



AHAR expects good days for Hotel industry from the New Central Government

Forever News reporter

The hotel industry is quite hopeful to see the revival of 'achchhe din' (good days) with a flurry of recent activities, that have boosted the moral of the industry. Some of those activities may include the judgment delivered by the Nagpur High Court while hearing on the Minimum Wages petition of AHAR. It was informed during the sixth Monthly Management Committee Meeting of AHAR which was held on 26 June at Hotel Sai Palace, Chakala, Andheri East.

However, there are quite a few woes too to share with. While a Bill being introduced by the state government to put a ban on dance performances in the bars, acute shortage of coins has been haunting the industry for quite some time now. Constant efforts are on by the Association to tackle these intriguing issues.

Minimum Wages

Shri Arvind Shetty,

President - AHAR informed the house that a major breakthrough has been achieved in the Minimum Wages petition filed by AHAR in the Nagpur High Court, when the same was admitted due to the merits of the Association's contentions. It is to be noted that the interim relief of 70% of the revised Minimum Wages to be paid to employees is granted on the condition that everyone abides by the court's directives. It has advised all its members to reserve the balance amount for future exigency.

Service Tax

After a writ petition against the imposition of Service Tax in A/C Restaurants was dismissed by the Bombay High Court, the Association filed a Special Leave Petition against the judgment in Supreme Court in order to safeguard the interests of its members. Notices have been served to various government departments as directed by Supreme Court during the first appearance.

It's good to know that the senior counsel Adv. Mukul Rohatgi, who represented the Association in Supreme Court for the Service Tax matter, has been subsequently appointed as the Attorney General of India by the New Government.

"We have also addressed the New Government through a detailed presentation to PM, FM, MOS Finance, Finance Secretary, Revenue Secretary for resolving this contentious issue in the larger



Welcome address by Host Shri Shivaji Shetty, VP - Zone VIII.

interest of Hoteliers. We have provided copies of the earlier recommendations made by the Chairman of the Empowered Committee on GST, Shri Sushil Kumar Modi to the PM for withdrawing the Service Tax on Restaurants", said the AHAR President.

Pending licences

A meeting was held with the JT. Commissioner FDA, Shri Suresh Annappure to apprise him about the various issues pertaining to the Department including non-receipt of Licences by a few members. He was gracious enough to depute an officer to specifically deal with all pending License issues and also informed the Association that in future all licensing processes will be conducted online. He also reassured of full cooperation during the implementation stage.

FSSAI

We have also written to the newly appointed

(Cont. on pg. 3)

Highlights of budget amendments

In pursuance of budget proposals, the amendments are effected in Maharashtra Value Added Tax Act, 2002 and allied laws. The highlights of the same are as under;

Professional Tax Act

The minimum salary limit for deducting Profession Tax is enhanced from Rs.5000/- per month to Rs.7500/- per month.

Therefore, no PT will be required to be deducted for salary upto Rs.7500/-. This is applicable for salary payable for July, 2014 and onwards.

Exemption is provided to the person with mental retardation and also



R.P. Mody

its parents and guardian.

Luxury Tax Act

The basic limit of exemption for attracting luxury tax is enhanced from Rs.750/- to Rs.1000/- per day

per person.

(Cont. on pg. 3)



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Union Health Minister **Dr. Harsh Vardhan** to review the provisions of the FSSAI applicable to the Hotel Industry which is clubbed together with Manufacturers, informed the President..

A copy of the Letter submitted by the Madhya Pradesh CM, **Shri Shivraj Chouhan** to the centre for reviewing the FSSAI Act in the interests of smaller Food Businesses was also enclosed to substantiate our claims.

Excise Fee Hike

A meeting was organized through the good offices of Dr. P.V. Shetty with the Excise Minister Shri Ganesh Naik in continuation of the Association's ongoing efforts to reduce the burden on Hoteliers due to the exorbitant Excise Fee hike. The Minister has assured of an early solution to our problem.

individuals and also discriminated amongst different class of people.

A **Contempt Petition** was subsequently filed in **Supreme Court** as the government failed to renew the licences as directed by the Court. The state government has come up with a Bill to completely ban dance performances in all categories of Hotels and also made the provisions more stringent.

Coin shortage

A delegation of AHAR members recently met the AGM, Reserve Bank of India to apprise him about the challenges our members were facing due to the acute shortage of coins in circulation. "He has assured us of prompt action against our bankers if they fail to fulfill our legitimate requirements" informed the President.

month during the meeting. He read out in detail the points earned by each Vice President.

Shri Sunil Patil, VP, Zone-VI was honored with best performing VP of the months of May and June 2014 for his excellent performance in all fields.

Advisors **Shri Sudhakar Y Shetty**, **Shri Chandrahas K Shetty** and **Shri Arvind Shetty**, President honored him with a memento and floral bouquets.

Stalls Participation

- HDFC Realty : Realty Finance Solutions
- Menson : Software Solutions
- Omkar : Real Estate Developers
- Namoshree : Cooking Solution Ventures

All the Stall Participating Vendors made Power Point presentation of their products and offered discounts to AHAR members.

Condolence

The House prayed for the eternal peace of

- Shri Sadanand Shetty brother of Shri Gangadhar Shetty-VP-Zone-II expired on 12.6.2014.
- Shri Gopinath Munde-Union Minister expired on 3.6.2014.
- Shri Gopal Poojary-Hotel Gokul Bar & Restaurant, Goregaon [W] on 5.6.2014

This will applicable from 26th June, 2014.

The limit for attracting luxury tax at higher rate of 10% is enhanced from Rs.1200/- to Rs.1500/-. This will applicable from 26th June, 2014.

There are also amendments about pro-rata exemption benefit in case of expansion and Tourism Policy 2006.

MVAT Act, 2002

Limit for Registration

The limit for registration under MVAT Act, 2002 is enhanced Rs.5 Lakhs to Rs.10 Lakhs.

If the turnover of any dealer for the year 2013-14 is below Rs.10 Lakhs, he can apply for cancellation of his Registration Certificate upto 30th September, 2014.

Late Fees

If the returns are filed late, late fee is payable. The said late fee will be Rs.2000/- if the delay is upto 30 days and it will be Rs.5000/- in other cases.

Assessment

Section 23(9) allowing dealers to file form 305 for direction to the assessing authority is deleted.

As per amendment in section 23(10), there can be different return wise, different assessment.

As per amendment in section 23(11), if the assessing authority do not cancel ex-parte assessment order on filing form no. 316 then the said order will stand cancelled automatically after the end of 3 months from the month in which the application is filed. This is beneficial amendment.

Stay under CST Act, 1956

Amendment is made in section 26(6). It is provided that if any appeal under CST Act,1956 is filed on or after 1.7.2014 and if the dues are due to non production of forms (after 2 years from the end of the concerned year) then the stay will be granted only on full payment of principal

amount of tax.

Penalty u/s 29(3)

By amendment in section 29(3), it is provided that if the penalty is required to be levied then it should be minimum 25% of the additional tax dues. The maximum limit is 100% of the additional dues.

Penalty - section 29(12)

Section 29(12) providing for taking permission from higher authority before levying penalty exceeding specified limits has now been deleted.

Penalty for late filing of return

By inserting section 29(7A), it is provided that if any returns are filed late, after 1.8.2012 and late fees is paid then penalty u/s 29(8) will not be recovered.

Additional Interest u/s 30(4)

In case of additional dues payable after business audit etc., with revised return or the original return, as the case may be, 25% of the additional dues is payable as additional interest.

By amendment, the said interest is not payable, if the dues are due to non production of declarations or certificates.

It is also not payable, if such additional dues are upto 10% of the tax paid.

Tax Collection at Source-section 31A

By amendment, TCS provisions are made applicable in respect of quarrying under given circumstances.

VAT audit limit

The limit for applicability of VAT audit is enhanced from Rs.60 Lakhs to Rs.1 Crore from the year 2013-14.

Business Audit Report

By amendment in section 63(7) issue of business audit report is made mandatory.

There are also amendments in section 88 & 89 about package scheme of incentives mainly to include PSI 2013 in the sections.

For further details Contact :

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Felicitation of Shri Guruprasad Shetty



Electricity consumers were suffering for a long time due to the exorbitant electricity charges levied by BEST in the island city of Mumbai. When **Shri Guruprasad Shetty**, owner of STATUS Restaurant, Lower Parel, who is a member of the Association, applied for supply of cheaper fare through Tata Power, it was disallowed by BEST as they were the only utility mandated by the state to supply electricity in the island city. Shetty pursued the matter in the larger interest of consumers and created history by becoming the first AHAR member to avail the services of **Tata Power** after the apex court ended state monopoly in distribution of electricity through the landmark judgment facilitating huge savings for the consumers in South Mumbai.

Bill to ban dance performances

The apex court had earlier given a landmark judgment against the state government's ban on dance performances as it violated the fundamental right to livelihood of

Best Performing VP of the month



Shri Sunil Patil, VP - Zone VI receiving Best Performing VP of the month from President **Shri Arvind Shetty** and Advisors **Shri Chandrahas Shetty** and **Shri Sudhakar Y Shetty** in the presence of the Committee Members of Zone VI.

The Hon. Gen. Secretary **Shri Sukesh Shetty** briefed the house in detail the parameters for selecting the Best Performing Vice President of the

Vote of Thanks

The meeting was concluded with vote of thanks by **Shri Satish R Shetty**, Hon. Jt. Secretary.

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