

Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
238	Define clear timelines mandated through legislation for approval of complete application	Yes	
https://cet.gujarat.gov.in/Gallery/Media_Gallery/3Procedure_for_Registration.pdf			
<p style="text-align: center;">Notification Information and Broadcasting Department, Sachivalaya, Gandhinagar. Dated the 2nd May, 2016.</p> <p>Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977.</p> <p>NO. GHT/2016/12/SSA-102016/47/A :- The following draft of a notification which is proposed to be issued under section 21 read with section 4A of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977 (Guj.24 of 1977), is published as required by sub-section (3) of the said section 21 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft of rules will be taken into consideration by the Government of Gujarat on or after the expiry of thirty days from the date of its publication in the official <i>Gazette</i>.</p> <p>2. Any objection or suggestion which may be received by the Secretary, Information and Broadcasting Department, Sachivalaya, Gandhinagar, from any person with respect to the said draft on or before the expiry of the aforesaid period will be considered by the Government.</p> <p style="text-align: center;">Draft Notification</p> <p>Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977.</p> <p>NO. GHT/2016/12/SSA-102016/47/A :- In exercise of the powers conferred by section 21 read with section 4A of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977 (Guj.24 of 1977), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1978, namely:-</p> <p>1. These rules may be called the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Rules, 2016.</p> <p>2. In, the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Rules, 1978 (hereinafter referred to as "the said rules") for the rule 2A, the following shall be substituted, namely:-</p> <p>2A. Registration of Hotels: - (1) Every proprietor liable to pay Luxury Tax under the Act shall apply for Certificate of Registration in Form-IB through the website of Commissioner of Entertainment Tax (http://cet.gujarat.gov.in/) or any other website as may be prescribed by the Government from time to time; to the Collector within thirty days from the date from which such proprietor commences to provide luxury to a person in the hotel;</p> <p>Provided that proprietors who are already providing luxury on the date of the commencement of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Rules, 2016, shall apply for Certificate of Registration in Form IB</p>			

through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) to the Collector within thirty days from the date of commencement of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Rules, 2016.

(2) Every such application for registration except covered under the proviso to sub-rule (1) above shall be accompanied by a fee of rupees five thousand to be paid online through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) or any other website as may be prescribed by the Government from time to time.

3. In, the said rules, in rule 2B (i) for sub-rule (1) the following shall be substituted, namely:-

"(1) On receipt of duly completed application under rule 2A, the Collector after making such inquiry as he deems fit and is satisfied that the applicant has complied with the provisions of the Act and Rules, shall issue a Certificate of Registration in Form-IC not later than 30 days from the date of receipt of duly completed application."

(ii) after sub-rule (2) the following shall be added, namely:-

"(3) The Certificate of Registration issued shall be uploaded on website of Commissioner of Entertainment Tax. (<http://cet.gujarat.gov.in/>)"

4. In, the said rules for rule 3 the following shall be substituted, namely:-

" 3. *Period within which and manner in which tax shall be paid.*-The amount of tax payable by a proprietor shall be paid by him into the Government Treasury within five days after the end of the month to which the tax collected by the proprietor relates, which shall be paid online in Form-IA, through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) or any other website as may be prescribed by the Government from time to time. In the event of failure of the system of online payment through the website due to any long term technical reason/s which must be confirmed by the respective website maintenance expert, cyber treasury portal maintenance expert and the respective bank in writing, the Collector may allow to accept payments by a challan in Form-I, (in quadruplicate) for a particular period or a particular case until the system of online payment resumes its normal functioning. Such manual payments must be appropriately recorded in the online system immediately after resuming the normal functioning of the online payment system to maintain the continuity of the online payment system."

5. In, the said rules for rule 5 the following shall be substituted, namely:-

" 5. *Form of return to be submitted under section 5. - (1)* Every proprietor liable to pay tax under this Act shall submit monthly returns online in Form-VII through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) or any other website as may be prescribed by the Government from time to time, to the Collector within fifteen days after the expiry of the month to which the return relates.

(2) Every proprietor submitting the online return shall subscribe on solemn affirmation that the facts mentioned in the return submitted online are true to the best of his information and belief.

(3) The Collector shall verify the submitted online returns from the registers maintained under rule 4."

6. In, the said rules for rule 6 the following shall be substituted, namely:-

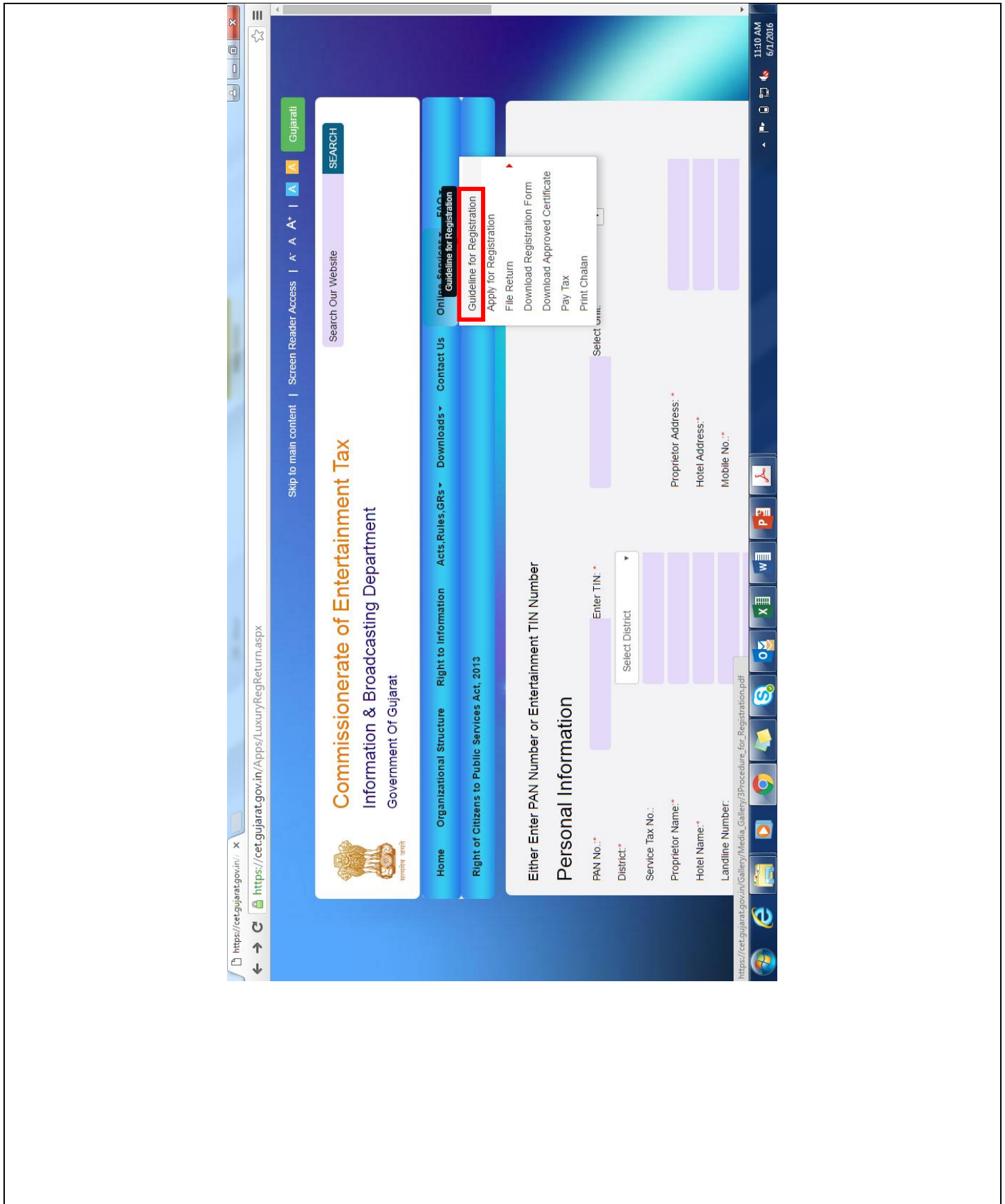
" 6. *Proprietor to issue bills etc.-* Every Proprietor liable to collect and pay the tax, shall issue a bill or cash memorandum to every person in respect of any luxury provided in the Hotel to such person and shall specify in such bill on the top of the bill or cash memorandum, the Entertainment TIN number issued under the rule 2B(1), the license number, full name of hotel, charges for lodging recovered, the amount of tax recovered, name of the person from whom such charges or tax are recovered, and where the charges or tax are recovered in any foreign exchange the name of the currency."

7. In the said rules, for the existing Forms I, IA, IB, II, III, IV, V the new Forms I, IA, IB, IC, II, III, IV, V, VI and VII shall be substituted.

By order and in the name of the Governor of Gujarat,



(K.L.Patel)
Joint Secretary to Government.



The screenshot shows the official website for the Commissionerate of Entertainment Tax, Information & Broadcasting Department, Government of Gujarat. The page is titled "Right of Citizens to Public Services Act, 2013" and features a navigation menu with options like Home, Organizational Structure, Right to Information, Acts, Rules, GRs, Downloads, and Contact Us. A search bar is located at the top right. The main content area is titled "Personal Information" and includes a form for registration. A dropdown menu is open, showing options: "Guideline for Registration" (highlighted with a red box), "Apply for Registration", "Download Registration Form", "Download Approved Certificate", "Pay Tax", and "Print Chalan". The form fields include PAN No., District, Service Tax No., Proprietor Name, Hotel Name, Landline Number, Proprietor Address, Hotel Address, and Mobile No. The browser's address bar shows the URL "https://cet.gujarat.gov.in/Apps/LuxuryRegReturn.aspx". The system tray at the bottom right indicates the time as 11:10 AM on 6/1/2016.

Procedure for Registration of Entertainment Tax / Luxury Tax

- 1) Go to Website <http://www.cet.gujarat.gov.in>
- 2) Click on “Online Services” Tab
- 3) Select “Apply for Registration”
- 4) A fillable form will be displayed
- 5) Fill up all the Details in the Form
- 6) Upload the scanned/soft copy of following documents
 - a. Copy of License of Cinema/Hotel
 - b. Copy of PAN Card
 - c. Copy of Photo ID Proof
 - d. Copy of Tariff Card in case of Hotel
- 7) Key in the captcha code in the box
- 8) Click on “I agree with Terms and Conditions” check box, “Submit” Button will be enabled
- 9) Click on “Submit” button. Your Application for Registration will be saved
- 10) An email giving details of Application for Registration with auto generated unique Number will be sent to user’s email id as provided in the registration form.
- 11) Intimation with pdf file of online application for Registration will be sent to respective District Magistrate.
- 12) The concerned District Magistrate will process the Registration Application and issue a Certificate of Registration within 30 days and upload the scanned copy of Certificate of Registration on the website.
- 13) User will be intimated regarding issuance of Certificate of Registration by email.
- 14) User can download the scanned copy of Certificate of Registration from the website.