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Service Level Agreement under the Delhi Tax on Luxuries Act, 1996.

1. About Service Level Agreement (e-SLA)

This is a Service Level Agreement (SLA) between the Department of Excise, Entertainment and Luxury Tax, Government of National Capital Territory of Delhi (hereinafter known as the Department) and Hotelier for grant of registration under the Delhi Tax on Luxuries Act, 1996. This will come into effect from 16/09/2011.

2. Purpose of e-SLA :-

This e-SLA is meant to bring accountability and responsiveness on the part of the Department vis-à-vis the Hotelier as defined under Section 2(h) of Delhi Tax on Luxuries Act, 1996 for grant of registration under Section 8 of Delhi Tax on Luxuries Act, 1996 aiming at committed time bound delivery mechanism along with penalty applicable on Department and compensating the Hotelier on failure/delay in the said service." This e-SLA is aimed at bringing accountability between Hoteliers - Department relationship for achieving consumer satisfaction and functional efficiency.

3. Steps/process involved in the delivery of grant of registration under the Delhi Tax on Luxuries Act, 1996 :-

A. Prior to registration application:

No Hotelier liable to pay tax under this Act shall conduct or cause to be conducted business, unless he possesses a valid Certificate of Registration as provided by the Delhi Tax on Luxuries Act, 1996:

Provided that, it shall be lawful for the Hotelier to conduct or cause to conduct business, if the Hotelier has applied for registration as provided by the Delhi Tax on Luxuries Act, 1996.

The Hotelier is, therefore, required to get registered under Section 8 of the Delhi Tax on Luxuries Act, 1996 by applying in the prescribed Form 01, 04 and 07 to the Commissioner within thirty days from the date on which the Hotelier first becomes liable to pay the tax. Any delay in applying for registration (as required by Section 8) within the stipulated time attracts a penalty of a sum not exceeding the



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amount of the tax payable by the Hotelier for the period during which he carried on business, without being registered in contravention of Section 8.

B. At the time of receiving of application for registration:

Every Hotelier required to possess a certificate of registration shall apply in the prescribed Form to the Commissioner within thirty days from the date on which the Hotelier first becomes liable to pay tax. Every application for registration under Section 8 shall be made in Form 4 along with Form 1 and Form 7 as prescribed in Delhi Tax on Luxuries Rules, 1996 duly filled up with the relevant details and attaching / furnishing the photograph of the Hotelier.

Every application for registration shall be made, signed and verified in the case of the business carried on by:

- (a) An Individual, by the Proprietor or by a person having due authority to act on behalf of such Proprietor;
- (b) A Firm, by any Partner thereof;
- (c) A Hindu Undivided Family, by the Karta or an adult member thereof;
- (d) A Body Corporate (including a Company, a Cooperative Society, or Corporation or Local Authority), by a Director, Manager, Secretary or the Principal Officer thereof, or any person duly authorized to act on his behalf;
- (e) An association of individual to which clauses (b), (c), or (d) does not apply, by the Principal Officers thereof, or person managing the business;
- (f) The Government, by a person duly authorized to act on it's behalf.

The application should be accompanied by the following documents:

1. Form 01, 04 and 07 as prescribed in Delhi Tax on Luxuries Rules, 1996 duly filled up.
2. Copy of Partnership Deed, Certificate of Registration under the Societies Act, Trust Deed, Memorandum of Article of Association etc. as applicable and duly certified by the Proprietor/ Partner/ Karta/ Principle Officer/ Authorized Signatory.


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3. Proof of Identity of the Directors/ Partners/ Proprietor/ Karta and Authorized Signatory who is/are signing the application for registration.
 4. Proof of authorized lawful possession of Hotel/Guest House/Inn etc. premises along with proof of ownership of the premises/ lease of the premises etc. as applicable.
 5. Copies of PAN of the Directors/Partners/ Proprietor/Karta etc.
 6. Copy of first Luxury Tax Bill raised in r/o the Guest/Customer.
 7. Photocopy of first page of Guest Entry Register.
 8. Two photographs of the Hotelier.
 9. Affidavit in support of bank account number, date of commence of business, proof of possession (i.e. leased or owned or rented etc.) of business premises, total numbers of room etc.
 10. Photocopy of PAN Card of the Firm/ Company/ HUF/ Trust/ Society.
 11. PAN card of the Applicant in case of Authorized Signatory.
 12. Copy of board resolution in respect of Authorized Person.
 13. Copy of Lodging License issued by the Addl. C.P. (Licensing)
- *(every paper / documents must be self attested page wise)

The incomplete applications shall not be considered. In case, any deficiency is noticed, the same should be brought to the notice of applicant and the same be removed to expedite the process of granting registration. The date of submission of completed application will be taken for the purpose of e-SLA.

C. At the time of delivery :-

If the Certificate of Registration is granted, the person so furnishing the photograph shall, when called upon to do so, attend before the Registering Authority and sign before him on the copy of photograph furnished by him. The mode of communication may be through phone call/short message service (SMS) or by any other method of contact or communication.

4. Roles and responsibilities of Hotelier for availing various services under the Delhi Tax on Luxury Act, 1996 :

- (I) To submit the required application form duly filled up and complete in all respect along with the relevant documents.



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- (II) To remove the short-comings, if any, communicated by Department within the stipulated time.
 - (III) To follow the instructions/guidelines, rules/regulations/orders etc.

5. Roles and Responsibilities of Department of Excise, Entertainment And Luxuries Tax for the said service :

- (I) To publicize the e-SLA document.
- (II) To receive application complete in all respects along with the necessary documents as per clause 3(B) above.
- (III) To scrutinize the application at the Luxury Tax Branch along with the necessary documents at the first instant and communicate deficiencies/short comings, if any, immediately to the applicant.
- (IV) To communicate to the Hotelier in case of any short coming / clarification etc in the stipulated time period of twenty five working days.

6. Commitment of Government in case of delay/failure of service within the stipulated time as per clause 6 above.

The Department is liable to compensate the Hotelier for delay/failure in providing the service for an amount indicated in Penalty column of the table given below

Delivery of Service	Service Delivery Time (in days)	Penalty
Grant of Registration under Section 8 of Delhi Tax on Luxuries Act, 1996.	25 working days	Penalty for delay is Rs. 10/- per day for non-delivery of assured service, beyond the prescribed time period, subject to a maximum cap of Rs. 200/- per case.


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WORKFLOW:

CENTRAL DAK (RECEIVING COUNTER) → LUXURY TAX

BRANCH → REGISTERING AUTHORITY → LUXURY TAX

INSPECTOR → LUXURY TAX BRANCH → REGISTERING

**AUTHORITY → HOTELIER. (The whole exercise will take a
maximum of 25 working days)**



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