

## **PART - V**

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\* Forms marked with (\*) have not been reproduced.

# **Luxury Tax Act, 1988**

(No. 13 of 1988)

[Received the assent of the Governor on the 26th May 1988; assent first published in the Madhya Pradesh Gazette dated 31st May 1988.]

## **An Act to levy tax on luxuries provided in hotels and lodging houses in the State of Madhya Pradesh.**

Be it enacted by the Madhya Pradesh Legislature in the Thirty-ninth Year of the Republic of India as follows :

### **Sec. 1 : Short Title, extent and commencement**

- (1) This Act may be called the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.
- (2) It extends to the whole of Madhya Pradesh.
- (3) It shall come into force on <sup>1</sup>such date as the State Government may, by notification, appoint.

### **Sec. 2 : Definitions**

- (1) In this Act, unless the context otherwise requires,-
  - (a) **Business** includes the activity of providing residential accommodation and any other service in connection with or incidental or ancillary to such activity of providing residential accommodation, by a hotelier for monetary consideration;
  - (b) **Concessional rate** in relation to a luxury provided in a hotel means a rate lower than the normal rate fixed for such luxury by the hotelier or lower than that fixed by any Government authority, or under any law for the time being in force;
  - (c) **Hotel** includes a residential accommodation, a lodging house, an inn, a public house or a building or part thereof where residential accommodation is provided in the course of business;
  - (d) **Hotelier** means the owner of the hotel and includes the person who for the time being is incharge of the management of the hotel;
  - (e) **Luxury provided in a hotel** means accommodation and other services provided in a hotel, the rate of charges for which, including the charges for air-conditioning, telephone, television, radio, music, entertainment, extra beds and the like is sixty rupees <sup>2</sup>[.....] per day or more, but does not include the supply of food and drinks where such supply is separately charged for;
  - (f) **Person** includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a State Government and the Central Government;
  - (g) **Place of business** includes an office, or any other place which a hotelier uses for

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<sup>1</sup> 16th Aug. 1988 has been notified by the Govt. by Notification No. 45, dated 9.8.88.

<sup>2</sup> The words "per person" deleted by Amendment Act, 1990 w.e.f. 15.9.90.

the purpose of his business or where he keeps his books of accounts;

(h) **Receipt** means the amount of monetary consideration received or receivable by a hotelier or by his agent for any luxury provided in a hotel but shall not include the tax payable under this Act and collected separately by the hotelier;

(i) **Registered hotelier** means a hotelier registered under this Act;

<sup>1</sup>[(j) **Vanijyik Kar Adhiniyam** means the Madhya Pradesh Vanijyik Kar Adhiniyam 1994 (No. 5 of 1995);]

(k) **Turnover** in relation to any period means the aggregate of the amount of receipts received or receivable by a hotelier in respect of the luxuries provided by him in a hotel.

(2) All those expressions which are used but are not defined in this Act and are defined in the <sup>2</sup>[**Vanijyik Kar Adhiniyam**] shall have the meaning assigned to them in that Act.

### **Sec. 3 : Incidence of taxation**

(1) There shall be levied a tax on the turnover and such tax shall be payable by a hotelier in accordance with the provisions of this Act.

(2) If a person other than the owner (including part-owner) is for the time being in-charge of the hotel, then such person and the owner (including part-owner) shall jointly and severally be liable to pay the tax.

### <sup>3</sup>**Sec. 4 : Charges and rate of tax**

(1) The tax payable by a hotelier under this Act shall be charged at the following rates, namely :

Where the charge for luxury provided in a hotel per day,-

- |     |  |                             |
|-----|--|-----------------------------|
| (a) | is less than sixty rupees  | Nil                         |
| (b) | is sixty rupees or more but does not exceed one hundred and fifty rupees | 5 per cent of the turnover  |
| (c) | is more than one hundred and fifty rupees.                               | 10 per cent of the turnover |

(2) Where, in addition to the charges for luxury provided in a hotel, service charges are levied and appropriated by the hotelier and not paid to the staff, then such charges shall be deemed to be the part of the charges for luxury provided in the Hotel.

<sup>4</sup>[(3) The tax shall be levied and collected at the rates specified in sub-section (1), on the charges actually paid to the hotelier for such luxury ]

(4) The tax shall not be levied and payable in respect of the turnover for supply of food and drinks, where they are not separately charged for and on the sale of which the hotelier is liable to pay tax under the Madhya Pradesh <sup>5</sup>[**Vanijyik Kar**

<sup>1</sup> Subs. by Amendment Act 2001 w.e.f. 24-12-2001

<sup>2</sup> Subs. by Amendment Act 2001 w.e.f. 24-12-2001

<sup>3</sup> Sec. 4 substituted by Amendment Act, 1990, w.e.f. 15.9.90.

<sup>4</sup> Subs. by Amendment Act 2001 w.e.f. 24-12-2001

<sup>5</sup> Subs. by Amendment Act 2001 w.e.f. 24-12-2001

Adhiniyam, 1994 (No.5 of 1995).]

**Sec. 5 : Liability of firms as hoteliers**

Where a hotel is owned, managed or run by a firm, the firm and each of the partners of the firm shall jointly and severally be liable to pay tax under this Act :

Provided that where any partner retires from the firm he shall be liable to pay the tax, penalty, interest or any other amount payable under this Act remaining unpaid at the time of his retirement, and any tax due up to the date of his retirement, even if assessment of tax, or levy of penalty or interest is made at a later date.

<sup>1</sup>[**Sec. 6 : Certain provisions of Sales Tax Act, to apply**

Subject to the provisions of this Act and the rules made thereunder Sections 3, 26, 27, 28, 29, 30, 31, 32, 33, 38, 39, 40, 42, 43, 45, 46, 47, 49, 50, 51, 52, 53, 54, 55, 56, 60, 61, 62, 63, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77 and 80 of the **Vanijyik Kar Adhiniyam**, and the rules, orders and notifications issued thereunder shall *mutatis mutandis* apply to a hotelier in respect of tax, interest or penalty levied and payable under this Act as if those sections were *mutatis mutandis* incorporated in this Act and the rules, orders and notifications issued under those sections were *mutatis mutandis* issued under the relevant sections as so incorporated in this Act.]

**Sec. 7 : Assessment, collection, etc. of tax**

Subject to the provisions of this Act, and the rules made thereunder the administration of this Act in so far as it relates to levy, assessment and collection of tax from hoteliers shall vest in the authorities specified in Section 3 of the <sup>2</sup>[**Vanijyik Kar Adhiniyam**.] and accordingly the authorities for the time being empowered to assess, reassess, collect and enforce the payment of tax under the **Vanijyik Kar Adhiniyam**, shall assess, reassess, collect and enforce the payment of tax including any penalty or other amount payable by hotelier under this Act as if the tax or penalty or any other amount payable by such hotelier under this Act or under the provisions of the **Vanijyik Kar Adhiniyam**, as made applicable under Section 6 to hoteliers in relation to tax levied under this Act is a tax or penalty or any other amount payable under that Act and for this purpose they may exercise all or any of the powers conferred upon them by or under that Act.

**Sec. 8 : Registration**

(1) Every hotelier liable to pay tax under this Act shall obtain registration certificate from the appropriate <sup>3</sup>[Commercial Tax Officer] in such manner and form as may be prescribed.

(2) Every hotelier required to obtain a registration certificate shall within sixty days from the date of commencement of this Act or if he was not carrying on business on that date shall within thirty days of his becoming liable to pay tax, apply for grant of a registration certificate.

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<sup>1</sup> Subs. by Amendment Act 2001 w.e.f 24-12-2001

<sup>2</sup> Subs. by Amendment Act 2001 w.e.f 24-12-2001

<sup>3</sup> Subs. by Amendment Act 2001 w.e.f 24-12-2001

(3) Where a hotelier required to obtain a registration certificate under sub-section (1) fails to apply for the same within the time specified in sub-section (2), the appropriate <sup>1</sup>[Commercial Tax Officer] may, after giving him a reasonable opportunity of being heard, direct him to pay by way of penalty a sum not exceeding five thousand rupees, subject to a minimum of five hundred rupees.

(4) A registration certificate granted on application made within the period specified in sub-section (2) shall be valid from the date of liability. A registration certificate granted on an application made after such period shall be valid from the date of application.

(5) The provisions of <sup>2</sup>[Section 22 of the **Vanijyik Kar Adhiniyam**] and the rules made thereunder so far as they relate to the amendment and cancellation of registration certificates granted under that Act shall *mutatis mutandis* apply to the registration certificates granted under this section.

#### **Sec. 9 : Power to exempt**

The State Government may, by notification, and subject to such restrictions and conditions as may be specified therein exempt whether prospectively or retrospectively in whole or in part any hotelier or class of hoteliers from the payment of tax under this Act.

#### **Sec. 10 : Power to make rules**

(1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules, prescribing-

- (a) the manner and form in which registration certificate shall be obtained under sub-section (1) of Section 8;
- (b) the form in which the returns shall be filed;
- (c) the form and the manner in which and the period before which tax shall be paid;
- (d) the form in which the order of assessment shall be passed;
- (e) the form in which notice of demand shall be issued.

(3) All rules made under this section shall be laid on the table of the Legislative Assembly.

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<sup>1</sup> Subs. by Amendment Act 2001 w.e.f 24-12-2001

<sup>2</sup> Subs. by Amendment Act 2001 w.e.f 24-12-2001

## **Luxury Tax Rules, 1988**

<sup>1</sup>In exercise of the powers conferred by Section 10 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988), the State Government hereby makes the following rules, namely :

### **Rule 1 : Short title**

These rules may be called the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Niyam, 1988.

### **Rule 2 : Definitions**

In these rules, unless the context otherwise requires,-

- (a) **Act** means the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988);
- (b) **Form** means a form appended to these rules;
- (c) **Sales Tax Rules** means the Madhya Pradesh General Sales Tax Rules, 1959;
- (d) Words and expressions used but not defined in these rules and defined in the Sales Tax Act or the Sales Tax Rules shall have the meaning assigned to them in the Sales Tax Act or the Sales Tax Rules, as the case may be.

### **Rule 3 : Maintenance of accounts**

- (1) Every registered hotelier shall maintain-
  - (a) Information in Form I of residential accommodation and the tariff therefor in respect of his hotel;
  - (b) Daily account in Form II of occupation of residential accommodation in his hotel and collection of tax therefor, and
  - (c) Monthly abstract in Form III of collection and payment of tax.
- (2) The registered hotelier shall maintain a separate bound register for each of the forms specified in sub-rule (1) and shall get each of the pages of such register serially numbered, sealed or certified by an officer duly authorised by the Commissioner in this behalf.

### **Rule 4 : Furnishing of returns**

Every registered hotelier liable to pay tax under Section 3 of the Act shall furnish to the Sales Tax Officer within whose jurisdiction his place of business is situated, a return in Form IV for every quarter of the year within ten days of the expiry of such quarter. The return shall be accompanied by a copy of challan in proof of the payment of tax payable according to such return :

Provided that a separate return for the period commencing from the date of coming in force of the Act and ending with the last day of the quarter in which the Act comes into force shall be furnished within fifteen days of the expiry of the said

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<sup>1</sup> Noti. No. 46, dated 9.8.88, published in Madhya Pradesh Rajpatra dated 16.8.88.

quarter.

**Rule 5 : Payment of tax**

The tax payable under the Act shall be paid <sup>1</sup>[by challan in Form IV-A in quadruplicate] into a Government treasury under the head “0023-Hotel Receipt Tax 101 Collection from Hotels which are companies/102 collection from Hotels which are not companies-800-other receipts”.

**Rule 6 : Form of order of assessment**

The order of assessment shall be in Form V.

**Rule 7 : Form of notice of demand**

The notice of demand shall be in Form VI.

**Rule 8 : Grant of registration certificate**

(1) An application for obtaining a registration certificate under sub-section (1) of Section 8 of the Act shall be made in Form VII.

(2) A Hotelier having places of business within the jurisdiction of more than one Sales Tax Officer shall make an application for grant of registration certificate separately to each such Sales Tax Officer in respect of each such places of business.

(3)(a) On receipt of an application for grant of registration certificate, such Sales Tax Officer shall, if, he is satisfied that the application is in order, and the necessary particulars have been furnished by the hotelier, grant to the hotelier a registration certificate in Form VIII.

(b) If such Sales Tax Officer finds that the application is not in order or that all necessary particulars have not been furnished he shall direct the hotelier to furnish such additional information as may be considered necessary. After considering the additional information such Sales Tax Officer shall grant to the Hotelier a registration certificate in Form VIII.

**FORM - I**

[See rule 3 (1) (a)]

**Basic information of accommodation and charges**

1. Name of Hotel .....
2. Address of the Hotel .....
3. Name of the proprietor .....
4. Name of the Managing Director/Manager .....
5. Registration certificate Number .....
6. Accommodation capacity and charge .....

| Room                             |        | No. of beds | Charge |
|----------------------------------|--------|-------------|--------|
| Type Single/Double/ Suite/others | Number |             |        |

<sup>1</sup> Subs. by Noti. No. 40, dated 25.3.92, w.e.f. 25.3.92 (1992) 8 TLD 123



|       |     |     |
|-------|-----|-----|
| (1)   | (2) | (3) |
|       |     |     |
| Total |     |     |

Place.....

Signature.....

Date.....

Name and Designation.....

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

Signature.....

Place.....

Name.....

Date.....

Designation.....

**FORM - II**

[See rule 3 (1) (b)]

**Daily account of occupancy of rooms and Collection of tax**

(Note : Separate entry should be made in respect of each person)

| S. No. | Name of guest | Permanent Address | Age |
|--------|---------------|-------------------|-----|
| (1)    | (2)           | (3)               | (4) |
|        |               |                   |     |

| Nationality | Class | Rate of charges for accommodation for residence per day | Arrival date, Time |
|-------------|-------|---|--------------------|
| (5)         | (6)   | (7)   | (8)                |
|             |       |   |                    |

| Departure date, Time | Period of stay of each guest | Total amount of charges for accommodation for residence. | Charges paid by guest. |
|----------------------|------------------------------|--|------------------------|
| (9)                  | (10)                         | (11)   | (12)                   |
|                      |                              |  |                        |

| No. of guests who occupied the room or accommodation in hotel | No. and date of bill / cash memo | Amount of tax collected | Remarks |
|---|----------------------------------|-------------------------|---------|
| (13)  | (14)                             | (15)                    | (16)    |
|   |                                  |                         |         |

Place.....

Signature.....

Date.....

Name and Designation.....

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

Signature.....

Place.....

Name.....

Date.....

Designation.....

**FORM - III**

[See rule 3(1)(c)]

**Monthly abstract of collection and payment of tax**

Name of the Hotel.....

| Month | Total number of<br>guests | Total charges recovered for<br>accommodation for residence | Total tax collected |
|-------|---------------------------|--|---------------------|
| (1)   | (2)                       | (3)  | (4)                 |
|       |                           |  |                     |

| Tax Paid |                      |         | Remarks |
|----------|----------------------|---------|---------|
| Amount   | Challan No. and date | Balance |         |
| (5)      | (6)                  | (7)     | (8)     |
|          |                      |         |         |

Place.....

Signature.....

Date.....

Name and Designation.....

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

Signature.....

Place.....

Name.....

Date.....

Designation.....

**FORM - IV**

(See rule 4)

**RETURN**

Initials of receiving clerk.....

Return of tax payable for the period from.....to.....

Name of Hotelier.....Address.....

Registration certificate No.....

1. Total receipts during the period (exclusive of tax) .....
2. Less :
  - (a) Receipts where the charges for luxury provided in the hotel are less than rupees sixty per day .....
  - (b) Receipts other than (a) above on which tax is not payable .....
  - (c) Receipts exempt from tax under section 9 .....
- Total .....

3. Net taxable receipts .....

4. Rate wise break up of taxable receipts-

| Taxable @ 5% | Taxable @ 10% | Taxable at concessional rate (here specify the rate if any) |
|--------------|---------------|---|
| (1)          | (2)           | (3)   |

5. Tax payable, at the rate of-

(a) \*[5%] .....

(b) \*[10%] .....

(c) Concessional rate (if any) .....

6. Total tax payable .....

7. Less : Amount, if any credited by refund adjustment order .....

8. Net tax payable .....

9. Tax paid with challan number and date .....

Date.....

Signature.....

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

Date.....

Signature.....

#### ACKNOWLEDGEMENT

Received return in Form IV for the period from.....to.....from.....holding registration certificate No..... with Challan No.....dated..... for Rs.....

Signature of the receiving clerk.....

Name of the receiving clerk.....

#### FORM - VII

[See rule 8(1)]

#### Application for grant of registration certificate

To

The Sales Tax Officer.

.....Circle

1. I, \*Proprietor/Manager/Partner/Director of the business known as.....whose place of business in Madhya Pradesh is situated at.....(town) hereby apply on behalf of the said business for grant of registration certificate under the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.

2. The name and address and other particulars of the proprietor/the names and addresses of the partners of the business/ of all persons having interest in the business are as follows-

(To be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1956, or under any other law)

| Name | Address | Age | Father's name | Home address |
|------|---------|-----|---------------|--------------|
| (1)  | (2)     | (3) | (4)           | (5)          |

|  |
|--|
|  |
|--|

| Extent of interest in the business | Signature | Signature and address of the witness attesting signature in col. *(7) |
|------------------------------------|-----------|---|
| (6)                                | (7)       | (8)   |
|                                    |           |   |

3. For the purpose of accounts \*my/our year runs from.....to.....
4. \*I/We have commenced our business with effect from.....
5. \*I/We have additional places of business within the State of Madhya Pradesh as stated below :-
- |        |        |
|--------|--------|
| 1..... | 3..... |
| 3..... | 4..... |

Signature.....

Name.....

Dated.....

Designation.....

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

Signature.....

Name.....

Dated.....

Designation.....

\*Strike out whichever is not applicable.

#### ACKNOWLEDGEMENT

Received an application in Form VII from.....for grant of registration certificate under Section 8 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988.

Signature.....

Date.....

Name of the receiving officer.....

=====

"बिजनेस पोस्ट के अन्तर्गत टाक  
शुल्क के नगद भुगतान (बिना टाक  
टिकट) के प्रेषण हेतु अनुमत. क्रमांक  
जी. 2-22-छत्तीसगढ़ गजट 38 सि. से.  
भिलाई, दिनांक 30-5-2001."



पंजीयन क्रमांक "छत्तीसगढ़/दुर्ग/  
तक. 114-009/2003/20-01-03."

# छत्तीसगढ़ राजपत्र

( असाधारण )

प्राधिकार से प्रकाशित

क्रमांक 147 ]

रायपुर, मंगलवार, दिनांक 16 मई 2006—वैशाख 26, शक 1928

विधि और विधायी कार्य विभाग

रायपुर, दिनांक 16 मई 2006

क्रमांक 4820/डी-145/21-अ/प्रारूपण/06.—छत्तीसगढ़ विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 6-5-2006 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
विमला सिंह कपूर, उप-सचिव.

## छत्तीसगढ़ अधिनियम

(क्रमांक 17 सन् 2006)

छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर (संशोधन)  
अधिनियम, 2006

छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर अधिनियम, 1988 (क्र. 13 सन् 1988) को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के संसत्तनवें वर्ष में छत्तीसगढ़ विधान मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

संक्षिप्त नाम तथा प्रारंभ

1. (एक) इस अधिनियम का नाम छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर (संशोधन) अधिनियम, 2006 (क्रमांक 17 सन् 2006) है.

(दो) यह दिनांक 1 अप्रैल, 2006 से प्रवृत्त होगा.

धारा 2, 4, 6, 7 एवं 8 का संशोधन

2. छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर अधिनियम, 1988 (क्रमांक 13 सन् 1988) (जो इसके पश्चात् मूल अधिनियम के नाम से विनिर्दिष्ट है) की धारा 2, 4, 6, 7 एवं 8 में, जहां कहीं भी शब्द एवं अंक "वाणिज्यिक कर अधिनियम" या "वाणिज्यिक कर अधिनियम, 1994 (क्रमांक 5 सन् 1995)" आये हों, के स्थान पर शब्द एवं अंक "छत्तीसगढ़ मूल्य संवर्धित कर अधिनियम, 2005 (क्र. 2 सन् 2005)" प्रतिस्थापित किया जाए.

धारा 6 का संशोधन

3. मूल अधिनियम की धारा 6 में, अंकों "3, 26, 27, 28, 29, 30, 31, 32, 33, 38, 39, 40, 41, 42, 43, 45, 46, 47, 49, 52, 53, 54, 55, 56, 60, 61, 62, 63, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77 एवं 80" के स्थान पर अंकों, "3, 19, 21, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 64, 65, 66, 67, 68, 69, 70, 71 एवं 73" को प्रतिस्थापित किया जाए.

धारा 8 (5) का संशोधन

4. मूल अधिनियम की धारा 8 की उपधारा (5) में शब्द एवं अंक "वाणिज्यिक कर अधिनियम की धारा 22" के स्थान पर शब्द एवं अंक "छत्तीसगढ़ मूल्य संवर्धित कर अधिनियम, 2005 (क्रमांक 2 सन् 2005) की धारा 16" प्रतिस्थापित किया जाए.

रायपुर, दिनांक 16 मई 2006

भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में छ. ग. होटल तथा वासगृहों पर कर अधिनियम, 2006 (क्र. 17 सन् 2006) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
विमला सिंह कपूर, उप-सचिव.



**CHHATTISGARH ACT**  
(No. 17 of 2006)

**CHHATTISGARH HOTEL TATHA VAS GRIHON ME VILAS VASTUON PAR  
KAR (AMENDMENT) ACT, 2006**

An Act further to amend the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988).

Be it enacted by the Chhattisgarh Legislature in the Fifty-seventh year of the Republic of India as follows :—

1. (i) This Act may be called Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar (Amendment) Adhiniyam, 2006 (No. 17 of 2006). Short title and commencement.
- (ii) It shall come into force from First of April 2006.
2. In section 2, 4, 6, 7 and 8 of the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988) (hereinafter referred to as the principal Act), wherever the words and figures "Commercial Tax Act" or "Commercial Tax Act, 1994 (No. 5 of 1995)" occur, the words and figures "Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)" shall be substituted. Amendment of Section 2, 4, 6, 7 and 8.
3. In section 6 of the Principal Act for the figures "3, 26, 27, 28, 29, 30, 31, 32, 33, 38, 39, 40, 41, 42, 43, 44, 46, 47, 49, 52, 53, 54, 55, 56, 60, 61, 62, 63, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77 and 80" the figures "3, 19, 21, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 64, 65, 66, 67, 68, 69, 70, 71 and 73" shall be substituted. Amendment of Section 6.
4. In sub-section (5) of section 8 of the principal Act, for the words and figure "Section 22 of Commercial Tax Act" the words and figures "Section 16 of Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)" shall be substituted. Amendment of Section 8 (5).

पंजीयन क्रमांक "छत्तीसगढ़/दुर्ग/  
सी. ओ./रायपुर 17/2002."



# छत्तीसगढ़ राजपत्र

( असाधारण )

प्राधिकार से प्रकाशित

रायपुर, मंगलवार, दिनांक 23 अप्रैल 2002—वैशाख 3, शक 1924

रायपुर, दिनांक 23 अप्रैल 2002

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,

आई. एस. उबोवेजा, उप-सचिव.



## छत्तीसगढ़ अधिनियम

(क्रमांक 14 सन् 2002)

**छत्तीसगढ़ होटल तथा वास गृहों में विलास वस्तुओं पर कर (संशोधन)  
अधिनियम, 2002**

छत्तीसगढ़ होटल तथा वास गृहों में विलास वस्तुओं पर कर अधिनियम, 1988 (क्रमांक 13 सन् 1988)  
को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के तिरपनवें वर्ष में छत्तीसगढ़ विधान-मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित  
हो :—

- |                            |    |   |   |
|----------------------------|----|---|---|
| संक्षिप्त नाम तथा प्रारंभ. | 1. | (1)   | इस अधिनियम का संक्षिप्त नाम छत्तीसगढ़ होटल तथा वास गृहों में विलास वस्तुओं पर कर (संशोधन) अधिनियम, 2002 (क्रमांक 14 सन् 2002) है. |
|                            |    | (2)   | यह अधिनियम राजपत्र में प्रकाशन दिनांक से प्रभावशील होगा.  |
| धारा 4 में संशोधन.         | 2. | धारा 4 की उपधारा (1) की कंडिका (एक) में, प्रविष्टियां (क) एवं (ख) के स्थान पर निम्न प्रतिस्थापित की जाएंगी :— |   |
|                            |    | (क)   | रुपये एक सौ पचास से कम<br><span style="float: right;">निरंक</span>  |
|                            |    | (ख)   | रुपये एक सौ पचास या अधिक परंतु<br>रुपये पांच सौ से अधिक नहीं.<br><span style="float: right;">प्राप्त राशि का 5%</span>            |
|                            |    | (ग)   | रुपये पांच सौ से अधिक<br><span style="float: right;">प्राप्त राशि का 10%</span>   |

रायपुर :

भारसाधक सदस्य

दिनांक :

रायपुर, दिनांक 23 अप्रैल 2002

क्रमांक 3054/21-अ/प्रारूपण/01.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, छत्तीसगढ़ होटल तथा वास गृहों में विलास वस्तुओं पर कर (संशोधन) अधिनियम, 2002 (क्र. 14 सन् 2002) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
आई. एस. उबोवेजा, उप-सचिव.

**CHHATTISGARH ADHINIYAM**  
(No.14 of 2002)

**CHHATTISGARH HOTEL TATHA VAS GRIHON ME VILAS VASTUON PAR  
KAR (SANSHODHAN) ADHINIYAM, 2002**

**An Act further to amend the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988).**

Be it enacted by the Chhattisgarh Legislature in the Fifty-third Year of the Republic of India as follows :—

- |    |   |  |                               |
|----|---|--|-------------------------------|
| 1. | (1)   | This Act may be called the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar (Sanshodhan) Adhiniyam, 2002 (No. 14 of 2002). | Short title and Commencement. |
|    | (2)   | It shall come into force from the date of publication in the Gazette.  |                               |
| 2. | In clause (i) of sub-section (1) of Section 4 for entries (a) and (b) following shall be substituted :— |  | Amendment in Section 4.       |
|    | (a)   | less than rupees one hundred and fifty   | Nil                           |
|    | (b)   | is rupees one hundred and fifty or more but does not exceed rupees five hundred.   | 5% of turnover                |
|    | (c)   | is more than rupees five hundred   | 10% of turnover               |

Raipur :  
Dated :

Member-in-charge



“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी. 2-22-छत्तीसगढ़ गजट/38 सि. से. भिलाई, दिनांक 30-5-2001.”



पंजीयन क्रमांक “छत्तीसगढ़/दुर्ग/  
तक. 114-009/2003/20-01-03.”

# छत्तीसगढ़ राजपत्र

( असाधारण )

प्राधिकार से प्रकाशित

क्रमांक 147 ]

रायपुर, मंगलवार, दिनांक 16 मई 2006—वैशाख 26, शक 1928

विधि और विधायी कार्य विभाग

रायपुर, दिनांक 16 मई 2006

क्रमांक 4820/डी-145/21-अ/प्रारूपण/06. —छत्तीसगढ़ विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 6-5-2006 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
विमला सिंह कपूर, उप-सचिव.

## छत्तीसगढ़ अधिनियम

(क्रमांक 17 सन् 2006)

## छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर (संशोधन) अधिनियम, 2006

छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर अधिनियम, 1988 (क्र. 13 सन् 1988) को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के संसत्तान्वये वर्ष में छत्तीसगढ़ विधान मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

- |                                  |    |      |   |
|----------------------------------|----|------|---|
| संक्षिप्त नाम तथा प्रारंभ.       | 1. | (एक) | इस अधिनियम का नाम छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर (संशोधन) अधिनियम, 2006 (क्रमांक 17 सन् 2006) है.  |
|                                  |    | (दो) | यह दिनांक 1 अप्रैल, 2006 से प्रवृत्त होगा.  |
| धारा 2, 4, 6, 7 एवं 8 का संशोधन. | 2. |      | छत्तीसगढ़ होटल तथा वासगृहों में विलास वस्तुओं पर कर अधिनियम, 1988 (क्रमांक 13 सन् 1988) (जो इसके पश्चात् मूल अधिनियम के नाम से विनिर्दिष्ट है) की धारा 2, 4, 6, 7 एवं 8 में, जहां कहीं भी शब्द एवं अंक "वाणिज्यिक कर अधिनियम" या "वाणिज्यिक कर अधिनियम, 1994 (क्रमांक 5 सन् 1995)" आये हों, के स्थान पर शब्द एवं अंक "छत्तीसगढ़ मूल्य संवर्धित कर अधिनियम, 2005 (क्र. 2 सन् 2005)" प्रतिस्थापित किया जाए.                                       |
| धारा 6 का संशोधन.                | 3. |      | मूल अधिनियम की धारा 6 में, अंकों "3, 26, 27, 28, 29, 30, 31, 32, 33, 38, 39, 40, 41, 42, 43, 45, 46, 47, 49, 52, 53, 54, 55, 56, 60, 61, 62, 63, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77 एवं 80" के स्थान पर अंकों, "3, 19, 21, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 64, 65, 66, 67, 68, 69, 70, 71 एवं 73" को प्रतिस्थापित किया जाए. |
| धारा 8 (5) का संशोधन.            | 4. |      | मूल अधिनियम की धारा 8 की उपधारा (5) में शब्द एवं अंक "वाणिज्यिक कर अधिनियम की धारा 22" के स्थान पर शब्द एवं अंक "छत्तीसगढ़ मूल्य संवर्धित कर अधिनियम, 2005 (क्रमांक 2 सन् 2005) की धारा 16" प्रतिस्थापित किया जाए.  |

रायपुर, दिनांक 16 मई 2006.

क्रमांक 4820/डी-145/21-अ/प्रारूपण/06.— भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में छ. ग. होटल तथा वासगृहों में विलास वस्तुओं पर कर (संशोधन) अधिनियम, 2006 (क्र. 17 सन् 2006) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
विमला सिंह कपूर, उप-सचिव.

**CHHATTISGARH ACT**  
(No. 17 of 2006)

**CHHATTISGARH HOTEL TATHA VAS GRIHON ME VILAS VASTUON PAR  
KAR (AMENDMENT) ACT, 2006**

**An Act further to amend the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988).**

Be it enacted by the Chhattisgarh Legislature in the Fifty-seventh year of the Republic of India as follows :—

- |    |   |  |
|----|---|--|
| 1. | (i) This Act may be called Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar (Amendment) Adhiniyam, 2006 (No. 17 of 2006).   | Short title and commencement.          |
|    | (ii) It shall come into force from First of April 2006.   |  |
| 2. | In section 2, 4, 6, 7 and 8 of the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988) (hereinafter referred to as the principal Act), wherever the words and figures "Commercial Tax Act" or "Commercial Tax Act, 1994 (No. 5 of 1995)" occur, the words and figures "Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)" shall be substituted.  | Amendment of Section 2, 4, 6, 7 and 8. |
| 3. | In section 6 of the Principal Act for the figures "3, 26, 27, 28, 29, 30, 31, 32, 33, 38, 39, 40, 41, 42, 43, 45, 46, 47, 49, 52, 53, 54, 55, 56, 60, 61, 62, 63, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77 and 80" the figures "3, 19, 21, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 64, 65, 66, 67, 68, 69, 70, 71 and 73" shall be substituted. | Amendment of Section 6.                |
| 4. | In sub-section (5) of section 8 of the principal Act, for the words and figure "Section 22 of Commercial Tax Act" the words and figures "Section 16 of Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)" shall be substituted.  | Amendment of Section 8 (5).            |

