Section - 2, Expenditure-Tax Act, 1987

Definitions.

2. In this Act, unless the context otherwise requires,—

(*1*) "assessee" means a person responsible for collecting the expenditure tax payable under the provisions of this Act;

(*2*) "assessment year" means the period of twelve months commencing on the 1st day of April every year;

(*3*) "Board" means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(*4*) "chargeable expenditure" means the expenditure referred to in section 5;

(*5*) "expenditure-tax" or "tax" means the tax chargeable under the provisions of this Act;

(*6*) "hotel" includes a building or part of a building where residential accommodation is, by way of business, provided for a monetary consideration;

(*7*) "Income-tax Act" means the Income-tax Act, 1961 (43 of 1961);

(*8*) "person responsible for collecting" means a person who is required to collect tax under this Act or is required to pay any other sum of money under this Act and includes—

(*a*) every person in respect of whom any proceedings under this Act have been taken, and

(*b*) every person who is deemed to be an assessee-in-default under any provision of this Act;

(*9*) "prescribed" means prescribed by rules made under this Act;

[(*9A*) "restaurant" means any premises, not being a restaurant situated in a hotel referred to in clause (*1*) of section 3, in which the business of sale of food or drink to the public is carried on and such premises, at the beginning of any month, are equipped with, or have access to, facilities for air-conditioning;]

(*10*) "room charges" means the charges for a unit of residential accommodation in a hotel and includes the charges for—

(*a*) furniture, air-conditioner, refrigerator, radio, music, telephone, television, and

(*b*) such other services as are normally included by a hotel in room rent,

but does not include charges for food, drinks and any services other than those referred to in sub-clauses (*a*) and (*b*);

(*11*) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.