

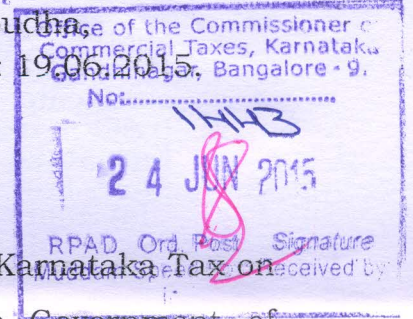
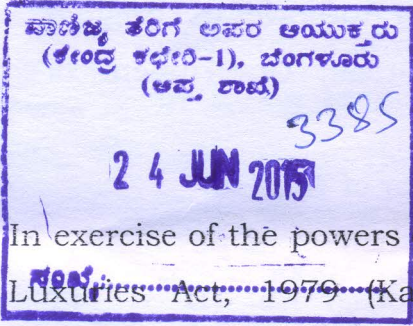
**GOVERNMENT OF KARNATAKA**

No. FD 01 CLT 2015

Karnataka Government Secretariat,

Vidhana Soudha,

Bangalore, dated: 19.06.2015.



**NOTIFICATION**

In exercise of the powers conferred by section 12-A of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979), the Government of Karnataka being of the opinion that it is necessary in the public interest so to do, hereby exempts with immediate effect the tax payable under the said Act by Home stays, Yatri niwas, Youth hostels/dormitories for a period of ten years from the date of commencement of operations, or the date of commencement of this notification whichever is later on actual room charges of Rs.5000/- or below per day.

**Explanations I:-** For the purpose of this notification a 'Home stays, Yatri niwas, Youth hostel/dormitories means a New Tourism Unit recognized by the Director of Tourism, Government of Karnataka as a 'New Tourism Unit' eligible for the concessions under the G.O. No TD 81 TTT 2014, Bangalore, dated 26/03/2015.

**Explanations II:-** The provisions of this notification shall not be applicable to,-

- (i) the units whose investments are for expansion, modernization and diversification of an existing tourism unit or to an unit established in a different name after the closure of another unit, which existed prior to 1<sup>st</sup> June 1997;
- (ii) the unit which ceases to be a tourism unit, from the date of it ceasing to be so; and
- (iii) the charges for lodging on which tax is collected by the eligible units under the provisions of the Karnataka Tax on Luxuries Act, 1979.

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