

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G.O (P) No.147/2007/TD Dated Thiruvananthapuram, 2nd 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 10th December,1976 and published as S.R.O No.1273/76 in the Kerala Gazette Extraordinary No 703 dated 10th 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 10th 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;

	(i) Out of rent and other services	Rs.
	(ii) Out of leased out premises	Rs.
	(iii) Others	
4	<i>Total Receipts</i>	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.	
	<i>Total exemption</i>	
8	<i>Net taxable receipts.</i>	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

I,.....son/daughter/wife/husband/ of hereby declare, in the capacity as the proprietor authorized signaturer, that to the best of my knowledge and belief, 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:-

"FORM No. IA
[See rule.3(1)]

Return for the Month /Year of 20. . .

Registration No.....

To
The Luxury Tax Officer,
.....

I, Son ofProprietor /authorized
signaturee of cable operator, furnish the following particulars
of tax liability under Kerala Tax on Luxuries Act,1976 for the
month/year of200

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 1 st 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.	

DECLARATION

I,.....son/daughter/wife/husband/ of hereby
declare, in the capacity as the proprietor/authorized signaturee, that to
the best of my knowledge and belief, the particulars furnished above are
true and correct.

Signature
Name and address

(Proprietor//Authorized Signatory).

Place:
Date:

For Official use

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

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

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

Registration No.....

To
The Luxury Tax Officer,
.....

I, Son ofProprietor /authorized
signaturee of club, furnish the following particulars of tax
liability under Kerala Tax on Luxuries Act,1976 for the month/year of
.....200

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 1 st 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.	

DECLARATION

I,.....son/daughter/wife/husband/ of hereby
declare, in the capacity as the proprietor/authorized signaturee, that to
the best of my knowledge and belief, the particulars furnished above are
true and correct.

Signature
Name and address

(Proprietor//Authorized Signatory).

Place:
Date:

For Official use

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

Place:
Date :

Signature.
Luxury tax officer";

(10) for Form IB, the following Form shall be substituted, namely:-

" FORM IB
[See rule-3A]
Application for grant of Certificate of Registration

To

Luxury Tax Officer,
.....
.....

I,.....son/daughter/wife/husband/etc., of.....on behalf of
M/s..... whose particulars are given below, hereby apply for
registration under the Kerala Tax on Luxuries Act, 1976.

- 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.
- 7 Status of ownership of the building.
- 8 Status of business (proprietary
partnership/Pvt.Ltd.Co./Public
Ltd.Co./ etc.).
- 9 Name, address and status of the
person signing this application..

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:
Date :
Official Seal:

Signature:
Name of Registering Authority
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.