

(TO BE PUBLISHED IN THE DELHI GAZETTE PART IV EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-I) DEPARTMENT  
DELHI SECRETARIAT, I.P. ESTATE, NEW DELHI-02

No. F.12(2)/Fin(Rev-I)/2012-13/*DSTM/551* Dated: the *03/8/2012*

**NOTIFICATION**

No. F.12(2)/Fin(Rev-I)/2012-13.- In exercise of the powers conferred by section 51 of the Delhi Tax on Luxuries Act, 1996, (Delhi Act 10 of 1996) and all other powers enabling to him in that behalf, the Lieutenant Governor of the National Capital Territory of Delhi, hereby makes the rules to amend the Delhi Tax on Luxuries Rules, 1996, as following, namely:-

**1. Short title and commencement.** – (1) These rules may be called the Delhi Tax on Luxuries (Amendment) Rules, 2012.

(2) These rules shall come into force with effect from the 09<sup>th</sup> August, 2012.

**2. Amendment of rule 2.** – In the Delhi Tax on Luxuries Rules, 1996 (hereinafter referred to as the "principal Rules"), in rule 2, for clause (f), the following clause shall be substituted, namely: -

*"(f) "Guest" means the customer in whose name the luxury in an establishment is booked;"*

**3. Amendment of rule 3.** – In the principal Rules, for rule 3, the following rule shall be substituted, namely: -

**"3. Incidence of levy of tax and maintenance of accounts –**

(1) *The proprietor shall be liable for collection and payment of tax for luxury, as defined under clause (i) of section 2 of the Act, provided at the establishment to a customer either directly or indirectly through any person or agency.*

(2) *The tax shall be levied and collected by a proprietor –*

- (a) *in respect of luxury provided in the establishment (other than banquet hall) on the tariff rate.*
  - (b) *in respect of luxury provided in a banquet hall in the manner prescribed below –*
    - (i) *where the hiring charges have been collected separately, there shall be levied a tax on such turnover of receipts in respect of hiring charges.*
    - (ii) *where charges have been collected on consolidated basis for all the luxury including food component or in any other manner, then there shall be levied a tax, on sixty percent of such turnover of receipts by treating it as luxury provided in a banquet hall.*
- (3) *Every proprietor shall maintain –*
  - (a) *information of residential accommodation and tariff thereof in respect of hotel in Form 1;*
  - (b) *information of luxury provided in gymnasium/health club or spa and tariff thereof in Form 1A exclusively and separately;*
  - (c) *daily account of occupancy of residential accommodation in hotel and collection of tax therefor, in Form 2;*
  - (d) *daily account of luxury provided in banquet hall or gymnasium/health club or spa and collection of tax therefor, in Form 2A exclusively and separately; and*
  - (e) *monthly abstract of collection and remittance of tax, in Form 3.*
- (4) *The proprietor shall maintain a separate bound register for each of the 'Forms' and shall get each of the pages of such registers serially numbered, sealed and certified by the Commissioner or any officer duly authorized by him in this behalf.;*

*Provided that, in case, a proprietor is maintaining the aforesaid 'Forms' in a computerized manner, then such proprietor shall take a printout of such Form on monthly basis and get each of the pages having auto generated serial number, sealed and certified by the Commissioner or any officer duly authorized by him in this behalf."*

4. **Amendment of rule 7.** – In the principal Rules, for rule 7, the following rule shall be substituted, namely: -

**"7. Exhibition of certificate of registration and tariff.** – Every registered proprietor shall display conspicuously at each place of business the certificate of registration and tariff rate or copies thereof."

5. **Substitution of the word "hotel".** – For the words "hotel", "a hotel" and "hotels" wherever they occur, except in clause (f) of rule 2, rule 3, rule 7 and in Forms 1 to 8A and 15 appended to the principle Rules, the words "establishment", "an establishment" and "establishments" shall be substituted, respectively.

6. **Substitution of the word "hotelier".** – For the word "hotelier", wherever it occurs, except in rule 3, rule 7 and in Forms 1 to 8A and 15 appended to the principle Rules, the word "proprietor" shall be substituted.

7. **Substitution and insertion of Forms.** – In the principal Rules, in the forms appended thereto, –

(a) for Form 1, the following Form shall be substituted, namely:-

" Form 1  
[See rule 3(3)(a)]

**Basic Information of accommodation (room) and tariff**

1. Name and Address of Establishment:
2. Telephone Number:
3. Name of Proprietor/  
Managing Director etc:
4. Registration No.:

Type of Room	Total number of rooms	Room No.	Tariff		
			Single occupancy	Double Occupancy	Extra Bed
Standard					
Deluxe					
Super Deluxe					

Executive					
Suite					
Others (Specify)					

Signature.....  
Name.....  
Designation.....

Date:

I, .....(name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best  
of my knowledge and belief.

Place:  
Date:

Signature of Proprietor

(b) after Form 1, the following Form shall be inserted, namely:-

\* Form 1A  
[See rule 3(3)(b)]

**Basic Information of luxury in respect of Gymnasium/Health Club or Spa and  
tariff**

1. Name and Address of Establishment;
2. Telephone Number;
3. Name of Proprietor/  
Managing Direction etc;

4. Registration No.:

Type of Luxury (Gymnasium/Health Club or Spa)	Description of Luxury	Tariff

Signature.....

Name.....

Designation.....

Date:

I, .....(name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to  
the best of my knowledge and belief.

Place:

Date:

Signature of Proprietor

(c) for Form 2, the following Form shall be substituted, namely:-

" FORM 2  
[See rule 3(3)(c)]

**Daily account of occupancy of residential accommodation (room) in hotel  
and collection of tax**

Name and Address of Establishment:

Registration No.:

S. No.	Name of the Guest	Age	Nationality	Room No./Name of room occupied	Rate of charges for accommodation for residence per day	Arrival date and time	Departure date and time
1.	2.	3.	4.	5.	6.	7.	8.

Period of stay of each guest	Total amount of charges for accommodation for residence	Charges paid by guest in Indian or foreign currency	No. of guests who occupied the room or accommodation in hotel	Bill/Cash Memo No. and date	Amount of Luxury Tax collected	Remarks
9.	10.	11.	12.	13.	14.	15.

Signature.....  
Name.....  
Designation.....

Date:

I, .....(name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best  
of my knowledge and belief.

Place:  
Date:

Signature of Proprietor

(d) after Form 2, the following Form shall be inserted, namely:-

" FORM 2A  
[See rule 3(3)(d)]

**Daily account of luxury provided in Banquet Hall or Gymnasium/Health Club or Spa  
and collection of tax**

Name and Address of Establishment:

Registration No.:

S. No.	Bill/Cash Memo No. and date	Description of luxury	Rate of charges levied for luxury
1.	2.	3.	4.

Total amount of charges realized	Total amount of non-taxable receipts	Total amount of taxable receipts	Amount of luxury tax collected	Remarks
5.	6.	7.	8.	9.

Signature.....  
Name.....  
Designation.....

Date:

I, ..... (name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best  
of my knowledge and belief.

Signature of Proprietor

Place:  
Date:

(e) for Form 3, the following Form shall be substituted, namely:-

" FORM 3  
[See rule 3(3)(e)]

**Monthly abstract of collection and remittance of tax**

Name and Address of Establishment:

Registration No.:

Period:

S. No.	Categories of luxury	Total No. of the guest	Total charges recovered for luxury	Total Luxury Tax collected	Luxury tax paid to Government			Remarks
					Amount	Challan No. & date	Balance	
1.	2.	3.	4.	5.	6a.	6b.	6c.	7.
1.	Room Accommodation in a hotel							
2.	Banquet Hall							
3.	Gymnasium/ Health Club							
4.	Spa.							

Signature.....  
Name.....  
Designation.....

Date:

I, .....(name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best of my knowledge and belief.

Place:  
Date:

Signature of Proprietor

(f) for Form 4, the following Form shall be substituted, namely:-

**" FORM 4**  
[See rule 5(1) and (4)]

Serial No. ....

**Application for Registration under section 8 of the Delhi Tax on Luxuries Act, 1996**

To

The Registering Authority

.....  
.....  
.....

\* I, ..... (name of the applicant), the .....  
(Proprietor/Partner/Managing Director/Director/Trustee/Authorized Person etc.) of  
..... (Name of the firm/company/local authority/corporation/society/club/  
association of individuals/Hindu undivided family/trust etc.) having its registered address as  
..... carrying on business known  
as ..... (Name of the Establishment)

OR

\*I, ..... (Name of the applicant and designation), the officer-in-  
charge/authorized person etc. of the business known as ..... (Name  
and address of the Establishment) carried on by the Central Government/the Government of  
the State/UT of .....

whose \*only/\*chief place of business within the jurisdiction of the Luxury Tax Officer,  
..... (Name of District) is situated at .....  
..... (address), hereby apply for registration under section 8 of the Delhi  
Tax on Luxuries Act, 1996.

2. \*The name and permanent residential address of the proprietor/\*all the  
partners/Managing Director and Directors/all the members of the managing committee of the  
society or club or other association/all persons having any interest in the business (including  
the members of a Hindu undivided family business), their age and father's name are as  
follows (not to be filled in, if the applicant is a body corporate incorporated under any law or  
a department of Government) :-

Name	Father's Name	Age	Permanent residential address

3. Date of commencement of the business .....

4. The application for registration is made on account of -

\* (a) having commenced the business since ..... and the liability to pay tax in respect thereof under the Delhi Tax on Luxuries Act, 1996 having commenced with effect from: .....

\* (b) part/entire business known as ..... (Name of the establishment) transferred from ..... (name of the firm / company etc) to ..... (Name of the firm / company etc) with effect from ..... (date of transfer)

5. The said ..... (name of the Establishment) \*is/is not registered under the Delhi Value Tax Act, 2004. The detail of certificate of registration is as follows:

Registration Certificate No. ....

Date of Issue .....

6. The accounts of the said business are kept as per the financial year starting on ..... and ending on .....

7. \* I have following additional place(s) of business at the address enumerated below and have no other place of business in the National Capital Territory of Delhi.

Name and style of business at the additional place of business	Full address of the additional place of business	Registration Certificate No. (luxury tax) and its date of issue (if already registered)

8. Two copies of my / our recent photograph(s) is furnished with this application as required by sub rule (6) of rule 5.

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

Signature

Place :

Date:

(Status of the applicant)

10. Declaration by partners of a firm :-

We, the within signed, hereby declare that we are carrying on the business in partnership known as ..... at ..... and other places in the National Capital Territory of Delhi and we state that the statements and declarations contained in this application for the registration of the said partnership firm are true to the best of our knowledge and belief :-

S.No.	Full Name of each Partner including his father's name	Permanent address	Extent of share in the partnership	Name and address of all business in which the partner has any share of interest	Signature

Place :  
Date :

\* Strike out whichever is not applicable.

**Acknowledgement**

Received an application in Form 4 from ..... for registration under section 8 of the Delhi Tax on Luxuries Act, 1996.

Date:

Signature of Receiving Officer"

(g) for Form 5, the following Form shall be substituted, namely:-

**" FORM 5**  
[See rule 6]

**Certificate of Registration under section 8 of the Delhi tax on Luxuries Act, 1996**

No.....

District.....

This is certify that \*Shri/Ms/Messrs ..... the ..... of ..... who/which is carrying on the business know as ..... whose \*only/\*chief place of business in ..... (District) is situated at ..... has been

registered as a proprietor under section 8 of the Delhi Tax on Luxuries Act, 1996 with effect from .....

This proprietor has additional place/places of business at the address/addresses specified below:

.....  
.....  
.....

Seal of Registering Authority

Signature  
Registering Authority

Place:

Date:

(The registering authority will sign against the last entry at the time of issuing the Certificate and against any subsequent exclusion, addition or other amendment)

\* Strike out whichever phrase/clause is not applicable."

registered as a proprietor under section 8 of the Delhi Tax on Luxuries Act, 1996 with effect from .....

This proprietor has additional place/places of business at the address/addresses specified below:

.....  
.....  
.....

Seal of Registering Authority

Signature  
Registering Authority

Place:

Date:

(The registering authority will sign against the last entry at the time of issuing the Certificate and against any subsequent exclusion, addition or other amendment)

\* Strike out whichever phrase/clause is not applicable."

(h) for Form 6, the following Form shall be substituted, namely:-

**" FORM 6**  
[See rule 8(1)]

**Application of Cancellation of Registration under Section 8(5) of the Delhi Tax on  
Luxuries Act, 1996**

To

The Registering Authority,  
.....  
.....

I, ..... (name) the .....  
(Proprietor/Partner/Managing Director/Director/Trustee/Authorized Person etc.) of  
..... (Name of the firm/company/local  
authority/corporation/society/club/association of individuals/Hindu undivided family/trust etc.)  
who is carrying on the business know as ..... holding a  
certificate of registration bearing number ..... under the Delhi Tax on luxuries  
Act, 1996, whose \*only/\*chief place of business is situated at .....  
(address) hereby apply for the cancellation of the said certificate of registration under rule 8  
of the Delhi Tax on Luxuries Rules, 1996 on account of:-

- \*(a) the said business having been discontinued with effect from .....
- \*(b) the said business having been transferred in accordance with the section 6(4) with  
effect from .....
- \*(c) the following change having been effected in the ownership of the said business, with  
effect from .....
- \*(d) the said business having been disposed of wholly as under with effect from  
.....
- \*(e) the additional place of business having been discontinued with effect from  
.....
- \*(f) the place of business having been shifted to the following address, with effect from  
.....
- \*(g) the following other reasons: .....

May present address is as under:-  
.....  
.....

I, ..... (name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best  
of my knowledge and belief.

Place:

Date:

Signature

Status

\* Strike out whichever phase/clause is not applicable.

**Acknowledgement**

Received an application in Form 6 signed by Shri ..... dated ..... for  
cancellation of certificate of registration.

No.....

Date: .....

Serial No.....

Receiving Officer "

(i) for Form 7, the following Form shall be substituted, namely:-

**" FORM 7**

[See rule 9]

**Declaration/Revised Declaration under Section 31 of Delhi Tax on  
Luxuries Act, 1996**

\*I/We.....(name of the applicant), the .....  
(Proprietor/Partner/Managing Director/Director/Trustee/ Authorized Person etc.) of  
..... (Name of the firm/company/local  
authority/corporation/society/club/association of individuals/Hindu undivided family/trust etc.)  
carrying on business known as ..... (Name of the  
Establishment) situated at ..... in the National Capital Territory  
of Delhi and liable to pay the tax under the Delhi Tax on Luxuries Act, 1996, do hereby  
declare \*in supersession of my/our previous declaration dated ..... that:

\*I/We am/are the owner/owners of the establishment in which the above said  
business is being carried on by me/us.

\*The establishment in which the above said business is being carried on by me/us is  
owned by the following person/persons.

S. No.	Full name/names of the person/persons who owns/own the establishment	Constitution of the proprietor (i.e. individual, firm, body, Corporate etc.)	Residential Address of the proprietor	Signature of the proprietor
1.				
2.				
3.				

I, .....(name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best  
of my knowledge and belief.

Place:

Signature

Date:

(Status of the applicant)

\* Strike out whichever phase/clause is not applicable."

- (j) for Form 8, the following Form shall be substituted, namely:-

**" FORM 8**  
[See rules 12(1) and (4)]

**Return of Tax payable by a Proprietor under the Delhi Tax on Luxuries Act, 1996**

(All figures should be rounded off to the nearest rupee)

Name and Address of the Proprietor .....

Luxury Tax R.C. No. ....

Period from ..... to .....

**PART I**

**Computation of Turnover of Receipts liable to Tax**

1.	Total turnover of receipts of the proprietor during the period (This should be calculated on the basis of declared tariff rates in respect of luxury provided in a Hotel, Gymnasium/Health Club & Spa, giving regard to section 3(4) of the Act and in case of banquet hall, the same should be calculated on actual receipts)	
2.	<b>Deductions:</b>	
A.	Turnover of receipts, where the charges for accommodation in the hotel are less than Rs.750 per room per day and hence tax is not payable thereon	
B.	Turnover of receipts, on which tax is not payable on account of luxury provided to DIPLOMATS	
C.	Turnover of receipts, on which VAT is levied or leviable [In case of Banquet Hall refer to rule 3(1)(i) and (ii)]	
D.	Turnover of receipts for which exemption granted by the Government under Section 22	
E.	Turnover of receipts on which tax is not payable as per section 3(4) of the Act. (where luxury provided to an employee of the establishment is not charged at all, or is charged at concessional rate)	
F.	Deduction under rule 17	
G.	Total deduction (A + B + C + D + E + F)	
3.	Net turnover of receipts liable to tax (1 - 2)	

## PART II

### Calculation of Tax Payable

#### 4. Calculation of tax

Sl. No.	Categories of receipts which are the constituents of turnover at Sl. No. 3 of Part I	Rate of Tax (in %)	Net turnover of receipt (as at Sl. No. 3 of Part I)	Tax payable @ specified in Col.(3)
(1)	(2)	(3)	(4)	(5)
I.	Where the accommodation provided in a hotel is Rs.750 or more but less than Rs.1000 per room per day			
II.	Where the accommodation provided in a hotel is Rs.1000 or more per room per day			
III.	For luxury provided in Banquet Hall			
IV.	For luxury provided in Gymnasium/Health Club			
V.	For luxury provided in Spa.			
Total				

## PART-III

### Amount Payable/Refundable as per the Return

5.	Total tax payable as per Part II	
6.	<b>Detail of payment of tax</b>	
A.	Amount credited under Refund , Adjustment Order No ..... Dated .....	
B.	Refund due as per previous return for the period from ..... to ..... adjusted against tax payable in this return	
C.	Total amount deducted on account of (A) & (B) above	
7.	Net Tax payable (5 – 6)	
8.	Total amount paid: Challan No. .... Dated ..... Challan No. .... Dated ..... Challan No. .... Dated .....	
9.	Net amount payable/refundable, if any (7 – 8)	
10.	Interest under section 16(2)	
11.	Penalty under section	
12.	Amount payable/refundable as per this return(9+10+11)	
13.	Amount paid with this Return (in figure) (in words).....	

14. Amount paid in by D.D./P.O. No. .... dated .....  
Rs..... drawn on ..... (name of the bank)

I, .....(name) resident of .....  
do hereby solemnly affirm and say that the contents of the above Form are true to the best  
of my knowledge and belief.

Place:

Signature

Date:

Status of the Signing Authority "

(k) for Form 8A, the following Form shall be substituted, namely:-

"FORM 8A  
[See rules 12(1)(2) & 16(1)]

LUXURY TAX CHALLAN PART 'A'	LUXURY TAX CHALLAN PART 'B'
(To be retained by bank)	(To be returned by bank to Luxury Tax Deptt.)
<b>LUXURY TAX</b> Date.....	<b>LUXURY TAX</b> Date.....
At State Bank of India, I.P. Estate Branch, New Delhi	At State Bank of India, I.P. Estate Branch, New Delhi
Period of Payment ..... to .....	Period of Payment ..... to .....
Credited: Consolidated fund of India (Delhi)	Credited: Consolidated fund of India (Delhi)
Head: 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax	Head: 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax
Name & Address of Establishment: .....	Name & Address of Establishment: .....
R.C. No. .... (D.C.R. No. ....)	R.C. No. .... (D.C.R. No. ....)
<b>Amount of payment on account of:</b>	<b>Amount of payment on account of:</b>
1. Tax according to return .....	1. Tax according to return .....
2. Tax assessed .....	2. Tax assessed .....
3. Interest under section 16 .....	3. Interest under section 16 .....
4. Penalty under section .....	4. Penalty under section .....
5. Composition .....	5. Composition .....
6. Other duties .....	6. Other duties .....
<b>Total</b> .....	<b>Total</b> .....
In words (Rupees.....)	In words (Rupees.....)
D.D./P.O. No. .... dated ..... drawn on .....	D.D./P.O. No. .... dated ..... drawn on .....
Signature of the Proprietor Dated .....	Signature of the Proprietor Dated .....
<b>FOR USE IN BANK</b>	<b>FOR USE IN BANK</b>
Received Payment of Rs..... (Rupees .....	Received Payment of Rs..... (Rupees .....
D.D./P.O. No. .... dated .....	D.D./P.O. No. .... dated .....
Date of Entry      Seal      Bank Accountant	Date of Entry      Seal      Bank Accountant

LUXURY TAX CHALLAN PART 'C'	LUXURY TAX CHALLAN PART 'D'
(To be submitted by depositor to Luxury Tax Deptt.)	(To be retained by Depositor)
<b>LUXURY TAX</b> Date..... At State Bank of India, I.P. Estate Branch, New Delhi Period of Payment ..... to ..... Credited: Consolidated fund of India (Delhi) Head: 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax Name & Address of Establishment: ..... R.C. No. .... (D.C.R. No. ....)	<b>LUXURY TAX</b> Date..... At State Bank of India, I.P. Estate Branch, New Delhi Period of Payment ..... to ..... Credited: Consolidated fund of India (Delhi) Head: 0045-Other Taxes and Duties on commodities & services, 105-Luxury Tax Name & Address of Establishment: ..... R.C. No. .... (D.C.R. No. ....)
<b>Amount of payment on account of:</b> 1. Tax according to return ..... 2. Tax assessed ..... 3. Interest under section 16 ..... 4. Penalty under section ..... 5. Composition ..... 6. Other duties ..... <b>Total</b> ..... In words (Rupees) ..... D.D./P.O. No. .... dated ..... drawn on ..... Signature of the Proprietor Dated .....	<b>Amount of payment on account of:</b> 1. Tax according to return ..... 2. Tax assessed ..... 3. Interest under section 16 ..... 4. Penalty under section ..... 5. Composition ..... 6. Other duties ..... <b>Total</b> ..... In words (Rupees) ..... D.D./P.O. No. .... dated ..... drawn on ..... Signature of the Proprietor Dated .....
<b>FOR USE IN BANK</b>	<b>FOR USE IN BANK</b>
Received Payment of Rs. .... (Rupees) ..... D.D./P.O. No. .... dated ..... Date of Entry      Seal      Bank Accountant	Received Payment of Rs. .... (Rupees) ..... D.D./P.O. No. .... dated ..... Date of Entry      Seal      Bank Accountant"

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(i) for Form 15, the following Form shall be substituted, namely:-

" FORM-15  
{See Rule 24(1)}

**Order of Assessment of Tax under section 13/15 of  
the Delhi Tax on Luxuries Act, 1996**

Name and Address of the Establishment .....

.....

.....

Assessed u/s 13/15. Notice in Form 12 issued/served on .....

Luxury Tax R.C. No.	
Period of Assessment	From..... to .....
Books of Accounts Produced	
Accounting Method	

**PART-I**  
**Turnover of receipts liable to tax**

		As in the Proprietor's Return (in Rs.)	As determined u/s 13/15 (in Rs.)
1.	Total turnover of receipts of the proprietor during the period		
2.	<b>Deductions</b>		
A.	Turnover of receipts, where the charges for accommodation in the hotel are less than Rs.750 per room per day and hence tax is not payable thereon		
B.	Turnover of receipts, on which tax is not payable on account of luxury provided to DIPLOMATS		
C.	Turnover of receipts, on which VAT is levied or leviable [In case of Banquet Hall refer to rule 3(1)(i) and (ii)]		
D.	Turnover of receipts for which exemption granted by the Government under Section 22		
E.	Turnover of receipts on which tax is not payable as per section 3(4) of the Act. (where luxury provided to an employee of the establishment is not charged at all, or is charged at concessional rate)		
F.	Deduction under rule 17		
G.	Total deduction (A + B + C + D + E + F)		
3.	Net turnover of receipts liable to tax		

**PART-II**  
**Calculation of Tax**

4. Calculation of Tax (Rate of tax .....)

Sl. No.	Categories of receipts which are the constituents of turnover at Sl. No.3 of Part I	As in the Proprietor's Return (in Rs.)		As determined u/s 13/15 (in Rs.)	
		Net Turnover of receipts	Tax Payable	Net Turnover of receipts	Tax Payable
I.	Where the accommodation provided in a hotel is Rs.750 or more but less than Rs.1000 per room per day				

II.	Where the accommodation provided in a hotel is Rs.1000 or more per room per day				
III.	For luxury provided in Banquet Hall				
IV.	For luxury provided in Gymnasium/Health Club				
V.	For luxury provided in Spa.				
<b>Total</b>					

**PART-III**  
**Amount Payable/Refundable**

		As in the Proprietor's Return (in Rs.)	As determined u/s 13/15 (in Rs.)
5.	Total tax payable as per Part II		
6.	<b>Detail of payment of tax</b>		
A.	Amount credited under Refund Adjustment Order No ..... Dated .....		
B.	Advance payment of tax, if any Challan No. .... Date ..... Amount.....		
C.	Amount paid with returns Details of payment made at (B) and (C) above: Challan No. .... Date ..... Amount..... Challan No. .... Date ..... Amount..... Challan No. .... Date ..... Amount..... Challan No. .... Date ..... Amount.....		
7.	Total amount deducted on account of (A), (B) and (C) above.		
8.	Balance of tax due/refund, if any.		
9.	<b>Additions:</b>		
A.	Interest under section 16(2)		
B.	Penalty under section 16(1)(a)(i).		
C.	Penalty under section 16(1)(b).....(ii).		
D.	Penalty under section 17		
E.	Penalty under section 42		
F.	Penalty under rule 52		
G.	Amount forfeited being the sum collected in contravention of section 27.		
H.	Total amount added on account of (A) to (G) above.		
10.	Final amount due/refund, if any.		

**PART-IV**  
**Assessment Order**

Seal

Place:

Signature

Date:

Designation

"

By order and in the name of the Lt. Governor  
of National Capital Territory of Delhi,

(S. K. Kamra)  
Dy. Secretary-III (Finance)

No. F.12(2)/Fin(Rev-I)/2012-13/DS/II/551 Dated: the 03/8/2012

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1. The Secretary (GAD), Govt. of NCT of Delhi (in duplicate with Hindi version) with the request to publish the order in the Delhi Gazette part-IV extraordinary to today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary to the Chief Minister, Govt. of National Capital Territory of Delhi.
4. The Secretary to Finance Minister, GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
5. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
6. The Commissioner, Excise, Entertainment and Luxury Tax Department, New Delhi.
7. The Joint Secretary (Law), GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. The OSD to the Chief Secretary, Govt. of NCT of Delhi.
9. Guard File.
- ✓ 10. Website.

(S. K. Kamra)  
Dy. Secretary-III (Finance)