

- (d) Upon an application for extension of time. Rupees two only.
- (e) Upon an application for refund. Rupees two only.
- (2) The fee payable under clauses (a) and (b) of sub-rule (1) shall be deposited into the Treasury by a challan in Form LT-IV and as Bihar Court-fee stamps under other clauses.
- (3) (a) For grant of certified copy of a document filed by him or an order concerning the proprietor, the application shall bear adhesive Court-fee stamps of the value of Rupee one and fifty paise for an ordinary copy and rupees four for an urgent copy.
- (b) The following additional fees in the shape of Court-fee stamps shall also be payable namely—
- | | | |
|---|-------------------------------|-------------------------------|
| (i) Copying for 150 words or less of the document or order. | Ordinary copy
fifty paise. | Urgent copy
Rupee one. |
| (ii) Authentication Fee | Rupee one &
fifty paise. | Rupee one and
fifty paise. |

15. Punishment for breach of rules.—Any proprietor contravening any provision of these rules shall be punishable with a penalty, which may be imposed by an authority prescribed under rule 7 after allowing the proprietor concerned an opportunity of being heard, not exceeding one thousand rupees and where the contravention is a continuing one, with a penalty not exceeding rupees twenty-five for every day of continuance of the contravention.

FORM L. T.-I.

[See Rule 3 (1)]

*Application for registration certificate under section 5 of the Bihar Taxation on Luxuries in Hotels Act, 1988.

To

The

Circle.

I.....(full name), son of Sri.....(full name) hereby apply for the grant of a registration certificate under section 5 of the Bihar Taxation on Luxuries in Hotels Act, 1988 and furnish the following particulars for that purpose :—

- (1) Name of the Hotel.
- (2) Address and location of the Hotel-
 - (a) Holding no.
 - (b) Ward.
 - (c) Mohalla.
 - (d) P. S.
 - (e) District.

*The application shall be signed by the Proprietor/Karta/Authorised Partner of Principal Executive Officer

- (3) Type of hotel (whether only residential or with restaurant).
 (4) Status of the proprietor (state here whether proprietorship/Partnership/Company (etc.)
 (5) Name and full address of the owner or lease holder of the land and building of the hotel.
 (6) Particulars of all persons having interest in the Hotel—

Sl. no.	Name.	Father's or husband's name.	Permanent Address.	Nature and extent of interest.	Signature of the persons named in column 2.
1	2	3	4	5	6

- (7) Particulars of all immovable properties owned by all persons having interest in the luxuries—

Name of the person having.	Description of properties owned.	Location of properties. (Khata No., Khesra No., Road/Mohalla, Post office, Police-Station, Sub-division, District.	Nature and extent of interest held in the property.	Estimated value of interest.
1	2	3	4	5

- (8) Details of accommodation—

Type of room.	Number of rooms.	No. of beds.	Rate of rent per room/suite per day.
---------------	------------------	--------------	--------------------------------------

Single—

- (a) With A. C. or aircooling.
 (b) Without A. C. or aircooling.

Double—

- (a) With A. C. or aircooling.
 (b) Without A. C. or aircooling.

Suite of rooms—

- (a) With A. C. or aircooling.

(b) Without A. C. or aircooling.

Others—

(a) With A. C. or
aircooling.(b) Without A. C. or
aircooling.Grand Total of
rooms and suites Rooms. Suites

Signature.

****CERTIFICATE**

I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

PLACE

Signature of the applicant with status in
relation to the Hotel.

**The certificate shall be given either by a legal practitioner or by a dealer registered under the Bihar Finance Act 1981 or a registered proprietor under the Ordinance.

FORM L.T-II

[See Rule 3(2)]

Certificate of registration under section 5 of the Bihar Taxation on
Luxuries in Hotels Act, 1988,

To

Office of the

Circle/Sub-Circle.

(LT)

Registration no.

Year

This is to certify that the proprietor of the hotel whose particulars are detailed below has been registered under section 5 of the Bihar Taxation on Luxuries in Hotel Act, 1988 on the 20 .

2. He is liable to pay tax under the Act with effect from the

(1) Name of the Hotel.

(2) Address of the Hotel.

(3) Name and address of the proprietor

[as mentioned in Rule 3(a)].

3. Accommodation capacity.

Type of room.	Number of rooms.	Number of beds.	Rent
---------------	---------------------	--------------------	------

Single—

(a) With A. C. or
aircooling.(b) Without A. C. or
aircooling.

Double—

- (a) With A. C. or
aircooling.
- (b) Without A. C. or
aircooling.

Suite or rooms—

- (a) With A. C. or
aircooling.
- (b) Without A. C. or
aircooling.

Others—

- (a) With A. C. or
aircooling.
- (b) Without A. C. or
aircooling.

Grand total		Rooms	Suites.
4. Amendment in respect of ownership or accommodation etc, of the hotel—			
Nature of amendment.	Date from which amendment takes effect.	Signature and designation of the authority.	

Date—

Place—

Seal—

Signature of the Registration Authority

Designation

FORM L.T.-III.

(See Rule 4)

Quarterly return for the quarter ending on..... (Return of tax payable by the proprietor of a hotel under section 6 of the Bihar Taxation on Luxuries in Hotel Act, 1988.)

1. Registration no.
2. Name and address of the Hotel.
3. Table showing the collection of luxuries tax.

Type of rooms available in the hotel.	Total no. of rooms.	No. of beds.	Rate of rent per day.	Total no. of days for which the rooms/suites were occupied during the quarter.	Total amount of rent received in respect of rooms occupied during the quarter.	Total amount of luxury tax collected.	Remarks.
1	2	3	4	5	6	7	8

Single rooms—

- (a) With A. C. or
aircooling.

- (b) Without A. C. or
aircooling.

Double rooms—

- (a) With A. C. or
aircooling.

- (b) Without A. C. or
aircooling.

Suites or rooms—

- (a) With A. C. or
aircooling.

- (b) Without A. C. or
aircooling.

Others—

- (a) With A. C. or
aircooling.

- (b) Without A. C. or
aircooling.

Total

4. Details of payment of luxuries tax
payable Rs.

Details of payment Amount.

Challan no. and date. Rs

Total Rs.

.....

I do hereby declare that the particulars furnished in the return are correct
and complete to the best of my knowledge and belief.

Signature.

Place—

*Status In relation to the
proprietor.*

Date—

FORM L. T.-IV.

(See Rule 5)

Chalan (Original)

Serial no

Sadar Treasury no of collection register for the
month of

1. ORIGINAL (To be returned by the Treasury to the Officer incharge of
Circle to which the payment relates).

2. DUPLICATE (To be returned to the Treasury).

3. TRIPLICATE (To be returned to the proprietor).

4. QUADRUPLICATE (To be returned to the depositor for being forwarded
to the prescribed authority).

"0045—Other taxes and duties on a commodities and 105-Luxury Tax (

Name of proprietor	Style of business.	Payment on deposit of.	Amount
		(1) Tax	
		(2) Penalty	
		(3) Miscellaneous	
		(4) Total	
Rupees (in words)			

Signature of Proprietor
Depositor.**FOR USE IN THE TREASURY**Received payment of Rs.
(Rupeesonly)

Treasurer

Treasury Officer
Asstt. Manager of State Bank
Accountant,**FORM L. T.-IV.**

(See Rule 5)

Chalan (Duplicate)

Serial no.-----

Sadar Treasury no.----- of collection register for the month of-----

1. ORIGINAL (To be returned by the Treasury to the Officer incharge of Circle to which the payment relates).
2. DUPLICATE (To be returned to the Treasury).
3. TRIPLICATE (To be returned to the proprietor).
4. QUADRUPLICATE (To be returned to the depositor for being forwarded to the prescribed authority).

"0045—Other taxes and duties on commodities and 105 Luxury Tax (1)

Name of proprietor	Style of business with registration no.	Payment on deposit of...	Amount
		(1) Tax-----	
		(2) Penalty-----	
		(3) Miscellaneous-----	
		(4) Total	

Rupees (in words)-----

Signature of Proprietor/Depositor

FOR USE IN THE TREASURYReceived payment of Rs.-----
(Rupees -----only)

Treasurer

Treasury Officer
Asstt. Manager of State Bank
Accountant.

FORM L. T.-IV.

(See Rule 5)

Chalan (Triplicate)

Serial no.-----

Sadar Treasury no.-----of collection register for the month of-----

1. ORIGINAL (To be returned by the Treasury to the Officer incharge of Circle to which the payment relates).

2. DUPLICATE (To be returned to the Treasury).

3. TRIPLICATE (To be returned to the proprietor).

4. QUADRUPLICATE (To be returned to the depositor for being forwarded to the prescribed authority).

"0045—Other taxes and duties on commodities and 105 Luxury Tax (1)."

Name of proprietor	Style of business with registration no.	Payment on deposit of...	Amount
		(1) Tax-----	
		(2) Penalty-----	
		(3) Miscellaneous-----	
		(4) Total	

Rupees (in words) -----

Signature of Proprietor/Depositor.

FOR USE IN THE TREASURY

Received payment of Rs.-----

(Rupees-----only)

Treasury Officer

Asstt. Manager of State Bank

Accountant.

Treasurer

FORM L. T.-IV.

(See Rule 5)

Chalan (Quadruplicate)

Serial no.-----

Sadar Treasury no.-----of collection register for the month of-----

1. ORIGINAL (To be returned by the Treasury to the Officer incharge of Circle to which the payment relates).

2. DUPLICATE (To be returned to the Treasury).

3. TRIPLICATE (To be returned to the proprietor).

4. QUADRUPLICATE (To be returned to the depositor for being forwarded to the prescribed authority).

"0045—Other taxes and duties on commodities and 105-Luxury Tax (1)."

Name of proprietor	Style of business with registration no.	Payment on deposit of...	Amount
		(1) Tax— — — —	
		(2) Penalty— — —	
		(3) Miscellaneous— —	
		(4) Total	
Rupees (in words)— — — —			

Signature of Proprietor/Depositor.

FOR USE IN THE TREASURY

Received payment of Rs

(Rupees only)

Treasury Officer

Asstt. Manager of State Bank

Accountant.

Treasurer

FORM L.T-V

[See Rule 8(4)(5)]

Notice of demand under the Bihar Taxation on Luxuries in Hotel
Rules, 1988.

No. — — —

Date — — —

Office of the — — — of Commercial Taxes — — — Circle.

To

Whereas a sum of Rs. — — — on account of tax due and/or penalty imposed or interest payable under the Bihar Taxation on Luxuries in Hotel Act, 1988 is payable;

Whereas you have not paid the amount of tax as specified hereunder; due according to the return filed by you for the period noted below;

Whereas the assessment/re-assessment proceeding in respect of you for the period specified hereunder has been disposed of with the result noted below;

Whereas the penalty proceeding in respect of you under the section specified hereunder has been disposed of and penalty as noted below imposed on you.

Please take notice to deposit in the Government Treasury the amount of net demand below by or within 45 days from the date of service of this notice, whichever is later.

Please take notice that the amount specified below has been paid by you in excess of the net demand. This amount—

(a) is being adjusted against the amount payable by you for the period from — — —

(b) Will be refunded to you by a refund payment order.

1. period -under reference—

2. Section under sub-section under which orders were passed.

3. Nature of order—

4. Date of order—
 5. Amount of demand—
 6. Amount already paid—

Challan no.

Date

Amount

7. Net demand/excess.

Place—

Date—

Seal—

Signature
 Designation.

(To be returned by the Treasury Officer)

The — — — — of Commercial Taxes — — — — Circle.

No.

Date

To

The — — — — of Commercial Taxes — — — — Circle.

TAX REFUND/ADJUSTMENT.

Your memorandum number — — — — — the — — — — 20.

I have adjusted the refund of Rs. — — — — payable to Mr/ Messrs — —

— — The Treasury Voucher of refund bears on — — — — date — — — — 20.

Treasury Officer

FORM L. T.-VI

(See Rule 9)

Memorandum of appeal against an order of assessment with or without
 penalty under Sections of the Bihar Taxation on Luxuries in Hotels Act, 1988.

Appeal no. — — — — — of — — — —

Period to which the appeal relates — — — — —

Date of receipt by appellate authority— — — — —

Initial of appellate authority — — — — —

To

The — — — — of Commercial Taxes.

I — — — — (full name) son of— — — — —

(full name), hereby prefer this appeal against the order, dated — — — —
 passed by — — — — and furnish the following particulars for that
 purpose :—

- (1) Name and address of the proprietor — — — — —
- (2) Name and address of the Hotel
- (3) Status of the Proprietor (Proprietorship/Partnership firm/
 Company, etc.)
- (4) Registration no. — — — —
- (5) Date of service of demand notice — — — —
- (6) Amount in dispute —
- (a) Tax

(b) Penalty

(c) Total

(7) Details of payments made -

Challan no.	Date	Amount
1	2	3

(8) List of papers and documents filed -

(a) Challan no. - - -

Date - - -

for Rs. - - - - -

(showing deposit of fee payable on this memorandum of appeal.)

(b) Certified copy of the order appealed against, together with the notice of demand.

(c) Two extra copies of this memorandum.

(d) - - - - -

(9) Statement of the facts of the case and prayer- - - - -

VERIFICATION

I do hereby declare that the above particulars and statements are correct and complete to the best of my knowledge and belief.

Place- - - -

Date- - - -

Signature- - - -

Status- - - -

ACKNOWLEDGEMENT

Received on - - - - - from - - - - - memorandum of appeal in Form L. T.- VI. for the period- - - - - together with/without the papers and documents specified at item 8 of the memorandum of appeal.

The appeal no. allotted is- - - - - of- - - - -

Signature- - - -

Designation- - - -

FORM L. T.-VII

[See Rule 10]

Application for revision under section 15 of the Bihar Taxation on Luxuries in Hotels Act, 1988.

Revision no.- - - -

Period to which the application relates- - - -

Date of receipt by the revisional authority- - - -

Initial of the revisional authority- - - -

To
 The— — — — —of Commercial Taxes— — — — —
 I— — — — —(full name), son of— — — — —(full name) hereby prefer
 this application for revision of the order, dated — — — — — passed by— — — — —
 — — — — —and furnish the following particulars for this purpose :—

- (1) Name and address of the proprietor
- (2) Name and address of the Hotel
- (3) Status of the Proprietor (Proprietorship/Partnership firm/Company, etc.)
- (4) Registration no.
- (5) Period to which the application relates.
- (6) Amount in dispute
 - (a) Tax.
 - (b) Penalty.
 - (c) Total.
- (7) Details of payments made—

Challan no.	Date	Amount
1	2	3

- (8) List of papers and documents filed— — — — —
 - (a) Challan no.— — — — —dated— — — — —for Rs.— — — — —
 (showing deposits of fee payable on this application)
 - (b) Certified copy of the appellate/revisional order against which this application has been preferred.
 - (c) True typed copies of the final orders at the original stage, appellate stage and the proceeding revisional stage or stages, if any.
 - (d) Two extra copies of this application.
 - (e)
 - (f)
- (9) Statement of the facts of the case and prayer.

VERIFICATION

I do hereby declare that the above particulars and statements are correct and complete to the best of my knowledge and belief.

Place.

Signature

Date.

Status

ACKNOWLEDGEMENT

Received on — — — — —from— — — — —an application for revision in Form-L. T.- VII for the period— — — — —together with/without the papers and documents specified at item 8 of the application.

The revision no.— — — —allotted is— — — —of.

Signature
Designation.

FORM L. T.-VIII

(See Rule 12(4))

Order of refund of tax by adjustment under the Bihar Taxation
on Luxuries in Hotels Act, 1988.

Book no.

Treasury Voucher no.

S. L. no.

Circle.

Luxury tax Refund under the Bihar Taxation on Luxuries in Hotel Act,
1988.

To

The Treasury Officer,

1. Certified that—

- (i) With reference to the assessment record of M/s bearing registra-
tion Certificate no.— — — —for the year. I am satisfied that a refund
of Rs.— — — — —
(Rs.— — — — —)

(in words)

is due under rule 12 of the Bihar Taxation on Luxuries in Hotel Rules, 1988 to
M/s Shri— — — — —

- (ii) The tax concerning which this refund is allowed has been credited to
the Treasury as below :—

Sl. no.	Challan no.	Date.	Amount.
1	2	3	4

- (iii) No refund order regarding the sum in question has been granted pre-
viously and this order of refund has been entered in the original as-
sessment record under my signature.

2. The refund is adjusted towards the amount of Rs.— — — —due from
the proprietor for the period, please, therefore, debit to "0045—Other Taxes and
duties on commodities and services—105-Luxuries Tax (1) refund, —Refund
under the Bihar Taxation on Luxuries in Hotel Act, 1988 the sums of Rs.— — —
(in words and figures) and credit the amount to 0045-other Taxes and Duties on
Commodities and services taxes under the Bihar Taxation on Luxuries in Hotel
Act, 1988.

3. A challan is enclosed.

Signature
Designation
Dated.

MEMO NO.

Copy forwarded to M/s for information.

Signature

Designation.

FORM L.T.-IX.*[See Rule 12 (4) (b)]*Refund payment Order under the Bihar Taxation on Luxuries in
Hotel Rules, 1988.

Book on- - - -

Sl. no.- - - -

Circle- - - -

0045-Other Taxes and Duties on Commodities and Services 105-Luxuries
Tax (1) Refunds -Refunds under the Bihar Taxation on Luxuries in Hotels Act,
1988.

(Counterfoil Order for the refund of luxuries to)

Refund payable to

Registration no- - - -

Assessment record.

No. and date of order directing refund.

Amount of refund- - - -

Reference of the collection.

register showing the collection
of amount regarding which
refund is- - - -

Signature of the sanctioning authority

Date- - - -

FORM L.T.-IX*[See Rule 12 (4) (b)]*Refund payment Order under the Bihar Taxation on Luxuries in
Hotel Rules, 1988.

Book no.- - - -

Sl. no.- - - -

Circle- - - -

0045-Other Taxes and Duties on Commodities and Services-
105-Luxuries Tax (1) Refunds-

Refund under the Bihar Taxation on Luxuries in Hotels Act, 1988.

Order for the refund of luxuries tax (payable at the Government Treasury
within one month of the date of issue mentioned in the memos).

To

The Treasury Officer,

- - - -

1. Certified that-

- (i) With reference to the assessment record of M/s— — —bearing registration no.— — —for the year— — —I am satisfied that a refund of Rs.— — —(in words and figures) is due under rule 12 of the Bihar Taxation on Luxuries in Hotel Rules, 1988 to M/s Sri — — —of — — —
- (ii) The amount of luxuries tax concerning which the refund is allowed has been duly credited to the Government Treasury as detailed below:
 (a) Chalan no.— — —
 (b) Date— — —
 (c) Amount— — —
- (iii) No refund regarding the sum now in question has been only entered in the original assessment record under my signature.
- 2- Please pay to M/s/Sri— — —the sum of Rs.— — —
 (in words and figures)

Signature
 Designation

Date of encashment in the Govt. Treasury.

Date— — —Place— — —

Pay Rs.— — —only.

Treasury Officer

Received payment.— — —

Claimant's signature— — —

Memo No.

Date of issue— — —

Forwarded to the proprietor for encashment— — —

Signature— — —

Designation— — —

FORM L.T.-IX

[See Rule 12(4) (b)]

Refund Payment Order under the Bihar Taxation on Luxuries in,
 Hotel Rules, 1988.

Book no.— — —

Sl. no.— — —

Circle— — —

"0045—Other Taxes and Duties on Commodities and Services—105-Luxuries

Tax (1) Refunds—

Refunds under the Bihar Taxation on Luxuries in Hotels Act, 1,988.

Order for the refund of luxuries tax (Advice to the Treasury Officer not to be enclosed).

To

The Treasury Officer,

— — —

1. Certified that—

(i) With reference to the assessment record of M/s— — —bearing registration no.— — —for the year— — — — I am satisfied that a refund of Rs.— — — (in words and figures) is due under rule 12 of the Bihar Taxation on Luxuries in Hotel Rules, 1988 to M/s Sri — — — of — — — —

(ii) The amount of luxuries tax concerning which the refund is allowed has been duly credited to the Government Treasury as detailed below:—

(a) Chalan no.— — —

(b) Date— — —

(c) Amount— — —

(iii) No refund regarding the sum now in question has been previously entered in the original assessment record under my signature.

2. Please pay to M/s/Sri— — — — — the sum of Rs.— — — —
(in words and figures)

Signature
Designation

Memo No.

Date of issue — — —

Forwarded to the Treasury Officer for information.

Signature — — — —

Designation— — — —

FORM L.T.-X.

[See Rule 6(2)]

Sl. no.	Name of the person/ persons to whom room is let out.	Full address of the person/persons to whom room is let-out.	Date and time of arrival	Date and time of departure
1	2	3	4	5
No. of the room if any let out.	Type of the room (A.C./Air-cooled/ Non-A.C./Air-Cooled Single bed/ Double bed.)	Rate of rent per day.	Total amount charged from the occupant of the room.	Remarks.
6	7	8	9	10