

CIRCULAR.11 / 2010

Sub:- Kerala Tax on Luxuries Act, 1976 – Luxury Tax on Direct to Home (DTH)
Service Providers – Operational instructions issued – reg.

(1) DTH Service Providers are brought within the ambit of Luxury Tax vide the newly inserted sub-section (5) to Sec.4 of the Kerala Tax on Luxuries Act, 1976 as per Kerala Finance Bill, 2010. In order to operationalize this levy, following instructions are issued:

(2) Every DTH Service Provider in the State shall submit to the Luxury Tax Officer an application for registration in the form annexed as 'Appendix – I'. Along with the application for registration they shall also submit the following:

- a) Copy of the Memorandum of Association and Articles of Association and Certificate of Incorporation of the Company,
- b) Attested copy of the license issued by the Central Government for providing the DTH service .
- c) Resolution of the Board of Directors regarding the appointment of the authorized person for applying for registration, payment of tax, filing of returns and for receipt and reply of notices and communication from the department and showing the designated business address of the Company in the State.
- d) A statement showing the details of authorized signatories in Form as in Appendix - III

(3) They shall also furnish security in the form of Bank Guarantee for the amount of tax chargeable for a period of three months.

(4) The DTH service provider shall file monthly returns in the form 'Appendix-II' in duplicate showing the designated address of the DTH service provider in the State, number of subscribers, the amount received from the subscribers and the amount of tax payable. The proprietor in the first such return for the financial year shall enclose the complete list of names and address of the subscribers and addresses of its dealers / agents / franchisees in hard copy as well as soft copy. The service provider in the subsequent monthly returns shall enclose addition / deletion list of subscribers and dealers / agents / franchisees in the hard copy as well as soft copy. The return along with proof of remittance of tax due shall be furnished to the assessing authority on or before 10th of every month.

(5) Every DTH service provider operating in the State shall maintain data at his designated office in the State depicting the name of subscribers and their address along with any unique identification number granted by the company to the subscriber, amount received from each subscribers the data should be submitted to the assessing authority or any other officer authorized in this behalf, as and when required and shall be open for inspection.

COMMISSIONER

APPENDIX – I
Application for Registration

To The 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 DTH Service Provider
2. Designated address of the DTH Service Provider in the State
 - a) Building Name / No.
 - b) Area / Road
 - c) Locality
 - d) PIN code
 - e) Email ID
 - f) Telephone Number
3. Registered office of the DTH Service provider.
 - a) Building Name / No.
 - b) Area / Road
 - c) Locality
 - d) PIN code
 - e) Email ID
 - f) Telephone Number
4. Category of Classification
5. Details of License granted by Government of India
6. PAN No. of the DTH Service Provider
7. Service Tax Registration Number of the DTH Service Provider
8. Details of bank account(s) of DTH Service Provider
 - a) Name of Bank(s)
 - b) Name of Branch(s)
 - c) MICR Number(s)
 - d) Account Number(s)
 - e) Nature of Account(s)
9. Name and address of the Directors
10. Name and address of the manager appointed.
11. Date of Commencement of business
12. Details of security furnished
13. Amount of Registration fee paid with No. and date of challan/office receipt/treasury receipt/cheque/demand draft.

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

Place :

Signature :

Date:

Name of authorized signatory:

Designation :

APPENDIX – II

MONTHLY RETURN FOR DIRECT-TO-HOME (DTH) SERVICE PROVIDER

1. Name of the Direct-to-home (DTH) service provider
2. Registration Certificate No and date
3. Local and permanent address of the Company in the State
5. Area of business (with the name of the locality etc.)
6. Business address of the service provider
7. License number of Ministry of Information & Broadcasting, Govt. of India
9. License Number of Service Tax Department
10. Month to which statement relates
 - (a) Total No. of subscribers
 - (b) Total amount received or receivable from all subscribers
 - (c) Amount of monthly Luxury Tax
11. Particulars of payment
 - (a) Amount
 - (b) Cheque / Demand Draft / Chalan numbers and date
 - (c) Name of Bank / Treasury

DECLARATION

I..... son / daughter / wife of..... hereby declare in the capacity of the proprietor / manager / authorize signatory that to the best of my knowledge and belief the particulars furnished above are true and correct and nothing material has been concealed.

Place :
Date:

Signature :
Name of authorized signatory:
Designation :

FOR OFFICIAL USE

01. Date of receipt of return
02. Defects noted on verification
03. Action taken

Date:
Place:

Signature:
Luxury Tax Officer

**APPENDIX – III
DETAILS OF AUTHORISED SIGNATORIES**

Date

Registration Certificate No.

Name of Authorised
Signatory – I
Signature

Name of Authorised
Signatory – II
Signature

Name of Authorised
Signatory – III
Signature

Name of Authorised
Signatory – IV
Signature

I /Webeing Managing Director etc., do hereby authorize the above persons(s) to sign any return/documents/statements and to receive notices orders etc., under the Kerala Tax on Luxuries Act, 1976 and their statements/averments in the course of such acts would be totally binding on us.

Place :
Date:

Signature :
Name of the Managing Director etc.
of the DTH Service Provider

I / We accept the above responsibility.

Place :
Date:

Signature :
Name of authorized signatories
Designation :

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