

In the Telangana Tax on Luxuries Act, 1987, before the Explanation under sub-section (1) of Section 4-A, a new sub-section (1)(a) shall be inserted as follows:

Sub-Section (1)(a) : No Hospital or Hotel to which Luxury Tax is applicable shall conduct business in Telangana State unless such Hospital or Hotel obtains, on application, a registration in the prescribed form.

Further, sub-section (2) of Section 4-A shall be substituted as follows:

Existing sub-section (2) of Section 4-A	Sub-section (2) of Section 4-A to be substituted
Every tobacconist required to obtain a registration under sub-section (1) shall make an application in this behalf to such authority and accompanied by a fee of rupees five hundred.	Every tobacconist or Hospital or Hotel required to obtain a registration under sub-section (1) or sub-section (1)(a) as the case may be shall make an application in this behalf to such authority and accompanied by a fee of rupees five hundred.

Further, in sub-sections (5), (6), (7), (8), (9) and (10) of Section 4A after the words “Tobacconist”, the words “Hospital or Hotel” shall be inserted.

Further, it is submitted that in Telangana Tax on Luxuries Rules, 1987, the following amendments are proposed:

Existing Clause (g) of sub-rule (1) of Rule 2	Clause (g) of sub-rule (1) of Rule 2 to be substituted
Registering authority means the Deputy Commercial Tax Officer in whose jurisdiction the tobacconist applies for registration of his principal place of business under Section 4A.	Registering authority means: (1) the Deputy Commercial Tax Officer in whose jurisdiction the tobacconist applies for registration of his principal place of business under sub-section (1) of Section 4A (2) the Assistant Commercial Tax Officer or the Officer Authorized by the Commissioner of Commercial Taxes in whose jurisdiction the Hospital or Hotel applies for registration of his principal place of business under sub-section (1)(a) of Section 4A.

Existing Clause (a) of sub-rule (1) of Rule 4A	Clause (a) of sub-rule (1) of Rule 4A to be substituted
Made by a tobacconist in Form 'R' to the Registering authority of the area concerned;	Made by a tobacconist in Form 'R' to the Registering authority of the area concerned and made by Hospital or Hotel in Form-H to the Registering authority of the area concerned as the case may be.

Existing Clause (b) of sub-rule (1) of Rule 4A	Clause (b) of sub-rule (1) of Rule 4A to be substituted
Signed in the case of proprietary business, by the proprietor, or in the case of firm, by all the partners, or in the case of business owned by a Hindu undivided family, by the "Karta" of the family, or in the case of a company incorporated under the Companies Act, 1956 (Central Act 1 of 1956), by a director, managing agent or principal officer thereof by whatever name he may be called or in the case of any other association of persons, by the principal officer managing the business;	Signed in the case of proprietary business, by the proprietor, or in the case of firm, by all the partners, or in the case of business owned by a Hindu undivided family, by the "Karta" of the family, or in the case of a company incorporated under the Companies Act, 1956 (Central Act 1 of 1956), by a director, managing agent or principal officer thereof by whatever name he may be called or in case of society or in the case of trust or in the case of any other association of persons, by the principal officer managing the business or authorized signatory in respect of others.

Further, in Clause (c), (d) of sub-rule (1) of Rule 4A, after the words "tobacconists" / "tobacconist", the words "Hospital or Hotel" shall be inserted.

Existing sub-rule 4(a) of Rule 4A	Sub-rule 4(a) of Rule 4A to be substituted
The registering authority after receipt of the application shall if he is satisfied after making such enquiry as he considers it necessary	The registering authority after receipt of the application from the tobacconist or Hospital or Hotel shall if he is satisfied after making such

that the application is bonafide and the particulars furnished therein are correct and complete and security if any demanded has been furnished, register the application and shall grant a certificate of registration to the applicant as provided in sub-rule (5)	enquiry as he considers it necessary that the application is bonafide and the particulars furnished therein are correct and complete and security if any demanded has been furnished, register the application and shall grant a certificate of registration to the applicant in form LD or HD as the case may be within one working day from the date of receipt of the application.
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Further, the following Clause (b) of sub-rule (4) of Rule 4A shall be omitted as follows :

Existing Clause (b) of sub-rule (4) of Rule 4A	Clause (b) of sub-rule (4) of Rule 4A to be omitted
The certificate of registration shall be issued in Form 'LD' with all the particulars indicated therein, and such particulars shall be described in the same manner as are used by the tobacconist in his application form filed under sub-rule (1). The certificate shall be issued within thirty days from the date of receipt of the application.	OMITTED

Existing Clause (c) of sub-rule (4) of Rule 4A	Clause (c) of sub-rule (4) of Rule 4A to be substituted
If for any reason, the certificate of registration cannot be issued within the period specified above, the registering authority shall give the applicant a notice of further enquiry or a notice to show cause notice against rejection of the application within a period of thirty days from the date of receipt of application.	If for any reason, the certificate of registration cannot be issued within the period specified above, the registering authority shall give the applicant a notice of further enquiry or a notice to show cause notice against rejection of the application within a period of one working day from the date of receipt of application.

Existing Clause (d) of sub-rule (4) of Rule 4A	Clause (d) of sub-rule (4) of Rule 4A to be substituted
If the certificate of registration is not received by the applicant within thirty days from the date of submission of his application or if no notice is received by him within the period of thirty days from the date of submission of application, his application shall be deemed to have been duly registered.	If the certificate of registration is not received by the applicant within one working day from the date of submission of his application or if no notice is received by him within the period of one working day from the date of submission of application, his application shall be deemed to have been duly registered.

Further, in sub-rules (5), (6) and (7) of Rule 4A after the words “tobacconist” the words “Hospital or Hotel” shall be inserted.