

KERALA GAZETTE
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**GOVERNMENT OF KERALA
TAXES (B) DEPARTMENT**

NOTIFICATION

G.O.(P) No. 198/2013/TD *Dated, Thiruvananthapuram 16th November, 2013.*

S.R.O. No. 905 / 2013.— In exercise of the powers conferred by sub-section (3) and (5) of Section 11 of the Kerala Finance Act, 2013 (29 of 2013), the Government of Kerala hereby make the following rules, namely:--

RULES

1. *Short title and commencement.*-- (1) These rules may be called the Mangalya Nidhi Cess Rules, 2013.

(2) They shall come into force on 23-07-2013

2. *Definitions.*-- In these Rules, unless the context otherwise requires,--

- (a) "Act" means the Kerala Finance Act, 2013 (29 of 2013);
- (b) "Form" means a form appended to these Rules;
- (c) "Proprietor" means the proprietor of a hotel or auditorium entrusted with the collection of Mangalya Nidhi Cess under subsection (2) of section 11 of the Act.
- (d) "Section" means a section of the Act.

3. *Registration of establishments.*—The proprietor shall apply to the assessing authority under the Kerala Tax on Luxuries Act, 1976 (32 of 1976) having jurisdiction over the area where the hotel or auditorium which is entrusted with the collection of Mangalya Nidhi Cess, is situated, in Form No. 1 for obtaining a unique identification number. The procedure relating to the Registration of a hall/auditorium /Kalyanamandapam or place of similar nature in the Kerala Tax on Luxuries Act, 1976 shall be followed by the assessing authority for the registration of such hotel or auditorium:

Provided that in the case of hotel or auditorium which are already registered under the Kerala Tax on Luxuries Act, 1976 filing of Form No. I is sufficient for this purpose.

4. *Filing of statements.*—The proprietor shall file a statement referred to in subsection (3) of section 11 in Form No. II, on or before the 15th day of every month, before the assessing authority.

5. *Maintenance of Register.*—The Proprietor shall keep a register containing the details of remittance of Mangalya Nidhi Cess referred to in sub-section (3) of section 11 of the Act in Form No.III.

FORM NO.I
APPLICATION FORM FOR REGISTRATION
[See Rule 3 of Mangalya Nidhi Cess Rules, 2013]

1. Name of the hall / hotel / kalyanamandapam / auditorium :
2. Address :
- Pin code :
- Phone No. :
- e-mail id :
- Fax No. :
3. PAN Number :
4. Nature of the establishments
[Company / Proprietorship / Partnership / Others (specify)] :
5. Date of birth / incorporation / registration :
6. Name of the proprietor :
7. Address :
- Pin code :
- Phone No. :
- e-mail id :
- Fax No. :
8. Registration Number under the Kerala Tax on Luxuries
Act 1976, if any :
9. Date of commencement of business :
10. Details of Bank Account of the hall/hotel/
Kalyanamandapam/auditorium :
- a. Name of the Bank :
- b. Name of the branch :
- c. MICR Number :
- d. Account Number :
- e. Nature of Account :
11. Details of security furnished :
12. Name and address of the Manager, if appointed :
- a. Name :
- b. Building name :
- c. Building Number :
- d. Area / Road :
- e. Locality :
- f. Post Office :

- g. Pin code :
 - h. e-mail Id :
 - i. Telephone Number :
 - j. Mobile Number :
13. Name and address of the Power of Attorney holder :
 - a. Name :
 - b. Building name :
 - c. Building Number :
 - d. Area / Road :
 - e. Locality :
 - f. Post Office :
 - g. Pin code :
 - h. e-mail Id :
 - i. Telephone Number :
 - j. Mobile Number :
 14. Nature of business :
 15. Facility Type :
 16. If a Hotel, the star classification :
 - 17 Halls whether AC / Non-AC :
 18. Location : Panchayath / Municipality :
 19. Seating capacity including that of dining halls :

All particulars stated above are true to the best of my knowledge, information and belief.

Date
Place

*Signature of authorised signatory
with name and address*

For Official Use

1. Date of receipt of application :
2. Nature of order passed by the assessing authority in the application :
3. Registration certificate with unique identification No. and date, if any issued :
4. Date of issue of registration certificate :

Form No.II
STATEMENT OF 'MANGALYA NIDHI CESS' COLLECTED FOR THE
MONTH OF

[See Rule 4 of Mangalya Nidhi Cess Rules, 2013]

1. Name and address of the hall / hotel/
kalyanamandapam / auditorium :
2. Name and address of the proprietor with telephone number :
3. Registration Number under the Kerala Tax on
Luxuries Act, if any :
4. Registration Number under the Kerala Value Added
Tax Act, if any :
5. Local Body License Number :
6. Unique Identification Number :

**Details of marriage and connected functions held in hall / hotel /
kalyanamandapam / auditorium and Remittance details of
'Mangalya Nidhi Cess'**

<i>No.</i>	<i>Date of function</i>	<i>Name and Address of the person from whom the Cess is collected</i>	<i>Invoice / Receipt number with date</i>	<i>Amount of Cess collected</i>	<i>Chalan number, date, amount and details of payment</i>
			Total		

VERIFICATION

The details furnished above are true to the best of my knowledge, information and belief.

Date
Place

*Signature of authorised signatory
with name and address “*

FORM No.III

MANGALYA NIDHI CESS REGISTER
[See Rule 4 of Mangalya Nidhi Cess Rules, 2013]

Details of marriage and connected functions held in hall / hotel / kalyanamandapam / auditorium and the details of remittance of 'Mangalya Nidhi Cess'

Name and address of the hall / hotel/
kalyanamandapam / auditorium

Register No.....

Unique Identification No.....

No.	Date of function	Name and Address of the bride	Name and Address of the bridegroom	Name and Address of person from whom the cess collected with telephone number	Invoice / Receipt number with date	Amount of Cess collected	Chalan number, date, amount and details of payment
					Total		

By Order of the Governor,

A. AJITH KUMAR,
Secretary to Government

Explanatory Note

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

Sub – sections (3) and (5) of section 11 of the Kerala Finance Act, 2013 (29 of 2013) empowers the Government to prescribe the form for filing the statement to the assessing authority, the manner of keeping a register containing the details of remittance of Mangalya Nidhi Cess and the manner of submitting application for a unique identification number. Accordingly, the Government have decided to make rules for this purpose.

The notification is intended to achieve the above object.