

**CHANDIGARH ADMINISTRATION  
DEPARTMENT OF EXCISE AND TAXATION  
NOTIFICATION**

**The     22.2.2012**

**No.\_E&T/ETO (Ref.)-2012/ 853**            In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 47 of the Punjab Tax on Luxuries Act, 2009 (Act No. 4 of 2009) as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh is pleased to make the following rules for carrying out the purposes of this Act, namely:-

**RULES**

1. (1) These rules may be called the Chandigarh Tax on Luxuries Rules, **2012.**
  - (2) They shall come into force on and with effect from the date of their publication in the official gazette.
2. (1) In these rules, unless the context otherwise requires,-
  - (a) **“Act ” means the Punjab Tax on Luxuries Act, 2009 as extended to the Union Territory, Chandigarh;**
  - (b) “appellate authority” means the Assistant Excise and Taxation Commissioner, who has been appointed as such, by the Chandigarh Administrator by notification in the Official Gazette;
  - (c) “appropriate Government treasury” means Central Treasury U.T., Chandigarh or a branch of the State Bank of India, State Bank of Patiala or any branch of a Scheduled Bank, authorized to transact the Chandigarh Administration business by the Reserve Bank of India, situated in the Union Territory, Chandigarh ;
  - (d) “Form” means a Form appended to these rules; and
  - (e) “month” means a calendar month;

(2) The words and expressions used in these rules, but not defined, shall have the same meaning, as assigned to them in the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh and in the Chandigarh Value Added Tax Rules, 2006 respectively.

3. (1) Every proprietor liable to pay tax under the **Act** shall, for the purpose of registration under sub-section (1) of section 8 of the **Act**, make an application to the Commissioner in Form LT-I. The application shall be signed by the proprietor or in the case of a firm, by a partner or in the case of a Hindu Undivided Family business, by the Manager or karta of the Hindu Undivided Family or in the case of a company incorporated under the Companies Act, 1956 (Central Act 1 of 1956) or under any other law, by the principal officer managing the business or in the case of Government department or a public sector undertaking, by the Head of the Department or by the Head of Public Sector Undertaking, as the case may be, or any other officer, duly authorized by such Head of the Department or the Undertaking.

(2) The application shall be accompanied by a treasury receipt *vide* which a sum of two thousand rupees has been deposited in the Central Treasury as registration fee under the head "0045-Other Taxes and Duties on commodities and services-105 Luxury tax-I (a) Tax collection (b) Others (c) Deduct refund."

(3) When the Commissioner, after making an enquiry, is satisfied that the applicant has correctly given all the requisite information and that the application is in order, he shall register the proprietor, and shall issue a certificate of registration in Form LT-II; with in a period of thirty days from the submission of the application. The registration certificate shall be valid from the receipt of application for registration or from the date of commencement of liability to pay tax, whichever is later.

(4) The registration certificate, shall be subject to the following conditions ; namely :-

(a) the certificate shall be affixed at a conspicuous place within the premises of the business ;

- (b) the correct account shall be kept of the daily transactions at the place of business or additional business places ;
- (c) the proprietor shall afford all facilities for the checking of his business premises and shall produce accounts or other documents for inspection and shall furnish correct and complete information in his possession, as may be required under the **Act** or these rules by any officer empowered in this behalf ;
- (d) the statements and returns shall be sent to the Commissioner within the stipulated period;
- (e) corrections, if any, in the registration certificate shall be made and attested by the Commissioner ; and
- (f) the proprietor shall be responsible for all the acts of his manager, agent or servant.

(5) The Commissioner shall give to the proprietor an attested copy of the registration certificate, free of cost, for every additional hotel or banquet hall enumerated therein.

(6) The name of every proprietor registered under sub-rule (3), shall be entered in a register in Form LT-III by the Commissioner.

4. If any proprietor,-

- (a) sells or otherwise disposes of his business or any place of business ;or
- (b) discontinues or transfers his business or changes his place of business or opens a new place or business; or
- (c) changes the name, constitution or nature of his business; or
- (d) appoints an agent,

he shall inform the Commissioner in this regard in Form LTIV. In case of death of a proprietor, his legal representative shall inform the Commissioner in Form LT IV.

5. (1) The security to be furnished while applying for registration by the proprietor under sub-section (1) of section 12, shall be in the form of a bank guarantee from a local scheduled bank or in the form of a personal bond with two solvent sureties, acceptable to the Commissioner in Form LTV.

(2) The additional security which may be required to be filed by the proprietor under sub-section (3) of section 12, shall be in the form of a bank guarantee from a local scheduled bank or in the form of a personal bond with two solvent sureties, acceptable to the Commissioner in Form LT V.

(3) The further security to be furnished under sub-section (6) of section 12 by the proprietor to make up the in-sufficient security shall be in the form of a bank guarantee from a local scheduled bank or in the form of a personal bond with two solvent sureties, acceptable to the Commissioner in Form LTV.

(4). Where the security or additional security or further security , as the case may be, furnished by a proprietor, is in the form of Bank Guarantee, the proprietor furnishing such guarantee, shall get the same re-validated at least thirty days before the date of its expiry.

(5). Where the security or additional security or further security, furnished by a proprietor, is in the form of a surety bond, and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the proprietor shall, within fifteen days from the occurrence of any of these events, inform the Commissioner concerned and shall, within a period of thirty days from such occurrence, furnish a fresh security for the requisite amount.

(6) In the event of default of payment of any amount due under this **Act**, the security or additional security or further security, as the case may be, furnished by the proprietor, shall be liable to be adjusted towards such amount due, after intimation to such proprietor, and the shortfall in amount of such security, shall be made up by such proprietor within a period of thirty days from the date of intimation.

**6. (1) The tax on luxuries, provided in a hotel and banquet hall, shall be paid by the proprietor into the Central Treasury, U.T., Chandigarh.**

**(2) The payment of interest and penalty for failure to make payment of tax in accordance with the provisions of the Act, shall be made in the same manner, in which tax is paid.**

(3) The payment of tax shall be made in Challan Form LT-VI available free of cost in the Excise and Taxation Department U.T., Chandigarh.

(4) The Challan in Form LT-VI, shall be filled in quadruplicate. Part A of the Challan, shall be retained by the treasury, Part-B of the Challan shall be sent by the Treasury Officer to the Assistant Excise and Taxation Department, U.T., Chandigarh. Parts C and D of the Challan, shall be returned to the depositor, duly signed, in token of proof of payment.

(5) Where the amount payable by a proprietor is paid into a branch of State Bank of India or any branch of the Scheduled Bank, authorized to conduct the Administration business, as approved by the Reserve Bank of India, the manager thereof, shall return to the proprietor, duly signed, in token of proof of payment, Parts 'C' and 'D' of the Challan form, and forward Parts 'A' and 'B' of the Challan form alongwith a detailed list of deposits to the Central Treasury Office, in which the branch is situated, on the first day of the following month.

(6) The Central Treasury, Union Territory, Chandigarh shall retain Part 'A' of the Challan form and forward Part 'B' thereof to the Excise and Taxation Department, U.T., Chandigarh.

(7) There shall be maintained in the Excise and Taxation Department, U.T., Chandigarh a daily collection register in form LT-XV.

7. (1) Every proprietor liable to pay tax under the **Act**, shall submit a declaration in Form LT-IV within a period of fifteen days from the date of publication of these rules specifying therein the normal rates as defined in clause (j) of section 2.

(2) If any change is made by a proprietor in his business as envisaged in section 9, then in such a situation, he shall submit a revised declaration in Form LT-IV.

(3) In case, the normal rates once intimated, are intended to be

reduced, then a prior notice of not less than fifteen days, before such revision, shall be given to the assessing authority. In the event of non-receipt of advance intimation, the assessing authority shall be at liberty to conclude that the normal rates has not been reduced and the rates, already declared as normal rates, shall continue to be followed.

8. Every proprietor shall maintain the following accounts, registers or records providing for,-

- (a) information of accommodation and tariff thereof in his hotel;
- (b) daily account of occupation of accommodation in his hotel or lodging house and collection of luxury tax thereof ;
- (c) information of banquet hall and tariff thereof ;
- (d) daily account of occupation of banquet hall and declaration of luxury thereof ; and
- (e) monthly abstract of remittance of luxury tax.

(2) The proprietor shall maintain a separate register for each of the purposes specified in sub-rule (1).

9. (1) Every proprietor shall make self assessment of the tax, payable by him under the Act, and shall file a return in respect thereof in Form LT(VII) as envisaged under sub-section (1) of section 13.

(2) **Before filing return under sub-rule (1), the proprietor shall furnish alongwith the return a satisfactory proof of payment of tax in Form LT(VI).**

(3) The assessing authority shall verify every return, filed under sub-rule (1). If on scrutiny of return, it is found that tax has been paid less than the tax actually payable, the assessing authority shall serve a notice upon the proprietor concerned directing him to rectify the same and to pay the amount of tax paid less alongwith interest, payable under section 23 of the Act and produce the treasury receipt before the assessing authority within the period, specified in the said notice.

(4) Every proprietor liable to pay tax under the Act, for monthly payment of tax, within the period of fifteen days of expiry of the month, shall furnish to the Commissioner or any other officer, authorized by him, a

statement in this regard in Form LT(IX).

(5) If the proprietor discovers any bonafide error or omission in any return furnished by him, he may at any time, before the date specified for filing next return, rectify that omission or mistake and file the revised return in Form LT-VIII with the words inscribed on top left of the return as "Revised Return."

(6) If the revised return shows more amount of tax to be due than was shown in the original return, he shall make payment of such amount alongwith interest at the rate of two percent per month for the period of delay in quadruplicate Challan Form LT-VI alongwith the revised return.

(7) If it is found that the tax has been paid in excess of the amount actually payable according to the revised return, then he shall make an application for refund in Form LT(XI). .

**10.** When any tax, interest, penalty or any other sum is payable in consequence of any order made under the Act, the assessing authority, shall serve upon the proprietor a notice of demand in Form LT-X specifying therein the sum so payable.

**11.** An appeal from an order passed under the Act or rules made thereunder, shall lie, –

(a) If the order is passed by an assessing Authority----- to the Assistant Excise and Taxation Commissioner, Union Territory, Chandigarh; and

(b) If the order is passed by the Commissioner----- to the Secretary Excise & Taxation, Chandigarh Administration.

**12.** The Assistant Excise and Taxation Commissioner may, either suo-moto or on an application made to him in this behalf, by an order in writing, transfer any case or proceedings or class of proceedings under sub-section (1) of section 40 by affording an opportunity of being heard, to the officer and the proprietor concerned.

13. The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all officers empowered there under.

14. (1) An application for refund of any amount admissible under section 22 of the Act, shall be made to the Commissioner and shall contain the grounds on which refund is claimed.

(2) When the Commissioner is satisfied after such scrutiny of accounts and such enquiries as he considers necessary that the claim for refund is admissible, he shall determine the amount of refund due, and shall record an order sanctioning the refund.

(3) When an order for the refund of any amount has been made, the officer incharge of the district-

(a) shall, if the proprietor desires payment in cash, issue to him a Refund Payment Order in Form LT-XI for such amount, as may remain refundable after adjusting the amount, towards the recovery due from the proprietor for which a notice has already been issued to the proprietor; and

(b) if the proprietor desires payment by adjustment against any amount subsequently payable by him, the officer incharge of the district or the assessing authority, shall issue a Refund Adjustment Order in Form LT-XII authorizing the proprietor to deduct the sum to be refunded from the amount payable by him in respect of the period for which a return is to be filed subsequent to the issue of such refund adjustment order or from any amount determined to be payable by him subsequently. After allowing adjustment, the officer incharge of the Ward or the assessing authority, as the case may be, shall cause such refund adjustment order to be cancelled.

(4) Where the refund of any amount becomes due as a result of an order passed under sub-section (1) of section 39 of the Act, the Commissioner shall record an order sanctioning the refund where upon the



amount due to the proprietor shall be refunded to him in the manner laid down **in sub rule (3)**.

(5) Where a Refund Payment Order or a Refund Adjustment Order is issued under **sub rule(3)**, the authority issuing such order, shall, simultaneously record an order sanctioning the interest payable, if any, under sub-section (1) of section 23 of the Act on such refunds specifying therein, the amount of refund of which the payment was delayed, the period of delay for which such interest is payable and the amount of interest payable by the Chandigarh Administration, and shall communicate the same to the proprietor to whom the interest is payable stating briefly the reasons for the delay in allowing the refund. Where an order for the payment of interest on delayed refund under this rule has been made, the sanctioning authority shall issue to the proprietor Interest Payment Order in Form LT-XIII.

(6) In support of a claim for deduction of **payment on the basis of refund under sub-rule 3, the** proprietor shall attach the Refund Adjustment Order to the next statement or return in form LT-VII, or LT-VIII to be furnished by him.

(7) After allowing such deduction, the Commissioner shall cause the Refund Adjustment Order to be cancelled.

(8) The Commissioner shall enter in register in Form LT-XIV particulars of all applications for refund and of the orders passed thereon.

**FORM LT-I**

**[See rule 3(1)]**

**Application for registration under sub-section (1) of section 8**

To

The Assessing Authority

.....

.....

(1) \*I, ....., carrying on the proprietary business known as..... Or \*I, ..... (Name) the ..... (state here capacity such as Partner, Manager, Managing Trustee, Director, Secretary, Principal Officer) of ..... (state here the name of the firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family or trust) carrying on the business known as ..... whereof the \*only/\*principal place of business within the jurisdiction of the Assistant Excise and Taxation Commissioner, U.T., Chandigarh ..... is situated at House No. .... Locality ..... Road ..... City ..... hereby apply for registering me/ the said firm/company/local authority/corporation /society/club/association of individuals/Hindu undivided family/trust/Government, under sub-section (1) of section 8.

(2) \*The name and permanent residential address of the proprietor/\*The names and permanent residential addresses of all the partners of the business or of all the members of the managing committee of the society, club or other association or of all the Directors of a company or of all persons having

any interest in the business (including the members of a Hindu undivided family business), their age and father's names are as follows :-

Serial number	Name	Age	Father's name	Permanent residential address
1	2	3	4	5

(if there are more than 5 names, the above particulars shall be entered in a separate sheet which shall be affixed to this form duly signed and dated by the applicant).

(3) Date of commencement of the business.....

(4) The application for registration is made on account: -  
.....

(a) Luxury provided in the Hotel for lodging exceeds rupees 200 per day per room.

(b) Luxury provided in the Banquet Hall exceeds rupees 5000 per celebration.

(c) Both (a) and (b) above.

(5) The accounts of the said business are kept as per \*the financial year / \*the accounting year starting on ..... and ending on .....

(6) The accounts of the said business are kept in the ..... language.

(7) \*I/We ..... have additional place/places of business at the addresses enumerated below and have no other place of business in the U.T., Chandigarh.

Name and style of business	Full address of additional places of business
1	2

(8) A copy of my recent photograph is affixed with this application.

- (9) The above statement is true to the best of my knowledge and belief.
- (10) Declaration by partners of a firm – We, the undersigned hereby declare ..... that we are carrying on the business in partnership known as ..... at ..... and other places in the Union Territory, Chandigarh and we state that the statements contained in this application for the registration of the said partnership firm, and this declaration are true to the best of our knowledge and belief :-

Serial number	Full name of partner	Permanent residential address	Extent of share in the partnership	Names and addresses of other businesses in which the partner has any share of interest	Signature
1	2	3	4	5	6

Place .....

Date .....

(11) Declaration by a Manager, Managing Director, Trustee, Secretary or Principal Officer -

I, ..... (state here the capacity) of M/s ..... that we are carrying on the business and we state that the statements contained in this application for registration of the said business and this declaration are true to the best of our knowledge and belief.

Date .....

Place.....

Signature and Status

---

\* Strike out whichever is not applicable.

@ State here firm, company, local authority, corporation, society, club, association of individuals. Hindu undivided family, trust or Government, as the case may be.

\*\* To be signed by the proprietor or any person duly authorized by him.

***For office use only***

Date on which called .....

Place at which called .....

Officer before whom called .....

Date.....

Signature of Receiving Officer

**ACKNOWLEDGEMENT**

Received an application in Form LT-1 from ..... for registration under sub-section (1) of section 11

Serial No. ....

Date on which called .....

Place at which called .....

Officer before whom called .....

Date .....

Signature of Receiving officer

**FORM LT-II**

[See rule 3(3)]

**Certificate of Registration**

This is to certify that M/s \_\_\_\_\_ whose place of business / Head Office is situated at \_\_\_\_\_ has been granted a registration certificate No. \_\_\_\_\_ under sub-section (1) of section 8 of the Punjab Tax on Luxuries Act, 2009, as extended to the Union Territory of Chandigarh subject to the provisions of the said Act and rules framed thereunder .

1. The registered proprietor has additional places of business as noted below :-

(a)

(b)

(c)

(d)

2. The holder of this registration certificate shall be liable to pay tax with effect from the date of commencement of business i.e. ....

Date :.....

(Signed)  
Assessing Authority

**FORM LT-III**

**( See Rule 3(5) )**

**List of Registered Proprietors to be maintained by Assessing Authority**

1. Serial number

\_\_\_\_\_

2. RC No.

--	--	--	--	--	--	--

3. Date

--	--	--	--	--	--	--	--

4. Business Name and  
address of Registered  
Proprietor

--	--	--	--	--	--	--	--	--	--

--

5. Names and address of  
Partners

1.	
----	--

2.	
----	--

3.	
----	--

4.	
----	--

6. Nature of Business

\_\_\_\_\_

7. Branch Office (if any)

\_\_\_\_\_

## FORM LT-IV

( See rule 4 and 7 )

### **Declaration/revised declaration under section 7 of the Punjab Tax on Luxuries Act, 2009 as extended to Union Territory, Chandigarh.**

I/We, ..... designation ..... Carrying on the business known as ..... at ..... and liable to pay the tax under the Punjab Tax on Luxuries **Act , 2009**, as extended to Union Territory, Chandigarh, do hereby declare that the normal rate (s) in respect of following accommodation / categories of accommodation is / are as under :-

#### **(A) Hotel**

Serial number	Category / Type of accommodation	No. of rooms	Normal rate(s) / Tariff
1			
2			
3			

#### **(B) Banquet Hall**

Serial number	Type of facility in Banquet Hall	No. of Halls	Normal rate(s)
1			
2			
3			



## Revised-Declaration

I/We, ..... designation .....  
carrying on the business known as ..... at  
..... and liable to pay the tax  
under the Punjab Tax on Luxuries **Act, 2009**, as extended to Union  
Territory, Chandigarh do hereby intimate in advance that the management  
of the hotel/banquet hall proposed to revise the normal rate(s), earlier  
fixed, as under w.e.f. \_\_\_\_\_

### (A) HOTEL

Serial number	Category / type of accommodation	No. of rooms	Normal rate (s)	Revised normal rate(s)
1.				
2.				
3.				

### (B) BANQUET HALL

Serial number	Type of facility in Banquet Hall	No. of Halls	Normal rate(s)	Revised normal rate(s)
1				
2				
3				

I/We, do hereby declare that the above statement / information  
is true to the best of my/our knowledge and belief.

Place :

Signature

Dated:

Status

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

## FORM- LT-V

(See rule 5)

### Surety Bond

Know all men by these presents that I/We ..... (full name)  
..... (full address) ..... Luxury Tax  
Registration No. (if any) am/are held any firmly bound to the Administrator, Union  
Territory, Chandigarh (hereinafter referred to as “the Government”), which  
expression shall, unless excluded by ( or repugnant to, the context, include his  
successor-in-office and assigns), in the sum of Rs.....(rupees  
.....) hereinafter referred to “as the said sum”, to be paid to the  
Government on demand, for which payment will and truly to be made, I/we bind  
myself/ourselves, my/our heirs, executors, administrators and legal representatives  
by these presents.

Whereas, the above bounden has been required by the Assessing Authority  
..... (name of place) to furnish security for the said sum for the  
purpose of securing the payment of any amount payable on account of tax, interest  
or penalty by him/them under the Punjab Tax on Luxuries Act, 2009 as extended to  
the Union Territory, Chandigarh (here in after referred to as “Act”) within the time  
provided and in the manner specified and to indemnify the Government against all  
losses, costs or expense which the Government may, in any way, suffer sustain or  
pay by reason of the omission, default or failure or insolvency of the above bounden  
or any person or persons acting under or for him/them to pay the said sum in the  
manner and by the time provided by or under the **Act** and the Rules made there  
under.

Now, the condition of the above written bond is such that if the above  
bounden, his/their heirs, executors, administrators and legal representatives or any  
person acting under or for him/them pays the full amount due in the manner and  
within the period specified under the **Act** and rules on demand by any authority  
appointed by the Government under section 3 of the **Act**, such demand to be in  
writing and to be served upon the above bounden, his/their heirs, executors,  
administrators and legal representatives or any person acting under or for him/them

in the manner and within the period provided by or under the **Act** and the rules made thereunder, and shall also at all times indemnify and save the Government from all and every loss, costs or expenses which have been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay any sum due under the **Act**, be caused by reason of any person acting under or for him/them this obligation shall be void and be of no effect, otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability under the **Act** or the rules thereunder, of the above-bounden, this bond shall remain with the aforesaid authority for recovering any sum that may be payable by the above bounden/or any loss, cost or expenses that may have been sustained, incurred on insolvency of the above bounden his/their heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the **Act** or the rules made thereunder.

Provided always that without prejudice to any other right or remedy for recovering any sum due under the **Act** or loss or damages as aforesaid, it shall be open to the government to recover the amount payable under this bond as arrears of land revenue.

In witness whereof the said ..... (full name) has  
hereunto set his/their hand(s) this ..... day of  
.....

Signed and delivered by the above named in the presence of Witnesses:

Sign

Signature.....

1. (Full Name) .....

Status.....

2. (Full Name) .....

We (1) .....

(2) .....

(Name and full address of the sureties) hereby declare ourselves to be sureties for the above bounded and guarantee that he/they shall do and perform, all that he/they has/have above undertaken to therein, we hereby bind ourselves, jointly and severally to pay to the Government the sum of Rs. ....(.....rupees) in which the above bounden has bound himself of such other lesser sum as shall be deemed to be sufficient by the assessing authority to recover any sum payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other right or remedies recover the said sum from us, jointly and severally, as arrears of land revenue.

And we also agree that neither of us shall be at liberty to terminate this surety bond except upon giving to the assessing authority six calendar months notice in writing of our intention to do so, and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the bounden until the expiration of the said period of six months.

Signature of the sureties in

Names, complete address and

Presence of witnesses

signatures of witnesses

1. Signature .....

(Full Name) .....

1. Signature .....

(Full Name) .....

Permanent Address

2. Signature .....

(Full Name) .....

2. Signature .....

(Full Name) .....

Permanent Address



**FORM-LT-VI**  
**( See rules 6 (4) and 9 (6) )**

**CHALLAN**

**A**

**(To be retained in the Treasury)**

Invoice of Tax paid into Central Treasury/Branch of State Bank of India and credited the Head of Account "0045- other taxes and duties on commodities & services 105  
Luxury tax 1 (a) Tax collection (b) others (c) deduct refund.

District .....

Period From : ..... to .....

Last date of payment : .....

1. By whom tendered .....

2. Name of the Proprietor .....

Complete Address : .....

.....

Luxury Tax RC No. .... Demand/Disposal No. ....

(a) Voluntary Tax : Rs. ....

(b) Additional Demand : Rs. ....

(c) Penalty U/s : Rs. ....

(d) Interest : Rs. ....

(e) Other deposits (specify) : Rs. ....

TOTAL IN FIGURES : Rs. ....

TOTAL IN WORDS : .....

Certified that all the particulars given above are correct.

Signature of depositors

**(Assessing Authority)**  
Seal of Assessing Authority

Date : .....

**FOR USE IN TREASURY**

Receipt the sum of Rupees ..... and credited under  
Account 0045-other taxes and duties on commodities and services 105 Luxury tax 1  
(a) Tax collection (b) others (c) deduct refund .

Treasury Accountant .....

Stamp of Treasury / Treasury Officer /  
Agent, State Bank of India /

Manager, State Bank of Patiala

FORM-LT-VI  
(See rules 6 (4) and 9 (6))

CHALLAN

B

(To be given to/to be retained by the Excise and Taxation Department)

Invoice of Tax paid into Treasury/Sub-Treasury/Branch of State Bank of  
India/the State Bank of Patiala and credited the Head of Account "0045-other taxes  
and duties on commodities and services 105 Luxury Tax 1 (a) Tax collection (b)  
others (c) deduct refund.

District.....

Period From : ..... to .....

Last date of payment : .....

1. By whom tendered.....

2. Name of the Proprietor.....

Complete Address : .....

.....

Luxury Tax RC No.....Demand/Disposal No.....

(a) Voluntary Tax : Rs.....

(b) Additional Demand : Rs.....

© Penalty u/s : Rs.....

(d) Interest : Rs.....

(e) Other deposits (specify) : Rs.....

TOTAL IN FIGURES :

Rs.....

Certified that all the particular given above are correct.

Signature of depositors

(Assessing Authority),  
Seal of Assessing Authority.

Date : .....

#### FOR USE IN TREASURY

Receipt the sum of Rupees ..... and credited under Account  
0045- other taxes and duties on commodities and services 105 Luxury tax 1 (a) Tax  
collection (b) others (c) deduct refund.

Treasury Accountant .....

Stamp of Treasury/Treasury Officer/  
Agent, State Bank of India/  
Sub-Treasury Officer/  
Manager, State Bank of Patiala.



FORM-LT-VI  
(See rules 6 (4) and 9 (6))  
CHALLAN

C

(To be given to/to be retained by the person)

Invoice of Tax paid into Treasury/Sub-Treasury/Branch of State Bank of India/the State Bank of Patiala and credited the Head of Account "0045-other taxes and duties on commodities and services 105 Luxury Tax 1 (a) Tax collection (b) others (c) deduct refund.

District.....

Period From : ..... To .....

Last date of payment : .....

1. By whom tendered. ....

2. Name of the Proprietor.....

Complete Address : .....  
.....

Luxury Tax RC No.....Demand/Disposal No.....

(a) Voluntary Tax : Rs.....

(b) Additional Demand Rs.....

(c) Penalty u/s Rs.....

(d) Interest: Rs.....

(e) Other deposits (specify) : Rs.....

TOTAL IN FIGURES:

Rs.....

TOTAL IN WORDS : .....

Certified that all the particulars given above are correct.

Signature of depositors

(Assessing Authority),  
Seal of Assessing Authority.

Date : .....

**FOR USE IN TREASURY**

Receipt the sum of Rupees ..... and credited under Account 0045-  
other taxes and duties on commodities and services 105 Luxury tax 1 (a) Tax  
collection (b) others (c) deduct refund.

Treasury Accountant .....

Stamp of Treasury/Treasury Officer/  
Agent, State Bank of India/  
Sub-Treasury Officer/  
Manager, State Bank of Patiala.

**FORM-LT-VI**

(See rules 6 (4) and 9 (6))

CHALLAN

D

**(To be given to the person)**

Invoice of Tax paid into Treasury/Sub-Treasury/Branch of State Bank of  
India/the State Bank of Patiala and credited the Head of Account "0045-other taxes  
and duties on commodities and services 105 Luxury tax 1 (a) Tax collection (b)  
others (c) deduct refund.

District.....

Period From : ..... to .....

Last date of payment:.....

1. By whom tendered.....
2. Name of the Proprietor.....

Complete Address:.....

.....

Luxury Tax RC No..... Demand/Disposal No.....

- (a) Voluntary Tax : Rs.....
- (b) Additional Demand : Rs.....
- (c) Penalty u/s : Rs.....
- (d) Interest : Rs.....
- (e) Other deposits (specify) : Rs.....

TOTAL IN FIGURES:

Rs.....

TOTAL IN WORDS: Rs.....

Certified that all the particulars given above are correct.

Signature of depositors

(Assessing Authority),  
Seal of Assessing Authority.

### FOR USE IN TREASURY

Receipt the sum of Rupees ..... and credited under Account 0045-other taxes and duties on commodities and services 105 Luxury tax 1 (a) Tax collection (b) others (c) deduct refund.

Stamp of Treasury/Treasury Officer/  
Agent, State Bank of India/  
Sub-Treasury Officer/  
Manager, State Bank of Patiala.

**FORM LT-VII**

**(See rule 9(1))**

**STATEMENT**

**Monthly Statement of Receipts by a Hotelier / Banquet Hall Owner  
under the Punjab Tax on Luxuries Act, 2009 as extended to Union  
Territory, Chandigarh**

Name and full address of the .....

Hotelier / Banquet Hall Owner .....

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

**PART-I**

**STATEMENT FOR THE MONTH OF \_\_\_\_\_ YEAR \_\_\_\_\_**

1	Total receipts from occupier(s) of accommodation in a hotel / banquet hall.	Rs. ....
2	Receipts non-taxable	Rs. ....
3	Taxable receipts	Rs. ....
4	Tax (i) @ 8%	Rs. ....
	(ii) @ 10%	Rs. ....
5	Interest ( if any )	Rs. ....
6	Total tax payable	Rs. ....

## **PART-II**

1. Tax deposited on .....
2. Demand draft/Challan No. ....

I/We, do hereby declare that the above statement is true and correct to the best of my/our knowledge and belief.

Place :

Signature

Dated:

Status

**FORM-LT-VIII**

**(See rule 9 (5))**

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

Return of Tax payable by a Hotelier / Banquet Hall owner under the Punjab  
Tax on Luxuries Act, 2009 as extended to the Union Territory of Chandigarh  
(All figures shall be rounded off to the nearest rupee)

Name and full address of the .....

Hotelier / Banquet owner .....

Luxury Tax R.C. no. ....

**PART-A**

**Computation of Taxable receipts liable to tax**

- (1) Total receipts during the period (This shall be calculated on the basis of tariff rates, having regard to section 2(J) and (6) of the **Act**. \_\_\_\_\_
- (2) Less receipts, where the charges for luxury provided in the hotel /banquet hall are less than Rs. 200/- per day or Rs. 5000/- per occasion, and hence tax is not payable thereon \_\_\_\_\_
- (3) Net receipt liable to tax
- (i) Receipt taxable tax @ 8% \_\_\_\_\_

- (ii) Receipt taxable tax @10% \_\_\_\_\_
- (4) (i) Tax @ 8% \_\_\_\_\_
- (ii) Tax @ 10% \_\_\_\_\_
- (5) Total Tax \_\_\_\_\_

(6) Details of Tax Paid alongwith monthly statement:-

(i)

Draft / Cheque No. and Date	Name and address of Bank	Amount

(ii)

TR No. and Date	Amount

**No., Date and amount of Refund adjustment Order, if any**

(iii)

--

(7) Tax payable if any with the return [(col 5-col 6(i)(ii) and (iii)] \_\_\_\_\_

(8) Tax paid \_\_\_\_\_

Draft/Cheque No. \_\_\_\_\_ Date \_\_\_\_\_ of \_\_\_\_\_

(Name of Bank) or TR No. and Date \_\_\_\_\_

The above statement is true to the best of my knowledge and belief.

Place: .....

Signature

Date : .....

(Status)



**FORM LT-IX****(See rule 9 (4))****RETURN / STATEMENT REGISTER**

Year.....

District .....

Serial Number	Name of the Proprietor	R.C. No.	Months	Gross receipts	Taxable receipt	Tax paid	Date of assessment if any	Signature of Assessing Authority	Additional demand
1	2	3	4	5	6	7	8	9	10
			April						
			May						
			June						
			July						
			August						
			September						
			October						
			November						
			December						
			January						
			February						
			March						
			Annual Return						

**FORM LT-X**

**( See rule 10)**

**Tax Demand Notice**

No.....

Office of the Assessing Authority

Ward .....

Dated .....

To

.....

.....

You are hereby informed that your taxable turnover during the year  
..... has been assessed / re-assessed to tax, interest, penalty etc. as  
under :-

- |    |                               |          |
|----|-------------------------------|----------|
| A. | Taxable receipts determined – | Rs._____ |
| B. | Tax and interest assessed –   |          |
|    | (i) Luxury tax                | Rs._____ |
|    | (ii) Interest                 | Rs._____ |
| C. | Penalty imposed, if any       | Rs._____ |
| D. | Total( A+B+C)                 | Rs._____ |
| E. | Less amount paid already      | Rs._____ |
| F. | Net amount due                | Rs._____ |

You are hereby directed to pay the sum of Rs. .... (in figures) rupees ..... (in words), Into Central Treasury/State Bank of India or its subsidiary at Chandigarh ..... on or before (date) ..... and furnish the receipt in proof of payment to this office or before (date) ..... failing which the said sum shall be recoverable from you as an arrear of Land revenue.

2. A Challan in form LT-VI is enclosed for the purpose.

(Seal of Assessing Authority)

Signature .....

(Assessing Authority)

Date .....

..... District

Seal of issuing Authority

## FORM LT-XI

( See rules 9 (7) and 14 (3) (a))

### REFUND PAYMENT ORDER

Book No..... Voucher No.....	Book No..... Voucher No.....
Chandigarh Administration	Chandigarh Administration
Chandigarh Tax on Luxury	Chandigarh Tax on Luxury (Counterfoil)
ORDER FOR REFUND OF TAX	Order for Refund of Tax payable at
Refund payable to .....	State Bank of India; within three months
	of date of Issue.
Assessment record No.....	To
for the year..... Date	
of order directing refund	The Officer Incharge,
.....	State Bank of India/State Bank of
	Patiala
Amount of refund .....	.....
Number in Demand and collection	1. Certified that with reference to the
Register showing collection of tax	assessment record for the year
regarding which refund is made	.....
.....	Refund of Rs..... (Rupees) ..... is
Date of deposit of amount	due to .....
.....	
Name of Treasury in which	2. Certified that the amount concerning
deposited ..... Total	which this refund is ordered has been
amount deposited out of which	credited in the Central treasury on
refund is ordered .....	..... Under the
Signature of Assistant Excise and	head.....
Taxation Commissioner incharge of	3. Certified that no refund order
the District .....	regarding the sum now in question has
	previously been and has been entered

Signature of recipient of the Voucher

in the original file of assessment under my Siganture.

4. Please pay to..... the sum of Rs..... (Rupees.....) on account of the above refunds.

Place.....

Date .....

**Note :-** A note to this effect has been kept in the Demand and Collection Register to avoid double payment.

(Signature with Seal)

Assistant Excise and Taxation Commissioner Incharge of the District.

Received Payment..... Rs.....  
..... only.

(Signature with Seal)

Assistant Excise and Taxation Commissioner Incharge of District.

Claimant's Signature .....

Officer Incharge Bank.

Date

Date

**FORM LT-XII**

**( See rule 14 (3) (b) )**

**REFUND ADJUSTMENT ORDER**

Book No.....

Voucher No. ....

To

.....

1. Certified that with reference to the assessment records of the proprietor (name)..... Bearing Luxuries Registration Certificate No..... of ..... for the period from ..... to ..... that the refund of Rs. .... (infigures) rupees ..... (in words), is due to (Name) .....

2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and his order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of tax due from the said proprietor for the ..... 20 ..... or any subsequent month/quarter/year.

5. The proprietor shall attach this order to the return to be furnished by him for the month/quarter/year against which the adjustment is desired.

Signature.....

Assessing Authority,

(Seal of Assessing Authority)

Dated.....

..... District

**FORM LT-XIII**

**( See rule 14 (5) )**

**INTEREST PAYMENT ORDER**

Book No..... Voucher No.....	Book No..... Voucher No.....
Interest on delayed refund Order for payment of interest on delayed refund under the Act.	Interest on delayed refund Order for payment of interest on delayed refund under the Act payable at the Central Treasury within three months of the date of issue.
Interest on delayed refund payable to ..... Registration Certificate No. ....	To The Treasury Officer .....
Date of order directing the Payment of Interest on delayed refund ..... Amount of delayed refund on which interest is claimed of payable.Rs.....	(1) Certified that with reference to the assessment/appeal record bearing registration certificate No..... for the period from ..... 20 ..... to..... 20..... an amount of Rs. .... Is / was refunded to .....
Amount of interest to be paid on delayed refund Rs.....	(2) Certified that the payment of the said refund was delayed for the period of ..... and that the dealer has claimed interest entitled to him under section 23(1) of the Act for the delay in granting the refund.
The amount is debitable to head .....	
Signature .....	
Designation .....	(3) Certified that the proprietor is entitled to Rs. .... as the



interest on the delayed refund and  
that no order or payment of interest  
has been entered in the original file  
of assessment under my signature.

Date .....

Date .....

Signature of the recipient of the

Signature .....

Voucher ..... Date of  
encashment in the Government  
Treasury .....

Designation .....

Date of encashment in the  
Government Treasury .....

Date..... Place .....  
..... pay Rupees .....  
only .....

The ..... 20 .....  
Treasury Officer

Received payment .....

Claimant's signature of his agent's  
signature

**FORM LT-XIV****( See rule 14 (8))****REGISTER OF APPLICATIONS FOR REFUND OF TAX**

Year .....

.....

Serial number	Name and address of the applicant	Registration number of the applicant	Date of application for Refund.	Date of order of assessment of which an appeal was Preferred, the date of passing of order by the appellate authority.	Period of assessment for which refund is claimed.	Amount of refund applied for	Amount if any, ordered refunded.
1	2	3	4	5	6	7	8

Name and designation of the officer allowing the refund	Method of refund.	Number and date of issue of Refund Voucher or Refund adjustment order.	Signature of the officer issuing order.	Date of encashment or adjustment.	Period of assessment towards which the adjustment is made.	Remarks.
9	10	11	12	13	14	15

**FORM LT-XV**

**( See rule 6 (7) )**

**DAILY COLLECTION REGISTER**

..... District

Date	Name and address of Proprietor	R.C. No.	No. and date of treasury challan & period to which payment relates.	Collection on account of					Total	Remarks
				Luxury Tax	Penalty	Interest	Registration fee	Other fees		
1	2	3	4	5	6	7	8	9	10	11

**V.K. Singh, IAS**  
**Secretary Excise & Taxation**  
**Chandigarh Administration.**

Endst. No. E&T/ETO (Ref.)-2012/854

Dated,22.2.2012

A copy is forwarded to the Controller Printing and Stationery, UT, Chandigarh for publishing the above notification in the Chandigarh Administration Gazette (Extra-ordinary). After publication supply 120 copies of the same to this department for official use.

Under Secretary,  
For Secretary Excise & Taxation,  
Chandigarh Administration.

Endst. No. E&T/ETO (Ref.)-2012/855

Dated, 22.2.2012

A copy is forwarded to the Excise & Taxation Commissioner, UT, Chandigarh for information and necessary action.

Under Secretary,  
For Secretary Excise & Taxation,  
Chandigarh Administration.