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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

N O T I F I C A T I O N
Imphal, the 1st June, 2001

No. 5/1/99-FD(TAX) Pt.- in exercise of the powers conferred by section 19 of the Manipur Tax on Luxuries (Hotels and lodging House) Act, 2000 (Manipur Act No. 8 of 2000), the State government hereby makes the following Rules, namely,-

**THE MANIPUR TAX ON LUXURIES (HOTELS AND
LODGING HOUSES) RULES, 2001**

1. Short title and commencement.- (1) These rules may be called the Manipur Tax on Luxuries (Hotels and lodging House) Rules, 2001
2. They shall come into force from the date of their publication on the official Gazette.
 - (a) "Act" means the Manipur Tax on Luxuries (Hotels and Lodging House) Act, 2000;
 - (b) "Form" means Form appended to these rules;
 - (c) "Section" means a section of the Act.;
 - (d) Words and expressions used in these rules and not defined, shall have the meanings respectively assigned to them in the Act.
3. Registration.- (1) An application for registration specified in sub-section (2) or section 6 shall be in form-
 - (2) Every application for registration shall be accompanied by Court fee stamp of twenty five rupees.
 - (3) The certificate of registration shall be specified in sub-section (3) of section 6, shall be in Form 2. An additional certificate bearing the same number shall be granted in respect of each branch, if any.
 - (4) The application for cancellation of certificate of registration under sub-section (5) of section 6 shall be in Form 3

- (5) An application under sub-rule (4) shall be made within fifteen days of the occurrence of the event which occasions such an application.
- (6) The certificate of registration may be cancelled with effect from the date of occurrence of the event which occasion the prayer for cancellation or any other date as may be determined by the authority.
4. Period within which information to be furnished.- Information required to be furnished under section 8 shall be furnished to the Assessing officer within fifteen days of the occurrence of the event in respect of which the information is furnished.
5. Returns.- (1) Every registered hotelier shall submit to the Assessing Officer, a return of tax due from him in Form 4 in respect of each quarterly period specified below:
- (i) 1st April to 30 June;
 - (ii) 1st July to 30th September
 - (iii) 1st October to 31st December
 - (iv) 1st January to 31st March.
- (2) The return shall be submitted within twenty days from the end of the quarter to which it relates.
- (3) The return shall be accompanied by evidence of tax paid in accordance with sub-section (2) of section 16 and working sheet showing the computation of the tax at different rates.
6. Bill or Cash memorandum.- (1) the bill or cash memorandum issued to the customer under section 12 of the Act shall contain the following particulars;
- (i) Full name and address of the customer or customers;
 - (ii) Period of stay;
 - (iii) The charge separately for-
 - (a) accommodation for residence including charges for air conditioning, televisions, radio, music, extra beds and the like,
 - (b) food and drink, if separately charged;
 - (c) telephone calls; and
 - (d) amount of tax collected.
- (2) Every registered hotelier shall keep a register showing the serial number of bill or cash memoranda brought into stock and used from time to time.
7. Maintenance of accounts.- (1) The assessing officer may, under sub-section (1) of section 13, by notice in writing served on any hotelier having a place of business within the limits of his local jurisdiction, require the hotelier, after making an order in writing in this behalf and for reasons to be recorded therein, to keep a true account of:
- (i) the charges leviable for different types of residential accommodation provided in the hotel including charges for air-conditioning and other facilities, if any;
 - (ii) position of occupancy of such residential accommodation from time to time; and

- (iii) charges received or receivable by the hotelier in respect of the occupation of such accommodation by customers from time to time.
 - (2) a notice under sub-rule (1) may be served on a hotelier, who in the opinion of the Assessing Officer, is liable to pay tax under the Act but has nevertheless failed to apply for registration rule 3 and the accounts maintained by the hotelier do not enable a proper check for the purposes of the Act.
 - (3) A hotelier on whom a notice is served under sub-rule (1) shall start keeping accounts as specified in the notice within ten days from the date of notice on him and shall continue to keep accounts for such period as may be specified in the notice.
 - (4) In issuing a direction under sub-section (1), (2) or (3) of section 13, the Assessing officer or, as the case may be, the Commissioner shall have strict regard to the necessity of notice disturbing the accounting procedure of the hotelier or hoteliers or the work of his or their staff more than is absolutely necessary for the purpose of applying an adequate check in connection with the enforcement of the Act.
8. Declaration of name of owner:- (1) The declaration required to be made under section 14 shall be filed with the Assessing Officer along with the application for registration made under rule 3.
- (2) If a hotelier has more than one place of business, he shall file a declaration under sub-rule (1), with every Assessing Officer within whose local jurisdiction he has a place of business.
9. Forfeiture of excess tax its refund and penalty:- (1) A notice under sub-section (2) of section 15 shall be in form 5 and the date fixed for compliance there with shall not be earlier than fifteen days from the date of service thereof.
- (2) When an order of forfeiture is made under section 15, the Assessing officer shall, by a notice placed on the notice board of his office, publish the following details for the information of persons concerned, namely:-
 - (i) the name, address and registration number, if any of the person in whose case the order is made.
 - (ii) Number and date of the order,
 - (iii) The amount forfeited,
 - (iv) The period for which the order is made
 - (v) Reasons for forfeiture
 - (3) An application for refund under sub-section (6) of section 16, shall be in Form-6
10. Payment of tax, etc. – (1) The taxes or other amounts due under the Act shall be paid by remittance in cash into a Government treasury.
- (2) The amount of tax or any other amount due under the Act:-
 - (a) in excess of payments, if any, already made under section 16 or any other provision of the Act or of these rules, or

- (b) Where no payment has been made shall be paid by the hotelier or as the case may be, by the person from whom it is due by such date as may be specified in a notice of demand to be served on the hotelier or the person by the Assessing officer in this behalf, which shall not normally be earlier than thirty days from the date of service of the notice.
11. Procedure of assessment.- (1) At the close of every half year after making an assessment of the tax payable by a hotelier for the half year, the Assessing officer shall serve on the hotelier an order of assessment.
- (2) If on making an assessment under sub-rule (1), any amount is found to be due from the hotelier after deducting the tax or other amount, if any, already paid, the Assessing officer shall serve upon him a notice of demand in Form 7.
- (3) If the amount determined under sub-rule (1), is less than the amount already paid by the hotelier, the excess amount shall be adjusted towards the arrears of tax and other dues, if any, due from him and a notice in Form 8 shall be issued intimating such adjustment. If, after such adjustment, there is still an excess, or if no arrears are due from the hotelier, the excess amount shall be refunded to the hotelier along with a notice in Form-8.
- (4) The procedure laid down in sub-rule (1) to (3) shall be followed *mutatis mutandis* in case of re-assessment.
12. Provisional assessment.- (1) If no return is submitted in respect of a quarter on or before the date specified in sub-rule (2) or rule, 5, or if the return submitted appears to be incorrect or incomplete, the assessing officer shall, after making such enquiry as he considers necessary and after giving a reasonable opportunity to the hotelier, determine the turnover of receipts of the hotelier to the best of his judgment and provisionally assess the tax payable by the hotelier for the quarters and shall serve upon the hotelier a notice in form-9 and the hotelier shall pay the sum determined at the time and in the manner specified in the notice.
- (2) The tax paid by a hotelier in pursuance of a provisional assessment shall be adjusted against an assessment made in accordance with rule 11.
13. Appeals and revisions :- (1) Every appeal against an order of assessment or penalty shall be in Form 10 and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by the order appealed against in original or a certified copy thereof.
- (2) Every application for revision shall be in form 11 and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by the original order/ order against which it is filed or by a certified copy/ copies thereof.

- (3) Every appeal under this rule shall bear court fee stamp of the value of ten rupees. Every revision petition under these rules shall bear court fee stamp of the value of twenty rupees.

14. Service of notice :- (1) Notices or requisitions under the Act or these rules may be served by any of the following methods:
 - (a) by delivery to the addressee or his agent ,by hand of a copy of the notice ;
 - (b) by post.

Provided that if upon an attempt having been made to served any such notice or requisition by any of the above mentioned methods, the authority issuing the notice or requisition is satisfied that the addressee is evading the service of notice or requisition or that for any other reasons, the notice or requisition cannot be served by any of the above mentioned methods ,the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place of business or residence of the addressee and such service shall be good and effectual as if had been served on the addressee personally.

- (2) When such service is made by post ,it shall be effected properly by registered post.
15. Verification:- An application under rule 3 ,a return under rule 5, an appeal or revision petition under rule 13 , any other statement of declaration made in connection with the Act and required to be verified, shall be signed and verified, in the case of:-
 - (1) individuals, by the proprietor of the business;
 - (2) an association of persons, by an adult member or the principal officer;
 - (3) a firm, by the managing partner or an adult partner of the firm;
 - (4) a Hindu undivided or joint family, by the manager or karta or any adult member of the family;
 - (5) a company , by the Managing Director or any Director of the company, or Secretary, Manager or Principal Officer or Chief Executive Officer of the company in India.
 - (6) Any Government Department of Local Authority by the Head of the Office.
 16. Place of assessment:- A hotelier shall be assessed by the Assessing Officer within whose jurisdiction his place of business is situated ,where a hotelier has more than one place of business, he shall normally be assessed by the assessing officer within whose jurisdiction his principal place of business in Manipur is situated.

7. Particulars of banker of the hotelier (Name and place)

8. Particulars of income tax assessment of the hotelier (assessment circle and permanent index number, if any).

The above Statement are true to the best of my knowledge and belief.

Signature

Place _____

Date _____

Name of the applicant in full
Status and relationship to Proprietor

FORM-2
REGISTRATION CERTIFICATE
(See rule 3)

Registration No. _____

Circle _____

This is to certify that _____ whose hotel is situated

at _____ and with branches at _____ has been registered

under section 6 of the Manipur Tax on Luxuries (Hotel and Lodging Houses) Act, 2000 in the Office of the Commissioner of Taxes, Manipur.

1. This certificate is not transferable except as provided in section 6.
2. It is valid from _____
3. It shall be exhibited at a conspicuous place of the hotel and each branch thereof.
4. It shall be surrendered to the Assessing Officer for cancellation on discontinuance/transfer of the business or on cessation of liability of the hotelier to pay tax under the Act.

Signature

Place _____

Date _____

Seal _____

Assessing Officer

FORM-3
APPLICATION FOR CANCELLATION OF REGISTRATION CERTIFICATE
(See rule 3)

To,

The _____ (Assessing
officer)

I, _____ son of _____ on behalf of
the hotelier carrying on business known as _____ hereby apply for
cancellation of the certificate of registration No. _____ date _____
granted to the hotelier under the Act. The certificate of registration is enclosed herewith.

GROUND OF PRAYER FOR CANCELLATION

The business in respect of which this certificate was granted has been
discontinued/transferred /otherwise disposed of on and from _____
.The hotelier has ceased to be liable to pay tax under the Act on and from
_____ by reason of (here state reason)

_____.

Note—If the hotel has been transferred, this application shall be accompanied by an
acknowledgement in writing from the transferee along with his full name.

Signature

Place _____

Date _____

Name of applicant in full

Status and relationship to the
Proprietor.

FORM-4
RETURN.
(See rule 5)

Name of hotel _____

Address _____

Registration Certificate No. _____ Period of return

PART 'A'

Particulars of Tax	Amount of tax due	Remarks
(1)	(2)	(3)
1. Total tax payable (i) Transferred from PART 'B' (ii) „ „ „ 'C'		
2. Total. (I + ii):-		
3. Amount paid:-		

Date _____

No. _____

Challan

Received copy of treasury challan in token of payment of Rs.

_____ is enclosed.

VERIFICATION

I, Shri. _____ hereby solemnly affirm and say that the contents of this return are true according to the best of my information and belief.

Signature of hotelier
or his authorized agent

Date _____
Place _____

PART 'B'
CHARGES LEVIED OTHERWISE THAN ON DAILY BASIS OR PER PERSON
[See proviso to section 3(1)]

Computation of Tax	Proportionate computation of amount in column 2 for a day and per person at the rate of			
	Total amount received	Rs. 50/- or more	Over Rs.100/- and upto Rs.200/-	Over Rs. 200/-
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

1.Turnover of receipts at full rates during the return period: 2.Deduction on accounts of charges (Included in 1 above) for (a) Service charges paid to staff U/S 3(3), (b) Food and drinks on which tax payable Sales Tax Act,1990. 3. Total of 2(a)+(b)above 4.Net amount(1-3) 5. Tax payable on the amount at 4 above U/S 3(1)				
Total tax payable	Rs.	Transferred to Part 'A' above.		

PART 'C'
CHARGES LEVIED FOR LUXURY PROVIDED TO EXTRA PERSONS
[See section 3(5)]

Computation of Tax	Turnover of receipts for extra persons for luxury provided during the returns period calculated at the full rate(applicable to such luxury)of :-			
	Total amount	Rs. 50/- and	Over	Over Rs.

	received	more per person per day	Rs.100/- and upto Rs.200/- per person per day	200/- per person per day
1	2	3	4	5
1. Turnover of receipts at full rates during the return period: 2. Deduction on accounts of charges (Included in 1 above) for (a) Service charges paid to staff U/S 3(3), (b) Food and drinks on which tax payable Sales Tax Act, 1990. 3. Total of 2(a)+(b) above 4. Net amount(1-3) 5. Tax payable on the amount at 4 above U/S 3(5)				
Total tax payable	Rs.	Transferred to Part 'A' above.		

FORM-5
 NOTICE FOR FORFEITURE AND OR IMPOSING PENALTY
 UNDER SECTION 15
 (See rule 9)

Whereas I have reason to believe that during the period from _____
 to _____

*(1) not being a hotelier liable to pay tax under the Manipur Tax on Luxuries(Hotel and lodging houses) Act,2000 you have collected a sum of Rs._____ by way of tax or *(2) being a registered hotelier you have collected a sum of Rs._____ in excess of the tax payable by you under the aforesaid Act or *(3) you have collected tax amounting to Rs._____ in contravention of the provisions of sections 11 of the aforesaid Act.

You are hereby directed to attend office of the undersigned at (time)_____ on (date) _____ and to show causes as to why *(i) a sum of Rs._____

Or such other sum as may be finally determined as collected by you as aforesaid should not be forfeited and/or *(ii) a penalty of Rs. _____ under sub section(I) of section 15 of the aforesaid Act shall not be imposed on you.

Date_____

Assessing Officer
Designation

* Strike out what is not applicable.

FORM-6
APPLICATION FOR REFUND OF FOR FEITED TAX UNDER SECTION 16
[See rule 9(3)]

To _____ (Assessing Officer).

I claim refund under sub section (6) of section 16 of the Manipur Tax on Luxuries (Hotels and Lodging Houses) act,2000 of a sum of Rs. _____ being the amount of tax realized from me by _____ of _____

Details of which are furnished below and which has been forfeited by means of your notice dated _____ under sub section (5) of section 15 of the said Act.

Details of Tax

- (i) Particulars of cash memo etc.
Under which tax collected/realized :-
- (ii) Amount of tax collected/realized :-
I hereby declare that- (a) I am competent to make the claim;
(b) the statement made herein are correct and true;
(c) no refund in respect of the amount of tax aforesaid has granted.

Address _____

Date _____

Signature

Name of applicant

FORM-7
NOTICE OF ASSESSMENT AND DEMAND
[See rule 11(2)]

To, _____ (Hotelier).

You are hereby informed that you have been assessed under the Manipur Tax on Luxuries (Hotels and Lodging Houses) Act,2000 to a tax of Rs. _____ for the half year ending _____

_____ and that after deducting the amount of Rs. _____ already paid by you for the half year you have to pay a further sum of Rs. _____ only as detailed below.

Details

A	B
Tax assessed- Rs. _____	Tax paid already- Rs. _____
*Interest assessed- Rs. _____	*Interest paid already- Rs. _____
*Penalty levied- Rs. _____	

Total: Rs. _____
Rs. _____

Total:

Difference of (A)&(B)= Rs. _____

You are directed to pay this sum on or before _____ by remittance into Government Treasury ,failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to pay penalty which may extend to Rs. _____ (here enter the amount of the tax due).

The relevant assessment order passed on _____ is enclosed.

Date _____

Assessing Officer.

*Strike out what is not applicable.

FORM-8
NOTICE OF ASSESSMENT AND REFUND
[See rule 11(3)]

1. You are hereby informed that you have been assessed under the Manipur Tax on Luxuries (Hotels and Lodging Houses) Act, 2000 for the half year ending _____ and that you have paid a sum of Rs. _____ in excess of the amount due as detailed below.

Details

A		B	
Tax assessed-	Rs. _____	Tax paid already-	Rs. _____
*Interest assessed-	Rs. _____	*Interest paid already-	Rs. _____
*Penalty levied-	Rs. _____		

Total: Rs. _____ Total: Rs. _____

Difference of (A)&(B)= Rs. _____

2. The sum of Rs. _____ paid by you in excess as stated above, will be adjusted towards tax and other amounts due from you under the Act as detailed below.

Half year ending	Nature of arrear	Amount of arrear
.....	Rs.....

3. After the above adjustment, a sum of Rs. _____ is still due for refund to you.

A refund Voucher for this sum is enclosed hereunder.

Date _____

Assessing Officer.

REFUND VOUCHER OF EXCESS TAX ON LUXURIES

- Appropriate Head of Accounts of the Taxation
Deptt. _____
- Refund payable to
(Name & Address of the hotelier) _____
- Registration Certificate
No. _____
- Excess amount to be refunded Rs. _____
- Details of Treasury Challans in support of the refund _____

Date _____

Assessing Officer.

*Strike out whatever is not applicable.

FORM-9
NOTICE OF PROVISIONAL QUARTERLY ASSESSMENT AND DEMAND
(See rule 12)

To,

_____ (Hotelier)

You are hereby informed that you have been provisionally assessed under the Manipur Tax Luxuries (Hotels and Lodging Houses) Act, 2000 to a tax of Rs.

_____ only for the quarter ending _____

and that after deducting the amount of Rs. _____ only already paid by you towards the tax for that quarter, you have to pay further a sum of Rs.

_____ only. This amount shall be paid on or before _____

_____ by remittance into the Government treasury, failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to pay penalty which may extend to Rs. _____ only.

Date _____

Assessing Officer.

FORM-10
FORM OF APPEAL
[See rule 13 (1)]

To,

The _____ (Appellate authority)

The _____ day of _____ (year) _____

1. Name and address of appellant(s):-
2. Period of assessment :-
3. Authority passing the original order in dispute :-
4. Date on which the order was communicated :-
5. Date of the original/certified copy of the assessment order appealed against :-
6. Assessment order copy enclosed herewith :-
7. Address to which notice may be sent to the appellant(s) :-
8. Ground (s) :-
 - (i)
 - (ii)
 - (iii)
9. Relief claimed in appeal :-

Signature of appellant(s)

VERIFICATION

I/We _____ the appellant(s) do hereby declare that the statements made in this appeal are true to the best of my/our knowledge and belief.

Verified today, the _____ day of _____ (year) _____

Signature of the appellant(s)

FORM-11
FORM OF APPLICATION FOR REVISION
[See rule 13 (2)]

To,

The _____ (Revision authority)

The _____ day of _____ (year) _____

1. Name and address of applicant(s):-
2. Period of assessment :-
3. Authority passing the original order in dispute :-
4. Date on which the order was communicated :-
5. Date of the original/certified copy of the assessment order applied against :-
6. Assessment order copy enclosed herewith :-
7. Address to which notice may be sent to the applicant(s) :-
8. Ground (s) of revision :-
 - (i)
 - (ii)
 - (iii)
 - etc.
9. Relief claimed in revision application :-

Signature of applicant(s)

VERIFICATION

I/We _____ the applicant(s) do hereby declare that the statements made in this application for revision are true to the best of my/our knowledge and belief.

Verified today, the _____ day of _____ (year)_____

Signature of the applicant(s)
