

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN  
DISPUR, GUWAHATI

( Circular No. 12/2016 )

No. CTS-81/2007/411

Dated Dispur, the 1st November, 2016.

Sub.: Registration procedure for Luxury Tax

In pursuant to the Assam Ease of Doing Business Act, 2016 the application procedure for Luxury tax has been made simple. An applicant for registration under the Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989 shall apply online for registration in FORM I available in the link [www.tax.assam.gov.in](http://www.tax.assam.gov.in). Once the application is submitted, it is reviewed by the assessing authority and the Registration Certificate is issued in FORM-2 which can be downloaded by the user from web portal [www.tax.assam.gov.in](http://www.tax.assam.gov.in).

Before applying for luxury tax registration, the user must keep the following documents ready with Photostat copies to be submitted along with the application. They are as follows –

- 1) Particulars of the proprietor/partner of the hotel/hospital/lodging house like Identity proof, PAN Card, Photo, electricity bill etc.
- 2) PAN CARD of the business entity if any
- 3) Bank Account details of the business
- 4) Rent agreement if any
- 5) Deed of agreement
- 6) Particulars of the income tax assessment of the hotelier/hospital etc.

Sd/-  
(Anurag Goel)  
Commissioner of Taxes, Assam,  
Guwahati-6.

Dated Dispur, the ~~1st~~ November, 2016.

Memo No. CTS-81/2007/411-A

Copy to:-

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Deptt., Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Deptt., Dispur, Guwahati-6 for favour of kind information.
- 4) The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
- 5) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 6) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- 7) Circular file.

  
Commissioner of Taxes, Assam,  
Guwahati-6.