



Impact Evaluation of the Financial Incentive Scheme to Hotels

Final Report

February 2012

Sponsored by: Ministry of Tourism

Incredible India


Mott MacDonald

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Acknowledgement

This Study was commissioned by the Ministry of Tourism to carry out an Impact Evaluation of the tax incentives given to boost the investment in Hotel Sector in the NCR and World Heritage Sites.

The present study is a culmination of sincere efforts by many stakeholders, without whose active and timely support, it would have been impossible to bring out the study in its present form.

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Executive Summary

The Ministry of Tourism has taken up several initiatives to boost the investment in Hotel Sector. In the budget 2007-08, tax incentives were provided to NCR Region for upcoming hotels before the Commonwealth Games. In addition, in the budget 2009-10, tax exemptions were also extended to the upcoming budget hotels for the destinations having the World Heritage sites.

As per the Financial Incentive floated by the Ministry of Finance, any 2, 3 or 4 star hotel that was (newly) constructed and that started functioning and was classified between April 1, 2007 and July 31, 2010 in the NCT of Delhi, Faridabad, Gurgaon, Gautam Budha Nagar and Ghaziabad were eligible to avail deductions with respect to profits and gains from the business. Also, any 2, 3 or 4 star hotel that was (newly) constructed and that started functioning and was classified between April 1, 2008 and March 31, 2013 in the World Heritage Sites is also eligible for the deductions. In case, the hotels are able to satisfy the eligibility criteria, 100% of the profit and gains derived from the aforesaid business are deductible for five consecutive assessment years beginning from the initial assessment year.

The main objective of this study was to undertake an impact assessment of this incentive scheme of the Ministry specifically targeted to increase investments in star-category hotels in select locations in the country. For the purpose of undertaking primary survey, the hotels in and around these sites was divided into five regions (based on the TOR of the Ministry):

- NCR (Delhi, Gautam Budha Nagar, Ghaziabad, Gurgaon, Faridabad)
- Northern Region (Bhopal, Sanchi, Agra, Jaipur, Khajuraho and Jabalpur)
- Western Region (Aurangabad, Goa, Vadodara)
- Southern Region (Chennai, Kumbakonam, Coimbatore, Bangalore, Hospet)
- Eastern and North Eastern Region (Puri, Konark, Gaya, Bodhgaya, Darjeeling, Kaziranga)

The study team had meetings with the Owners, General Managers, Finance Heads and Chartered Accountants of the hotels that were contacted under the study and the information compiled in this report is largely based on their inputs and perceptions. (Contact List attached as **Appendix B**)

Under the purview of this study, a comprehensive listing of the Star category hotels in the study locations has been carried out. It was found out during the comprehensive listing and survey that while many more hotels have been constructed and established during this period, very few have obtained the Star categorisation from the relevant authority. This has been prominently observed and the main reason behind this, as stated by the hoteliers was that classification does not contribute to the growth in their business. Also, they have opined that the procedure is tedious and it takes a lot of time to get the certification. However, when the study team reviewed the process, it was found that getting classified is not cumbersome but getting the clearances/approvals and NOCs from the state level authorities is a tedious process.

On the basis of this comprehensive listing of hotels, an analysis of the growth in hotel industry was undertaken.

Figure 1: Growth in total number of hotels

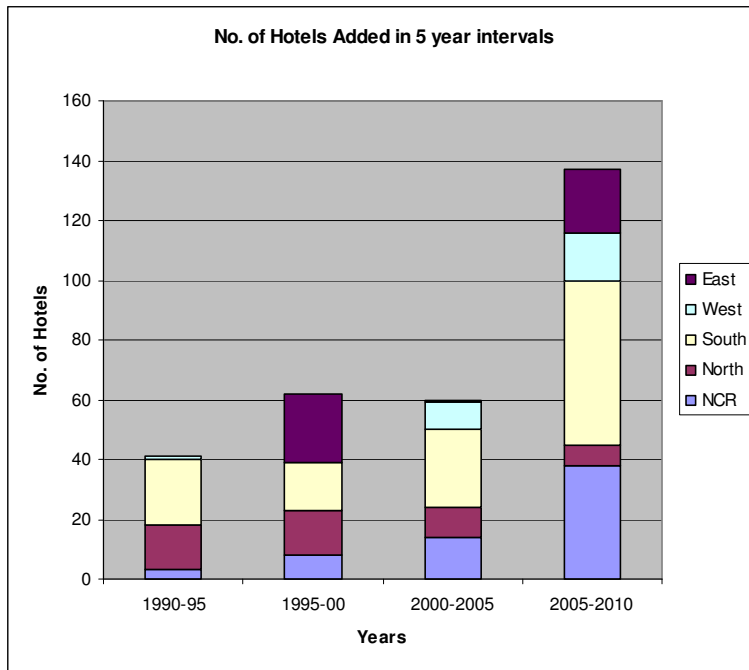
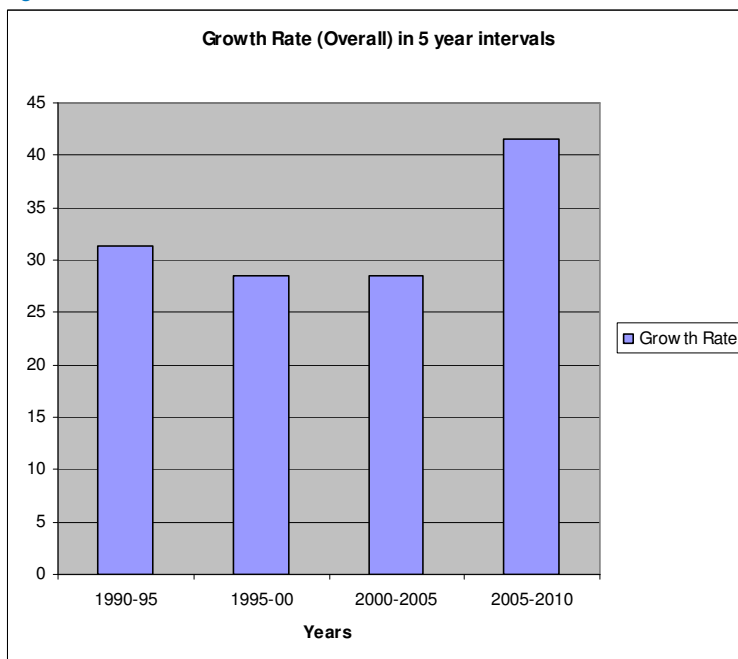


Figure 2: Growth Rate in hotels



From Figure 1, it can be seen that maximum number of hotels has been added in the Southern region between 2005 and 2010, closely followed by NCR region.

The overall growth rate of hotels in India has been found to be the highest between 2005-10 when it had reached 41% while it was hovering between 25% and 30% in the previous decade.

In spite of increased growth rates during the last five years of the past decade, which coincides with the timeframe suggested in the financial incentive scheme (Section 80-ID); the owners of the hotels have opined that the scheme was not the main driving force behind these new hotel projects. Most hotels seem to have been planned well in advance and a part of the company's agenda for growth.

At a number of locations, it was found during the survey that the owners/managers were even unaware of the existence of such a scheme.

Hotels which were aware of the scheme have not availed or have not been able to avail the benefits. Discussions with the hotels bring in the fact that very few hotels are able to generate profits in the first few years of their coming into operation, hence the income tax they have to pay is almost nil or negligible. In such cases, the hotel owners suggested that the tax holiday be extended for a few more years so they could reap the benefits.

Hotel projects approved after 2008

In line with the revised scope of work of the current assignment (refer to Section 2.1), we were provided with a list of hotel and convention centre projects, (listed in Appendix C), which had been approved for construction by the Ministry of Tourism after 2008 in districts where World Heritage Sites are located. There were 3 such projects in the Northern Region, 30 in the Southern Region, 1 in the Eastern Region and 10 in the Western Region; totalling to 44 projects. Out of these 44, we were able to telephonically contact the heads of 8 projects (6 in the South and 2 in the West). Out of these, 7 were applying for 3- Star rating while one was a 5- Star applicant. These respondents were then asked questions regarding the relationship between this financial incentive scheme and their respective projects.

Amongst the respondents, not even one out of the 8 hotels contacted had availed or was planning to avail the financial benefits that the scheme provided for their hotels. Further, only 3 organizations were aware of the scheme but did not have proper information regarding the scheme i.e. they did not know that the scheme was applicable to hotels in urban areas. They were also unaware of the specifics of the scheme viz. percentage of tax deduction and the time period. The other 5 respondents did not know of the existence of the scheme at all. Based on these responses, one can infer that none of the 8 sampled hotels contacted during the study had initiated their project as a result of this financial incentive scheme.

Summarised Findings

A summary of the findings from the study are presented in the following tables providing details of the total hotels, classified and unclassified hotels and the hotels that are availing and not availing the Financial Incentives. These are based on the analysis of the data collected during field visits.

NCR

| | NCR |
|--|-----|
| Total Number of Hotels | 300 |
| Classified Hotels (%) | 34 |
| Unclassified Hotels (%) | 66 |
| Total Numbers of hotels Contacted | 30 |
| Hotels Eligible for Incentives | 28 |
| Hotels Availing Financial Incentive Scheme (%) | 25 |
| Hotels Not Availing Financial Incentive Scheme (%) | 53 |
| Hotels In Process/Applied for the Scheme | 8 |
| Hotels that did not respond | 14 |

Northern Region

| | NORTHERN REGION | | |
|--|-------------------|-----------------|------------------------|
| | Bhopal and Sanchi | Agra and Jaipur | Khajuraho and Jabalpur |
| Total Number of Hotels | 150 | 320 | 83 |
| Classified Hotels (%) | 2.5 | 16 | 17 |
| Unclassified Hotels (%) | 97.5 | 84 | 83 |
| Total Numbers of hotels Contacted | 5 | 9 | 14 |
| Hotels Eligible for Incentives | None | 3 | None |
| Hotels Availing Financial Incentive Scheme (%) | N/A | 60 | N/A |
| Hotels Not Availing Financial Incentive Scheme (%) | N/A | 40 | N/A |

Southern Region

| | SOUTHERN REGION | | | |
|--|---------------------------|-----------------------|------------------------|--------------------|
| | Chennai and Mahabalipuram | Coimbatore & Nilgiris | Thanjavur & Kumbakonam | Bangalore & Hospet |
| Total Number of Hotels | 152 | 76 | 19 | 130 |
| Classified Hotels (%) | 58 | 65 | 31 | 35 |
| Unclassified Hotels (%) | 42 | 35 | 69 | 65 |
| Total Numbers Contacted | 9 | 9 | 2 | 5 |
| Hotels Eligible for Incentives | 9 | 9 | 1 | 5 |
| Hotels Availing Financial Incentive Scheme (%) | None | None | 50 | None |
| Hotels Not Availing Financial Incentive Scheme (%) | 100 | 100 | 50 | 100 |

Western Region

| | WESTERN REGION | | |
|--|----------------|------|----------|
| | Aurangabad | Goa | Vadodara |
| Total Number of Hotels | 77 | 2787 | 30 |
| Classified Hotels (%) | 14 | 2 | 13 |
| Unclassified Hotels (%) | 86 | 98 | 87 |
| Total Numbers Contacted | 15 | 16 | 8 |
| Hotels Eligible for Incentives | 8 | 6 | 1 |
| Hotels Availing Financial Incentive Scheme (%) | None | None | None |
| Hotels Not Availing Financial Incentive Scheme (%) | 100 | 100 | 100 |

Eastern and North-Eastern Region

| | EASTERN AND NORTH-EASTERN REGION | | | | |
|--|----------------------------------|--------|-----------------|-------------------------------------|-----------|
| | Puri | Konark | Gaya & Bodhgaya | Darjeeling | Kaziranga |
| Total Number of Hotels | 340 | 14 | 120 | 93 | 62 |
| Classified Hotels (%) | 2 | None | 7 | 12 | 3 |
| Unclassified Hotels (%) | 98 | 100 | 93 | 82 | 97 |
| Hotels in Process of getting Classified | - | - | - | 6 | - |
| Total Numbers Contacted | 15 | 14 | 16 | | 4 |
| Hotels Eligible for Incentives | None | None | 1 | 1 (Applied for star classification) | 2 |
| Hotels Availing Financial Incentive Scheme (%) | N/A | N/A | 100 | None | None |
| Hotels Not Availing Financial Incentive Scheme (%) | N/A | N/A | None | N/A | 100 |

Clearances Required

As can be seen from the Summarised Findings above, the percentage of classified hotels is not very high in the World Heritage Sites. During interactions, the hotel owners opined that the main reason that they do not get their hotels classified is the time taken in getting the clearances and No Objection Certificates (NOCs) from the various Authorities. However, the analysis of the Clearances (as in following table) required for getting the classification and that to operate a hotel (without getting a classification) indicates that there is not much difference in both of them.

| Mandatory Clearances required for Classified Hotels | Minimum clearances required to operate a Unclassified Hotels |
|---|--|
| <p>Clearances that are required for classification of hotels include :</p> <ul style="list-style-type: none"> ▪ Municipal Authority Clearance ▪ Clearance from Concerned Police Authority ▪ Any other local authority as maybe applicable / required (viz. Pollution Control Board / Ministry of Environment & Forests etc.) ▪ Approval / NOC from Airport Authority of India for projects located near the Airport No Objection Certificate for Fire from Local Fire Authority | <p>During discussions with the hotels it was found that the hotels can function by the following clearances:</p> <ul style="list-style-type: none"> ▪ Approval from local body/municipal office under the Municipality Act of the state. ▪ Utilization Certificate from Municipal Corporation ▪ Shop Act Licence ▪ Bar Licence from Police Authority (in case operating a Bar) ▪ No Objection Certificate for Fire from Local Fire Authority |

Conclusions

- The Scheme is good but not been able to achieve its intended objectives
- There is not much awareness about the Scheme. As an example, the Consultants would like to quote the case of the Western Region where hoteliers thought that this incentive is a tax re-imburement i.e. hotels need to pay the taxes applicable to them and then they need to submit the proofs for the same and the amount paid will be reimbursed. Our team clarified that the scheme is actually a tax holiday.
- This scheme can be availed only by the Classified Hotels. But in the survey region, only 10 % of hotels are classified. As can be seen that substantial portion do not do for classification as the hoteliers opined that the classification process is cumbersome. But when we reviewed the clearances that are required for getting “Classified” we found that they are more or less same as the minimum required to operate a hotel. Hence, the issue as raised by the hoteliers is not true. However, there were some instances e.g. the case of one hotel in Goa where they have applied for the Pollution and Environmental Clearance but it was pending for almost 4 years.
- Another concern for the hotels was that the incentive is available during the initial five years of operations from start-up. They informed that the hotels do not usually make profits during the initial five years of their operations; hence during the initial years of operation, the tax holiday practically is not much attractive.
- The hotels that have been able to avail the incentive have not faced much problem which indicates that the process of availing the incentive is not all that tedious.
- Some hotels indicated that they would like to take incentives from this financial year onward will be calculating their income during tax returns in the coming financial year.

Recommendations

- A widespread awareness of this incentive scheme should be taken up by the State Tourism offices wherein these sites are located using proper channels of both print and online. The details of the scheme should be uploaded on the Ministry of Tourism’s website to which the Regional/ State Tourism websites can be linked up to. Regular interactions with the Hotel Associations should be undertaken informing them and their members of the ease with which the scheme can be availed.
- The Ministry of Tourism could take up with the Ministry of Finance (the tax holiday is a scheme of the Ministry of Finance) for amending the scheme to make it more attractive to the hotel owners. The scheme can be amended to give flexibility to the hotel owners to choose five consecutive years in the initial 10 years of their operations.
- Incentives should also be extended to support hotels for betterment of facility, renovation and expansion instead of the support for new construction only. There were several hotels that have taken over older premises or have extended their facilities which are not covered for tax exemption under this scheme.
- This Financial Incentive Scheme is although quite lucrative but has not been able to attain the desired objectives in its present context. Hence, we recommend that the Scheme should continue at the World

Heritage Sites to cater to the shortage of good hotels. Some modifications that can be considered include:

- The period of tax holiday should be changed from the initial five years of operations to any 5 consecutive years during the initial 10 years of operations
- The Ministry and its State units should sensitize the hotels owners of the upcoming projects about the scheme
- The Scheme should be allowed to cover upgradation of existing hotels/renovations/expansions as well

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1. Introduction

1.1 Background of the Study

The Ministry of Tourism has taken up several initiatives to boost the investment in Hotel Sector. In the budget 2007-08, tax incentives were provided to certain key districts in the NCR Region for hotels coming up before the Commonwealth Games. In addition, in the budget 2009-10, tax exemptions were also extended to the budget hotels coming up in the destinations having the world heritage sites. The Ministry of Tourism felt the need to ascertain whether as a result of such tax announcements in the budget, the hotel construction activity in the concerned destinations have experienced an increasing trend or not and hence commissioned the study to Mott MacDonald.

1.2 Study Coverage Area

1.2.1 National Capital Region

Table 1.1 enlists the districts that fall within the NCR.

Table 1.1: Districts in National Capital Region

| S.No. | State | Districts |
|-------|-------------------------------------|--|
| 1 | National Capital Territory of Delhi | South, East, West, North |
| 2 | Haryana | Panipat, Sonapat, Rohtak, Jhajjar, Gurgaon, Faridabad, Rewari, Mewat, Palwal |
| 3 | Uttar Pradesh | Baghpat, Meerut, Ghaziabad, Bulandshahr, GautamBudh Nagar |
| 4 | Rajasthan | Alwar |

However, the financial incentive scheme was valid only for certain parts of the NCR region, i.e., NCT of Delhi, the districts of Gurgaon and Faridabad of Haryana and the districts of Gautambudh Nagar and Ghaziabad of Uttar Pradesh.

1.2.2 World Heritage Sites

Table 1.2 enlists the World Heritage sites of India under the scope of the study. This is based on the list as was provided by the Ministry of Tourism.

Table 1.2: World Heritage Sites for the Study

| S.No. | Heritage Sites | Location | State |
|-------|----------------|----------|---------------|
| 1 | Agra Fort | Agra | Uttar Pradesh |
| 2 | Taj Mahal | Agra | Uttar Pradesh |

| S.No. | Heritage Sites | Location | State |
|-------|--|---------------|----------------|
| 3 | Fatehpur Sikri | Agra | Uttar Pradesh |
| 4 | Keoladeo National Park, Bharatpur | Bharatpur | Rajasthan |
| 5 | The Jantar Mantar, Jaipur | Jaipur | Rajasthan |
| 6 | Mahabodhi Temple Complex at Bodh Gaya | Bodh Gaya | Bihar |
| 7 | Sun Temple, Konark | Konark | Orissa |
| 8 | Kaziranga National Park | Golaghat | Assam |
| 9 | Mountain Railways(Darjeeling, West Bengal) | Darjeeling | West Bengal |
| 10 | Buddhist Monuments at Sanchi | Sanchi | Madhya Pradesh |
| 11 | Khajuraho Group of Monuments | Khajuraho | Madhya Pradesh |
| 12 | Rock Shelters of Bhimbetka | Bhimbetka | Madhya Pradesh |
| 13 | Ellora Caves | Aurangabad | Maharashtra |
| 14 | Ajanta Caves | Aurangabad | Maharashtra |
| 15 | Churches and Convents of Goa | Goa | Goa |
| 16 | Champaner-Pavagadh Archaeological Park | Panchmahal | Gujarat |
| 17 | Group Monuments at Hampi | Hampi | Karnataka |
| 18 | Group of Monuments at Pattadakal | Pattadakal | Karnataka |
| 19 | Group Monuments at Mahabalipuram | Mahabalipuram | Tamil Nadu |
| 20 | Great Living Chola Temples | Thanjavur | Tamil Nadu |
| 21 | Mountain Railways (Nilgiri, Tamil Nadu) | Nilgiri | Tamil Nadu |

Source: Ministry of Tourism

2. The Assignment

2.1 *Scope of Work*

As per the Agreement with the Ministry, the Scope of Work for the study included the following:

- To prepare the list of all categories/approved hotels (1 Star to 5 Star Deluxe) and number of hotel rooms at 19 World Heritage Sites/locations in existence upto 2008 and the NCR region upto 2007.
- To prepare the list of all categories/ approved hotels (1 Star to 5 Star Deluxe) and number of hotel rooms that have come up year-wise at 19 World Heritage Sites/locations (for the period 2008-10) and the NCR region (for the period 2007-2010).
- To compute the annual growth in the number of approved hotels and hotel rooms during the period 2001-2010.
- To select 6 sample hotels of 1 Star, 2 Star, 3 Star hotels and 6 Hotels of 4 Star and above, which started construction after 2007 in each of the 5 regions (under the jurisdiction of 5 India Tourism Offices) to find out the following:-
 - If the hotels started construction irrespective of the financial incentive of the Government
 - For hotels which started construction after 2007, was the financial incentive the main reason for starting the construction or were other economic and commercial factors responsible.
 - In cases where financial incentive were not availed, reasons for the same and if it was availed, their views on the adequacy of financial incentive

2.2 *Methodology*

As a first step, the Consultants collected the universe of the star category hotels from the Hotel Division of Ministry of Tourism and Regional Offices of the Ministry. From this list we arrived at the total number of star category hotels in the 19 World Heritage Sites and NCR.

Table 2.1 below indicates the number of hotels in the World Heritage Sites and the NCR.

Table 2.1: Number of Hotels in World Heritage Sites and NCR

| S. No. | NCR/Heritage Sites | Location | State | Region | No. of Hotels |
|--------|--|---------------|---|------------|---------------|
| 1 | NCR | NCR | Uttar Pradesh, Haryana, Rajasthan and NCT Delhi | North | 99 |
| 2 | Agra Fort | Agra | Uttar Pradesh | | 9 |
| 3 | Taj Mahal | Agra | Uttar Pradesh | | |
| 4 | Fatehpur Sikri | Agra | Uttar Pradesh | | |
| 5 | Keoladeo National Park, Bharatpur | Bharatpur | Rajasthan | | 1 |
| 6 | The Jantar Mantar, Jaipur | Jaipur | Rajasthan | | 20 |
| 7 | Mahabodhi Temple Complex at Bodh Gaya | Bodh Gaya | Bihar | East | 1 |
| 8 | Sun Temple, Konark | Konark | Orissa | | 0 |
| 9 | Mountain Railways(Darjeeling, West Bengal) | Darjeeling | West Bengal | | 3 |
| 10 | Kaziranga National Park | Golaghat | Assam | North East | 3 |
| 11 | Buddhist Monuments at Sanchi | Sanchi | Madhya Pradesh | West | 1 |
| 12 | Khajuraho Group of Monuments | Khajuraho | Madhya Pradesh | | 3 |
| 13 | Rock Shelters of Bhimbetka | Bhimbetka | Madhya Pradesh | | 0 |
| 14 | Ellora Caves | Aurangabad | Maharashtra | | 9 |
| 15 | Ajanta Caves | Aurangabad | Maharashtra | | |
| 16 | Churches and Convents of Goa | Goa | Goa | | 45 |
| 17 | Champaner-Pavagadh Archaeological Park | Panchmahal | Gujarat | | 0 |
| 18 | Group Monuments at Hampi | Hampi | Karnataka | South | 0 |
| 19 | Group of Monuments at Pattadakal | Pattadakal | Karnataka | | 0 |
| 20 | Group Monuments at Mahabalipuram | Mahabalipuram | Tamil Nadu | | 4 |
| 21 | Great Living Chola Temples | Thanjavur | Tamil Nadu | | 4 |
| 22 | Mountain Railways (Nilgiri, Tamil Nadu) | Nilgiri | Tamil Nadu | | 5 |
| TOTAL | | 19 | 17 | 5 | 153 |

Source: Based on data provided by the India Tourism Regional Offices, Ministry of Tourism

This table has been compiled based on the data as provided by the Ministry of Tourism and the Regional India Tourism offices. However, this did not seem to be a comprehensive data as in some locations no star category hotels could be identified. This was verified and appended during our visit to the sites by contacting the State Tourism Development Corporation offices as well as tour operators to get information on the actual number of star category hotels operational in these sites. We also contacted FHRAI and got the directory of their members, to add to this list.

2.3 **Sampling**

- Initially, according to the TOR, we had to cover a total sample of 60 hotels in all, i.e.; 6 sample hotels of 1-3 star category and 6 sample hotels of 4-star and above which had started construction after 2007 in each of the 5 regions. However, once we checked out the actual Financial Incentive (which is a Tax Holiday for five years under Section 80-ID of Income Tax Act), we came to know that the incentive is applicable for only 2, 3 and 4 star hotels. This was reconfirmed during the field visit wherein one and five star hotels told us that this incentive is not meant for them. This had a direct impact on the sample size because the overall universe for the study got reduced.
- Also, as per the scope of work we had to cover the NCR region. But the Section 80-ID of Income Tax Act details that this incentive is applicable for National Capital Territory of Delhi and Faridabad, Gurgaon, Gautam Budh Nagar and Ghaziabad. Hence, area under the purview of the study got reduced.

Thus there has been a change in our approach for the primary survey for this study, as per the meeting held on 29th March 2011, recorded in a letter sent to the Ministry, dated 30th March 2011. These were agreed upon in the discussion meetings we had with the Ministry on 29th March 2011 and 19th April 2011 and have been listed in table 2.2:

Table 2.2: Change in the sampling

| Sl. No. | Issue | Problem | Our Approach |
|---------|--|---|--|
| 1 | As per the TOR, we had to cover the NCR Region | Section 80-ID of Income Tax Act details that this incentive is applicable for National Capital Territory of Delhi and Faridabad, Gurgaon, Gautam Budh Nagar and Ghaziabad. Hence, area under the purview of the study gets reduced. | We covered hotels only in the area defined in the Act i.e. National Capital Territory of Delhi and Faridabad, Gurgaon, Gautam Budh Nagar and Ghaziabad. |
| 2 | As per the TOR, we had to cover 6 sample hotels of 1-3 star category and 6 sample hotels of 4-star and above which started construction after 2007 in each of the 5 regions. | Section 80-ID of Income Tax Act details that the incentive is applicable for only 2,3 and 4 star hotels. | We covered only 2,3 and 4 star hotels under the purview of this study. Comprehensive listing has however been done for all classified hotels. |
| 3 | As per the TOR, hotels that have come up at 19 world heritage sites, after 2008, had to be covered | No hotels have come at sites like Konark, Bhiimbetka, Panchmahal, Hampi, Pattadakal, Mahabalipuram, Mountain Railways (Nilgiri) etc. | In such cases, we have covered the city nearest to the world heritage site e.g. we have covered Puri for Konark Sun Temple, Bhopal for Rock Shelters of Bhimbetka etc. |
| 4 | As per the TOR, 12 hotels per region had to be covered to arrive at a total of 60 hotels. For this we had proposed random sampling in all the 5 regions | The entire universe i.e. the hotels that have come up after 2007 in NCT+ satellite towns and after 2008 at world heritage sites is working out to be around 60 only | Since the universe is working out to be small, no sampling is being followed. We are covering the entire universe only. |
| 5 | As per the TOR, only hotels that have started construction in the time frame mentioned in the incentive were to be covered during the survey. | We could not work out a sample based on this | Hotels that have been given approval in the specified time period but have not yet started either construction or functioning have also been covered in this study. |

2.4 Caveats

As a part of the study, a primary survey had to be carried out for a sample of 60 star category hotels for the 19 World Heritage Sites and NCT, where the incentive was applicable. However, there have been few limitations which are listed below:

- The list of hotels received from the Ministry of Tourism had to be further appended with the data received from other sources like State Tourism offices, FHRAI, database of large tour operators to prepare the comprehensive listing.
- As per the purview of the study the survey had to cover hotels from 1 to 5 star classification. However, the incentive was valid only for 2, 3 and 4 star hotels. Thus, only these hotels have been covered.

- 60 hotels had to be covered in all, which would be inclusive of NCR and all the heritage sites marked out by the Ministry of Tourism. However, no hotels have come at sites like Konark, Bhimbetka, Panchmahal, Hampi, Pattadakal, Mahabalipuram, Mountain Railways (Nilgiri) etc. In such cases, the hotels in nearest city have been covered.
- As a part of the study, NCR region had to be covered, which comprises of 16 districts in all (considering Delhi as 1 district). However, the incentive has been given to hotels coming up in Delhi, Gurgaon, Faridabad, Ghaziabad and Gautam Budha Nagar only. Thus, these have been the areas that have finally been covered.
- It was initially decided that 60 sample hotels out of the complete universe of hotels would be surveyed. However, the universe of hotels that have been established after 2007 has itself totalled to around the same number. Hence, the complete universe has been covered during the survey.
- Hotels did not share copies of their tax returns/balance sheets with us hence all the information in the report is based on information as received during interactions with the General Managers, Finance Heads and Chartered Accountants of the hotels.
- The hotels have not revealed their profits (or shared their financial return statements) hence the benefit accrued could not be calculated.

3. Scheme for Financial Incentives for Star Category Hotels at World Heritage Sites and NCR

Ministry of Tourism has taken up several initiatives to boost investment in the Hotel Sector. In budget 2007-08, tax incentives were provided for hotels coming up before the Commonwealth Games in the NCR Region. In addition, in the budget 2009-10, tax exemptions were also extended to hotels coming up at destinations having the world heritage sites. The Financial Incentive that has been provided is actually a Tax Holiday for the initial five years from the start of operations of the hotels.

As per the Financial Incentive floated by the Ministry of Finance, any 2, 3 or 4 star hotel that was (newly) constructed and that started functioning and was classified between April 1, 2007 and July 31, 2010 in the NCT of Delhi, Faridabad, Gurgaon, Gautam Budha Nagar and Ghaziabad were eligible to avail deductions in respect of profits and gains from the business. Also, any 2, 3 or 4 star hotel that was (newly) constructed and that started functioning and was classified between April 1, 2008 and March 31, 2013 in the World Heritage Sites is also eligible for the deductions. In case, the hotels are able to satisfy the eligibility criteria, 100% of the profit and gains derived from the aforesaid business are deductible for five consecutive assessment years beginning from the initial assessment year.

In order to avail this financial incentive, the assessee has to file the return of income on or before the specified due date, along with the Audit Report.

The Tax Exemption is given as per Section 80-ID of the Income Tax Act and is outlined in the section below:

3.1 Section 80 – ID of the Income Tax Act (Source: Direct Taxes Ready Reckoner 2009-10)

107.19A. Deduction in respect of profits and gains from business of hotels / convention centres in NCR area (Sec.80-ID, applicable from the assessment year 2008-09 onwards) – Section 80-ID has been inserted with effect from the assessment year 2008-09.

Conditions – Section 80-ID is applicable if the following conditions are satisfied –

1. The taxpayer engaged in the business of hotel located in a specified area given below. Alternatively, the tax payer is engaged in the business of building, owning and operating a convention centre located in specified area given below:

| Source of Income | Construction | Specified area | Applicable from Assessment Year |
|--|---|---|---------------------------------|
| 2/3/4 star hotel | Constructed and started functioning during April 1, 2007 and March 31, 2010 | National Capital Territory of Delhi and Faridabad, Gurgaon, Gautam Budh Nagar and Ghaziabad | Assessment year 2008-09 onwards |
| 2/3/4 start hotel at a World Heritage Site | Constructed and started functioning during April 1, 2008 and March 31, 2013 | Districts of Agra, Jalgaon, Aurangabad, Kancheepuram, Puri, Bharatpuri, Chhatarpur, Thanjavur, Bellary, South 24 Parganas (excluding areas falling with the Kolkata Urban Agglomeration), Chamoli, Raisen, Gaya, Bhopal, Panchmahal, Kamrup, Goalpara, Nagaon, North Goa, South Goa, Darjeeling and Nilgiri | Assessment year 2009-10 onwards |
| Convention Centre | Constructed during April 1, 2007 and March 31, 2010 | National Capital Territory of Delhi and Faridabad, Gurgaon, Gautam Budh Nagar and Ghaziabad | Assessment year 2008-09 onwards |

2. The aforesaid business is not formed by the splitting up, or the reconstruction, of a business already in existence (subject to a few exceptions – see para 107.18-1a1)

107.18-1a1 – It should be a new undertaking –The industrial undertaking is not formed by splitting up, or the set up in an old building, deduction shall be admissible as this section provides for new undertaking and does not provide for new building.

Exception – The aforesaid condition of “new undertaking” is not applicable where the business is re-established, reconstructed or revived by the same assessee after the business of any industrial undertaking carried on by him in India is discontinued due to extensive damage to, or destruction or, any building, machinery, plant or furniture owned by the assessee (and used for the purpose of such business) as

a direct result of (i) flood, typhoon, hurricane, cyclone, earthquake or other convulsion of nature, or (ii) riot or civil disturbance, or (iii) accidental fire or explosion, or (iv) action by any enemy or action taken in combating an enemy (whether with or without a declaration of war).

3. The aforesaid business is not formed by the transfer to a new business of machinery or plant previously used for any purpose (subject to a few exceptions – see para 107.18-1a2)

107.18-1a2 - It should not be formed by transfer of machinery or plant previously used for any purpose - It is not formed by a transfer to a new business of machinery and plant previously used for any purpose.

Two exceptions – In the two cases given below, the aforesaid rule is not applicable –

20 per cent old machinery is permitted – If the value of the transferred assets does not exceed 20 per cent of the total value of the machinery or plant used in the business, this condition is deemed to have been satisfied.

Second hand imported machinery is treated as new – Any machinery or plant which was used outside India by any person other than the assessee shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled:

- Such machinery or plant was not at any time prior to the date of installation by the assessee, used in India.
- Such machinery or plant is imported into India from any country outside India.
- No deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the Act in computing the total income of any person for any period prior to the date of the installation of the machinery or plant by the assessee.

4. Audit report should be submitted along with the return of income
5. Return of income is submitted on or before the due date of submission or return of income given under Section 139(1) [see para 118.3].

118.3 - Time for filing return of income [Sec.139 (1)] – The due dates for filing returns of income are given below:

| Different situations | | Due date of submission of return (see also note 1) |
|----------------------|--|--|
| 1. | Where the assessee is a company | September 30 |
| 2. | Where the assessee is a person other than a company – In case where accounts of the assessee are required to be audited under any law. Where the assessee is a “working partner” in a firm whose accounts are required to be audited under any law. In any other case | September 30 October 31 July 31 |

Note: Where the last day for filing return / loss is a day on which the office is closed, the assessee can file the return on the next day afterwards on which the office is open and, in such cases, the return will be considered to have been filed within the specified time limit – Circular No.639 dated November 13, 1992.

Extension of time limit for the assessment year 2007-08 – For the assessment year 2007-08, time limit for submission of income tax return has been extended as follows:

- In the case of State of Bihar, the due date has been extended from October 31, 2007 to December 31, 2007.
- In the case return was filed after May 13, 2007 in old return forms, return in new forms can be submitted upto February 29, 2008.
- In the case where return is supposed to be submitted in paper format, the date has been extended from October 31, 2007 to November 2, 2007.
- In case where return is supposed to be submitted in electronic format, the date has been extended from October 31, 2007 to November 15, 2007.

Amount of deduction – If the above conditions are satisfied, 100 per cent of the profit and gains derived from the aforesaid business is deductible for five consecutive assessment years beginning from the initial assessment year. Initial assessment year for this purpose means

the assessment year relevant to the previous year in which the business of the hotel starts functioning or the previous year in which the convention centre starts operating on a commercial basis.

4. Survey Findings for NCR

Map 4.1:NCR



Source: www.mapsofindia.com

The NCR region consists of the National Capital Territory of Delhi, five districts of Uttar Pradesh, nine districts in Haryana and one district in Rajasthan. However, the financial incentive (Section 80-ID) floated by the Ministry of Finance, Government of India is applicable only to the NCT of Delhi, Ghaziabad and Gautambudh Nagar districts in Uttar Pradesh and Gurgaon and Faridabad districts of Haryana.

As listed above, the Consultants have carried out primary interactions in these districts only, to analyse the impact of the financial incentive provided by the Government to boost investment in the hotel sector.

The NCR region was chosen for the incentive along with the other heritage sites due to the Commonwealth Games 2010. It was projected that the number of rooms in Delhi were much lesser than the tourist population projected to be in NCR during the Games. Thus in order to encourage the setting up of new hotels, the incentive was introduced for specific districts in NCR, as mentioned in table 4.1.

Table 4.1: Districts in NCR selected for the Assignment

| State | District |
|---------------|-------------------------------|
| Delhi | NCT of Delhi |
| Uttar Pradesh | Ghaziabad, Gautam Budha Nagar |
| Haryana | Gurgaon, Faridabad |

4.1 Year wise Comprehensive List of Hotels

Year wise comprehensive list comprises 1/2/3/4/5 star certified hotels in the study area. The list is formulated from authentic sources listed below, while the year of construction/establishment has been confirmed with each hotel.

Sources of star category hotel listing-

- List of classified hotels from the Hotel Division of Ministry of Tourism
- Hotels listed with the Regional Indian Tourism office
- State Tourism Development Corporation
- FHRAI guide
- Hotel associations/ tour operators

The comprehensive list has been attached as Appendix A.

NCT of Delhi and districts Gurgaon, Faridabad, Ghaziabad & Gautambudh Nagar have in totality 102 hotels certified under 1,2,3,4,5

star category¹ by Ministry of Tourism. Out of the 102 hotels, about 57% are in Delhi NCT, compared to 26% in Gurgaon, 9% in Faridabad, 4% in Ghaziabad and 4% in Gautam Budha Nagar.

Also, 66 % of the total hotels functioning in the NCT are unclassified, 13% of them have 3 Star certification, 9% of them have 5 Star certification, 8% fall within 4 Star category while 2% hotels are from 1 Star and 2 Star each.

After discussion with hotel owners and management and also based on the analysis of the data as above, it was found that there is a requirement of around 10 to 20% new/classified hotels in the area.

4.1.1 Delhi

From the comprehensive listing it is clear that out of the 58 star category hotels that are present in Delhi, almost 42 were established and started operations before 2000. Only about 10 hotels have come up in the past decade in Delhi. The year wise list is attached as **Appendix A**.

4.1.2 Gurgaon & Faridabad

Gurgaon and Faridabad put together have about 35 hotels that have been classified by the Ministry of Tourism. However, in contrast to what was observed in Delhi, less than a third of this number had come up before 2000. More than 25 of these hotels have come up in the past decade. It is also obvious that Gurgaon has more than twice the number of hotels that Faridabad has. The reasons for this could be the industrial development of Gurgaon and Haryana in the past decade which has led to the increase in the number of people travelling for business and their strong presence in the NCR. The list can be referred to in **Appendix A**.

4.1.3 Gautam Budha Nagar & Ghaziabad

In Gautam Budha Nagar and Ghaziabad too, the trend of growth has been similar to Gurgaon and Faridabad where majority of the hotels have come up only in the past decade; however the numbers here are much lesser. There are only 9 star classified hotels in both the cities put together. The reason for this, as found during the primary survey, was



¹ Hotels other than 1/2/3/4/5 star are not considered in the comprehensive list.



that the State Government of Uttar Pradesh and the local authorities are not very cooperative. Thus, most hotels here function under the banner of guest houses. The year wise list is attached in **Appendix A**.

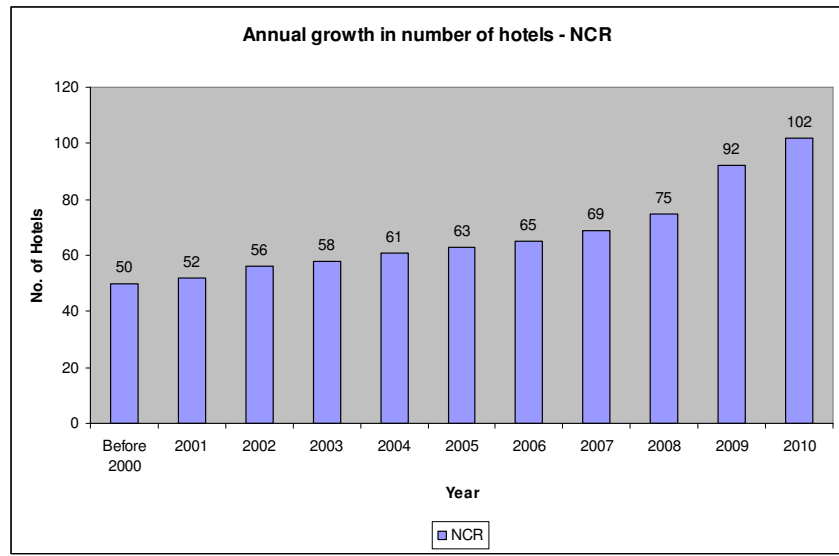
An observation that was recorded during the comprehensive listing was that a large number of hotels were not classified and had not taken any star categorisation. The reasons noted for this are:

- Most of the budget hotels had taken a B&B classification or were classified as guest houses.
- A number of hotels though give facilities similar to the star category hotels, have been unable to get a star classification as they have been built on a residential land use.
- A number of hotels have been operating since a number of years in prime localities like Connaught Place but do not feel the necessity to take up star categorisation as they have their own customer base and by virtue of their location, their business remains unaffected.
- A number of hotels that have been established between 2007 and 2010 also have not taken star classification, as they opine that the hotel will not make enough profit in the initial five years of its operations, to enjoy the tax holiday.
- It has also been noted that a number of hotels have applied for classification but the Ministry has not yet certified them. It is a time taking and tedious procedure. A number of hotels do not opt for classification due to this.

4.2 Growth Rate of Hotels

The decadal growth rate of star category hotels is shown in Figure 3. As can be seen in Figure 3, the number of hotels in NCR has almost doubled in the past decade. This could be attributed to the growth in demand for star category hotels in this period due to the upcoming Commonwealth Games and the increase in the prominence of NCR for industrial and commercial purposes.

Figure 3: Decadal Growth Rate of 1 to 5 Star Hotels in the Study Area



Source: Comprehensive list

4.3 List of Hotels Constructed after 2007

As per the Yearwise comprehensive list, around 30 hotels were newly constructed and star certified after 2007. Table 4.2 below gives a list of 2/3/4² star category hotels constructed after 2007.

4.3.1 Hotels Availing Financial Incentives

30 Hotels have come up after 2007 as highlighted in the previous section. Out of these, 28 were eligible for availing the financial incentive as per the conditions spelled out in Section 80 ID. However, during our visit to these hotels, we have found that only 7 hotels have availed this incentive, while 2 of them will probably be availing the incentive from this financial year. The 9 hotels together form about 30% of the hotels surveyed. Also, 4 hotels (3 in Gurgaon, 1 in Delhi) did not disclose this information even after repeated visits and follow-ups. Table 4.2 lists the hotels that have availed this incentive.

² Hotels of 2/3/4 star category only are considered in the list of hotels constructed after 2007 as per the eligibility criteria for availing financial incentive.

Table 4.2: List of hotels established from 2007-10 that have availed the financial incentive.

| Sl. No | Name | Star | Operations Started | Incentive Taken |
|--------|--------------------------|------|--------------------|-----------------------------|
| 1 | Bizzotel Hotel, Delhi | 2 | 2009 | Not revealed |
| 2 | Red Fox | 3 | 2009 | Yes |
| 3 | Millenium Hotel | 3 | 2007 | Yes |
| 4 | Hotel Quality Inn Bliss | 3 | 2009 | Yes |
| 5 | Peppermint Hotel | 3 | 2009 | Yes |
| 6 | Hotel Bizzotel , Gurgaon | 3 | 2009 | Not revealed |
| 7 | Best Western Sky City | 3 | 2010 | May avail this year onwards |
| 8 | Courtyard by Marriott | 4 | 2009 | May avail this year onwards |
| 9 | Ramada Hotel | 3 | 2008 | Not revealed |
| 10 | Hotel Crowne Plaza Today | 4 | 2007 | Not revealed |
| 11 | Vitz | 3 | 2010 | Yes |
| 12 | Fortune Inn Grazia | 4 | 2008 | Yes |
| 13 | Park Plaza | 4 | 2009 | Yes |

4.3.2 Procedural Difficulties in Availing Financial Incentives

During discussions with the General Manager or the Accounts Manager at the respective hotels that have availed the financial incentive, it was revealed that the procedure to avail the incentive is simple and straight forward, where the hotel just has to file the returns which they have to do in any case. The deduction is returned back to them by the Income Tax department. All such hotels contacted have confirmed that they have not faced any procedural problem in availing the incentive.

4.3.3 Hotels Not Availing the Financial Incentive

Out of the 30 hotels that have come up (as listed in **Error! Reference source not found.**), more than 15 hotels, i.e., 50% have not availed the financial incentive being offered as a Tax Holiday by the Ministry. The list of these hotels is as given in Table 4.3 below:

Table 4.3: List of Hotels not availing the Financial Incentive

| Sl. No | Name | Star | Operations Started | Incentive Taken |
|--------|--------------------------|------|--------------------|-----------------|
| 1 | Vista | 3 | 2008 | No |
| 2 | Parkland Exotica | 3 | 2009 | No |
| 3 | Airport Residency | 3 | 2008 | No |
| 4 | Express Sarovar Portico | 3 | 2010 | No |
| 5 | Claridges | 3 | 2009 | No |
| 6 | Quality Hotel Seva Grand | 3 | 2009 | No |

| Sl. No | Name | Star | Operations Started | Incentive Taken |
|--------|------------------------------|------|--------------------|-----------------|
| 7 | K Hotel | 3 | 2009 | No |
| 8 | Park Premier | 4 | 2009 | No |
| 9 | Vista park | 3 | 2009 | No |
| 10 | Lemontree Hotel | 3 | 2009 | No |
| 11 | Optus Sarovar Premiere Hotel | 4 | 2010 | No |
| 12 | IBIS Hotel | 3 | 2008 | No |
| 13 | Optus Park Inn | 3 | 2010 | No |
| 14 | Country Inn & Suites | 3 | 2010 | No |
| 15 | Country Inn & Suites | 3 | 2009 | No |

4.3.4 Reasons for Not Availing the Incentive

- There has been a lack of wide spread awareness of this incentive. A number of hotels were unaware of such an incentive being given by the government.
- Even if the hotels were aware of this tax holiday, a major concern of the hoteliers was that in the hotel industry it takes at least 3 to 4 years to start earning a profit or to have a taxable income. Hence, the tax holiday is of no practical use.
- Another observation made was that though a number of hotels did come up during 2007-2010, a number of these hotels did not get star classification because they were constructed in residential or other non-commercial land-uses.

4.3.5 NOCs/Clearances Required

Unclassified hotels that are operating in the region have obtained certain minimum clearances and No Objection Certificates to start up and continue their operations. From the feedback received from hotels owners, it was found that the following are required:

- For construction and opening of new hotel they have to get approval from local body/municipal office under the Municipality Act of the state.
- NOC for fire and surveillance from local police
- Chief Medical Certificate (CMO) Certificate for food. (Inspector of Food visits the hotel regularly.
- If there is bar facility then they have to take permission from Dept. of Excise.
- They have to inform State Tourism Dept.

4.3.6 Conclusions and Recommendations

4.3.6.1 Observations and Recommendations by the Consultants

- A wide spread awareness of the various incentives given by the government should be aimed for.
- Incentives should also be extended to support hotels for betterment of facility, renovation and expansion instead of a support for new construction only.
- There have been local governance issues for a few districts outside of NCT of Delhi (especially Gautam Budha Nagar and Ghaziabad), where the local authority is not supportive – which has hindered the construction of a number of hotels. This is a serious issue having a direct impact on the hotel industry and needs to be looked into either at the Central or the State Government Levels.
- Most of the hotels that have been able to avail the incentive have not faced any problem which is indicative of the fact that the process of availing the incentive is not all that tedious.
- The hotels have not revealed their profits (or shared their financial return statements) hence the benefit accrued could not be calculated.
- Some hotels indicated that they would like to take incentives from this year onward will be calculating their income during tax returns in the coming financial year.

4.3.6.2 Recommendations by hotels

- Incentive period should be extended for more than five years. It was a general view of the hoteliers that in the hotel business profits generally start accruing from the 4th/5th year onwards only.
- Apart from the income tax holidays, subsidies or holidays should also be given on other direct taxes, luxury tax, service tax, VAT, electricity charges etc. Other subsidy can also be provided.
- FAR of rooms & conference halls should be relaxed.
- Hotels certified as a Guest Houses due to the Municipal limits of proposed land-use should be given Star Categorisation and incentives.

5. Survey Findings for Northern India

Figure 4: Northern India



Source: Maps of India, IMM Analysis

Northern India is famous for its rich cultural heritage that developed over centuries and varied cultures. More than 8 heritage sights have been identified by the Ministry of Tourism in this region. It takes one from the grandeur of the Mughals to the simplicity of the Buddhist heritage.

The world heritage sites selected by the Ministry of Tourism, Government of India (GoI) for the northern region are as listed in Table 5.1 below:

Table 5.1: World Heritage Site selected for the Assignment- Northern India

| World Heritage Sites | Location | States | Nearest locations covered for the Assignment |
|-----------------------------------|-----------|----------------|--|
| Agra Fort | Agra | Uttar Pradesh | Agra |
| Taj Mahal | Agra | Uttar Pradesh | Agra |
| Fatehpur Sikri | Agra | Uttar Pradesh | Agra |
| Keoladeo National Park, Bharatpur | Bharatpur | Rajasthan | Jaipur |
| The Jantar Mantar, Jaipur | Jaipur | Rajasthan | Jaipur |
| Buddhist Monuments at Sanchi | Sanchi | Madhya Pradesh | Sanchi, Bhopal |
| Khajuraho Group of Monuments | Khajuraho | Madhya Pradesh | Khajuraho, Bhopal |
| Rock Shelters of Bhimbetka | Bhimbetka | Madhya Pradesh | Bhopal |

Source: Ministry of Tourism, Government of India

The listing of all star classified hotels is formulated from the sources listed below, while the year of construction/establishment has been confirmed with each hotel.

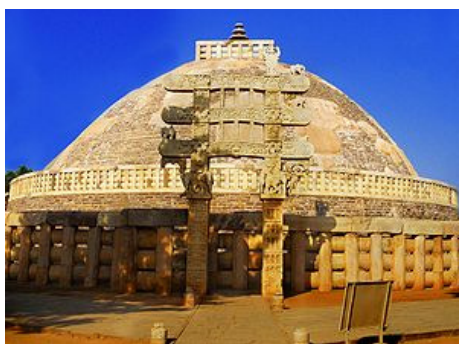
Sources of star category hotel listing-

- List of classified hotels from the Hotel Division of Ministry of Tourism
- Hotels listed with the Regional Indian Tourism office
- State Tourism Development Corporation
- FHRAI guide
- Hotel associations/ tour operators

The comprehensive list has been attached as Appendix A

5.1 Year-wise Comprehensive List of Hotels

5.1.1 Bhopal and Sanchi



There are around 150 hotels in Bhopal and Sanchi. This includes small and budget hotels as well as guesthouses. Out of these 210 hotels, there are only four hotels which are classified under the star category in Bhopal and one hotel in Sanchi (Raisen) i.e. only about 2.5% of the hotels are classified. In Bhopal, three hotels have 3 Star and one hotel has a 4 Star classification. The only star hotel of Sanchi (Raisen) is of 3 Star category. Almost 97.5% of the hotels are unclassified in this region. After discussion and field visit, it was found that is a requirement of good classified hotels in the location.

The comprehensive list of classified hotels has been attached as Appendix A.

5.1.2 Agra and Jaipur



There are about 320 Hotels in Agra and Jaipur put together, which have been compiled from the lists received from State Tourism offices. However, less than 50 i.e. 15.6% have taken a formal star classification. Also Jaipur has more classified hotels than Agra. The reason for this could be the more urban nature of Jaipur than Agra. Also, Jaipur attracts a few business tourists throughout the year which might not be the case in Agra.

The primary survey in Agra and Jaipur revealed that there are many hotels which provide 3 or 4 star facilities, but they have not obtained a formal certification from the Ministry of Tourism. They have conveyed that they would rather improve the quality of service than spend time and money on getting themselves classified. They also felt that the certification of the Ministry in no way affects their business.

The comprehensive list of classified hotels has been attached as Appendix A.

5.1.3 Khajuraho and Jabalpur

The year wise comprehensive list of 1 to 5 star certified hotels in Khajuraho & Jabalpur (MP) has been attached as Appendix A.



From the listing it is clear that there are in all 14 hotels (which are around 17% of the total hotels) in Khajuraho and Jabalpur that have obtained classification from the Ministry of Tourism. It was observed during the field visits that in both these locations there are a number of hotels that provide budget accommodation or act as guest houses. Such hotels have not gone in for any star classification as they are unable to provide such facilities.

During discussions with the hotel staff in Khajuraho and Jabalpur, it was noted that a number of these hotels have never applied for star categorisation because once entrusted with star status; they would have to always maintain the basic minimum standards. Many also mentioned that there are periodic audits by government officials to check the standards and maintaining those standards is not always possible.

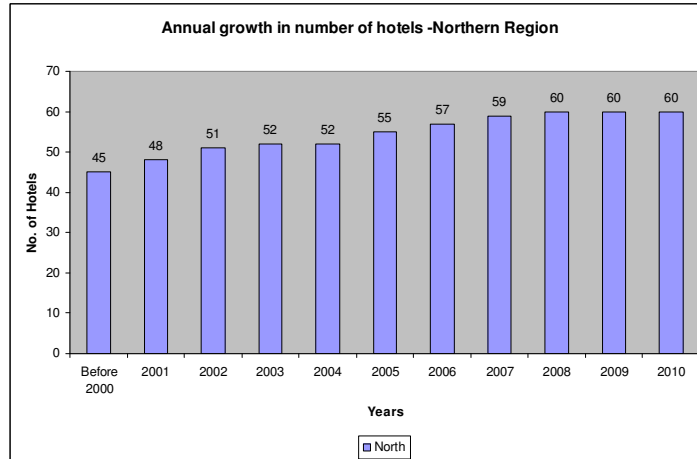
Few hotels, which showed some interest in availing star categorization, said that earlier the Branch Office of Ministry of Tourism was in Khajuraho which has now been shifted to Bhopal. Thus to initiate and undertake the complete process was a task they were unwilling to take up due to its long and tedious procedures.

5.2 Growth Rate in Hotels

While majority of the hotels, more than 45, in this region have come up before the year 2000; 15 hotels have come up in the past decade which is almost a third of the existing hotels.

In the past decade, it can be observed that there was a stable growth in number of hotels till 2008; no new hotels came up after 2008. From this it can be inferred that no hotel has come up as a result of the incentive introduced by the Government of India.

Figure 5: Decadal Growth of 1 to 5 Star Hotels in Northern Region



Source: MM Analysis

5.3 **List of Hotels Constructed after 2008**

From the above section it stands clear that no star classified hotels were constructed in Bhopal, Sanchi, Khajuraho or Jabalpur after 2008, which would have availed the financial incentive (Section 80-ID).

In Agra and Jaipur, hotels were constructed and have also taken up star categorisation after 2007. These hotels are listed in Table 5.2 below.

Table 5.2: List of contacts in Agra and Jaipur

| Sl. No. | Name of Hotel | Star Category | Location | Year of Operation |
|---------|----------------------------|---------------|----------|-------------------|
| 1 | Crystal Inn | 2 | Agra | 2009 |
| 2 | Siris-18 | 2 | Agra | 2009 |
| 3 | Royal Orchid Cenral Jaipur | 4 | Jaipur | 2007 |

5.3.1 **Hotels Availing Financial Incentives**

From the above listing, it is clear that none of the hotels in Bhopal, Sanchi, Khajuraho or Jabalpur have come up in the period after 2008 which have taken a classification from the Ministry which would have made them eligible for the incentive.

In Jaipur, only one hotel has come up which is eligible for availing this incentive. However, this hotel too has not availed this incentive. As for Agra, Hotel Crystal Inn started in July 2009, so it gained half a year's benefit in year 2009-10. For the current year, Hotel Crystal Inn and Siris 18 have not yet filed the income tax returns.

Table 5.3: Hotels availing the incentive

| Sl. No. | Name of Hotel | Star Category | Year of Operation | Availing Financial Incentive |
|---------|----------------------------|---------------|-------------------|------------------------------|
| 1 | Crystal Inn | 2 | 2009 | Yes |
| 2 | Siris-18 | 2 | 2009 | Yes |
| 3 | Royal Orchid Cenral Jaipur | 4 | 2007 | No |

5.3.2 **NOCs/Clearances Required**

Unclassified hotels that are operating in the region have to take certain minimum clearances and No Objection Certificates to start up and continue their operations. From the feedback received from hotels owners, it was found that the following are required:

- For construction and opening of new hotel they have to get approval from local body/municipal office under the Municipality Act of the state.
- NOC for fire and surveillance from local police
- Chief Medical Certificate (CMO) Certificate for food. (Inspector of food visits the hotel regularly.
- If there is bar facility then they have to take permission from Dept. of Excise.
- They have to inform State Tourism Dept.

5.3.3

Conclusions and Recommendations

- According to the Bhopal Hotel Association, though many hotels have come up after 2008, none of them have shown interest in taking star classification. A reason pointed out was that these hotels do not believe that this would affect their business.
- It was found that there was little or no awareness about the financial incentive, which could have encouraged the hotels to get a star classification
- This information has been concluded based on the discussions with relevant officers in the MP Tourism office and the Hotel Association of Bhopal.
- It would be useful if the incentive is extended to support the already constructed hotels for renovation, betterment of facility, reconstruction and expansion.

6. Survey Findings for Southern India

Map 6.1: Southern India



Source: www.mapsofindia.com

South India is famous for its rich cultural heritage that developed over centuries and varied cultures. More than 4 heritage sights have been identified by the Ministry of Tourism in this region.

The world heritage sites selected by the Ministry of Tourism, Government of India (GoI) for the southern region are listed in Table 6.1 below:

Table 6.1: World Heritage Site selected for the Assignment- Southern India

| World Heritage Sites | Location | States | Nearest locations covered for the Assignment |
|----------------------------------|---------------|------------|--|
| Group Monuments at Mahabalipuram | Mahabalipuram | Tamil Nadu | Chennai |
| Great Living Chola Temples | Thanjavur | Tamil Nadu | Thanjavur and Kumbakonam |
| Mountain Railways | Nilgiris | Tamil Nadu | Gudalur and Coimbatore |
| Group Monuments at Hampi | Hampi | Karnataka | Hospet and Bangalore |

Source: Ministry of Tourism, Government of India

6.1 Year wise Comprehensive List of Hotels

There are in all 191 hotels that have been classified and awarded star category in Southern India. The list of these hotels has been provided in Appendix A.

6.1.1 Chennai and Mahabalipuram in Tamil Nadu

There are 60 unclassified and 84 classified star hotels in Chennai i.e. more than 58% of the hotels in Chennai are classified. There are 3 unclassified hotels and 5 classified hotels in Mahabalipuram i.e. 62.5% of the hotels in Mahabalipuram are classified. In Chennai 13 hotels have 1 star category, 17 hotels have 2 star category, 30 hotels have 3 star category, 10 hotels have 4 star category, 8 hotels have 5 star category and 6 hotels have 5 star deluxe category. In Mahabalipuram, 1 hotel has 1 star category, 3 hotels have 3 star category and 1 hotel has 5 star deluxe category.



6.1.2 **Coimbatore and Nilgiris in Tamil Nadu**



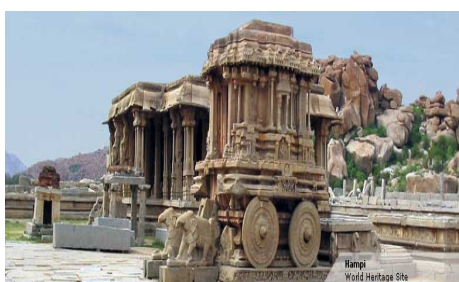
There are 18 unclassified hotels and 34 classified star hotels in Coimbatore i.e. nearly 65% of the hotels in Coimbatore are classified. There are 14 unclassified and 10 classified hotels in Gudalur, Nilgiris and Ooty i.e. nearly 42% of the hotels in these locations are classified. In Coimbatore, 22 hotels have 1 star category, 6 hotels have 2 star category, 5 hotels have 3 star category, 1 hotel has 4 star category. In Nilgiris, 3 hotels have 1 star category, 1 hotel has 2 star category, 5 hotels have 3 star category and 1 hotel has 4 star category.

6.1.3 **Thanjavur and Kumbakonam in Tamil Nadu**



There are 11 unclassified and 5 classified star hotels in Thanjavur i.e. almost 31% of the hotels in Thanjavur are classified. There are 3 hotels in Kumbakonam. In Thanjavur 3 hotels have 1star category and 2 hotels have 3 star category. In Kumbakonam 2 hotels have 1 star category and 3 hotels have 3 star category.

6.1.4 **Bangalore and Hospet in Karnataka**



There are 83 unclassified and 44 classified star hotels in Bangalore i.e. only about 35% of the hotels in Bangalore are classified. There is 1 unclassified and 2 classified hotels in Hospet. In Bangalore, 1 hotel has 1 star category, 3 hotels have 2 star category, 19 hotels have 3 star category, 3 hotels have 4 star category, 8 hotels have 5 star category and 10 hotels have 5 star deluxe category. In Hospet, 2 hotels have 3 star category.

6.1.5 **Status of NOCs/Registration**

All the unclassified hotels in Southern India have the following NOCs/Certificates:

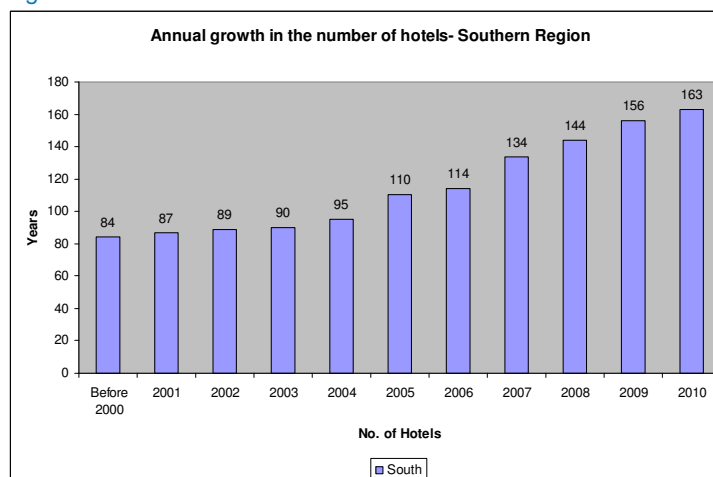
- Registration Certificate or licence from the Municipality or Corporation,
- NOC from Police Department
- Clearance Certificate from the Municipal Health Officer or Sanitary Officer
- No Objection Certificate (NOC) from Fire Service Department
- NOC from Money Changers

6.2 Growth Rate in Hotels

From the analysis based on the primary survey, it can be seen that, more than 50 star classified hotels have come up after 2005. The growth in number of hotels after 2005 has been recorded to be more than double than in between 2001 and 2005. This is also true for the past ten years where the number of classified hotels have nearly doubled in number.

Since 2008, almost 20 hotels have come up, where the numbers have gone up from 144 to 163. However, since very few have availed the financial scheme, the growth cannot be attributed to this.

Figure 6: Growth Rate in Hotels



6.3 List of Hotels Constructed after 2008

Table 6.2 gives a list of hotels that have been constructed after 2008 and have obtained star categorisation.

Table 6.2: List of hotels constructed after 2007 in Southern Region

| Sl. No. | Name of Hotel | Star Category | Location | Year of Operation |
|---------|-----------------------|---------------|-----------|-------------------|
| 1 | Hotel Trinity Isle | 3 | Bangalore | 2009 |
| 2 | Iris Hotel | 3 | Bangalore | 2008 |
| 3 | Krishna Palace | 3 | Hospet | 2009 |
| 4 | Days Inn Deccan Plaza | 3 | Chennai | 2008 |
| 5 | Radha Regent | 3 | Bangalore | 2009 |
| 6 | The Residency | 3 | Chennai | 2010 |
| 7 | Breeze Hotel | 3 | Chennai | 2009 |
| 8 | Fortel Hotel | 3 | Chennai | 2009 |

| Sl. No. | Name of Hotel | Star Category | Location | Year of Operation |
|---------|----------------------------------|---------------|------------|-------------------|
| 9 | Hotel Kailash Chettinadu P. Ltd. | 2 | Chennai | 2009 |
| 10 | POD | 2 | Chennai | 2010 |
| 11 | Le Waterina, The Boutique Hotel | 2 | Chennai | 2010 |
| 12 | C.A.G. Hotels Pvt. Ltd. | 3 | Coimbatore | 2008 |
| 13 | Hotel Vijay Paradise | 3 | Coimbatore | 2011 |
| 14 | Hotel Marian Pvt. Ltd | 2 | Coimbatore | 2009 |
| 15 | Hotel Srri Aswini Deluxe | 3 | Coimbatore | 2009 |
| 16 | Sabari's Nest | 2 | Coimbatore | 2009 |
| 17 | Hotel Sandeep | 2 | Coimbatore | 2008 |
| 18 | Rathna Residency | 2 | Coimbatore | 2008 |
| 19 | Hotel Aishwariya Park | 2 | Coimbatore | 2009 |
| 20 | Hotel Cheran | 2 | Coimbatore | 2009 |
| 21 | Le Garden Inn | 3 | Kumbakonam | 2008 |
| 22 | Quality Inn Sabari | 4 | Chennai | 2009 |
| 23 | Lemon Tree Hotel | 3 | Chennai | 2009 |
| 24 | Hotel Malligai | 3 | Hospet | 2011 |

From the above list, 1 hotel in Chennai, 1 hotel in Bangalore, 3 hotels in Coimbatore and 1 hotel in Kumbakonam were constructed in 2008. In 2009, 4 hotels in Chennai, 2 hotels in Bangalore, 1 hotel in Hospet and 5 hotels in Coimbatore were constructed. Also, 3 hotels in Chennai were constructed in 2010. In 2011, 1 hotel each was constructed in Hospet and Coimbatore.

6.3.1 **Hotels Availing Financial Incentives**

As per our field survey, only Hotel Le Garden which is located at Kumbakonam in Tamil Nadu has availed financial incentive of Rs. 100 lakhs from the Ministry of Tourism. This hotel is a three star category hotel which was established in 2007 with 50 double rooms. The main reasons for setting up the hotel project were the availability of financial incentives scheme apart from the company's agenda.

Table 6.3: Hotel availing financial incentive in Southern India

| Sl. No. | Name of the Hotel | Star Category | Year of Establishment | Availing Financial Incentive |
|---------|-------------------|---------------|-----------------------|------------------------------|
| 1 | Hotel Le Garden | 3 | 2007 | Yes |

6.3.2 **Procedural Difficulties in Availing Financial Incentives**

As per our field survey, only 1 out of 15 hotels have availed financial incentive of Rs. 100 lakhs from the Ministry of tourism. The benefited hotel informed that the amount of financial incentive received was adequate and they have not faced any problem in getting the financial incentives.

6.3.3 **Hotels not Availing Financial Incentives**

Table 6.4 lists the star category hotels that have not availed any financial incentive.

Table 6.4: Hotels not availing financial incentive

| Sl. No | Name of the Hotel | Star Category | Year of Establishment | Availing Financial Incentive |
|--------|------------------------------------|---------------|-----------------------|------------------------------|
| 1 | Fortel Hotel | 3 | 2009 | No |
| 2 | Hotel Ranjith | 2 | 1973 | No |
| 3 | Lemon Tree Hotels | 3 | 2009 | No |
| 4 | Hotel Marian | 2 | 2009 | No |
| 5 | Hotel Sangam | 3 | 1995 | No |
| 6 | Shakthi Hill Resorts Pvt. Ltd. | 2 | 1997 | No |
| 7 | Hotel Malligai | 3 | 2011 | No |
| 8 | Breeze Hotel Chennai | 3 | 2009 | No |
| 9 | The Residency Chennai | 3 | 2010 | No |
| 10 | POD | 2 | 2010 | No |
| 11 | Le Waterina, The Boutique Hotel | 2 | 2010 | No |
| 12 | C.A.G.Hotels Pvt. Ltd., Coimbatore | 3 | 2008 | No |

6.3.4 **Reasons for not availing the Incentive**

As per the field survey 14 out of 15 hotels have not availed any financial incentive. While only 13 were eligible for availing the incentive only 1 made use of the same. On an average, 60% of the respondents said that there was lack of information about the financial incentive schemes. 36% of the respondents informed that proper guidelines are not available and 7% of the respondents opined that neither proper guidelines nor proper information is available with the Departments.

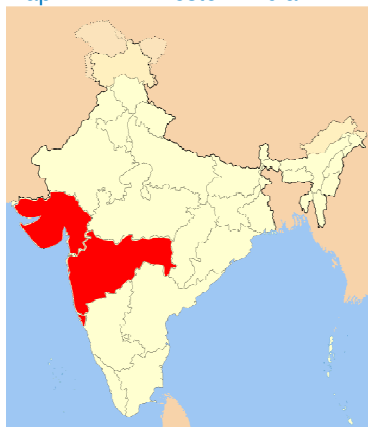
6.3.5 **Conclusions and Recommendations**

The tourism Industry in Southern India is growing and it has vast potential for generating employment and earning large amount of foreign exchange besides giving a boost to the country's overall

economic and social development. Most of the respondents of the hotels are expecting mutual co-operation between Hoteliers and Ministry of Tourism with regular meetings regarding the financial Incentives schemes and other developmental schemes to improve the hotel industry.

7. Survey Findings for Western India

Map 7.1: Western India



Source: www.mapsofindia.com

Western India consists of the States of Gujarat, Maharashtra and Goa along with the Union Territories of Daman & Diu and Dadra & Nagar Haveli.³ The Western part of India has some of the most popular tourist destinations in the country. This is the most heterogeneous of India's regions.

The world heritage sites selected by the Ministry of Tourism, Government of India (GoI) for the western region are listed in Table 7.1.

As listed in Table 7.1, the Consultants carried out survey in three cities/States of Western India i.e. Aurangabad City, Goa (North Goa and South Goa Districts) and Vadodara City, to analyse the impact of financial incentives provided by the Government to boost investment in the hotel sector.

Table 7.1: World Heritage Sites selected for the Assignment - Western India

| World Heritage Sites | Location | State | Nearest Cities / Districts Covered for the Assignment |
|--|------------|-------------|---|
| Ellora Caves | Aurangabad | Maharashtra | Aurangabad City |
| Ajanta Caves | Aurangabad | Maharashtra | Aurangabad City |
| Churches and Convents of Goa | Goa | Goa | North Goa and South Goa Districts |
| Champaner-Pavagadh Archaeological Park | Panchmahal | Gujarat | Vadodara City |

Source: Ministry of Tourism, GoI

7.1 Year wise Comprehensive List of Hotels

The year wise comprehensive list consists of 1 / 2 / 3 / 4 / 5 star and 5 star deluxe classified hotels in the study area. The list is formulated from all possible genuine sources with the intention to make it exhaustive. These have been listed from the sources as indicated in Table 7.2. The comprehensive list of hotels has been attached as Appendix A.

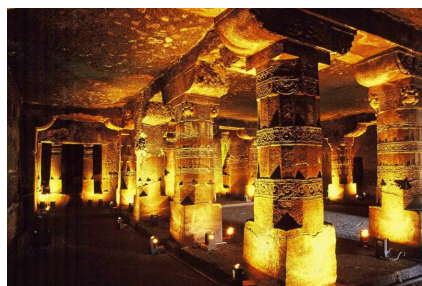
Table 7.2: Sources of Comprehensive Listing

| Sr. No. | Agency / Organization / Association | Location |
|------------------------|--|-----------|
| Primary Sources | | |
| 1 | Ministry of Tourism, Government of India | New Delhi |

³ (Source: <http://www.indiastat.com>)

| Sr. No. | Agency / Organization / Association | Location |
|--------------------------|--|---|
| 2 | India Tourism Regional office (Western and Central Region) | Mumbai |
| 3 | India Tourism Field offices | Aurangabad Goa |
| 4 | State Tourism Development Corporation | |
| 5 | Maharashtra Tourism Development Corporation | Aurangabad |
| 6 | Department of Tourism, Government of Goa | Goa |
| 7 | Tourism / Travel / Hotel Association | |
| 8 | Aurangabad District Hotel's & Restaurant Owners Association | Aurangabad |
| 9 | Star Category Hotels Association | Aurangabad |
| 10 | Travel & Tourism Association of Goa (TTAG) | Goa |
| Secondary Sources | | |
| 11 | Federation of Hotel & Restaurant Associations of India (FHRAI) | http://www.fhrai.com |
| 12 | Hotel & Restaurant Association (Western India) | http://www.hrawi.com |

7.1.1 Aurangabad



In Aurangabad, there are in all 77 operational hotels at present, out of which 57 hotels are budget accommodations. The remaining 20 are hotels which provide star category services.

Out of total 77 operational hotels, 11 are classified hotels listed in the comprehensive list (Appendix A). Further 3 more hotels are in the process of classification and 1 is in process of re-classification, so 66 hotels are not classified but operational at present.

In all, only 14% hotels are classified among the 77 present. Out of 20 reputed and star category service providing hotels, only 55% (11 hotels) are classified while 20% (4 hotels) are in the process of getting classification. Thus, the balance 25% can apply but have not done the same till date.

The reasons that have been derived from various discussions behind the lack of interest in classification during the primary interactions are:

- Most of the budget hotels are not in a position to follow the rules/standards of classification. Even if possible, they are of the opinion that since business is not affected any way, classification is not going to help much.
- Few hotel industry players still fear getting stuck in the bureaucratic complexity after getting classified.

Most of (~ 80%) unclassified hotels were established before 2000 and are not running without any permission but not get classified due to above discussed reasons.

7.1.1.1 NOCs/ Clearances

Based on the discussion with association, industry players and local India Tourism officers, permissions / registrations / NOCs required for classified or unclassified hotels are:

- Building Plan Sanction from Municipal Corporation
- Utilization Certificate from Municipal Corporation
- Shop Act Licence
- Bar Licence from Police Authority
- Sales Tax Registration (Only reputed and budget hotels)
- 'No Objection Certificate' from the Fire Brigade Department (Only reputed hotels)

7.1.2 Goa

The comprehensive listing for Goa is not exhaustive as details of hotels which have been classified recently have not been updated at sources listed in Table 7.1. **It is suggested to have single window of information availability with latest and accurate information for better listing of the entire universe of stakeholders.**



Goa has in all 2,787 operational hotels at present out of which only about 50 hotels (~2% only) are classified. As per primary interactions and other sources, only about 15-20 hotels are in the process of getting classification.

Officially published data from Department of Tourism, Government of Goa as on March, 2010 states that out of 2,609 functional hotels, only 48 hotels are classified in the 1 to 5 star deluxe category range and two are heritage category hotels.⁴

To attract the hotel players for classification, it is required to have some promotional and marketing offers for domestic and international level, clubbed as classification benefits. Goa's tourism model is different from

⁴ Source: Department of Tourism, Government of Goa, March 2010



7.1.2.1

Table 7.3: Hotel Categories Description

| Category | Description |
|----------|-----------------------------|
| A | Sophisticated Accommodation |
| B | Medium Class Accommodation |
| C | Economy Class Accommodation |
| D | Paying Guest Accommodation |

Source: Department of Tourism, Govt. of Goa

other locations in India so customized approach is required to design the future operations.

The reasons behind the lack of interest shown by the hoteliers in obtaining star categorisation as established during various stakeholder consultations and based on the feedback received were:

- Sudden change in requirements for a specific category without providing any buffer time for projects which are already in implementation phase
- Clarity on laws and checklists not there
- Most of the hotels are budget category hotels (~70% out of 2,609).⁵ There must be category for the same with relaxed norms.
- Tourism business is seasonal and players feel that going for classification is a complex process.
- Also after classification, frequent changes in tariff are not possible, which is a discouraging factor.
- Bureaucratic complexities, for example getting NOCs from various departments that are mandatory as per the statutory requirement for getting classified is very difficult.
- Single window approval and registration is not in function. Instead there are different registrations for State and Centre.

NOCs/Clearances

Based on the discussion with association and industry players in general, minimum permissions / registrations / NOCs required for operations are different than actually mentioned:

- Registration with Department of Tourism, Government of Goa as per subsection (3) of section1 of the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982). Various category-wise details are as shown in Table 7.4.
- Building Plan Sanction from Municipal Corporation / Gram Panchayat
- Occupancy / Utilization Certificate from Municipal Corporation / Gram Panchayat
- Shop Act Licence
- 'No Objection Certificate' from the Fire Brigade Department
- Eating / Restaurant / Bar Licence from Police Authority (Only if applicable)

⁵ Source: Department of Tourism, Government of Goa, March 2010

For one hotel it was informed and observed that even though the application was pending with Goa Tourism Department for approval on the required NOCs like Pollution Clearance, Environmental Clearance etc. for almost 4 years the hotel was operational.

7.1.3 **Vadodara**

The comprehensive listing of the star categorised hotels has been attached in the Appendix A. It can be seen from this table, that Vadodara has only 4 star category hotels. There are in all 11 high end hotels of which 7 are non-categorised. Most of the star categorised ones were built before 1990. In recent times, many high end hotels have come up but have not taken a classification from the Ministry of Tourism or availed the financial incentives given by the Ministry of Tourism.

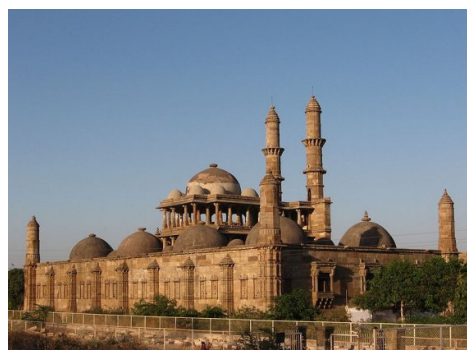
It can be observed from the same that Vadodara has only about 4 classified hotels. Total number of hotels in Vadodara is approximately 30 and out of which 4 hotels (~ 13%) are classified. There are in all 11 high end hotels of which 7 are unclassified. Most of the star categorised ones were built before 1990.

Reasons for not receiving star category classification for hotels in Vadodara can be assigned to the fact that getting classification and maintaining government standards becomes a tedious process for Hotels. The availability of incentives is also not well known among the hotel industry, so new hotels do not get the proper motivation to classify them under this category.

7.1.3.1 NOCs/Clearances

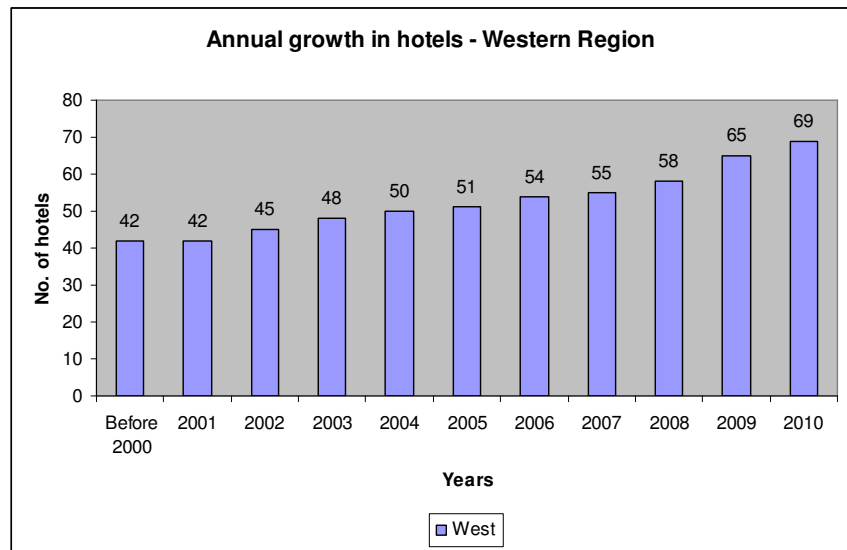
Based on the discussion with association, industry players and local India Tourism officers, permissions / registrations / NOCs required for classified or unclassified hotels are:

- Building Plan Sanction from Municipal Corporation / Taluka Panchayat / Gram Panchayat
- Utilization Certificate from Municipal Corporation / Taluka Panchayat / Gram Panchayat
- Shop Act Licence
- Eating / Restaurant Licence from Police Authority
- 'No objection Certificate' from the Fire Brigade Department
- Sales Tax Registration (Luxury Tax is applicable)



7.2 Growth Rate in Hotels

Figure 7: Growth Rates of Hotels - Western Region



Source: IMM Survey Findings

Figure 7 clearly indicates that the number of hotels has increased by at least one and a half times in the past decade. After 2005, the number has increased by 14. However, few hotels have given credit to the incentive for their establishment. Since the year 2008, about 10 new hotels have come up. However, discussions have revealed that most of these have come up based on the company’s agenda. The financial incentive has little to do with this.

7.3 List of Hotels Constructed after 2008

The hotels that have been established after 2008 have been listed in table 7.3. There are 9 hotels in all, in the western region that have been classified. However, there are 13 more hotels which are in the process of classification.

Table 7.4: Hotels constructed after 2007 in Western Region

| Sr. No. | Name of Hotel / Resort | Star Category | Location | Operations Started |
|---------------------------|---------------------------|---------------|------------|--------------------|
| Already classified | | | | |
| 1 | Hotel Lemon Tree | 3 | Aurangabad | 2008 |
| 2 | Hotel Soniya | 2 | Aurangabad | |
| 3 | Hotel Bagga International | 2 | Aurangabad | |
| 4 | Ginger Hotel– Panjim | 3 | Goa | 2008 |
| 5 | Marigold Hotel – Panjim | 3 | Goa | 2009 |

| Sr. No. | Name of Hotel / Resort | Star Category | Location | Operations Started |
|--|---|---------------|------------|--------------------|
| 6 | Casa Severina – Calangute | 3 | Goa | 2009 |
| 7 | Nazri Resort – Baga | 3 | Goa | 2009 |
| 8 | 10 Calangute | 3 | Goa | 2009 |
| 9 | Ginger Hotel | 3 | Vadodara | 2008 |
| Intends to be classified / In process of classification | | | | |
| 1 | Hotel Janki Executive | NA | Aurangabad | 2009 |
| 2 | Hotel VITS | NA | Aurangabad | 2009 |
| 3 | Hotel Pride Biznotel | NA | Aurangabad | 2010 |
| 4 | Hotel Yuvraj | NA | Aurangabad | 2010 |
| 5 | Hotel Limrass | NA | Aurangabad | 2011 |
| 6 | The HQ (Palette Hotels Pvt. Ltd.) – Vasco De Gama | NA | Goa | 2010 |
| 7 | Sandalwood Hotels and Retreats – Dona Poula | NA | Goa | 2010 |
| 8 | Hotel Vivenda - Calangute | NA | Goa | 2010 |
| 9 | Pearls Oceanique – Colva | NA | Goa | 2008 |
| 10 | Resort De Coracao – Candolim | NA | Goa | 2010 |
| 11 | Hotel Godwin – Candolim | NA | Goa | 2011 |
| 12 | Le Seasons Beach Resort – Candolim | NA | Goa | 2010 |
| 13 | Silver Sands Hideaway – Candolim | NA | Goa | 2010 |

In Vadodara, the only star category hotel, i.e. Ginger hotel, that has been constructed after 2008 was developed based on the company's agenda and did not come up due to the financial incentives given by the Ministry of Tourism.

There is a clear lack of knowledge among developers in this region about the financial incentives and also a lack of knowledge among the people.

7.4 Hotels Availing Financial Incentives

Table 7.5: List of Hotels constructed after 2008 - Aurangabad

| Sr. No. | Name of Hotel / Resort | Star Category | Operations Started | Availing Financial Incentive |
|---------|---------------------------|---------------|--------------------|------------------------------|
| 1 | Hotel Lemon Tree | 3 | 2008 | No |
| 2 | Hotel Soniya | 2 | After 2007 | No |
| 3 | Hotel Bagga International | 2 | After 2007 | No |
| 1 | Ginger Hotel– Panjim | 3 | 2008 | No |
| 2 | Marigold Hotel – Panjim | 3 | 2009 | No |
| 3 | Casa Severina – Calangute | 3 | 2009 | No |

| Sr. No. | Name of Hotel / Resort | Star Category | Operations Started | Availing Financial Incentive |
|---------|------------------------|---------------|--------------------|------------------------------|
| 4 | Nazri Resort – Baga | 3 | 2009 | No |
| 5 | 10 Calangute | 3 | 2009 | No |
| 6 | Ginger Hotel | 3 | 2008 | No |

From Table 7.5, it can be seen that none of the hotels that were eligible for availing the incentive in all the three locations of Aurangabad, Goa and Vadodara has availed of this tax holiday scheme. It is observed that though the hotels that are classified are aware of the scheme, the other players that are not classified are not even aware about such a scheme. Lack of awareness among the small players was the key issue found.

It was also found that 5 more hotels that have started operations after 2008 are in process of getting classification.

None of the hotels that have started after 2008 have availed the financial incentives provided by the Ministry of Tourism. The discussions have revealed that they have also not come up as a result of the given scheme.

7.4.1 Procedural Difficulties in Availing Financial Incentives

The procedure includes first paying for the taxes like luxury tax, sales tax, excise duties and then take the subsequent refunds from the government. This does not work as getting the total amount refunded becomes a problem. Hence, they have not taken the benefits of the subsidies provided to them.

7.4.2 Reasons for not availing the Incentives

In Vadodara, Hotel Ginger is the only government classified three star hotel constructed after 2008, which was eligible for availing the incentive. This hotel however is not availing the financial incentive scheme provided by the Ministry of Tourism because it is on a 60 years lease contract and cannot avail any such scheme. However, most of the new star category hotels coming up in Vadodara do not avail the financial incentives due to a lot of bureaucratic difficulties.

Secondly, some hoteliers have expressed concern over the tedious process which would entail them to go to the administrative headquarter to fulfil all the formalities. They have also expressed that the processing

time for the incentives are high, proper guidelines are not available to the investors to avail to the incentives, lot of paper work is required and there is also report of lack of cooperation from the government departments. Many also remain unaware of the scheme and proper star category growth in the hotel and resorts sector has suffered in this location in and after 2008.

7.4.3 Conclusions and Recommendations

- Classification process should include budget hotels / lodges also so that uniformity must be maintained.
- Awareness regarding various schemes and available incentives is very low. There must be proper channels that ensure timely distribution of information.
- Small players are mostly avoided in prevailing system of information, which should be eliminated by promoting their association or through efficient management of single association. (At present in Aurangabad, two hotel associations are running)
- World heritage sites like Champaner and Pavagadh needs proper marketing and awareness.

8. Survey Findings for Eastern and North-Eastern India

Figure 8: Eastern and North-Eastern India



Source: Maps of India, IMM Analysis

Eastern India is famous for its rich cultural heritage which is reflected in the temples and other monuments of architectural importance. This region is also famous for its beaches. The four major states in East India draw a large number of tourists from all around the world each year.

The North-Eastern region of India is the most varied; the infinite variety of its geographic setting, topography, varied flora and fauna and avian life, rare orchids and butterflies, brightly painted monasteries, challenging rivers, the history of ancient traditions and lifestyles, its festivals and crafts make the north eastern zone of India an unique destination.

The world heritage sites selected by the Ministry of Tourism, Government of India (GoI) for the Eastern and North-Eastern region are listed in Table 8.1 below:

Table 8.1: World Heritage Site selected for the Assignment- Eastern and North eastern India

| World Heritage Sites | Location | States | Nearest locations covered for the Assignment |
|--------------------------|------------|-------------|--|
| Sun Temple | Konark | Orissa | Puri |
| Mahabodhi Temple Complex | Bodhgaya | Bihar | Bodhgaya, Gaya |
| Toy Train | Darjeeling | West Bengal | Darjeeling |
| Kaziranga National Park | Kaziranga | Assam | Kaziranga, Kohra, Bagori |

Source: Ministry of Tourism, Government of India

As listed in Table 8.1, primary interactions have been carried out in four places of Eastern and North-Eastern India namely Darjeeling, Puri, Bodhgaya (Gaya also) and Kaziranga, to analyse the impact of financial incentives provided by the Government to boost investment in the hotel sector.

8.1 Year wise Comprehensive List of Hotels

The year wise comprehensive list consists of 1 / 2 / 3 / 4 / 5 star and 5 star deluxe classified hotels in the study area. The list is formulated from all possible genuine sources with intention to make it exhaustive. These have been listed from the sources listed in Table 8.2.

Table 8.2: Sources of Comprehensive Listing

| Sr. No. | Agency / Organization / Association | Location |
|---------|---|---|
| 1 | Ministry of Tourism, Government of India | New Delhi |
| 2 | India Tourism Regional office (Eastern and North Eastern Region) | Kolkata, Guwahati |
| 3 | State Tourism Development Corporation | Puri, Gaya & Bodhgaya, Kaziranga, Darjeeling |
| 4 | Hotel Association of Orissa | Puri |

8.1.1 Puri

As per the Statistical Bulletin 2009, published by the Department of Tourism, Government of Orissa, the total number of hotels in Puri till 2010, is 340, with 6562 rooms and 14077 beds. Out of these hotels, six have been classified as star category hotels by the Ministry of Tourism, Government of India and one hotel has applied for classification as heritage hotel in the year 2010. The comprehensive listing of hotels has been attached in **Appendix A**. Table 8.3 contains the exhaustive list of the classified hotels.

Other than these 7 hotels, there are 2 hotels, Pantha Nivas and Pantha Bhawan, which are directly run by Orissa Tourism Development Corporation (OTDC). Hotel Nilachal Ashok is a unit of Indian Tourism Development Corporation (ITDC).

There are about 25 hotels like Holiday Resort, Hotel Victoria Club, Park Hotel, to name a few, who have 3 or 4 star equivalent facilities. But they have not gone for approval and classification.

From this analysis it can be gathered that about 2% of the existing hotels are classified among 340 hotels in Puri. Out of 32 reputed hotels, only 19% (6 hotels) are classified while 3% (1 hotel) are in process of classification. According to Statistical Bulletin 2010, published by the Department of Tourism, Government of Orissa, the average occupancy of hotels in is 65%. So, the requirement for new hotels is marginal, up-gradation in quality of services in existing hotels would be appreciated and may prompt the arrival of more tourists.

The reasons derived from various discussions behind the lack of interest in classification are:



8.1.2 **Konark**

- Most of prominent Hoteliers, who are in a position to go for classification, feel that the rules are too stringent for classification and a lot of paper work is required for the same.
- They are of an opinion that since business is not affected any way, classification does not help much.
- Few hotel industry players still fear getting stuck in the bureaucratic complexity after getting classified.

As per the Statistical Bulletin 2009, published by the Department of Tourism, Government of Orissa, the total number of hotels in Konark till 2010, is 14. This place is not so popular for staying. So, the number of hotels has not increased over years. Out of 14, 2 hotels are run by OTDC. It has been found that none of the hotels in Konark have obtained classification as a star hotel by the Ministry of Tourism.

8.1.3 **Approvals/ NOCs/ Registration/ Licenses**

In Orissa, the hotels surveyed mostly had the following approvals:

- Land permit from local authority
- Building plan approval from municipality/ local authority and occupancy certificate.
- Police license from local police station
- Trade License
- Bar License (if applicable)
- Excise License
- Certificate/ license from municipality/ local authority to show that establishment is registered as a hotel.

The major notable issue is that almost all the hotels, except a selected few, are operating without any objection certificates from Municipal Health Officer, from Fire Brigade Authority and that from State Pollution Control Board. Out of 13 hotels surveyed in Konark, 7 are already classified and rest 6 hotels had the similar repose, as above, regarding the approvals. The approval from Pollution Control Board and Fire Brigade Authority has been a major hindrance for these hotels, which has restricted them from going for classification.

8.1.4 **Bodhgaya**

There are in all 61 hotels in Bodhgaya at present. Out of these, only 4 have been approved and classified under Ministry of Tourism, Government of India. Apart from these 4, there are two hotels, which



have been approved by Bihar Tourism Development Corporation (BTDC) and one is a BTDC Tourist Complex. The comprehensive listing can be referred to in the **Appendix A**.

Out of 61 other hotels, about 10 hotels like Hotel R K International, Hotel Tokyo Bihar, Hotel Buddha International, Hotel Lumbini International, Hotel Urvela to name a few, who have 3 or 4 star equivalent facilities. But they have not gone for approval and classification. Average capacity utilisation of the hotels in Bodhgaya is about 70-80% during season and 20-30% during lean period. Other than these hotels the temples are also offering cheap accommodation to the tourists, which is a constant threat to the existence of the hotels in Bodhgaya. The rest of the hotels are either guest house or budget hotels.

About 7% of the existing hotels are classified among 61 hotels. Out of about 20 reputed hotels, only 20% (4 hotels) are classified

The reasons that have been derived from various discussions behind this are:

- Most of prominent Hoteliers, who are in a position to go for classification, feel that the rules are too stringent for classification and lots of paper work are required for the same.
- They are of the opinion that since business is not affected any way, classification is not going to help much.
- Few hotel industry players still fear getting stuck in the bureaucratic complexity after getting classified.
- Awareness regarding classification is not there.

8.1.5 Gaya

The total number of hotels present in Gaya is 59. Out of these hotels, only one (1.7%) has been approved and classified under Ministry of Tourism, Government of India. Hotels at Gaya have about 60% occupancy all through the year, due to the religious significance of the place. The Appendix A contains the exhaustive list of star category hotel with contact details, categorisation and year of establishment.

8.1.6 Approvals/ NOCs/ Registration / Licenses

In Bihar, the hotels surveyed mostly had the following approvals:

- Land permit from local authority

- Building plan approval from municipality/ local authority and occupancy certificate.
- Police license from local police station
- Trade License
- Bar License (if applicable)
- Excise License
- Certificate/ license from municipality/ local authority to show that establishment is registered as a hotel.

The major notable issue is that almost all the hotels, except a selected few, are operating without any objection certificates from Municipal Health Officer, from Fire Brigade Authority, from State Pollution Control Board and from Airport Authority of India, due to presence of Gaya Airport in the vicinity. Out of 16 hotels, covered in Bodhgaya, 7 are either approved by BTDC or Ministry of Tourism, 9 other unclassified hotels have similar situation as above.

8.1.7 **Darjeeling**



There are in all 93 hotels in Darjeeling. However, only 8 out of these have been classified under Ministry of Tourism, Government of India. Out of 82 other hotels, about 9 to 10 hotels have 3 or 4 star equivalent facilities. But they have not gone for approval and classification.

Appendix A contains the exhaustive list of star category hotels star category hotels with contact details, categorisation and year of establishment.

About 12% of the existing hotels are classified among 93 hotels. Out of about 20 reputed hotels, while only 55% (11 hotels) are classified or are in the process of classification. The reasons attributed by the respondents based on various discussions on the lack of interest in classification during the primary survey are:

- Most of prominent Hoteliers, who are in a position to go for classification, feel that the rules are too stringent for classification and lot of paper works is required for the same.
- They are of the opinion that since business is not affected any way, classification is not going to be of any help.
- Few hotel industry players still fear getting stuck in the bureaucratic complexity after getting classified.

8.1.7.1 Approvals/ NOCs/ Registration / Licenses

In Darjeeling, the hotels surveyed mostly had the following approvals:

- Land permit from local authority
- Building plan approval from municipality/ local authority and occupancy certificate.
- Police license from local police station
- Trade License
- Bar License (if applicable)
- Excise License
- Certificate/ license from municipality/ local authority to show that establishment is registered as a hotel.

Out of 18 hotels surveyed, 11 have all the approvals while 5 of them are operating without any objection certificates from Municipal Officer and from Fire Brigade Authority.

8.1.8 Kaziranga

62 hotels are present in Kaziranga. Out of these hotels, only one has been approved and classified under Ministry of Tourism, Government of India. Appendix A contains the exhaustive list of star category hotels with contact details, categorisation and year of establishment.



7 hotels are run by Assam Tourism Development Corporation (ATDC) and 8 other hotels are run by other government organisation or PSUs. One hotel is under ITDC. There are about 5 more hotels who have 3 or 4 star equivalent facilities. But they have not gone for approval and classification. The average occupancy of the hotels during season varies from 70-80%, and during lean period, it may go fully empty, due to unavoidable natural conditions, like heavy flooding. The rest of the hotels are guest houses, low cost hotels, home stays or budget hotels

From this it can be derived that 3% of the existing hotels are classified among 62 hotels. The reasons that have been derived from various discussions behind the lack of interest in classification during the primary survey are:

- Most of prominent hoteliers, who are in a position to go for classification, feel that the rules are too stringent for classification and lots of paper works are required for the same.
- They are of an opinion that since business is not affected any way, classification is not going to help much.
- Few hotel industry players still fear getting stuck in the bureaucratic complexity after getting classified.

- Awareness is not there regarding classification.

8.1.8.1 Approvals/ NOCs/ Registration / Licenses

In Kaziranga, the hotels surveyed opined that they require the following approvals:

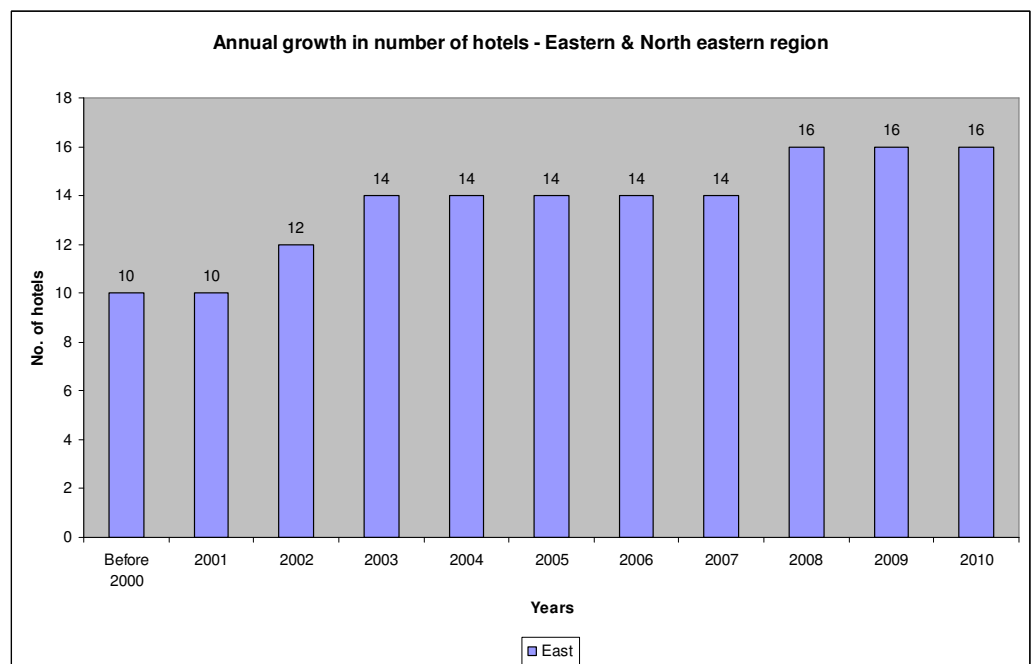
- Land permit from local authority
- Building plan approval from municipality/ local authority and occupancy certificate.
- Police license from local police station
- Trade License
- Bar License (if applicable)
- Excise License
- Certificate/ license from municipality/ local authority to show that establishment is registered as a hotel.

Out of 10 hotels surveyed, 6 had all the approvals while 4 are operating without any objection certificates from Municipal Officer and from Fire Brigade Authority.

8.2 Growth Rate in Hotels

The analysis has pointed out that the hotels have increased by more than half the original number before 2000. However, the growth is stable and no sudden peaks are observed in this period. No new hotels have come up since 2008 that have been classified with the Ministry.

Figure 9: Annual growth in number of hotels in Eastern and North Eastern India



Source: MM Analysis

8.3 List of Hotels Constructed after 2008

A total of 26 hotels have stated operations after 2008 in Puri, wherein none is a star category hotel. In Konark, all the hotels have started operating before 2008. There are no hotels that have started operations after 2008

In Gaya and Bodh Gaya, out of 6 hotels that have stated operations after 2008, only one, Hotel Sambodhi Retreat has obtained star categorisation.

In Darjeeling too, only one hotel has started operations after 2008. This hotel is however still in the process of obtaining a star categorisation. Thus, it is not eligible for availing the incentive.

Total of 24 hotels have stated operations after 2008 in Kaziranga, wherein only Lora Retreat is a star category hotel and Emerald Prayag has applied for reclassification for 3 star.

Table 8.3: List of Hotels in Eastern and North-Eastern region constructed after 2008

| SI No. | Name of the Hotel | Star Category | Location | Year of Establishment |
|--------|------------------------|-----------------------------|------------|-----------------------|
| 1 | Hotel Sambodhi Retreat | 4 | Gaya | 2008 |
| 2 | RJ Resorts | Applied for 4 star category | Darjeeling | After 2007 |
| 3 | Prayag Emerald | 3 | Kaziranga | After 2007 |
| 4 | Lora Retreat | 3 | Kaziranga | 2008 |

8.3.1 *Hotels Availing Financial Incentives*

In this region, only 1 hotel, Hotel Sambodhi Retreat in Gaya has made use of the tax holiday of the Ministry. None of the other hotels have availed financial incentives. In Puri, since none of the hotels have got classification from the Ministry, none are eligible for the incentive, whereas in Konark no hotel has come up after 2008. The hotels that are eligible to take incentive in Darjeeling and Kaziranga have made use of this.

Table 8.4: List of Hotels availing incentive in Eastern and North-Eastern region

| SI No. | Name of the Hotel | Star Category | Year of Establishment | Availing Incentive |
|--------|------------------------|-----------------------------|-----------------------|--------------------|
| 1 | Hotel Sambodhi Retreat | 4 | 2008 | Yes |
| 2 | RJ Resorts | Applied for 4 star category | After 2007 | NA |
| 3 | Prayag Emerald | 3 | After 2007 | No |
| 4 | Lora Retreat | 3 | 2008 | No |

8.3.2 *Reasons for not availing the Incentive*

The main reasons behind not availing the incentive scheme:

- Ignorance of the Tourism Department regarding the scheme, hence the awareness generated was extremely low.
- Lack of awareness regarding the scheme and illiteracy among the hotel owners was commonly seen amongst hotel owners.
- In Gaya and Bodhgaya, it was observed that interest in Hotel Sector business in itself is low, due to seasonal nature of business and high competition among the hotels and temple guest house. The temples offer same facilities to the guests in lesser price than the hotels taking advantage of the infrastructure exemptions enjoyed by them.

8.3.3 Conclusions and Recommendations

- In Puri, Konark and Kaziranga it was very striking to note that, even though a number of hotels have come up after the scheme was announced, none of the hotel owners have availed the tax incentive scheme, offered by the Ministry of Tourism, Government of India.
- In Gaya and Bodhgaya the growth in hotel sector is very marginal mainly due to seasonal nature of business.
- The Ministry of Tourism, Government of India should have been more proactive in spreading the awareness regarding the scheme, at least to the State level Departments, so that the benefit could have reached the hotel owners in each state, wherein the World Heritage sites are located.
- Since new constructions are restricted in Darjeeling, the Ministry of Tourism, Government of India may think about announcing certain tax benefits for old hotels having 3 star facilities, but not yet approved, so that the hoteliers show some interest towards categorisation or reclassification.

Appendices

Appendix A. Comprehensive list of Hotels _____ 52
Appendix B. Contact List _____ 66
Appendix C. Hotels Approved after 2008 _____ 75

Appendix A. Comprehensive list of Hotels

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|---|--------------------------------|----------------|-------------------------------|--------------------|
| EASTERN AND NORTH-EASTERN REGION | | | | |
| 1 | Hotel Mayfair Beach Resort | Puri | 3 | 1992 |
| 2 | Toshali sands resort | Puri | 4 | 1973 |
| 3 | Hans CocoPalm | Puri | 3 | 1987 |
| 4 | Hotel Shakti International | Puri | 3 | 2007 |
| 5 | Hotel Mahadadhi | Puri | Heritage | 2006 |
| 6 | Hotel Chanakya BNR | Puri | Applied for Heritage Category | 2010 |
| 7 | Hotel Royal Regency | Bodhgaya | 3 | 2002 |
| 8 | Hotel Shashi International | Bodhgaya | 3 | 1998 |
| 9 | Hotel Lotus Nikko | Bodhgaya | 3 | 2002 |
| 10 | Hotel Samboddi Retreast | Bodhgaya | 4 | 2008 |
| 11 | Hotel Siddhartha International | Gaya | 3 | Before 2005 |
| 12 | Dekeling Hotel | Darjeeling | 2 | Before 2000 |
| 13 | Windamere Hotel | Darjeeling | Heritage | Before 2000 |
| 14 | The Elgin Hotel | Darjeeling | Heritage | Before 2000 |
| 15 | Hotel Mohit | Darjeeling | 2 | Before 2000 |
| 16 | Fortune Resort Central | Darjeeling | Heritage | Before 2007 |
| 17 | Viceroy Hotel | Darjeeling | 3 | Before 2007 |
| 18 | Hotel Garuda | Darjeeling | 2 | Before 2000 |
| 19 | Bellevue Hotel (Old and New) | Darjeeling | Heritage | Before 2000 |
| 20 | Iora Retreat | Kaziranga | 3 | 2008 |
| NORTHERN REGION | | | | |
| 1 | The Residency Hotel | Bhopal/ Sanchi | 4 | 1992 |
| 2 | Hotel Amer Palace | Bhopal/ Sanchi | 3 | 1992 |
| 3 | Hotel Lake View Ashok | Bhopal/ Sanchi | 3 | 1989 |
| 4 | Hotel Palash Residency | Bhopal/ Sanchi | 3 | 1988 |
| 5 | Gateway Retreat | Bhopal/ Sanchi | 3 | 1978 |
| 6 | Amar Vilas | Agra | 5 | 1996 |
| 7 | Jaypee Palace | Agra | 5 | 1999 |
| 8 | ITC Mughal | Agra | 5 | 1976 |
| 9 | The Trident | Agra | 5 | 1993 |
| 10 | Clark Shiraz | Agra | 5 | 1963 |
| 11 | Gateway (Taj View) | Agra | 5 | 1976 |
| 12 | Arena (Holiday INN) | Agra | 5 | 2001 |
| 13 | Man Singh Palace | Agra | 5 | 1995 |
| 14 | Hotell Amar | Agra | 3 | 1980 |

| SI No. | Name of the Hotel | Location | Category | Operations Started |
|----------------|------------------------------------|------------|----------|--------------------|
| 15 | Pushp Villa | Agra | 3 | 1992 |
| 16 | Crystal Inn | Agra | 2 | 2009 |
| 17 | Siris-18 | Agra | 2 | 2009 |
| 18 | The Oberoi Raj Vilas | Jaipur | 5 | 1997 |
| 19 | Shiv Vilas | Jaipur | 5 | 1997 |
| 20 | Jai Mahal Palace | Jaipur | 5 | 1984 |
| 21 | Hotel Golden Tulip | Jaipur | 5 | 2007 |
| 22 | Hotel Ramada | Jaipur | 5 | Feb- 2008 |
| 23 | The Trident Hilton | Jaipur | 5 | 1998 |
| 24 | LE-Meriden | Jaipur | 5 | 2006 |
| 25 | Rajputana Palace Sheraton | Jaipur | 5 | 1992 |
| 26 | Hotel Man Singh | Jaipur | 5 | 1979 |
| 27 | Clarks Amer | Jaipur | 5 | 1973 |
| 28 | Country INN | Jaipur | 5 | |
| 29 | Bella Casa | Jaipur | 5 | 2005 |
| 30 | Jaipur Palace | Jaipur | 5 | 1990 |
| 31 | Holiday INN | Jaipur | 5 | 1995 |
| 32 | Chokhi Dhani Resort & Hotel | Jaipur | 5 | 2001 |
| 33 | Park Plaza | Jaipur | 4 | 2002 |
| 34 | Royal Orchid Cenral Jaipur | Jaipur | 4 | 2007 |
| 35 | KK Royal Days Hotel | Jaipur | 4 | 2002 |
| 36 | Om Tower | Jaipur | 4 | 2006 |
| 37 | Mansingh Tower | Jaipur | 4 | 1992 |
| 38 | The Wall Street | Jaipur | 3 | 2005 |
| 39 | Maharani Palace | Jaipur | 3 | 1996 |
| 40 | Empire Regency | Jaipur | 3 | 2003 |
| 41 | LMB | Jaipur | 3 | 1999 |
| 42 | Maurya palace | Jaipur | 3 | 2001 |
| 43 | Maya International | Jaipur | 3 | 1999 |
| 44 | Comfort Inn Hawa Mahal | Jaipur | 3 | 1991 |
| 45 | Las Vegas | Jaipur | 3 | 2005 |
| 46 | Arya Niwas | Jaipur | 2 | 1984 |
| 47 | Rajasthan Palace | Jaipur | 2 | 2000 |
| 48 | Maharani Plaza | Jaipur | 3 | 1997 |
| 49 | Ram Bagh Palace | Jaipur | 5 | 1835 |
| WESTERN REGION | | | | |
| 1 | Taj Residency | Aurangabad | 5 | 2008 |
| 2 | Rama International - Welcome Group | Aurangabad | 5 | 2007 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|---|------------|----------|--------------------|
| 3 | Hotel Windsor Castle | Aurangabad | 5 | 2010 |
| 4 | Hotel Ira Executive | Aurangabad | 2 | 2008 |
| 5 | Hotel Kohinoor Plaza | Aurangabad | 2 | 2007 |
| 6 | Hotel Crown Plaza | Aurangabad | 1 | 2008 |
| 7 | Hotel Atithi | Aurangabad | 2 | 2007 |
| 8 | Hotel Manmandir | Aurangabad | 3 | 2008 |
| 9 | Hotel Bagga International | Aurangabad | 2 | 2010 |
| 10 | Hotel Lemon Tree | Aurangabad | 3 | 2009 |
| 11 | Hotel Soniya | Aurangabad | 2 | 2010 |
| 12 | Majorda Beach Resort – Salcette | Goa | 5 | 2010 |
| 13 | The Taj Holiday Village – Sinquerim | Goa | 5 | 2010 |
| 14 | The Leela Kempinski – Salcette | Goa | 5 | 2010 |
| 15 | Hotel Ramada Caravela Beach Resort – Salcette | Goa | 5 | 2008 |
| 16 | Cidade De Goa – Dona Paula | Goa | 5 | 2007 |
| 17 | Fort Aguada Beach Resort – Sinquerim | Goa | 5 | 2010 |
| 18 | Resorte Dona Sylvia – Cavelossim | Goa | 5 | 2007 |
| 19 | Whispering Palms Beach Resort – Candolim | Goa | 4 | 2008 |
| 20 | La Paz Gardens – Vasco De Gama | Goa | 3 | 2008 |
| 21 | Dona Alcina Resorts – Candolim | Goa | 3 | 2007 |
| 22 | Hotel Gaon Heritage – Calangute | Goa | 3 | 2009 |
| 23 | Aaldeia Santa Rita – Sinquerim | Goa | 3 | 2009 |
| 24 | Casa Blanca Beach Resort – Calangute | Goa | 3 | 2010 |
| 25 | Hotel Delmon – Panjim | Goa | 2 | 2007 |
| 26 | Hotel Mira – Calangute | Goa | 2 | 2008 |
| 27 | Cavala - The Seaside Resort – Calangute | Goa | 2 | 2009 |
| 28 | Ronil Hotels & Resorts – Calangute | Goa | 2 | 2009 |
| 29 | Goa Marriott Resort – Panjim | Goa | 5 | 2008 |
| 30 | The Taj Exotica | Goa | 5 | 2008 |
| 31 | Club Mahindra - Varca | Goa | 5 | 2007 |
| 32 | Heritage Village Club Goa – | Goa | 5 | 2010 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|---|----------|----------|--------------------|
| | Cansaulim | | | |
| 33 | The Kenilworth Beach Resort - Utorda | Goa | 5 | 2009 |
| 34 | Sun Village Resort – Arpora | Goa | 4 | 2010 |
| 35 | Laguna Anjuna – Anjuna | Goa | 3 | 2007 |
| 36 | Highland Beach Resort – Candolim | Goa | 3 | 2006 |
| 37 | Marquis Beach Resort – Sinquerim | Goa | 3 | 2008 |
| 38 | The Horizon | Goa | 3 | 2009 |
| 39 | Santiago Resorts – Calangute | Goa | 3 | 2009 |
| 40 | Resorte Marinha Dourada – Arpora | Goa | 2 | 2008 |
| 41 | Hotel Dona Terezinha – Calangute | Goa | 2 | 2008 |
| 42 | Pousada Tauma – Calangute | Goa | 2 | 2007 |
| 43 | Zuri White Sands Resort – Varca | Goa | 5 | 2009 |
| 44 | Nizmar Resort – Calangute | Goa | 4 | 2008 |
| 45 | Nanutel Margao | Goa | 3 | 2010 |
| 46 | Nanu Resort – Betalbatim | Goa | 3 | 2010 |
| 47 | Vainguinim Valley Resort – Dona Poula | Goa | 5 | 2005 |
| 48 | Colonia Santa Maria – Calangute | Goa | 3 | 2010 |
| 49 | Devaaya Ayurveda Retreat – Divar – Panjim | Goa | 5 | 2008 |
| 50 | Rivera De Goa Resort – Arpora | Goa | 5 | 2010 |
| 51 | Bell Tower Resorts (P) Ltd. - Salcette | Goa | 5 | 2009 |
| 52 | Hotel Neo Majestic – Porvorim | Goa | 5 | 2010 |
| 53 | Ginger Hotel (Roots Corporation Limited) – Panjim | Goa | 3 | 2010 |
| 54 | Vivanta by Taj – Panjim | Goa | 5 | 2010 |
| 55 | Marigold Hotel – Panjim | Goa | 3 | 2009 |
| 56 | Casa Severina – Calangute | Goa | 3 | 2010 |
| 57 | Nazri Resort – Baga | Goa | 3 | 2010 |
| 58 | 10 Calangute – Calangute | Goa | 3 | 2009 |
| 59 | “O” Hotel – Candolim | Goa | 5 | 2010 |
| 60 | The Crown Goa – Panjim | Goa | 5 | 2009 |
| 61 | Holiday Inn Resort – Cavelossim | Goa | 5 | 2010 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|-------------|--|----------|----------|--------------------|
| 62 | Riviera de Goa Resorts and Hotels - Mapusa | Goa | 5 | 2008 |
| 63 | Hotel Express Towers | Vadodara | 4 | 1970 |
| 64 | Gateway Hotel | Vadodara | 3 | 1980 |
| 65 | Surya Palace Hotel | Vadodara | 3 | 1980 |
| 66 | Hotel Express Residency | Vadodara | 3 | 1987 |
| 68 | Gaurav Hotel | Vadodara | 2 | 1998 |
| 69 | Ginger Hotel | Vadodara | 3 | 2007 |
| DELHI & NCR | | | | |
| 1 | Maidens Hotel | Delhi | 4 | 1903 |
| 2 | The Imperial | Delhi | 5 (D) | 1931 |
| 3 | Hotel Regal | Delhi | 2 | 1936 |
| 4 | Hotel The Manor | Delhi | 4 | 1950 |
| 5 | The Claridges, New Delhi | Delhi | 5 | 1950 |
| 6 | Hotel Airlines | Delhi | 1 | 1951 |
| 7 | Grand Sartaj | Delhi | 3 | 1956 |
| 8 | Hotel Broadway | Delhi | 3 | 1956 |
| 9 | Hotel Janpath | Delhi | 4 | 1956 |
| 10 | Ashok Hotel | Delhi | 5 (D) | 1956 |
| 11 | Hotel Diplomat | Delhi | 4 | 1962 |
| 12 | Hotel Rajdoot | Delhi | 3 | 1965 |
| 13 | Hotel Vikram | Delhi | 4 | 1965 |
| 14 | The Oberoi New Delhi | Delhi | 5 (D) | 1965 |
| 15 | Hotel Alka | Delhi | 3 | 1968 |
| 16 | Hotel The Nest | Delhi | 1 | 1970 |
| 17 | Hotel Neeru | Delhi | 1 | 1972 |
| 18 | York Hotel | Delhi | 3 | 1972 |
| 19 | The Hans New Delhi | Delhi | 4 | 1975 |
| 20 | South Indian Hotel | Delhi | 3 | 1977 |
| 21 | Jukaso Inn | Delhi | 2 | 1978 |
| 22 | The Taj Mahal Hotel | Delhi | 5 (D) | 1978 |
| 23 | ITC Maurya, The Luxury Collection | Delhi | 5 (D) | 1978 |
| 24 | Hotel Fifty Five | Delhi | 1 | 1980 |
| 25 | Jaypee Siddharth | Delhi | 5 (D) | 1981 |
| 26 | Hotel Samrat | Delhi | 5 | 1982 |
| 27 | Centaur Hotel, I G I Airport, New Delhi | Delhi | 5 | 1982 |
| 28 | Hyatt Regency Delhi | Delhi | 5 (D) | 1982 |
| 29 | Le Meridien New Delhi | Delhi | 5 (D) | 1982 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|---|----------|----------|--------------------|
| 30 | The Suryaa | Delhi | 5 (D) | 1982 |
| 31 | Taj Palace Hotel | Delhi | 5 (D) | 1982 |
| 32 | The Lalit New Delhi | Delhi | 5 (D) | 1982 |
| 33 | Jaypee Vasant Continental | Delhi | 5 (D) | 1983 |
| 34 | Hotel Tourist Deluxe | Delhi | 3 | 1985 |
| 35 | The Connaught | Delhi | 4 | 1987 |
| 36 | The Park, New Delhi | Delhi | 5 (D) | 1987 |
| 37 | Ashok Country Resort | Delhi | 3 | 1993 |
| 38 | Intercontinental Eros | Delhi | 5 (D) | 1996 |
| 39 | Hotel Alka Annexe | Delhi | 2 | 1997 |
| 40 | Hotel Laxmi Palace | Delhi | 3 | 1998 |
| 41 | Radisson Hotel, Delhi | Delhi | 5 (D) | 1998 |
| 42 | Sheraton New Delhi Hotel | Delhi | 5 | 2000 |
| 43 | The Metropolitan Hotel | Delhi | 5 (D) | 2000 |
| 44 | The Grand New Delhi | Delhi | 5 (D) | 2000 |
| 45 | Regent Continental Hotel | Delhi | 4 | 2001 |
| 46 | Clarion Collection, New Delhi | Delhi | 4 | 2002 |
| 47 | Hotel City Park | Delhi | 4 | 2002 |
| 48 | The Uppal - An Ecotel Hotel | Delhi | 5 (D) | 2002 |
| 49 | The Daffodils Hotel | Delhi | 1 | 2005 |
| 50 | Shangri-La Hotel, New Delhi | Delhi | 5 (D) | 2005 |
| 51 | Hotel Palace Heights | Delhi | 2 | 2007 |
| 52 | Hotel Vista | Delhi | 3 | 2008 |
| 53 | Ramada Plaza, New Delhi | Delhi | 4 | 2008 |
| 54 | Hotel Bizzotel - The Boutique | Delhi | 2 | 2009 |
| 55 | Red Fox Hotel | Delhi | 3 | 2009 |
| 56 | Hotel Parkland Exotica | Delhi | 3 | 2009 |
| 57 | Hotel Ginger | Delhi | 3 | 2010 |
| 58 | Hotel City Park | Delhi | 4 | 2010 |
| 59 | Airport Motel & Baza Restaurant | Gurgaon | 3 | 1989 |
| 60 | The Country Touch Tourist Resort | Gurgaon | 3 | 1991 |
| 61 | The Plaza Solitaire | Gurgaon | 3 | 1992 |
| 62 | Heritage Village Resort & Spa Manesar | Gurgaon | 4 | 1996 |
| 63 | The Bristol Hotel | Gurgaon | 5 (D) | 2001 |
| 64 | The Lemon Tree Hotel, Udyog Vihar | Gurgaon | 3 | 2003 |
| 65 | Fortune Select Global, Gurgaon By Welcomgroup | Gurgaon | 4 | 2004 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|---|--------------------|----------|--------------------|
| 66 | Park Plaza Hotel | Gurgaon | 4 | 2004 |
| 68 | The Westin Sohna - Gurgaon, Resort & Spa | Gurgaon | 5 (D) | 2007 |
| 69 | Crowne Plaza Today Gurgaon | Gurgaon | 4 | 2007 |
| 70 | Ramada Gurgaon Bmk | Gurgaon | 3 | 2008 |
| 71 | Hotel Ibis Gurgaon | Gurgaon | 3 | 2008 |
| 72 | Hotel Bizzotel | Gurgaon | 3 | 2009 |
| 73 | Peppermint Hotel | Gurgaon | 3 | 2009 |
| 74 | Vista Park Hotel | Gurgaon | 3 | 2009 |
| 75 | Park Premier | Gurgaon | 4 | 2009 |
| 76 | Courtyard By Marriott | Gurgaon | 4 | 2009 |
| 77 | The Leela Kempinski Hotel & Residences | Gurgaon | 5 (D) | 2009 |
| 78 | City Mark Hotel | Gurgaon | 3 | 2009 |
| 79 | Hotel Quality Inn Bliss | Gurgaon | 3 | 2009 |
| 80 | Lemontree Hotel | Gurgaon | 3 | 2009 |
| 81 | Park Inn | Gurgaon | 3 | 2010 |
| 82 | Optus Sarovar Premiere Hotel | Gurgaon | 4 | 2010 |
| 83 | Best Western Sky City | Gurgaon | 3 | 2010 |
| 84 | Country Inn & Suites | Gurgaon | 4 | 2010 |
| 85 | Country Inn & Suites | Gurgaon | 4 | 2010 |
| 86 | Hotel Delite | Faridabad | 3 | 1988 |
| 87 | Mahalakshmi Palace Hotel | Faridabad | 3 | 1988 |
| 88 | Raj Mahal Regency | Faridabad | 2 | 2004 |
| 89 | Atrium Hotel & Conferencing | Faridabad | 3 | 2006 |
| 90 | Millenium Hotel | Faridabad | 3 | 2007 |
| 91 | K-Hotel | Faridabad | 3 | 2009 |
| 92 | Claridges | Faridabad | 3 | 2009 |
| 93 | Quality Hotel Seva Grand | Faridabad | 3 | 2009 |
| 94 | Express Sarovar Portico | Faridabad | 3 | 2010 |
| 95 | Savoy Suites | Gautam Budha Nagar | 4 | 2002 |
| 96 | Radisson Mbd Hotel Gautam Budha Nagar | Gautam Budha Nagar | 5 | 2003 |
| 97 | Fortune Inn Grazia | Gautam Budha Nagar | 4 | 2008 |
| 98 | Park Plaza Gautam Budha Nagar | Gautam Budha Nagar | 4 | 2009 |
| 99 | Jaypee Greens Golf Resort(Under Expansion & Renovation) | Gautam Budha Nagar | 5 | 2010 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|------------------------|--|-----------|----------|--------------------|
| 100 | Clarks Inn | Ghaziabad | 3 | 2006 |
| 101 | Lemon Tree Hotel East Delhi Mall | Ghaziabad | 3 | 2008 |
| 102 | Country Inn & Suites By Carlson, Sahibabad | Ghaziabad | 5 | 2009 |
| 103 | Vitz | Ghaziabad | 3 | 2010 |
| SOUTHERN REGION | | | | |
| 1 | Hotel Trinity Isle | Bangalore | 3 | 2009 |
| 2 | Radha Hometel | Bangalore | 3 | 2007 |
| 3 | Hotel Hari International | Bangalore | 3 | 2007 |
| 4 | The Mark Boulevard | Bangalore | 3 | 2007 |
| 5 | Grand Pavilion | Bangalore | 3 | 2007 |
| 6 | The Bell Hotel & Convention Centre | Bangalore | 3 | 2007 |
| 7 | Monarch Luxur | Bangalore | 3 | 2007 |
| 8 | Evoma | Bangalore | 3 | 2007 |
| 9 | Hotel Solitaire | Bangalore | 3 | 1996 |
| 10 | Citrine | Bangalore | 3 | 1981 |
| 11 | Gold Finch Hotels | Bangalore | 3 | 2004 |
| 12 | 37th Crescent Hotel | Bangalore | 3 | 2005 |
| 13 | Hotel Musuem Inn | Bangalore | 3 | 1998 |
| 14 | Radha Regent | Bangalore | 3 | 2009 |
| 15 | The Citadel Hotel | Bangalore | 3 | 2005 |
| 16 | Hotel Dew Drops | Bangalore | 3 | 1984 |
| 17 | Hotel City Centaur | Bangalore | 3 | 1998 |
| 18 | The Chancery | Bangalore | 3 | 1993 |
| 19 | Iris Hotel | Bangalore | 3 | 2008 |
| 20 | Ginger Hotel | Bangalore | 2 | 2004 |
| 21 | Shakti Hill Resorts | Bangalore | 2 | 1993 |
| 22 | Hotel Jade Express | Bangalore | 2 | 1996 |
| 23 | White Regency | Bangalore | 1 | 1981 |
| 24 | Hotel Malligi P. Ltd. | Hospet | 3 | 1972 |
| 25 | Krishna Palace | Hospet | 3 | 2009 |
| 26 | Poppy's Hotel P. Ltd. | Avinasi | 3 | 1994 |
| 27 | Comfort Inn Marina Towers | Chennai | 3 | 2004 |
| 28 | Days Inn Deccan Plaza | Chennai | 3 | 2008 |
| 29 | Hotel Mars | Chennai | 3 | 1997 |
| 30 | Hotel Mount Heera | Chennai | 3 | 1974 |
| 31 | Hotel Royal Plaza | Chennai | 3 | 2007 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|-------------------------------------|----------|----------|--------------------|
| 32 | Hotel Shan Royal | Chennai | 3 | 2007 |
| 33 | Grand Residence | Chennai | 3 | 2008 |
| 34 | Hotel Radha Park Inn | Chennai | 3 | 1993 |
| 35 | The Residency | Chennai | 3 | 2010 |
| 36 | Courtyard By Marriott | Chennai | 3 | 1982 |
| 37 | The Chariot | Chennai | 3 | 2007 |
| 38 | Fortune Select Palms | Chennai | 3 | 2006 |
| 39 | The Checkers | Chennai | 3 | 2007 |
| 40 | Shansi Pearl Park | Chennai | 3 | 1982 |
| 41 | Hotel Aaditya | Chennai | 3 | 1999 |
| 42 | The Aruna Chennai | Chennai | 3 | 1993 |
| 43 | Continental Hotels & Resort | Chennai | 3 | 1995 |
| 44 | Chennai Deluxe Int. Hotel Pvt. Ltd. | Chennai | 3 | 2005 |
| 45 | Asiana Hotel | Chennai | 3 | 2007 |
| 46 | Quality Hotel Sabari Classic | Chennai | 3 | 2000 |
| 47 | Beverly Hotel | Chennai | 3 | 2001 |
| 48 | S.Priyadarshini Park | Chennai | 3 | 1980 |
| 49 | Hotel Dee Cee Manor | Chennai | 3 | 2007 |
| 50 | New Woodlands Hotel P. Ltd. | Chennai | 3 | 1950 |
| 51 | Sakithyan | Chennai | 3 | 1982 |
| 52 | The Pride Hotel | Chennai | 3 | 2005 |
| 53 | Breeze Hotel Ltd. | Chennai | 3 | 2009 |
| 54 | The Vijay Park | Chennai | 3 | 1995 |
| 55 | Lemon Tree Hotel | Chennai | 3 | 2009 |
| 56 | Country Inn & Suites By Carlson | Chennai | 3 | 2009 |
| 57 | Hotel Ashok Residency | Chennai | 2 | 1974 |
| 58 | Hotel Chandra Towers Ltd. | Chennai | 2 | 2006 |
| 59 | Hotel Anitha Towers | Chennai | 2 | 1994 |
| 60 | Zen Garden Hotels Pvt. Ltd. | Chennai | 2 | 1929 |
| 61 | Hotel Emerald Park | Chennai | 2 | 1999 |
| 62 | Hotel Pandian | Chennai | 2 | 1982 |
| 63 | Hotel Nandini Palace | Chennai | 2 | 2007 |
| 64 | Nest Inn | Chennai | 2 | 2002 |
| 65 | Hotel Chennai Gate | Chennai | 2 | 2005 |
| 66 | Kences Inn | Chennai | 2 | 2007 |
| 68 | Hotel Bhimaas | Chennai | 2 | 1950 |
| 69 | Goldmine Hotels | Chennai | 2 | 2004 |
| 70 | Hotel Park View | Chennai | 2 | 1995 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|---|------------|----------|--------------------|
| 71 | Hotel Ranjith | Chennai | 2 | 1973 |
| 72 | Hotel Kailash Chettinadu P. Ltd. | Chennai | 2 | 2009 |
| 73 | Pod (Maison Restaurants Pvt. Ltd.,) | Chennai | 2 | 2010 |
| 74 | Le Waterina, The Boutique Hotel | Chennai | 2 | 2010 |
| 75 | Hotel Manhattan | Chennai | 1 | 2004 |
| 76 | Htoel Southern Crest | Chennai | 1 | 2007 |
| 77 | Hotel Lions India Pvt. Ltd. | Chennai | 1 | 2003 |
| 78 | Hotel Anitha Park | Chennai | 1 | 1994 |
| 79 | Inn | Chennai | 1 | 2005 |
| 80 | Cine City Hotel | Chennai | 1 | 1995 |
| 81 | Hotel Park Plaza | Chennai | 1 | 1999 |
| 82 | Hotel Manickam Grand | Chennai | 1 | 2002 |
| 83 | The Kanchi Residency | Chennai | 1 | 2008 |
| 84 | Hotel Vaithee Park | Chennai | 1 | 2009 |
| 85 | Krishna International Hotels Chennai P. Ltd | Chennai | 1 | 2009 |
| 86 | Hotel Poigai | Chennai | 1 | 2009 |
| 87 | S.A.P. Guest House | Chennai | 1 | 2010 |
| 88 | Heritage Inn | Coimbatore | 3 | 1993 |
| 89 | Hotel Alankar Grande | Coimbatore | 3 | 1993 |
| 90 | Hotel Sri Aswini Deluxe | Coimbatore | 3 | 2010 |
| 91 | C.A.G. Hotels P. Ltd. | Coimbatore | 3 | 2008 |
| 92 | Hotel Siruvani P. Ltd. | Coimbatore | 2 | 2000 |
| 93 | Hotel Balaji International | Coimbatore | 2 | 1970 |
| 94 | Sree Annapooran Lodging | Coimbatore | 2 | 1983 |
| 95 | Hote Vijai Paradise | Coimbatore | 2 | 2011 |
| 96 | Hotel Marian P. Ltd. | Coimbatore | 2 | 2009 |
| 97 | Sabari's Nest | Coimbatore | 2 | 2009 |
| 98 | Annamalai Hotels P. Ltd. | Coimbatore | 1 | 2001 |
| 99 | Hotel Maruthi | Coimbatore | 1 | 1990 |
| 100 | Subashree Hotels | Coimbatore | 1 | 1991 |
| 101 | Hotel Sandeep | Coimbatore | 1 | 2008 |
| 102 | Hotel Blue Diamonds | Coimbatore | 1 | 1990 |
| 103 | Legend's Inn | Coimbatore | 1 | 2007 |
| 104 | Hotel Sree Murugan | Coimbatore | 1 | 2008 |
| 105 | Velmurukan Hotel P. Ltd. | Coimbatore | 1 | 2007 |
| 106 | Corniche Inn | Coimbatore | 1 | 2006 |

| Sl No. | Name of the Hotel | Location | Category | Operations Started |
|--------|----------------------------------|--------------------|----------|--------------------|
| 107 | Hotel A.P. | Coimbatore | 1 | 2007 |
| 108 | Hotel Sri Kaliappa | Coimbatore | 1 | 2007 |
| 109 | Hotel Raamu's | Coimbatore | 1 | 2007 |
| 110 | Hotel Vinayak | Coimbatore | 1 | 1986 |
| 111 | Hotel Pushpam | Coimbatore | 1 | 2007 |
| 112 | Crown Plaza | Coimbatore | 1 | 2008 |
| 113 | Balu Lodging | Coimbatore | 1 | 2008 |
| 114 | Na Lodgee | Coimbatore | 1 | 2008 |
| 115 | Hotel Arul Jothi | Coimbatore | 1 | 2009 |
| 116 | Rathna Residency | Coimbatore | 1 | 2008 |
| 117 | Hotel Aishwariya Park | Coimbatore | 1 | 2009 |
| 118 | Hotel Cheran | Coimbatore | 1 | 2009 |
| 119 | C.K. Hotel | Coimbatore | 1 | 2010 |
| 120 | Paradise Resorts | Darasuram | 3 | 2006 |
| 121 | Paradise Heritage Resorts | Darasuram | 3 | 1961 |
| 122 | Hotel Anasuya | Gudalur | 1 | 2006 |
| 123 | Kongu Lodge & Hotels | Gudalur | 1 | 2006 |
| 124 | Hill Top Inn | Gudalur | 1 | 2010 |
| 125 | Mystique Ville | Kalhatti, Nilgiris | 3 | 2007 |
| 126 | Hotel Le Garden | Kumabakonam | 3 | 2007 |
| 127 | Le Garden Inn | Kumbakonam | 1 | 2008 |
| 128 | Hotel VPV | Kumbakonam | 1 | 2010 |
| 129 | Grt Temple Bay | Mamallapuram | 3 | 1995 |
| 130 | Fortune Chariot Beach Resorts | Mamallapuram | 3 | 2005 |
| 131 | Ideal Beach Resorts | Mamallapuram | 3 | 1995 |
| 132 | Mamalla Beach Resort | Mamallapuram | 1 | 1995 |
| 133 | Hotel Howard Johnson The Monarch | Ooty | 3 | 1993 |
| 134 | Ooty Dasaprakash | Ooty | 3 | 2005 |
| 135 | Holiday Inn Gem Park | Ooty | 3 | 1995 |
| 136 | Fortune Hotel Sullivan Court | Ooty | 3 | 1993 |
| 137 | Ooty Gate Hotel | Ooty | 2 | 1993 |
| 138 | Ideal River View Resort | Tanjore | 3 | 2005 |
| 139 | Hotel Sangam | Thanjavur | 3 | 1995 |
| 140 | Hotel Gnanam. | Thanjavur | 1 | 1994 |
| 141 | Pia Residency | Thanjavur | 1 | 2005 |
| 142 | Hotel Ramnath | Thanjavur | 1 | 2006 |
| 143 | Ambassador Pallava | Chennai | 4 | 1977 |
| 144 | Hotel Green Park | Chennai | 4 | 2005 |

| SI No. | Name of the Hotel | Location | Category | Operations Started |
|--------|--|---------------------------|----------|--------------------|
| 145 | Great Grand | Chennai | 4 | 1998 |
| 146 | Quality Inn Sabari | Chennai | 4 | 2009 |
| 147 | Raj Park Chennai | Chennai | 4 | 1994 |
| 148 | The Residency Towers | Chennai | 4 | 2007 |
| 149 | The Savera | Chennai | 4 | 1965 |
| 150 | Asiana Hotel | Chennai | 5 | 2005 |
| 151 | Fortune Select Palms | Chennai | 5 | 2006 |
| 152 | Raddison Hotel Great | Chennai | 5 | 1999 |
| 153 | The Accord Metropolitan | Chennai | 5 | 2005 |
| 154 | The Rain Tree | Chennai | 5 | 2005 |
| 155 | Trident Chennai | Chennai | 5 | 1988 |
| 156 | Vivanta By Taj Connemara | Chennai | 5 | 1891 |
| 157 | Le Royal Meridian | Chennai | 5 (D) | 2000 |
| 158 | Sheraton Chola Hotel | Chennai | 5 (D) | 1982 |
| 159 | Sheraton Park Hotel & Towers | Chennai | 5 (D) | 1982 |
| 160 | Taj Coromandel | Chennai | 5 (D) | 2005 |
| 161 | Taj Mount Road | Chennai | 5 (D) | 1982 |
| 162 | The Park Hotel | Chennai | 5 (D) | 1982 |
| 163 | Vivanta By Taj - Fisherman's Cove | Kachipuram (Mamallapuram) | 5 (D) | 1974 |
| 164 | The Residency | Coimbatore | 4 | 1993 |
| 165 | The Gateway Hotel | Coonoor (Nilgiris) | 4 | 1993 |
| 166 | Royal Orchid Central | Bangalore | 4 | 1973 |
| 167 | St. Marks Hotel | Bangalore | 4 | 1994 |
| 168 | Hotel Royal Orchid | Bangalore | 5 | 1995 |
| 169 | The Chancery Pavilion | Bangalore | 5 | 2004 |
| 170 | The Gateway Hotel | Bangalore | 5 | 1984 |
| 171 | The Zuri Whitefield | Bangalore | 5 | 2000 |
| 172 | Golden Palms Hotel & Spa | Bangalore | 5 (D) | 2008 |
| 173 | ITC Windsor, The Luxury Collection, "Windsor Square" | Bangalore | 5 (D) | 1982 |
| 174 | Taj Residency | Bangalore | 5 (D) | 1983 |
| 175 | The Lalit Ashok Bangalore | Bangalore | 5 (D) | 1973 |
| 176 | The Leela Palace Bangalore, A Kempenski Hotel | Bangalore | 5 (D) | 2001 |
| 177 | The Oberoi, | Bangalore | 5 (D) | 1993 |
| 178 | The Taj West End Hotel | Bangalore | 5 (D) | 1887 |
| 179 | Vivanta By Taj Whitefield | Bangalore | 5 (D) | 2009 |
| 180 | Benzz Park Nazz Park | Chennai | 4 | 1999 |

| SI No. | Name of the Hotel | Location | Category | Operations Started |
|--------|---------------------------------------|-----------|----------|--------------------|
| 181 | Park Sheraton | Chennai | 5 | 1972 |
| 182 | Quality Hotel Aruna | Chennai | 4 | 1982 |
| 183 | Ramada Raj Park | Chennai | 4 | 1974 |
| 184 | Bush Betta Wildlife Adventure Resorts | Bangalore | 4 | 1955 |
| 185 | Crowne Plaza | Bangalore | 5 (D) | 2010 |
| 186 | Grand Ashok | Bangalore | 5 | 1993 |
| 187 | ITC Hotel Windsor Sheraton And Towers | Bangalore | 5 | 1993 |
| 188 | Le Meridian | Bangalore | 5 | 1996 |
| 189 | Palm Meadows Resort | Bangalore | 5 | 2005 |
| 190 | Ramee Guestline Hotel | Bangalore | 4 | 1991 |
| 191 | The Oterra Hotels | Bangalore | 5 (D) | 2008 |

Appendix B. Contact List

| List of Hotels- NCT of Delhi & Gurgaon, Faridabad, GAUTAM BUDHA NAGAR, Ghaziabad | | | | | | |
|--|--------------------------|---|-----------------------------|---|-----------|---------|
| Sl. No | Name | Contact Person | Contact Number | Address | District | State |
| NCR | | | | | | |
| 1 | Bizzotel Hotel | Mr. Deepak Kapoor, General Manager | 0124-4216310 | Mall Road | Delhi | Delhi |
| 2 | Vista | Mr. Shalabh Goel, Asst. manager, Accounts | 011-46114444 | MG road, Sultanpur | Delhi | Delhi |
| 3 | Parkland Exotica | Mr. Ajay Malhotra | 011-40797979 | Chattarpur Mandir | Delhi | Delhi |
| 4 | Red Fox | Mr. Sachin, Manager | 0124-4262222 | Mayur Vihar III | Delhi | Delhi |
| 5 | Airport Residency | Ms. Mansi, Finance Manager | 011-47122222 | Off NH, Dwarka link road | Delhi | Delhi |
| 6 | Express Sarovar Portico | Mr. Sandeep Arora, General Manager | 9560795251 | Suraj Kund | Faridabad | Haryana |
| 7 | Millenium Hotel | Mr. Pradeep Kumar, Accountant | 9540769040 | Neelam Bata Chowk | Faridabad | Haryana |
| 8 | Claridges | Mr. Paramjeet, Head Accounts | 9810997228 | Suraj Kund | Faridabad | Haryana |
| 9 | Quality Hotel Seva Grand | Mr. Vishal Garg, Finance Manager | 9891870278 | 12/4 Delhi-Mathura Road NTL Hwy 2, Faridabad | Faridabad | Haryana |
| 10 | K Hotel | Mr. Ramesh Singh, Manager-Accts & Finance | 9650200926 | Plot no.2, near Police Station, Sector 31, Faridabad, Haryana | Faridabad | Haryana |
| 11 | Hotel Quality Inn Bliss | M. Avnish Kumar, General Manager | 9650177488 | Plot No 11/12, Sector 29, Gurgaon 122001 | Gurgaon | Haryana |
| 12 | Peppermint Hotel | Mr. Anand, Finance Manager | 0124-4987000 | 285-286 Millennium city centre, Sector-29, | Gurgaon | Haryana |
| 13 | Park Premier | Mr. Ajay Chadda, General Manager | 0124-4604600 | City Centre, sector 29 | Gurgaon | Haryana |
| 14 | Vista park | Mr. Sandeep, Manager | 0124-4262222 | sector 29 | Gurgaon | Haryana |
| 15 | Hotel Bizzotel | Mr. Deepak Kapoor, General Manager | 0124-4216310 | 2390/3, Old Delhi Gurgaon Road, Opp. Dingra Motors, Sector 14, Gurgaon 122001, Haryana, India | Gurgaon | Haryana |
| 16 | Best Western Sky City | Mr. Vikas Lal; Vice President | 0124-4991111/ 9711400286 | 1 Old Judicial Complex, Sector- | Gurgaon | Haryana |

| List of Hotels- NCT of Delhi & Gurgaon, Faridabad, GAUTAM BUDHA NAGAR, Ghaziabad | | | | | | |
|--|---------------------------------------|--|-----------------|---|--------------------------|---------|
| | | | | 15, Gurgaon 122001, India | | |
| 17 | Lemontree Hotel | Col. Chaudhary | 0124-4480200 | Bay No. 48-52, Sector 29, City Centre | Gurgaon | Haryana |
| 18 | Optus Sarovar Premiere Hotel | Ms. Preeti Nathani, Asst. Manager Sarovar Group | 011-26383851/55 | Sector 29 | Gurgaon | Haryana |
| 19 | Courtyard by Marriott | Mr. Amit Jain, Asst. Financial Controller | 9560296644 | Sushant Lok Phase-I, sector 27 | Gurgaon | Haryana |
| 20 | Ramada Hotel | Mr. Shehzad Uddin, General Manager | 9810177073 | Rajeev Chowk Civil Lins, Gurgaon In 122002 Gurgaon, Haryana 122002 | Gurgaon | Haryana |
| 21 | IBIS Hotel | Mr. Ravi Arora- Sr. Manager- Accts., Interglobe Hotels Pvt. Ltd. | 0120-4755000 | sector 53, Golf Course Road | Gurgaon | Haryana |
| 22 | Optus Park Inn | Ms. Preeti Nathani, Asst. Manager Sarovar Group | 011-26383851/55 | Civil Lines, Gurgaon | Gurgaon | Haryana |
| 23 | Country Inn & Suites | Mr Anupam Arora, Front Office Manager | 0124-4828000 | Sector 12 | Gurgaon | Haryana |
| 24 | Country Inn & Suites | Ms. Shipra Sharma, Ast. Manager, Guest Relations | 7503140411 | Sector 29 | Gurgaon | Haryana |
| 25 | Vitz | Mr. Abhinav Ajmera, Vice President, Business Development | | 37/1 Pacific Business park Site- IV, Sahibabad Industry, Area Ghaziabad, Delhi NCR - 201010 | Ghaziabad | UP |
| 27 | Fortune Inn Grazia | Mr. Sanjeev; Manager- Sales, Fortune Group; Mr. Vivek Varshney, Angel Baby Products | 9910492231 | Sector-27 | GAUTAM BUDHA NAGAR | UP |
| 28 | Park Plaza | Mr. Rajesh Chopra, Vice President, Bestech Hospitality | 0124-4540000 | Sector 55 | GAUTAM BUDHA NAGAR | UP |

| WESTERN REGION | | | | | | |
|----------------|-----------------------------------|---|--------------|--|------------|-------------|
| 29 | Vits Hotel | Shibaprasad Pasupalak, F&B Manager | 9690001481 | Railway station road | Aurangabad | Maharashtra |
| 30 | Hotel Janki | Mr. Ranjit Sol, Manager | 9225808080 | 10, Vidyanagar, 7 hills flyover | Aurangabad | Maharashtra |
| 31 | Hotel Prize Biznotel | Amit Kumar, General Manager | 9766422541 | P O Kranti Chowk, Near Mitsubishi | Aurangabad | Maharashtra |
| 32 | Hotel Yavraj | Mr. Yuvraj More | 9850669900 | Plot No.3 & 4, Near High Court, N-3, CIDCO, Jalna Road | Aurangabad | Maharashtra |
| 33 | Hotel Limrass Executive | Mr. Kalim | 9822363355 | Plot. No. 303, N-3 CIDCO, Jalna Road | Aurangabad | Maharashtra |
| 34 | Hotel Bagga International | Mr. Gurpreet Singh Bagga | 9403682753 | Opp. Akashwani, Jalna Road | Aurangabad | Maharashtra |
| 35 | Welcome Hotel, Rama International | Mr. Vishnu, Financial Manager | 0240-6634141 | Chikalthana | Aurangabad | Maharashtra |
| 36 | Hotel Meghdoot | Rajesh Daithankar | 9850961101 | Hotel Athithi Building | Aurangabad | Maharashtra |
| 37 | Ira Executive | Mr. Sawant, Manager | 0240-2360073 | Varad Ganesh Mandir Road, Samarth Nagar | Aurangabad | Maharashtra |
| 38 | Hotel Kohinoor Plaza | Mr. Jadhav | 9890636716 | New Samarth nagar | Aurangabad | Maharashtra |
| 39 | Hotel Sonia | Mr. Subodh Gite | 9421509000 | Jalna Road | Aurangabad | Maharashtra |
| 40 | Ambassador Ajanta | Saurabh Mathur, General Manager | 0240-6607200 | Jalna Road | Aurangabad | Maharashtra |
| 41 | Lemontree Hotel | Mr. Nirmal Khandelwal, Manager- Finance | 0240-6603024 | Chikalthana | Aurangabad | Maharashtra |
| 42 | Hotel Manor | Mr. Sanjay Davi, Vice President | 0240-2334772 | | Aurangabad | Maharashtra |
| 43 | Hotel ManMandir | Mr. Sanjay Shah | 9422209848 | Adalat Road | Aurangabad | Maharashtra |
| 44 | Hotel Marigold | | | | | |
| 45 | Decoracao Resort | Tulsidas Gawas, Resort Manager | 9552521352 | Gaura Vaddo, Calangute | Goa | Goa |
| 46 | Agnada Anchorage | Front office manager | 9922508101 | Bardez | Goa | GOa |
| 47 | Sandalwood | Jaidip Simaria, CEO | 0832-2452188 | Dona Paula | Goa | Goa |
| 48 | Hotel Supreme | Debashish Sen Roy, general Manager | 9764013497 | Vasco-Da Gama | Goa | Goa |

| | | | | | | |
|----|--------------------------|---|--------------|-------------------|----------|---------|
| 49 | Pearls Oceanique | Anindya Basu, general Manager | 779893492 | | Goa | Goa |
| 50 | Silver Sands Hideaway | Peter Dias, General Manager | 9850721291 | Candolim | Goa | Goa |
| 51 | RNSB | Pradip Govekar, Sr. manager, Accts | 9822167913 | Vasco-Da Gama | Goa | Goa |
| 52 | Paradise Village | Stanley Vaz, General Manager | 9822129928 | Calangute | Goa | Goa |
| 53 | Vivanta by Taj | Suhel Kumar Deoda | 9225989313 | Panaji | Goa | Goa |
| 54 | Nazri Resort | Mr. Napo | 0832-2277390 | Candolim | Goa | Goa |
| 55 | Casablanca | Mr. Antonio, Managing Director | 9370140606 | Bardez | Goa | GOa |
| 56 | The HQ | Mr. Mahesh Vangi, Accounts & Purchase manager | 9561207777 | Vasco-Da Gama | Goa | Goa |
| 57 | Hotel Godwin | Anand Mujherjee, General Manager | 8390055735 | Candolim | Goa | Goa |
| 58 | Le Seasons | Mr. Kelkar, Accts Manager | 9657567695 | Candolim | Goa | Goa |
| 59 | Hotel Casa Sevarina | Mr. Malcolm De'Melo, General Manager | 9887715696 | | Goa | Goa |
| 60 | Hotel Colonia Santa | Mr. Sanjay Kalangutkar, Manager | 9822135085 | Baga | Goa | Goa |
| 61 | Ginger Hotel | Mr. Jyotirmay Gayen, General manager | 9227773133 | Fatehgunj | Vadodara | Gujarat |
| 62 | Gateway Hotel | Mr. Radhakrishnan, Sales Manager | 9227123330 | Akota Gardens | Vadodara | Gujarat |
| 63 | Surya Palace | Ms. Binafer, General manager | 9898666640 | Sayajigunj | Vadodara | Gujarat |
| 64 | Gaurav Hotel | Mr. Himanshu Agarwal, Director | 9879001202 | Central Bus Stand | Vadodara | Gujarat |
| 65 | Tansha Comfort Residency | Mr. Rajesh Kumar Thapa, Front Office Manager | 9375730411 | R.C. Dutt Road | Vadodara | Gujarat |
| 66 | Hotel President | Mr. Dhruvad Parmar, General Manager | 9624783399 | Sayajigunj | Vadodara | Gujarat |
| 67 | Sapphire Regency | Mr. K. Vijayan, General Manager | 9662534491 | Sayajigunj | Vadodara | Gujarat |
| 68 | Nidra Hotel | Mr. Ashsaque Khan, General Manager | | Fatehgunj | Vadodara | Gujarat |

| SOUTHERN REGION | | | | | | |
|-----------------|----------------------|-----------------------------------|----------------------------|--|------------|---------------|
| 69 | Hotel Ramnath | Mr. P Jayaraj | 9362610901 | Old Bus Stand | Thanjavur | Tamil Nadu |
| 70 | Hotel Cheran | K V Jayaraman | 9842245159 | R S Puram | Coimbatore | Tamil Nadu |
| 71 | Hotel Hill Top Inn | | 9488764282 | Gudalur | | Tamil Nadu |
| 72 | Hotel Le Garnden | Dr. Manivannan, Chairman | 9944963900 | Naal Road Junction | Kumbakonam | Tamil Nadu |
| 73 | Hotel Lemontree | Dr. Veeramanikandan, HR Manager | 044-44232323 | Guindy | Chennai | Tamil Nadu |
| 74 | Pride Hotel | Mr. Devarajan, Accounts Manager | 8754470083 | | Chennai | Tamil Nadu |
| 75 | Hotel Ranjith | Mr. Jeyakumar | 044-28270521 | | Chennai | Tamil Nadu |
| 76 | Hotel Park Plaza | Mrs. Selvakani, Accountant | 044-30777777 | Egmore | Chennai | Tamil Nadu |
| 77 | Hotel Aishwarya Park | Mr. K Venkat, Panner | 9787714477 | R S Puram | Coimbatore | Tamil Nadu |
| 78 | Hotel Marian | Mr. Dalwin Peter, General Manager | 0422-3914445 | Arts College Road | Coimbatore | Tamil Nadu |
| 79 | Hotel Fortel | Mr. Thyagarajan, Accounts Manager | 044-30242424 | Gandhi Irwin road, Egmore | Chennai | Tamil Nadu |
| NORTHERN REGION | | | | | | |
| 85 | Hotel Amar | Manager | 0562-4027000 | Tourist complex area Fatehabad road agra 282001 | Agra | Uttar Pradesh |
| 86 | Hotel Crystal Inn | Laxman Goyal, Managing Director | 9335154506 | Taj nagari phase 1 behind TDI mall | Agra | Uttar Pradesh |
| 87 | Radisson Hotel | Mr. Singh, Financial Manager | 0865002601/9627000162 | Taj nagari phase 1 behind Big Bazar | Agra | Uttar Pradesh |
| 88 | Hotel Siris-18 | Pankaj Mahajan, General Manager | 9219618847 | 2/3 Taj Nagri phase 2 Fatehabad Road | Agra | Uttar Pradesh |
| 89 | Hotel Pushp Villa | Sandeep Goyal, Manager | 0560-3290267 | VIP Road Naer Taj Mahal Agra | Agra | Uttar Pradesh |
| 90 | LMD Hotel | Accounts Incharge | 0141-2565844 / 9414073444 | Johari Bazar Jaipur-302003 | Jaipur | Rajasthan |
| 91 | Royal Orchid Central | Accounts Incharge | 0141-4021300 | Collectrate circle, Banipark, Jaising Higway Jaipur-302016 | Jaipur | Rajasthan |
| 92 | Hoel OM Tower | Mr Singh, Manager | 0141-2366684 / 09784311221 | Chuch road, MI Road Jaipur - 302006 | Jaipur | Rajasthan |

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|--------------------------------|--------------------------|---|--|---|-----------|----------------|
| 93 | Hotel Ramada | Hans & Surander Singh | 9784594015(surander singh)/ Hans(09660455666) | Avenu-1 Govind marg jaipur-302004 | Jaipur | Rajasthan |
| 94 | Hotel Usha Bundela | | 91-7686-272386-7 | Temple Road Khajuraho | Khajuraho | Madhya Pradesh |
| 95 | Hotel Greenwood | Mr.Balli | 91-7686-2745050,272727 | Airport Road Khajuraho (MP) | Khajuraho | Madhya Pradesh |
| 96 | Hotel Clarks Khajuraho | Mr.N.K Awasti (9425143598) | 07686-274038,274056,274421-25 | Airport Road Khajuraho (MP) | Khajuraho | Madhya Pradesh |
| 97 | Hotel Jhankar | | 07686-274063, 274194 | Near Bus stand Khajuraho(MP) | Khajuraho | Madhya Pradesh |
| 98 | Hotel Ramada | | | Airport Road Khajuraho (MP) | Khajuraho | Madhya Pradesh |
| 99 | Hotel Samdareeya | General Manager | 2413400,00, 2412833, 4004132,33,34 | Russel Chowk, Jabalpur | Jabalpur | Madhya Pradesh |
| 101 | Hotel Prestige princess | Manager (Surjeet Nandy) | 09407821311 / 9407821322 | Nagrath Square, Jabalpur | Jabalpur | Madhya Pradesh |
| 102 | The Arihant palace | Manager | 2627311,12,13 2624780,4006660 | 958 Russel Crossing Jabalpur | Jabalpur | Madhya Pradesh |
| 103 | Hotel Satya Ashoka | Manager | 0761-2415111 / 4005333 | Wright Town, Jabalpur(MP) | Jabalpur | Madhya Pradesh |
| 104 | Hotel Roopali | Manager | 0761-2625566,2625566,2625567, | 859, Napier Toiwn, StationRoad Jabalpur | Jabalpur | Madhya Pradesh |
| 105 | Hotel Rishi Regency | SanjaySingh Baghel(General Manager) | 0761-40406001-4 | Civil Lines Jabalpur opp SBI | Jabalpur | Madhya Pradesh |
| 106 | Hotel Kalchuri Residency | Manager | 0761-2678491,92 | South Civil line Jabalpur(MP) | Jabalpur | Madhya Pradesh |
| EASTERN & NORTH-EASTERN REGION | | | | | | |
| 107 | Emerald Hotel & Resort | Mr. Arko Chatterjee, Manager | 03776 - 262444, +919577916619 | Bogorijuri, Kohora,Kaziranga a 785109, Assam, India | Kaziranga | Assam |
| 108 | Dhanshree Resort | Mr. Uttam Acharya, Front Office Manager | 03776 - 262501, 299900 | Kaziranga National Park, Kohora, Assam | Kaziranga | Assam |
| 109 | Wild Grass resort | Kanomani Barna, Co Owner | 03776 - 262085, +919954416945 | Kaziranga, Kohora - 785109, Assam, India | Kaziranga | Assam |
| 110 | Iora Retreat | Prashant Kr Sharma (General Manager) | 03776-262437,262410, 262411 | Bogorijuri, Kohora,Kaziranga a 785109, Assam, India | Kaziranga | Assam |

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|-----|--------------------------|--|---|--|----------|--------|
| 111 | Mayfair | Mr. Devendra Ray, Manager | 06752 - 227800,+919238413049 | Chakratirtha Road, Puri - 752002, Orissa, India | Puri | Orissa |
| 112 | Shakti International | Srikant Sahoo (COO) | 06752 - 222388, 222488 | Hotel Shakti International VIP Road , Puri - 752001 | Puri | Orissa |
| 113 | Holiday resort | Mr. A.N. Mahapatra | 06752 - 222440, +919338634724 | Chakratirtha Road, Puri - 752002, Orissa, India | Puri | Orissa |
| 114 | Panthanivas | Mr. S C Mohapatra, OTS | 06752 - 222562, 222740 | Chakratirtha Road, Puri - 752002, Orissa, India | Puri | Orissa |
| 115 | Puri Hotel | Unit Accountant | 06752 - 222114, 222744, 223809 | Sea Beach, Puri - 752001, Orissa, India | Puri | Orissa |
| 116 | Coco Palm | Mr. Biraja Keshari Dhal (Resident Manager) | 06752-230951, 230952, +919437065040 | Swargadur, Puri - 752001, Orissa, India | Puri | Orissa |
| 117 | Hotel Gajapati | Mr. N N Panda, General Manager | 06752-231324, +919437404200, 8658334699 | New Marine Drive Road, Baliapanda, Puri - 752001, Orissa, India | Puri | Orissa |
| 118 | Asian Inn | Ram Murthi, Front Office Manager | 06752 - 23`1307, 231347 | New Marine Drive Road, Swargadwar, Puri-752001, Orissa, India | Puri | Orissa |
| 119 | Hotel Shree Hari | Mr. Rabindranath Nanda (General manager) | 06752-231644,231655 | New Marine Drive Road, Swargadwar, Puri-752001 | Puri | Orissa |
| 120 | Hotel Chanakya BNR | Mr D Srinivasan (Front Office Manager) | 06752- 223006,09778373373 | Chakratirtha Road , Puri - 752002, Orissa , India | Puri | Orissa |
| 121 | Toshali Sands | Mr. Uday Pradhan (Operations Manager) | 06752 - 250571, 74, +919556163270 | Konark Marine Drive, Puri - 752002, Orissa, India | Puri | Orissa |
| 122 | Cammellia | Mr. Sukanta dey, Front Office Manager | 06752 - 231424, 254131 | New Marine Drive Road, Seach Beach, Puri - 752001, Orissa, India | Puri | Orissa |
| 123 | Lotous Nikko Hotel | Mr . Ashok Khanna (Manager) | 0631-2200700-789, +919801863216 | Bodhgaya- 824231, District Gaya , Bihar | Bodhgaya | Bihar |

| | | | | | | |
|-----|-----------------------------|------------------------------------|--|--|----------|--------|
| 124 | Taj Darbar | Mr. Arif Hussain | 631-2200053,2201178,2201918 | Hotel Taj Darbar Bodhgaya-824231 Gaya (Bihar),India | Bodhgaya | Bihar |
| 125 | Asian INN | | 06752-231307.231347 | New Marine Road Swargadwar , Puri -752001 | Puri | Orissa |
| 126 | Victoria Club Hotel | Mr D Kumar | 06752-222005.222920 | Sea Beach, Puri - 752001, Orissa, India | Puri | Orissa |
| 127 | Fort Mahodadhi | Mr. Soubhagya R Pradhan | 06752-220440,220880,9853474255 | Sea Beach Road , Puri -752001, Orissa | Puri | Orissa |
| 128 | Hotel Jeevak International | Mr. L. Prasad | 0631 - 2200039, 6980000, +919934473633 | Mahabodhi Society, Birla Road, Bodhgaya, Gaya - 824231, Bihar, India | Bodhgaya | Bihar |
| 129 | Hotel Buddha International | Mr. D.K. Nag (Manager) | 0631 - 2200506, +919572807755 | Bodh Gaya - 824231, Gaya, Bihar, India | Bodhgaya | Bihar |
| 130 | Hotel Laxmi International | | 0631 - 2200110, +919801863434 | Siddhartha Nagar, Bodh Gaya, Gaya - 824231, Bihar, India | Bodhgaya | Bihar |
| 131 | Hotel Delta International | | 0631 - 2200854 | Delta More, Domuhan, Bodhgaya, Gaya - 824231, Bihar, India | Bodhgaya | Bihar |
| 132 | Hotel Heritage | Mr. Jitendra Kumar | 0631 - 2200212, +919431290098 | Bodhgaya-824231, District Gaya , Bihar, India | Bodhgaya | Bihar |
| 133 | Hotel Lumbini International | Mr. D.K. Sinha (Manager) | 0631 - 2200351, 6940943, +919939491433 | Great Buddha Statue Road, Bodhgaya, Gaya, Bihar, India | Bodhgaya | Bihar |
| 134 | Hotel Sujata | Mr. Deepak Kumar (General Manager) | 0631 - 220081, 2200761, +91943122485 | Bodhgaya-824231, District Gaya , Bihar, India | Bodhgaya | Bihar |
| 135 | Hotel R.K. International | Mr. David Raj | 0631 - 2201247, +919939086069 | Bodhgaya-824231, District Gaya , Bihar, India | Bodhgaya | Bihar |
| 136 | Hotel Uruvela International | Ms. Uma Kant Singh | 0631 - 6940648, +919931711686 | Bodhgaya-824231, District Gaya , Bihar, India | Bodhgaya | Bihar |

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|-----|----------------------------|-------------------------------------|--|--|----------|-------|
| 137 | The Royal Residency | Mr. Pankaj Kumar (Asst. Manager) | 0631 - 2200124, 2200181, +919934351672 | Bodhgaya- 824231, District Gaya , Bihar, India | Bodhgaya | Bihar |
| 138 | Sambodhi Retreat | Mr. Sohail Khan (Senior Manager) | 0631 - 2200954, 24, +919939008564 | Vill. Hathiyar, Bodhgaya, Gaya, Bihar, India | Bodhgaya | Bihar |
| 139 | Hotel Tathagat | Mr. M. Zafar (Manager) | 0631 - 2200106, 3201567. +919931836361 | Bodhgaya- 824231, District Gaya , Bihar, India | Bodhgaya | Bihar |
| 140 | Hotel Tokyo Vihar | Mr. Sham Sunder (GM) | 0631 - 2201141, +919199192534 | Bodhgaya- 824231, District Gaya , Bihar, India | Bodhgaya | Bihar |
| 141 | Hotel Shashi International | Mr. S .Shekhar | 0631 - 2200459, 2200316, +919431223790 | Near Bhutan Temple, Mastipur, Bodhgaya - 824231, Gaya, Bihar, India | Bodhgaya | Bihar |

Appendix C. Hotels Approved after 2008

| HOTEL | CONTACT | DESIGNATION | CONTACT NUMBER | STATUS | STAR CATEGORY | FINANCIAL INCENTIVE TAKEN | REASONS |
|------------------------------|------------------|-------------------|----------------|-----------------------------------|--|--------------------------------|---|
| Wonderla | N/A | N/A | N/A | Email sent to MD. No Reply | N/A | N/A | N/A |
| Banyan Projects | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Asiana Hotels | Mr. S Alagurajan | Director | 044-67411402 | Hotel not completed | Won't apply | No/Will not take in the future | Not aware that the scheme applied to urban areas. Also was put off by perceived beaurucratic red tap. |
| Sara Regency | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Sabari | N/A | N/A | N/A | Directors were not available | N/A | N/A | N/A |
| Keys Hotel | N/A | N/A | N/A | Email sent to Assistant. No Reply | N/A | N/A | N/A |
| Regents Hotel | Ms. Divya | Destination Exec. | 080-27820789 | Hotel Completed | Won't apply | No | Not aware of the scheme. |
| Nisarga Hotel | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| IBIS | Mr. Uttam Dave | CEO | 080-27820789 | Not Available to speak | N/A | N/A | N/A |
| VVA Hotels | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Raj Park | Ms. Geeta | Vice President | 9841077023 | Hotel not completed | Will apply for 5 star instead of 4 star that was planned | No/Will not take in the future | Not aware of the scheme. |
| Minerva Executive Apartments | Mr. Narsimha Rao | Finance Director | 040-40349828 | Hotel Completed | Will apply for 3 star | No | Did not have enough information regarding the specifics of the scheme. |
| Katti Ma Royale | Mr. Kalyankumar | Managing Partner | 9789844460 | Hotel not completed | | No | Did not have enough information regarding the specifics of the scheme. |
| Vishwaratna Hotel | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| V.V. Arumugham | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Gem Hotel | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Hemnath Group | Mr. Venkatesh | Partner | 8095501440 | Unavailable | Unavailable | No | Not aware of the scheme. |

| HOTEL | CONTACT | DESIGNATION | CONTACT NUMBER | STATUS | STAR CATEGORY | FINANCIAL INCENTIVE TAKEN | REASONS |
|----------------------|------------------|-------------|----------------|---|-----------------------|--|---|
| West Park Hotel | N/A | N/A | N/A | Directors were not available | N/A | N/A | N/A |
| Lemon Tree Hotel | Ms. Amita Sharma | Assistant | 46050112 | No Answer | N/A | N/A | N/A |
| Narayana Yatri Nivas | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Avyukta Hotels | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| SVG Hotels | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Maison | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Flossie Manor | N/A | N/A | N/A | Directors were not available | N/A | N/A | N/A |
| Ernad Holidays | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Souparnika Inn | Mr. Sathyanadan | MD | 9447133009 | Hotel Completed | Will apply for 3 star | | |
| Rain Tree | Mr. Vasudevan | Director | 044-24321818 | Hotels in Chenna completed/ One in Kanjipuram not completed | Will apply for 3 star | Not availed for Chennai Hotels/ Will avail for the hotel in Kanjivaram | Hotels in Chennai area not under the scheme |
| Tree of Life Resort | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Manmandir | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Satya Ketu | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Roots Corporation | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| D.F.N. Resort | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Raffles Square | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Aqua | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |

| HOTEL | CONTACT | DESIGNATION | CONTACT NUMBER | STATUS | STAR CATEGORY | FINANCIAL INCENTIVE TAKEN | REASONS |
|------------------------|--------------|-----------------|----------------|--------------------------|-----------------------|---------------------------|--------------------------|
| Euphoria Hotels | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Marigold Hotels | N/A | N/A | N/A | GM and MD out of station | N/A | N/A | N/A |
| Ace Rock | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Riverside Resorts | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Goenca Resorts | | Resort Manager | (0832) 2276780 | Hotel Completed | Won't apply | No | Not aware of the scheme. |
| Shri Eknath Shankarrao | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Om Hospitality | N/A | N/A | N/A | No Number Available | N/A | N/A | N/A |
| Queeny Realty | Mr. Alcasoas | MD | 9822177777 | Hotel not completed | Won't apply | No | Not aware of the scheme. |
| Ria Hospitality | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Nidra Hotel | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Peppermint | N/A | N/A | N/A | No Answer | N/A | N/A | N/A |
| Palmgra Resorts | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Aloft | N/A | N/A | N/A | Email Sent. No Reply | N/A | N/A | N/A |
| Annam Grove | N/A | N/A | N/A | Incorrect Contact Number | N/A | N/A | N/A |
| Vikat Hotels | | General Manager | | Hotel not completed | Will apply for 4 star | No | Not aware of the scheme. |

