Government of Tripura
Revenue Department.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 26 of the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990 (Tripura Act No. 1 of 1990), the Governor of Tripura hereby makes the following rules, namely:-

1. **Short title and commencement:-**
   (1) These rules may be called the Tripura Tax on Luxuries on Hotels and Lodging Houses Rules, 1990.
   (2) They shall come into force at once.

2. **Definitions:-**
   (1) In these rules, unless the context otherwise requires:-
   (a) The “Act” means the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990;
   (b) “Form” means form appended to these rules;
   (c) “Month” means a calendar month;
(d) “Section” means a section of the Act;

(e) “Treasury” means a Treasury or sub-Treasury of the State Government.

(2) Words and expressions used but not defined in these rules shall have the meaning respectively assigned to them in the Act.

3. Returns and assessments—(1) Every proprietor liable to pay tax under section 3 of the Act shall submit so as to reach the Assessing Authority on or before the 15th of every month, a return in Form-I, in duplicate, showing the particulars of the total collection of the rate of charge in respect of any luxury provided in the hotel and net collection on which tax is payable for the preceding month. Along with the return he shall submit a receipt from the Government Treasury or a crossed Demand Draft in favour of the Assessing Authority for the full amount of tax payable under section 3 for the month to which the return related.

(2) In the case of proprietor having more than one hotel, the returns Prescribed under sub-section (1) for each hotel shall be submitted to the Assessing Authority of the area in which it is situated.

(3) The Returns so filed shall, subject to the provisions of the sub-rules (4) and (5) be provisionally accepted.

(4) Where any proprietor fails to submit a return in respect of any month before the date prescribed in that behalf or produce the accounts, registers and other documents after inspection or submit a return subsequent to the date of inspection or if the return submitted appears to be incorrect or incomplete, the Assessing Authority shall after issuing a notice to the Proprietor and making such enquiry, as he considers necessary, assess him to the best of his judgement and shall serve upon the Proprietor a notice in Form III demanding the payment of tax for the months and the proprietor shall pay the sum demanded with in the time and in the manner specified in the notice.

(5) Where the Proprietor submits a return without Treasury receipt or crossed D.D. for the full amount of tax payable the Assessing Authority shall provisionally assess the tax payable for the month and shall serve upon the proprietor a notice
in Form-III for the tax due and the Proprietor shall pay the sum demanded within the time specified in the notice.

(6) After the close of the year for which the returns have been submitted under sub-rule (1) or in the course of the year where a proprietor discontinued business the Assessing Authority shall if he is satisfied after security of such accounts and making such enquiry as he considers necessary that the returns filed are correct or complete, finally assess in single order on the basis of the returns, the tax payable under section 3 for the year to which the returns relate.

(7) Where any Proprietor fails to submit return or returns before the date prescribed in that behalf or produces the accounts, registers and other documents after inspection or submits returns or return subsequent to the date of inspection or if any return or returns submitted by him appears to the Assessing Authority to be incorrect or incomplete, the Assessing Authority shall after issuing a notice to the Proprietor finally assess in a single order the tax payable under Section 3 to the best of his judgement.

(8) If on final assessment under sub-rule (6) or (7) any tax is found to be due form the proprietor after deducting the tax or taxes paid by him towards the provisional assessment made under sub-rule (4) or (5), the Assessing Authority shall serve on the proprietor a notice in Form IV and the proprietor shall pay the sum demanded in the notice within such time and such manner as specified therein. If, however, any refund of tax if found to be due to the proprietor the Assessing Authority shall serve on him a notice in Form-V.

4. (1) If for any reason the tax payable under this Act has escaped assessment, or been under assessed or assessed at too low a rate in any year, the Assessing Authority may revise the assessment after issuing a notice to the proprietor and after making such enquiry as he considers necessary with in a period of four years from the date on which any order of assessment or levy was served on the proprietor.
5. ACCOUNTS:

(1) Every Proprietor who is liable to tax under Section 3 of the Act shall keep and maintain true and correct accounts promptly in ink in any of the languages specified in the English schedule of the Constitution or in English Language showing-

(i) the rates of charges for different types of luxuries provided in hotel;
(ii) the name and address of the customers with particulars of address, timings of arrivals and departure;
(iii) details of the description and quantitative particulars of the different items of luxuries provided for which there have been separate charges or a consolidated charge or free of charge; and
(iv) the additional luxuries provided for along with daily account of occupation of lodging accommodation and collection of charges therefor.

(2) Every proprietor liable to pay tax under the Act shall issue a bill or cash memorandum in respect of the charges for accommodation for residence provided in the hotel including the air-conditioning, Television, Radio, Music, extra beds and the like food, drink and telephone calls etc. The Bill or cash Memorandum issued by the Proprietor shall be serially numbered each year and in each of the bills or cash memoranda issued, the Proprietor shall specify the full name and address of the hotel and shall contain the following particulars:-

(i) the full name and address of the person(s) who occupied the accommodation provided in the hotel.
(ii) the charges for accommodation of residence, charges for (a) boarding i.e. food and drink, (b) guests, (c) telephone calls (d) luxuries of the nature of air-conditioning, Television, Radio, Music, the extra beds and the like;

(3) The Proprietor shall maintain a daily account of occupancy of rooms and collection of charges of accommodation for residence giving particulars including the name and address of the persons, occupation of the room(s) with number(s) and the number of persons and the time of arrival and time of departure and
obtain the signature of the person who occupy the accommodation for residence in the hotel in Form-II.

(4) Every Proprietor shall maintain accounts in respect of charges for food, drink and telephone calls separately which are eligible for reduction from payment of tax.

5. Every proprietor who keeps and maintains his accounts in a language other than English shall adopt international numerals in the maintenance of such accounts.

6. (1) Every appeal provided under sub-section (1) of section 11 may be preferred to the Appellate authority.

(2) (i) Every appeal shall be in Form-VIII and verified in the manner specified therein.
      (ii) It shall be in duplicate.
      (iii) A Treasury challan in support of having paid the fee calculated at the rate of two percent of the tax, penalty or interest under dispute, subject to a minimum of rupees fifty and maximum of rupees one thousand.

(3) The appeal may be sent to the Appellate Authority by registered post or be presented to that authority or to such Officer the Appellate Authority may appoint, in this behalf by the appellant or by his authorised agent or a legal practitioner.

7. An application for revision under Section 12 shall be made in Form-IX and accompanied by a Treasury Challan in support of having paid the fee calculated at the rate of two percent of the tax, penalty or interest under dispute subject to a minimum of rupees one hundred and maximum of rupees two thousand.

8. Court fees: Every appeal under Section 11 shall bear a Court Fee stamp to the value of rupees five. Every revision petition under section 12 shall bear a Court Fee stamp to the value of rupees ten.
9. Rectification of defects:
(1) Any Assessing, Appellate or Revisional Authority may, at any time within four years from the date of any order passed by him, rectify any clerical or arithmetical mistake apparent from the record;

(2) Where such rectification has the effect or reducing tax or penalty the Assessing Authority shall make any refund which may be due to the proprietor.

(3) Where any such rectification has the effect of enhancing tax or penalty the Assessing Authority shall serve on the proprietor a revised notice in Form-IV and thereupon the provisions of the Act and these Rules, shall apply as if such notice had been served in the first instance.

10. If at any time a Proprietor- (a) discontinues or sells or otherwise disposes of the whole or any part of the hotel; or (b) changes his place of business or any of his places of business; or (c) Opens a new hotel; or (b) changes the name of the hotel;

The Proprietor or if he is dead, the legal representative shall notify the fact to the Assessing Authority concerned within thirty days thereafter.

11. Every proprietor liable to tax under section 3 shall within thirty days form the coming into force of these rules send to the Assessing Authority a declaration in Form-X stating the name(s) or person(s) who are authorised-

(i) to sign the returns under the Act on their behalf;
(ii) to make statements in an enquiry under the Act;
(iii) to receive notices, orders etc. on their behalf under the Act; and
(iv) who are responsible for the maintenance of accounts and registers of the hotel, their production before the Luxury Tax Authorities and their preservation. All the returns signed, statements so made and notices, orders etc. received by such person(s) shall be binding on the proprietor and the declaration furnished may be revised from time to time.

12. An Assessing, Appellate or Revisional Authority shall have the same powers as are vested in a court under the code of Civil Procedure, 1908 when a suit, in respect of the following matters, namely:-

(1) to summon and enforce the attendance of any person;
(2) to examine any person on oath or affirmation;
(3) to compel the production of any documents; and
any proceeding before such Assessing, Appellate or Revising Authority shall be
debemed to be a “Judicial Proceeding” within the meaning of sections 193 and
228 and for the purpose of section 196 of the Indian penal code.

13. Service:- The service on a Proprietor of any notice, summons, order or
proceedings under the Act or under these Rules may be effected in any of the
following ways, namely:-

(a) by giving or tendering it to such proprietor or his manager or agent; or
(b) if such proprietor or his manager or agent is not found, by leaving it at his
last known place of business or residence or by giving or tendering it to some
adult member of his family; or
(c) if the address of such proprietor is known to the Assessing or Appellate
Authority by sending it to him by registered post; or
(d) if any or all of the modes aforesaid is not practicable, by affixing it in some
conspicuous place at his last known place or business or residence.

14. All particulars contained in any statement made, return furnished or
accounts or documents produced under the provisions of the Act or of those
Rules, or in any evidence given or affidavit or deposition made, in the course of
any proceeding under the Act those Rules, or in any record of any proceeding
relating
to the recovery of a demand prepared for the purpose of the Act or those rules,
shall be treated as confidential and shall not be disclosed.

15. The accounts required to be kept or maintained and the returns required to
be submitted under these Rules shall be in the Forms prescribed by these
Rules.

By order of the Governor,
R.K.Mathur
Secretary to the
Government of Tripura
FORM I
RETURN OF CHARGES COLLECTED
(in respect of any Luxury provided in a Hotel)
(See Rule 3)

To
The Assessing Authority,
(Luxury Tax)

I... ........ ...... ...... ...... ...... ... ......Son/daughter/wife of ...... ...... ...... ...... ...... ...... .... on behalf of the Proprietor of the hotel known as...... ...... ...... ...... ...... ...... ...... furnish herewith the statement of total and net, collection of the charges in respect of the Luxury provided during the month of ................................................................. (month/year) and give the following connected particulars:-

1. Name and address of the
   Proprietor of the Hotel;

2. Status or relationship
   of the person who signs this return(Manager,
   Partner, Proprietor):

3. Name and address of the Hotel;

4. Name of other hotels
   and the address of every
   such total (if they are
   under the same proprietorship):
STRAEMTMENT

<table>
<thead>
<tr>
<th>Rate of Charge</th>
<th>No. of beds rooms occupied</th>
<th>Persons occupied</th>
<th>Total amount charges collected for accommodation for residence</th>
<th>Amount of charges on which deduction is claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net amount of charges collected</th>
<th>Tax due</th>
<th>TAX PAID PARTICULARS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>(7)</td>
<td>Amount</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Challan No. Dt.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(8)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(9)</td>
</tr>
</tbody>
</table>

Note :- I. Show the collection of charges for any luxury for each rate of charge of Rs.60/- and above and then strike the total in the last line.

I, ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... Son/daughter/wife of ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ...... declare that, to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Signature:
Name (in Block letters)
Status & Relation with proprietor.
Register showing Daily Account of Occupancy of Rooms and collection of charges of accommodation, etc.

N.B.- separate entry should be made in respect of each person.

Name of Hotel

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name of the person residing.</th>
<th>Age.</th>
<th>Nationality.</th>
<th>Name or number of the room occupied.</th>
<th>Rate of charges accommodation for residence per day per person.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Arrival date &amp; Time.</th>
<th>Departure date and time.</th>
<th>Period of stay of each person.</th>
<th>Total amount of charges for accommodation for residence.</th>
<th>Number of persons who occupied the room or accommodation on in total.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
</tr>
</tbody>
</table>

(a) Number and date of bill

(b) Number and date of cash memo

<table>
<thead>
<tr>
<th>Amount of charges collected.</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>(12)</td>
<td>(13)</td>
</tr>
</tbody>
</table>


FORM-III

Notice of provisional monthly assessment and Demand
(See rule 3 (4) (5) )

Assessment No.....................

To

---------------------------
(Proprietor)

Take notice that you have been provisionally assessed under the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990 to Tax of Rs....... ........ ...... ... ...... (Rupees...... ... ...... .....) only for the month(s) of ...... ...... ...... ...... .... and that month/those months after deducting payment (so already made by you towards the tax for that month/those months you have to pay further sum of Rs....... ...... ...... (Rupees... ...... ...... ...... ....) only for the month(s) only. This balance of tax shall be paid within thirty days from the date of service of this notice.

By crossed Demand Draft in favour of the
Undersigned or
By remittance into the Government
Treasury at...... ...... ...... ...... ...... ...... ...... ...... ....or

to the Superintendent of Taxes, failing which the amount will be recovered as if it were an arrear of land revenue and you will also be liable to interest as provided in section 3 of the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990.

(...... ...... ...... ...... ...... ...... ...... tax payable as determined by the assessing authority).
FORM-IV
Notices of final annual assessment and Demand
(See Rule 3(9) )

Assessment No…………………………

To
(Proprietor)

Take notice that you have been finally assessed under the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990 to a tax of Rs…… ….. (Rs…… … ….. ….. ….. ….. ) for the year ending ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ) and that after deducting the total amount of the monthly payments already Rs…… ….. ….. ….. ….. ….. ….. made by you towards the tax you have to pay a further sum of Rs…… ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. ….. only. This balance of tax shall be paid within 30 days from the date of service of this notice.

by Crossed Demand Draft in favour of the undersigned or
by remittance into the Treasury at…… ….. ….. ….. or to the Superintendent of Taxes failing which the amount will be recovered as if it were an arrears of land revenue and you will also will be liable to interest as provided in section 3 of the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990(… ….. ….. ….. ….. ….. ….. tax payable as determined by the assessing authority);

Assessing Authority.

Place:-
Date
FORM-V

Notice of final assessment and refund order
(see rule 3(8) )

To
(Proprietor )

FORM-VI
NOTICE OF INTEREST AND DEM AND
Assessment No…………………………

To
………… ……… ……… ……… ……… ……… (Proprietor)

Take notice under section 3 of the Act that you have to pay an interest of Rs.…… …… …… …… …… …… …… …… …… …… (Rupees …… …… …… …… …… …… …… …… …… …… …… ……) (in Words) under Section …… …… …… …… …… …… …… …… …… of the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990. The interest shall be paid within thirty days from the date of receipt of this notice by Crossed demand draft in favour of the undersigned or by remittance into the Government Treasury at …… …… …… …… …… …… …… …… …… or/to the Superintendent of Taxes failing which the amount will be recovered as if it were and arrear of Land Revenue.

Assessing Authority.

Place:-
Date:-
FORM VIII
(Form of appeal under section 11
(see rule 6 (2) )

To
Appellate Authority.

The…… ……… ……… ……… ……… ……… day of 19 ……… ……… ……… ……… ………

(1) Name(s) of appellant(s)

(2) Assessment year

(3) Authority passing the order or proceeding ……… ……… ……… ……… ……… ……… ……… ……… disputed.

4) Date on which the order or proceeding was communicated.

(5) Address to which the notice may be sent to the appellant.

(6) Relief claimed in appeal.

(a) Amount of charges determined by the assessing authority.

(b) If amount of charges is disputed.

(i) Disputed amount of charges.

(ii) Tax on disputed amount of charges.

(6) Any other relief claimed.

(7) Grounds of Appeals, etc.

(Signed) Appellants

(Signed) Authorised Representative, if any.
Verification

Form-IX
REVISION PETITION
(SEE RULE 7)

Before the commissioner of Taxes, Agartala.
R.P ...... ...... ...... ...... ...... ...... ...... ...... of 19 ...... ...... ...... ...... ......

Versus

Appellant(s)
Respondents

1. District in which assessment was made:
2. Assessment year
3. Authority passing the original order in dispute.
4. Appellate Assistant/Additional Commissioner of Taxes passing the order under section 11.
5. Date of communication of the order now appealed against
6. Address to which notices may be sent to the Appellant.
7. Relief claimed in appeal.
   (a) Amount of charges determined by the assessing authority passing the assessment order disputed.
   (b) Amount of charges confirmed by the Appellate Assistant/Additional commissioner of Taxes.
   (c) If amount of charges is disputed
      (i) Disputed amount of charges:
      (ii) Tax on the disputed amount of charges:
   (d) specify, if any other relief claimed :
8. Grounds of appeal, etc.

(Signed) Appellant(s)
(Signed) Authorised Representative, if any.
VERIFICATION

I/We ...... ...... ...... ... ...... the appellant(s) do hereby declare
that what is stated above is true to the best of my/our knowledge and
belief.
Verified to day the ...... ...... ...... ...... ...... ...... ...... ...... 19
 ...... ...... ...... ...

(Signed) Appellant(s)
(Signed) Authorised
Representative, if any.

FORM X
Declaration notifying person(s) Authorised to sign Returns to make
Statements, to Receive Notices, orders, etc.? and Responsible to
maintain, produce, and preserve Account.

(See Rule 11)

To
The Assessing Authority

................................. (Place)
I/We ...... ...... ...... ...... ...... ...... ...... ...... ...... ...... ...... ...... (Full address)
carrying on business known as ...... ...... ...... ...... ...... ...... ...... ...... ...... ...... ...... (Full address)
authorise.

(A) The following person(s)

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name of person.</th>
<th>Status and relationship of the person to the proprietor</th>
<th>Specimen Signature of the person named in column (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>


to sign the returns under the Tripura Tax on Luxuries in Hotels and Lodging House Act, 1990.

(B) the following person(s)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of the person.</th>
<th>Status and relationship of the person to the proprietor</th>
<th>Specimen Signature of the person named in column(2).</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


to make statements in any enquiry under the Tripura Tax on Luxuries Hotels and Lodging Houses Act, 1990.

(c) the following person(s)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of the person.</th>
<th>Status and relationship of the person to the proprietor</th>
<th>Specimen Signature of the person named in column(2).</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


to receive notices, orders etc., under the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990.

(D) and the following person(s)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of the person.</th>
<th>Status and relationship of the person to the proprietor</th>
<th>Specimen Signature of the person named in column.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


to maintain the accounts of the Hotel, produce them before the authorities under the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990 and to preserve them.
All the returns signed, statements made, notices, order etc., received and the accounts etc. maintained by the above authorised person(s) shall be Binding on me/us.

Signature and Relationship of the Person signing to the assessee.

Place:
Date:

I/we accept the above responsibility.

(A)
(B)
(c)
(D)

Signature of the person(s) Authorised.
Form XI

Form of Summons
(Under The Tripura Tax on Luxuries in Hotels And Lodging Houses Act, 1990)
(See Rule 12)
Summons to appear in person and or to produce Documents.

To

Whereas your attendance is necessary to give evidence/Whereas the following documents (here describe the documents in sufficient detail to permit of their identification with reasonable certainty) and required with reference to an enquiry under the Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990 (here enter briefly the subject to the enquiry) now pending before me you are hereby summoned to appear in person/to produce, or cause to produce the said documents before me on the day ... ... ... of 1990 at ... ... ... O’clock at (place) (and not to depart thence until permitted by me)*

Given under my hand and seal this ... ... ... ... day ... ... ... of ... ... ... 19 ... ... ... ...

Signature
Official Designation

*These words should be omitted where the summons is for the production of documents only.