## GOVERNMENT OF KERALA Taxes (B) Department NOTIFICATION

G.O (P) No.147/2007/TD Dated Thiruvananthapuram, 2<sup>nd</sup> July,2007

S.R.O No. 598/2007.- In exercise of the powers conferred by section 20 of the Kerala Tax on Luxuries Act,1976 (32 of 1976) the Government of Kerala hereby make the following rules, further to amend the Kerala Tax on Luxuries Rules,1976 issued under notification GO(Ms) No154/76 TD dated 10<sup>th</sup> December,1976 and published as S.R.O No.1273/76 in the Kerala Gazette Extraordinary No 703 dated 10<sup>th</sup> December,1976, namely:-

#### **RULES**

- 1. Short title and Commencement. -(1) These Rules may be called the Kerala Tax on Luxuries (Amendment) Rules, 2007.
  - (2) They shall come into force at once.
- 2. Amendment of Rules.- In the Kerala Tax on Luxuries Rules, 1976,
- (1) in rule 3
- (i) for sub-rule (1) the following sub-rule shall be substituted, namely:-
  - "(1)The return referred to in section 5 shall be
  - (a) in Form 1 in the case of a proprietor of a hotel, convention centre, hall, kalyanamandapam auditorium;
    - (b) in form 1A in the case of a cable TV operator;
  - (c) in Form 1AA in the case of a proprietor of a house boat; and
    - (d) in Form 1AAA in the case of a proprietor of a club";
  - (ii) sub-rule (3) shall be omitted;
- (iii) for sub-rule (4) the following sub-rule shall be substituted, namely:-
- "(4). Every proprietor registered under the Act and every proprietor liable to get himself registered under the Act and every proprietor who is required to do so by the assessing authority, irrespective of the quantum of his total income, shall, on or before the 10<sup>th</sup> day of every month, submit to the assessing authority a return as prescribed in sub-rule (1) showing the details of total income, expenses, income on which exemption is claimed and taxable income relating to the preceding month, together with a receipt of a treasury challan, crossed cheque or crossed demand draft in favour of the assessing authority for the amount of tax due":

- (iv) in sub rule (7), the word 'stockiest' wherever they occur, shall be omitted.
- (2) in sub-rule(1) of rule3A after the words "kalyanamandapam" in to places where they occur, the words "cable operators, club" shall be inserted:

#### (3) in rule 4

- (i) in sub-rule (1), the words and figures "stockist" or "(3)" and "or I-A", as the case may be" shall be omitted;
- (ii) in sub-rule (2), the words and figures "stockist" and "or I-A" ,as the case may be" shall be omitted;
- (iii)in sub- rule (3), the words and figures "or section 4A" shall be omitted
- (iv)in sub- rule (4), the word 'stockiest' wherever they occur and the words and figures "or section 4A" shall be omitted;

#### (4) in rule 5

- (i) for sub rule (1), the following sub-rule shall be substituted, namely:-
- "(i) Every proprietor registered under the Act, every proprietor liable to get himself registered under the Act and every other proprietor who is so required by an assessing authority, shall keep and maintain the books of accounts disclosing true and complete accounts of his daily transactions including daily account of occupancy, in the case of hotels, convention centre, halls, kalyanamandapam, and collection of tax in together with the vouchers and bills";
- (ii) in the proviso to sub rule (2), for the words "in the case of hotels and lodging houses which issue computerized bills" the words "where computerized bills are issued" shall be substituted.,
- (iii) in sub rule (3), for the words " occupants for the amounts realized showing separately the charges for accommodation, food drink and telephone calls" the words "occupants specifying charges under each item separately" shall be substituted;
  - (iv) sub rules (5) to (10) shall be omitted.
  - (5) rule 5A and 5B shall be omitted.
  - (6) in rule 5C,-
    - (i) in sub-rule(6) the word "of a stockist may be" shall be omitted;

- (ii) in sub-rule(7) the words "as stockist" wherever they occur shall be omitted;
- (iii) in sub-rule(8) the word "or stockist" wherever they occur shall be omitted.
- (7) for Form I, the following Form shall be substituted, namely:-

# "FORM -I [See rule3(1)] Return for the Month/Year of . . . . . . 200

Registration No.

То			
	The Luxury Tax C	officer,	
	I,		Proprietor/authorized
			ish the following particulars in respecte month of

# Part I

1	Name and Address of the Proprietor		
2	Name and Address of owner of Building		
3	Name and style of Business		
4	Classification category, if any		
5	Status		
	(propritory/partnership/company/othrs)		
6	Details of TIN, if any		
7	No of rooms/apartments/Convention/	A/C	Non A/C
	conference halls intended for letting out		
8	No of rooms having charges of		
	accommodation including all services		
	and amenities provided is less than		
	Rs.150/ per day		
9	No of rooms/halls/apartments leased		
	out		
10	No of employees (i) Permanent		
	(ii) Casual		
	(iii) Contract.		
11	Part II -EXPENSES		
	(i) Salary & wages Rs.		
	(ii) Electricity & water charges Rs.		
	(iii) Interest paid to bank etc Rs		
	(iv) Other operating expenses Rs.		
	Total	Rs.	
	Part-III - INCOME		
12	Serial number of bills issued during the	From.	To
	month.		
13	Gross receipts		

	(i) Out of rent and other	Rs.
	services	
	(ii) Out of leased out premises	Rs.
	(iii) Others	
4	Total Receipts	Rs.
	Less	
	(i) Receipts from food and beverages	Rs.
	(ii) Receipts out of rent and other	
	services from rooms whose gross	
	charges of accommodation is below	
	Rs.150/- per day.	
	Total exemption	
8	Net taxable receipts.	Rs.
9	Luxury Tax due (i) at 15% on Rs.	Rs.
	(ii) at 10% on Rs.	Rs.
	Total Tax due.	Rs.
10	Particulars of payment	
	(i) Amount	Rs.
	(ii) Cheque/dd/Challan No	
	and date	
	(iii) Name of bank/treasury.	

# **DECLARATION**

l,son/daughter/wife	e/husband/ of hereby
declare, in the capacity as the prop	rietor authorized signaturee, that to
the best of my knowledge and belie	f, the particulars furnished above are
true and correct.	
Place:	Signature, name and address
Date:	(Proprietor//Authorized Signatory).

# For Official use

- 1. Date of receipt of return.
- 2. Defects noted on verification
- 3. Action taken.

Place: Signature.
Date: Luxury tax officer";

(8) for Form IA, the following Form shall be substituted, namely:-

	Return for the Month /Year of	20
Regis	tration No	
	uxury Tax Officer,	December 1997
signat of tax	I,Son ofuree ofcable operator, furnish x liability under Kerala Tax on Luxun/year of200	the following particulars
1	Name and Address of cable operator/Net work	
2	Name of proprietor	
3	Name & address of the owner of the building	
4	Classification category, if any	
5	Total number of connections given as on the 1st April.	
6	Number of new connections given up to the end of the previous month.	
7	Numbers of new connections given during the month.	
8	Total number of connections given upto the end of the month/year.	
9	Tax due for the month/year	
10	Particulars of payment	
	(i) Amount	Rs.
	(ii) Cheque/dd/Challan No and date	
	(iii) Name of bank/treasury.	
declar the be	DECLARATIONson/daughter/wife/husband/ or e, in the capacity as the proprietor/authori st of my knowledge and belief, the particula nd correct.	zed signaturee, that to
	N	ame and address
Place: Date:	(Proprietor,	//Authorized Signatory).

# For Official use

- 4. Date of receipt of return.
- 5. Defects noted on verification
- 6. Action taken.";

Registration No.....

Place: Date:

(9) a new Form 1-AAA shall be inserted, namely:-

" FORM No. I-AAA (See rule. 3(1)(d)) Return for the Year

To		
The L	uxury Tax Officer,	
signat	I,Son ofuree ofclub, furnish the follogy under Kerala Tax on Luxuries Act,1976	owing particulars of tax
2		-
1	Name and Address of club	
2	Name of proprietor	
3	Name & address of the owner of the building	
4	Classification category, if any	
5	Total number of members of the club as on the 1st April.	
6	Number of new members up to the end of the previous month.	
7	Numbers of new members joined during the month.	
8	Total number of members of the club upto the end of the month/year.	
9	Tax due for the month/year	
10	Particulars of payment	
	(i) Amount	Rs.
	(ii) Cheque/dd/Challan No and date	
	(iii) Name of bank/treasury.	
declar	DECLARATIONson/daughter/wife/husband/ore, in the capacity as the proprietor/authoriest of my knowledge and belief, the particula	zed signaturee, that to
u ue a	nd correct. N	Signature ame and address
	(Proprietor,	//Authorized Signatory).

### For Official use

- 7. Date of receipt of return.
- 8. Defects noted on verification
- 9. Action taken.

Place Date		Signature. Luxury tax officer
(10) f	or Form IB, the following Form shall be substitu	uted, namely:-
	" FORM IB [See rule-3A] Application for grant of Certificate of Re	egistration
То		
Luxu	ry Tax Officer,	
M/s	son/daughter/wife/husband/etc., of whose particulars are given below, her ration under the Kerala Tax on Luxuries Act, 1	eby apply for
	1 Name of the proprietor.	
	2 Name & style of business.	
	3 Category of classification, if any	
	4 Location	
	5 Complete addresses with PIN and telephone	No.
	6 Survey No/Building No with taluk in which the establishment is running.	

9 Name, address and status of the person signing this application..

8 Status of business (proprietary partnership/Pvt.Ltd.Co./Public

Ltd.Co./ etc.).

7 Status of ownership of the building.

10 Date of commencement of business.

11 Name/s and address/es of proprietor, partners, directors, as applicable.

Name of proprietor/partners/Directors	Status	Complete Address with PIN & telephone number	Details of landed property with Sy.No and Bank accounts, if any	Signature

12	Details	of	TIN	under	<b>KVAT</b>	Act,	2003,
	if any.						

13 No of rooms/ Halls

Non-A/C

A/C

- 14 Details premises leased out, if any
- 15 Details of health club/massage parlor or such other units functioning in the premises run directly or/on contract basis
- 16 Number of members as on 1st April. (in the case of clubs).
- 17 Details of facilities provided (in the case of clubs).
- 18 Number of subscribers as on 1st April. (in the case of cable operator).
- 19 Details of bank through which transactions are carried out.
- 20 Amount of Registration fee paid with No. and date of challan/office receipt/treasury receipt/cheque/demand draft.

#### **DECLARATION**

I,son/daughter/wife/husband/ ofdeclare that to the best of my knowledge and belief, the parfurnished in this application as above are true and correct.	,
Place: Date :	Signature: Name: Status:

## For Official use by the Luxury Tax Officer.

- 10. Date of receipt of application.
- 11. Date of issue of registration certificate, with registration certificate number.

Place: Signature:

Date: Name of Registering Authority

Official Seal: Designation:

By Order of the Governor

Secretary to Government

**Explanatory Note** 

(This does not form part of the notification but is intended to indicate its general purport)

By the Kerala Finance Act, 2006 (22 of 2006) certain amendments were made in the Kerala Tax on Luxuries Act, 1976. Consequent to this appropriate amendment is to be made in the Kerala Tax on Luxuries Rules 1976 Certain amendment in the said Rules are also required in the public interest. To carry out the above purpose Government have decided to make necessary amendments in the Kerala Tax on Luxuries Rules 1976.

This notification is intended to achieve the above object.