (7) shall be omitted.

8. Insertion of new rule 6A.- After rule 6 of the principal Rules, the following rule shall be inserted, namely:-

“6A. Renewal of certificate of registration .- (1) An application for renewal of certificate of registration shall be made in Form Lux – 5A in the month of September/October every year for a period from first of October to thirtieth of September on payment of renewal fees. For the year 2006-07, the renewal of the certificate for the period from first of April, 2006 to thirtieth of September, 2006, shall be made upon an application from the hotelier without payment of any fees:

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

(2) Every application for renewal of certificate of registration shall be accompanied with a receipted copy of the challan in proof of payment of renewal fees as specified in Schedule II appended to the Act and a declaration in Form Lux – 1 hereto.

(3) The hotelier having inhouse casinos/casino games on slot machines shall be required to deposit a lump sum amount so calculated for the year on the basis of hotel's total room capacity at the rate of Rs.10/- per room per month at the time of renewal of his certificate and shall make a declaration to that effect in the application in Form Lux – 5A . The lump sum amount so payable shall be deposited by challan as required under the Goa Entertainment Tax Act, 1964. (Act 2 of 1964).

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

(5) The renewal fees paid in excess, if any, shall be refunded to the hotelier concerned by issue of refund voucher in Form Lux – 16 hereto. However, before proceeding to refund the said amount to such hotelier, the registering authority shall first verify if any amount being due by the hotelier is left unpaid by him and, in such case, he shall adjust, by issue of an order, the amount to be refunded towards the amount due from such hotelier on the date of adjustment, and thereafter shall refund the balance, if any. If the amount of refund is less than rupees hundred, no refund voucher shall be issued but the amount shall be adjusted or to be considered for being adjusted in subsequent years.

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

9. Amendment of rule 9.- In rule 9 of the principal Rules, in sub-rule (2), for the words “rupees five”, the words “rupees fifty” shall be substituted.

10. Amendment of rule 12.- In rule 12 of the principal Rules, in sub-rule (1), the words “or stockist or proprietor”, and the expression “under sub-section (2) of section 5A or” shall be omitted.

11. Amendment of rule 13.- In rule 13 of the principal Rules, in sub-rule (1), the expression “or Form 8A” shall be omitted.

12. Amendment of rule 14.- In rule 14 of the principal Rules, the words “or stockist or proprietor” shall be omitted.

13. Amendment of rule 19.- In rule 19 of the principal Rules, in sub-rules (1) and (2), for the words “Luxury Tax Offices”, the words “Commercial Tax Offices” shall be substituted.

14. Amendment of rule 26.- In rule 26 of the principal Rules,-
(a) in sub-rule (1),-

- (i) after the word and figures “section 14,” and before the words “or from an order”, the expression “or re-assessment made under section 16” shall be inserted;
- (ii) after the words and figures “under section 33,” and before the words “and the amount”, the expression “or rectification under section 36” shall be inserted;
- (iii) for the words “five hundred”, the words “fifty thousand” shall be substituted;

(b) in sub-rule (2),-

- (i) for the expression “exceeds five hundred rupees”, the expression “exceeds fifty thousand rupees but does not exceed rupees two lakh” shall be substituted;
- (ii) for the expression “not exceeding five hundred rupees”, the expression, “not exceeding fifty thousand rupees” shall be substituted;

(c) for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) When the amount of refund arising from any of the contingences referred to in sub-rule (1) exceeds rupees two lakh or when any amount is unduly paid by the hotelier, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Luxury Tax before proceeding to refund such amount. For the same purpose, he shall submit the case record of the hotelier to the Additional Commissioner of Luxury Tax stating therein full facts which originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the hotelier. On receipt of the sanction order from the Additional Commissioner of Luxury Tax, the Appropriate Assessing Authority shall refund forthwith to the hotelier the amount as sanctioned by the order of the Additional Commissioner of Luxury Tax in the manner as provided in sub-rule (1) above.”;

(d) sub-rule (4) shall be omitted.

15. Amendment of rule 30.- For rule 30 of the principal Rules, the following rule shall be substituted, namely:-

“30. TO WHOM APPEAL SHALL BE MADE.-An appeal against an order of assessment or re-assessment or any order raising demand passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner (hereinafter referred to as “Appellate Authority”), except against an order with such monetary limit of the disputed amount as may be fixed by the Government by Order in writing, in which case, the appeal shall lie to the Additional Commissioner of Luxury Tax and a second appeal against an Order in appeal shall lie to the Tribunal.”.

16. Amendment of rule 43.- In rule 43 of the principal Rules,-

- (i) against item (i), for the letters and figures “Rs. 25.00”, the letters and figures “Rs. 100.00” shall be substituted;
- (ii) against item (ii), for the letters and figures “Rs. 30.00”, the letters and figures “Rs. 200.00” shall be substituted;

- (iii) against item (iii), for the letters and figures “ Rs. 40.00”, the letters and figures “Rs. 250.00” shall be substituted;
- (iv) against item (iv), for the letters and figures “Rs. 5.00”, the letters and figures “Rs. 20.00” shall be substituted;
- (v) against item (v), for the letters and figures “Rs. 1.00”, the letters and figures “Rs. 20.00” shall be substituted;
- (vi) against item (vi), for the letters and figures “Rs. 60.00”, the letters and figures “Rs.250.00” shall be substituted.

17. **Amendment of rule 48.-** In rule 48 of the principal Rules, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) An application shall be made for copies of any number of papers available in the record of each year, upon payment of initial fee in court fee stamps of Rs. 20/- per application. The applicant shall however be required to pay the amount of copying charges at the rate of Rs. 10/- per paper, before taking delivery of such documents”.

18. **Substitution of Form 1,-** For Form 1, appended to the principal Rules the following form shall be substituted, namely :-

FORM LUX –1
[see rule 3 (1) (a)]

BASIC INFORMATION OF ACCOMMODATION

- (1) Name of the Hotel :
 - (2) Address of the Hotel :
 - (3) Telephone Number: Fax Number:
 - (4) Name of the proprietor/
Partner/Director :
 - (5) Status:
 - (6) Registration Certificate Numbers under -
 - (a) The Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)
 - (b) The Goa Value Added Tax Act, 2005 (Act No. 9 of 2005)
 - (c) The Goa Entertainment Tax Act, 1964 (Act No. 2 of 1964)
 - (d) The Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000)
 - (7) **Accommodation capacity :**
 - Total number of rooms :
 - (i) Single occupancy :
 - (ii) Double Occupancy :
 - (iii) Suite :
 - (iv) Timeshare/package deal :
 - (v) Others :
- _____
- Grand Total =====
- (8) Inhouse casinos, if any:
 - (9) Total Number of slot machines :

(10) Offshore casinos, if any:

(11) Name and address of the agency
providing cable connections and
total number of such connections :

Dated:

Signature : _____

Status of the Signatory

DECLARATION

I, the above named Shri/Smt. _____, residing
at _____, do hereby declare that the
particulars furnished in this application are true and correct to the best of my
knowledge and belief.

Signature : _____

Name:

Status of the Signatory

Place :

Date:

19. Omission of Form 4A.- Form 4A appended to the principal Rules, shall be omitted.

20. Amendment of Form - 5 .- In Form – 5 appended to the principal Rules, the following “Note” shall be inserted, after second paragraph therein, namely:-

“**NOTE:** - The registration certificate should be renewed every year in the month of September/October on payment of renewal charges as specified in Schedule II appended to the Act and shall be accompanied by a declaration as per Form Lux - 1.”.

21. Substitution of Form 5A.- For Form - 5A appended to the principal Rules, the following Form shall be substituted, namely:-

**“Form Lux – 5A
[see rule 6A(1)]**

APPLICATION FOR RENEWAL OF CERTIFICATE OF REGISTRATION ISSUED UNDER SECTION 9(3) OF THE GOA TAX ON LUXURIES ACT, 1988.

To,
Luxury Tax Officer,

Sir/Madam.

I/We hereby declare that I/we am/are holding certificate of registration No. _____ issued under section 9(3) of the Goa Tax on Luxuries Act, 1988, in the name and style _____ situated at _____.

The said certificate is presently valid upto _____.

I/We further declare that my/our hotel is having _____ rooms and I/we have paid renewal fees of Rs. _____, by challan dated _____ (copy enclosed).

I/We further declare that I/We have inhouse casinos and have paid a lump sum amount of Rs. _____ as charges for admission under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) as provided in Schedule D appended thereto (Challan enclosed)

The application is also accompanied with a declaration in Form Lux -1.

I/We therefore request to renew the said certificate of registration for a period upto 30th September _____.

The original copy of the certificate of registration is enclosed for necessary action.

Yours faithfully,

Name and Status of signatory .”.

Encl:

22. Omission of Form 8A .—Form 8A appended to the principal Rules, shall be omitted.

23. Amendment of title to Form 1 to Form 20.- In Forms 1 to 4, Forms 5 to 8 and in Forms 8B to 20, after the word “FORM” and before the number of form, the word “LUX” shall be inserted.

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

**(Vasanti H. Parwatkar)
Under Secretary Finance (Budget -I)**