

Office of the
Commissioner of Commercial Taxes
Telangana State :: Hyderabad

CIRCULAR

CCT's Ref No. A(1)/154/2015, Dt.01 -12-2015

Sub:- Online Return filing & e-Payment facility under Telangana Tax on Luxuries Tax Act, 1987 – Regarding.

The definition of Hospital and Hotel is defined as follows :

Section 2(CC) : “Hospitals means, Corporate Hospitals, Non-Corporate Hospitals, Nursing Homes, Hospitals or Health Clubs or Therapy Centres, Health Spas or Rejuvenation Centres registered under the provisions of the Societies Registration Act which is in force in the State or the Companies Act, 1956, whether proprietary or Partnership (registered or unregistered under the Partnership Act), where residential accommodation with or without board is provided for cash or deferred payment to any person or his attendant for undergoing treatment”.

Section 2(f) : “Hotel” means a building or part of a building where residential accommodation with or without board is provided for cash or for deferred payment and includes lodging house and a club.

Every above said Hospital and Hotel in the entire State of Telangana, registered under the provisions of Telangana Tax on Luxuries Tax Act, 1987, is liable to file Returns and pay Luxury Tax under Section 3 of the said Act, as the case may be can make use of online portal for filing of returns and make payments (through the e-payment gateway) as the Commercial Taxes Department has introduced an online portal for filing of returns and make payments through e-payment gateway.

This facility is being made available on the Telangana Commercial Taxes Departmental Portal www.tgct.gov.in

Further, in order to help the proprietors/management of Hospital and Hotel, the process of online filing has been updated in the Telangana Commercial Taxes Departmental Portal. Therefore, they can make use of this facility to file the Returns and make their payments of Luxury Tax online through the Telangana Commercial Taxes Departmental Portal. They may also file their returns utilizing the facility of the Dealer service Centers of the Commercial Taxes Department.

Therefore, all Deputy Commissioners (CT) in the state are requested to bring the above said facility of filing of returns and payment of tax to all Hospitals and Hotels and further educate them of the online filing & payment process.

Sd/- V.Anilkumar
Commissioner (CT)

To

All Deputy Commissioners (CT) in the State for communication to all his/her sub-ordinate officers. Besides giving wide publicity, he/she is also requested to ensure that this circular to be affixed on the notice board of all the offices.

Copy to Senior Officers in the office of Commissioner (CT) for favour of information.

Copy to the DCTO (Computers) for placing this circular in the Official web site of the C.T. Department.