

MEGHALAYA ACT 11 OF 1973

THE MEGHALAYA AMUSEMENTS AND BETTING TAX (FIRST AMENDMENT)
ACT, 1973.

(As passed by the Assembly)

(Received the assent of the Governor on the 6th May, 1973)[Published in the *Gazette of Meghalaya*, Extraordinary, dated 9th May, 1973]**An****Act**

**further to amend the Assam Amusements and Betting Tax Act, 1939 (Act 6 of 1939)
in its application to Meghalaya and the Meghalaya Amusements and
Betting Tax Act.**

Be it enacted by the Legislature of Meghalaya in the Twenty-fourth Year of the
Republic of India as follows:-

Short title, extent and commencement. 1. (1) This Act may be called the Meghalaya Amusements and Betting Tax (First Amendment) Act, 1973.

(2) It shall extend to the whole of the State of Meghalaya.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Insertion of new section 5A in the Assam Act 6 of 1939, etc. 2. After section 5 of the Assam Amusements and Betting Tax Act, 1939 and the Meghalaya Amusements and Betting Tax Act, the following new section shall be inserted as section 5A, namely:-

“Prohibition against resale of tickets for profits and penalty thereof.

5A. (1) Notwithstanding anything contained in any law for the time being in force, a ticket for admission to an entertainment shall not be resold for profit by the holder thereof.

(2) Whoever re-sells any ticket for admission in contravention of provisions of sub-section (1) shall, on conviction before a Magistrate be liable to pay fine which may extend to two hundred rupees.

(3) Notwithstanding anything contained in section 13 of the Act, the offence punishable under this shall be cognizable and bailable.”

MEGHALAYA ACT 20 OF 1973

THE MEGHALAYA AMUSEMENT AND BETTING TAX (SECOND AMENDMENT) ACT, 1973

(As passed by the Assembly)

(Received the assent of the Governor on the 24th June, 1973)[Published in the *Gazette of Meghalaya*, Extraordinary, dated 30th June, 1973]**An****Act**

further to amend the Assam Amusement and Betting Tax Act, 1939 (Assam Act 6 of 1939) in its application to the Meghalaya and Meghalaya Amusement and Betting Tax Act.

Be it enacted by the Legislature of Meghalaya in the Twenty-fourth Year of the Republic of India as follows:-

**Short title and
commen
-cement.**

1. (1) This Act may be called the Meghalaya Amusement and Betting Tax (Second Amendment) Act, 1973.

(2) It shall be deemed to have come into force on the 1st April, 1973.

**Insertion of
new Section
3B.**

2. After section 3A of the Assam Amusements and Betting Tax Act, 1939, and the Meghalaya Amusements and Betting Tax Act, the following shall be inserted as Section 3B, namely:-

**“Surcharge on
sales.**

3. B. (1) There shall be charged, levied and paid to the Government of Meghalaya, besides dues payable under any law for the time being in force including sections 3 and 3A of this Act, a surcharge, hereinafter referred to as Entertainments Surcharge, on all entertainments payments for admission to which are subject to entertainments tax.

(2) The rate of Entertainments Surcharge on any entertainments shall be 10 (ten) paise per individual admitted to the entertainment.

(3) The Entertainments Surcharge shall be payable as if it were a tax under section 3 and the provisions of this Act including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of entertainments tax shall unless otherwise provided for, by or under this Act, within their respective jurisdiction for purposes of entertainments tax accordingly collect and enforce payment of Entertainments Surcharge;

Central Act
74 of 1975

Provided that the Government of Meghalaya may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Government of Meghalaya may make rules generally for securing the payment of the Entertainments Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Entertainments Surcharge.”

THE ASSAM AMUSEMENTS ANDBETTING TAX ACT, 1939 (Assam Act VI of 1939)

[Received the assent of the Governor on the 23rd May, 1939]

[Published in the Assam Gazette of the 31st May, 1939]

An Act to make an addition to the public revenue of Assam and for the purpose to impose a tax on entertainments and other amusements and on certain forms of betting.

Preamble

WHEREAS it is necessary to make an addition to the public revenue of Assam and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**- (1) This Act may be called the Assam Amusements and Betting Tax Act, 1939.
 - (2) It extends to the whole of Assam.
 - (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint in this behalf.

CHAPTER I

Entertainments Tax

2. Definitions. In this chapter, unless there is anything repugnant in the subject or context, -

- (1) "admission" includes admission as a spectator or as one of an audience and admission for the purpose of amusement by taking part in an entertainment;
- (2) "admission to an entertainment" includes admission to any place in which the entertainment is held and in case of entertainment through cable service and direct to home service or through other similar electronic devices each connection to a subscriber shall be deemed to be an admission to an entertainment;

Amendment: *In clause (2), the words "and in case of entertainment through cable service and direct to home service or through other similar electronic devices each connection to a subscriber shall be deemed to be an admission to an entertainment" has been inserted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (3) "agriculture" includes horticulture and livestock breeding;

(3A) "Commissioner" means the Commissioner of Taxes appointed under section 2A or the officer empowered thereunder to discharge the functions of such authority;

(3AA) "Casual Show" means and includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performance or any other entertainment of occasional nature performed or held for a continuous period not exceeding seven days with or without break and to which persons are admitted for payment;

Amendments etc. : The clause (3AA) has been inserted w.e.f. 29-3-2001 by Assam Act No. V of 2001.

(3B) "cable service" means the transmission by cables of programme including retransmission by cables of any broadcast television signal;

Explanation.- For the purpose of this clause, programme means any television broadcast and includes,-

- (i) exhibition of films, features, dramas, advertisements and serials through video cassette recorders or video cassette players;
- (ii) any audio or visual or audio-visual live performance or presentation;

Amendments etc. : The clause (3B) has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette of 1st June, 1999.

Amendment: *In clause 3(B), the existing explanation has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

(3C) "cable television network" means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment designed to provide cable service for reception by multiple subscribers;

Amendments etc. : The clause (3C) has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette of 1st June, 1999.

(3CC) "direct to home service" means a service for multi channel distribution of programmes direct to subscribers' premises by up-linking to a satellite system.

Amendment: *The new clause (3CC) has been inserted vide notification no. LGL.21/2002/83 Dated 8th April, 2008 published in the Assam Gazette Extraordinary No.109 Dated 8th April, 2008.*

(4) "Entertainment" means any exhibition, performance, amusement, game or sport, music, cultural and dramatic performances, entertainment by electronic devices and it includes,-

- (i) cinematograph exhibition including video shows
- (ii) cable service,
- (iii) direct to home service,
- (iv) park or garden,
- (v) amusement park,
- (vi) video game parlour,
- (vii) recreation parlour where a game such as bowling, billiards, snooker or the like by whatever name called is provided,
- (viii) river cruise or boat ride or water sports or para sailing or boat skiing or any other similar activities,
- (ix) discotheques,
- (x) fashion show,
- (xi) beauty pageant,
- (xii) circus,
- (xiii) magic shows and
- (xiv) horse race;

Amendment: *The existing clause (4) has been substituted vide notification no. LGL.21/2002/113*

Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.

[Prior to this the clause (4) read as follows:

- (4) *"Entertainment" includes any exhibition, performance, amusement, game or sport, music, cultural and dramatic performances, entertainment by electronic devices and entertainment by direct to home service and cable television network or a series of exhibitions, performances, amusements, games or sports, music, cultural and dramatic performances, entertainment by electronic devise and entertainment by cable television network, to which persons are admitted for payment, and the continuity of which is either broken or unbroken as the case may be, or is only broken by such intervals as are in the opinion of the State Government a normal or usual feature thereof;]*

Amendments : The clause (4) of section 2 has been substituted in its present form w.e.f. 29-3-2001 by Assam Act No. V of 2001.

The clause, prior to its substitution, read as under:

(4) *"entertainment" includes any exhibition, performance, amusement, game or sport or a series of exhibitions, performances, amusements, games or sports, to which persons are .admitted for payment, and the continuity of which is unbroken, or is only broken by such intervals as are in the opinion of the State Government a normal or usual feature thereof and also includes entertainment through cable service and video cinema;"*

In the above clause, the words "and also includes entertainment through cable service and video cinema" appearing at the end was added w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

Amendment: *In the clause (4), between the words "entertainment by" and "cable television network", the words "direct to home service and" has been inserted vide notification no.LGL.21/2002/83 Dated 8th April, 2008 published in the Assam Gazette Extraordinary No. 109 Dated 8th April, 2008.*

- (5) "live-stock" includes animals of every description;
- (6) "prescribed" means prescribed by rules made under the Act;
- (7) "payment for admission" means any payment for seat or other accommodation in a place Of entertainment and includes,-
- (i) any payment made for cable service or direct to home service;
 - (ii) any payment by whatever name called for any purpose whatsoever connected with an entertainment which a person is required to make in any form as a condition of attending or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admission;
 - (iii) any payment made for the use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance, such person would not get;
 - (iv) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required; and
 - (v) any payment made in whatsoever manner for an entertainment by any modern electronic devices;

Explanation.- Any subscription raised, contribution received or donation collected in connection with an entertainment, where admission is partly or entirely by tickets or invitation specifying the amount of admission or reduced rate of ticket shall be deemed to be payment for admission;

Amendment: *The existing clause (7) has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (7) read as follows:

(7) *"payment for admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required, and any payment for seats or other accommodation in a place of entertainment and also includes any payment for cable service and payment made in any manner for an entertainment by any modern electronic devices;]*

Amendments : (1) The definition of "Payment for admission" found in clause (7) of section 2 was amended w.e.f. 1-6-1999 by Assam Act No. XIV of 1999 by inserting words "and also includes any payment for cable service" after the words 'in a place of entertainments'.

(2) This clause was further amended w.e.f 29-3-2001 by Assam Act No. V of 2001 by adding following words at the end,

"and payment made in any manner for an entertainment by any modern electronic devices"

(8) "proprietor" in relation to any entertainment means the owner and shall include,-

(i) any person connected with the organization of the entertainment, or

(ii) any person charged with the work of admission to the entertainment, or

(iii) any person responsible for, or for the time being in charge of, the management thereof;

(iv) in relation to a cable service,-

(a) a cable operator who provides cable service through a cable television network and otherwise controls or is responsible for the management and operation of a cable television network;

(b) owner of an hotel;

(v) in relation to a direct to home service, the service provider of such service;

Amendment: *The existing clause (8) has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (8) read as follows:

(8) "proprietor" in relation to any entertainment means the owner and shall also include manager, organiser and any person responsible for, or, for the time being, in charge of the management thereof;]

(9) "society" includes a company, institution, club or other association of persons by whatever name called;

(10) "subscriber" means a person who receives the signal of cable television network or of direct to home service at any place indicated by him without further transmitting to any other person.

Explanation,- In case of a hotel or restaurant each room or premises where signals of cable television network or direct to home service are received shall be treated as a separate place of entertainment and, for that purpose, the proprietor of the hotel or restaurant shall be the subscriber for each of such rooms or premises that receive signals of cable television network or direct to home service;

Amendment: *In clause (10), the existing explanation has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the Explanation read as follows:

Explanation: In case of hotels, each room or premise where signals of cable television network or of direct to home service are received shall be treated as a subscriber.]

Amendment: *The clause (10) has been substituted vide notification no. LGL.21/2002/83 dated 8th April, 2008, published in the Assam Gazette Extraordinary No.109 Dated 8th April, 2008.*

[Prior to this the clause (10) read as follows:

(10) "subscriber" means a person who receives the signal of cable television network at a place indicated by him to the proprietor of the cable television network without further transmitting it to any other person.

Explanation: - In case of hotels, each room or premise where signals of cable television network are received shall be treated as a subscriber.]

Amendments etc. : The clause (10) in section 2 has been inserted w.e.f 1-6-1999 by Assam Act No. XIV of 1999, punished in the Assam Gazette of 1st June, 1999, to define "subscriber"

(11)"video cinema" means any place where exhibition of cinematograph film or moving pictures or series of pictures in public, organised by playing or replaying of pre-

recorded cassette by means of a video cassette player or recorder either on the screen of a television set or videoscope or otherwise is provided for commercial purposes.

(12) "Mini Cinema Hall" means a mini cinema hall as defined under the Assam Cinema (Regulation) Act, 1953.

Amendment: *The clause (12) has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (12) read as follows:

(12) 'Mini Cinema Hall' means a cinema hall as defined by the concerned Department of the State Government.]

Amendments etc. : The clause (11) in section 2 has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette of 1st June, 1999, to define "video cinema".

Amendment: In the principal Act, in section 2, after clause (11), a new clause (12) has been inserted vide notification no. LGL.21/2002/17 Dated 30th April, 2005 published in the Assam Gazette Extraordinary No. 170 Dated 6th May, 2005.

2A. Taxing authorities. (1) The State Government may, for carrying out the purposes of this Act, appoint a person to be the Commissioner and as many other officers as mentioned in sub-section (2) to assist him as it thinks fit.

(2) There shall be the following taxing authorities to assist the Commissioner:-

- (a) Additional Commissioner of Taxes;
- (b) Joint Commissioner of Taxes;
- (c) Deputy Commissioner of Taxes (Appeals);
- (d) Deputy Commissioner of Taxes;
- (e) Assistant Commissioner of Taxes;
- (f) Superintendent of Taxes;
- (g) Inspector of Taxes;
- (h) any other person appointed as such by the State Government.

(3) The Commissioner shall have jurisdiction over the whole of the State of Assam and the other officers appointed to assist him shall have jurisdiction either over the whole of the State or over such areas as the State Government may specify.

(4) The Commissioner appointed under sub-section (1) and other officers appointed to assist him shall exercise such powers as may be conferred and perform such duties as may be required by or under this Act.

(5) The Commissioner shall have superintendence over all officers and persons employed in the execution of this Act and he may,-

- (a) make and issue general rules and specify forms for regulating the practice and proceedings of such officers and persons;

(b) issue such orders, instructions and directions to such officers and persons as he may deem fit, for the proper administration of this Act.

(6) All officers and persons employed for the execution of this Act shall observe and follow the orders, instructions and directions of the officers superior to them;

Provided that no such orders, instructions and directions shall be given so as to interfere with the discretion of the Deputy Commissioner of Taxes (Appeals) in the exercise of his appellate functions.

(7) No person shall be entitled to call in question in any proceedings, the jurisdiction of any taxing authority appointed under this section, after the expiry of thirty days from the date of receipt by that person of any notice issued by such taxing authority under this Act. Any objection as to the jurisdiction of any such taxing authority may be raised within the period aforesaid by submitting a memorandum to the authority concerned who shall refer the question to the Commissioner. The Commissioner shall, after giving the person raising the objection a reasonable opportunity of being heard, make an order determining the question of jurisdiction and his decision in this behalf shall be final.

***Amendment:** In the principal Act, the section 2A has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (7) read as follows:

***2A.Taxing authorities.** The State Government may, for carrying out the purposes of this Act, appoint a person to be Commissioner of Taxes or empower, by notification in the Official Gazette, any official to discharge the functions of such authority.]*

2B.Delegation of Commissioner's powers. Subject to such restriction and conditions as may be prescribed, the Commissioner may, by notification in the Official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said powers.

3. Tax on payments for admission to entertainments. (1) Except as otherwise expressly provided in this Act there shall as from the date on which this Act comes into force, be charged, levied, and paid to the Government of Assam a tax, hereinafter referred to as the entertainments tax, on all payments for admission to any *class of entertainment* at the rates specified below:

***Amendment:** In sub-section (1), for the words, “theatre, cinematograph exhibition, or circus or any class of entertainment to which the State Government may apply this sub-section”, the word class of entertainment has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

(a) in the case of games sports, music or dramatic performances organised by a State body (or any other body affiliated to it) which is either registered under the Societies Registration Act, 1860 (Act XXXI of 1860), or

affiliated to an All India body constituted for similar purpose – five percentum;

- (b) In the case of cinematograph exhibition, where the payment of admission is —
- (i) rupee five or less — nil;
 - (ii) rupees twenty or less but more than rupee five — 15 percentum of such payment;
 - (iii) more than rupees twenty — 20 percentum of such payment:

Provided that the State Government may, by notification in the Official Gazette, in respect of such class or classes of cinematograph exhibitions and subject to such conditions and restrictions as may be notified, permit any proprietor of such cinematograph exhibition to pay in lieu of the amount of tax payable by him under this section, a lump-sum amount determined in the manner prescribed;

Rule 10 A

Amendments etc. : (1) The present clause (b) in section 3(1) has been inserted w.e.f. 20-10-1995 by Assam Act No. XXIII of 1995 published in the Assam Gazette of 20th Oct., 1995.

(2) The second proviso to clause (b) of sub-section (1) of section 3 has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

Amendment: *In the principal Act, in section 3, in clause (b), in sub clause (i), for the words “rupee one”, the words “rupee three” and in sub clause (ii) for the words “rupee two and fifty paise”, the words “rupee four and fifty paise” has been substituted vide notification no. LGL.21/2002/17 Dated 30th April, 2005 published in the Assam Gazette Extraordinary No. 170 Dated 6th May, 2005.*

Amendment: *In the principal Act, in section 3, in sub-section (1), in clause (b), in sub clause (i), for the words “fifty percentum of such payment” the word “nil”, in sub-clause (ii) for the words “eighty percentum of such payment” the words “thirty percentum of such payment” and in sub-clause (iii) in the first line, for the words “one hundred percentum of such payment” the words “five percentum of such payment” has been substituted vide notification no.LGL.21/2002/66 Dated 7th December, 2007 published in the Assam Gazette Extraordinary No.376 Dated 10th December, 2007.*

Amendment :*In the principal Act, in section 3, in sub-section (1), in clause (a) the word five percentum has been substituted and clause (b) has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

Amendment :*In the principal Act, in section 3, in sub-section (1), in clause (b) (ii) the figure 15 and in clause (b) (iii) the figure 20 has been substituted notification no. FTX.41/2010/5 Dated 31st May 2010, published in the Assam Gazette Extraordinary No.158 Dated 1st June 2010.*

(bb) In the case of Casual show other than those covered by clause (a), — five

percentum of such payment;

Amendments : The clause (bb) in sub-section (1) of section 3 has been inserted w.e.f. 29-3-2001 by Assam Act No. V of 2001.

Amendment: *In section 3, in sub-section (1), in clause (bb), for the words “twelve and half percentum of such payment” the word “five percentum of such payment” has been substituted vide notification no.LGL.21/2002/66 Dated 7th December, 2007 published in the Assam Gazette Extraordinary No.376 Dated 10th December, 2007.*

(bbb) In case of cinematographic exhibition in mini cinema hall, where the payment for admission is-

- (i) rupees five or less-nil;
- (ii) rupees twenty or less but more than rupee five – 15 percentum of such payment;
- (iii) more than rupees twenty – 20 percentum of such payment;

Amendment: *The existing clause (bbb) has been substituted vide notification no. LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (bbb) read as follows:

(bbb) In case of mini cinema hall other than those covered by clause (b), - fifty percentum of such payment.]

Amendment: *In the principal Act, after clause (bb), a new clause (bbb) has been inserted vide no. LGL.21/2002/17 Dated 30th April, 2005 published in the Assam Gazette Extraordinary No. 170 Dated 6th May, 2005.*

Amendment :*In the principal Act, in section 3, in sub-section (1), in clause (bbb) (ii) the figure 15 and in clause (bbb) (iii) the figure 20 has been substituted notification no. FTX.41/2010/5 Dated 31st May 2010, published in the Assam Gazette Extraordinary No.158 Dated 1st June 2010.*

- (c) In any other case, - ten percentum of such payment.

Amendment: *The existing clause (c) has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (c) read as follows:

- (c) In any other case, where the payment for admission is —
 - (i) rupee one or less - fifty percentum of such payments;
 - (ii) rupees two or less but more than rupee one — one hundred percentum of

such payment;

(iii) more than rupees two - one hundred and thirty percentum of such payment;]

(d) Notwithstanding anything contained hereinbefore in the sub-section, in respect of a cinematograph exhibition, a tax at the rate of twenty percentum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service charge. Such service charge shall not exceed-

- (i) rupees five per ticket where the existing payment for admission is above rupees five;
- (ii) rupees ten per ticket where the cinematograph exhibition hall provides dolby and digital sound system;
- (iii) rupees eight per ticket where the cinematograph exhibition hall provides push back seat;
- (iv) rupees seventeen per ticket where the cinematograph exhibition hall provides air conditioning system with back-up generator.

Provided that no service charge shall be collected where payment for admission is rupees five or less;

Amendment : *The existing clause (d) has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the clause (d) read as follows:

(d) Notwithstanding anything contained hereinbefore in the sub-section, a tax at the rate of twenty per-centum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service-charge. Such service-charge shall not exceed

(i) rupee one per ticket where the existing payment for admission is below rupees three;

(ii) rupee one and fifty paise per ticket where the existing payment for admission is rupees three

See : Rule 14 (6)/ FormXIX

and above;

(iii) rupees ten per ticket where the cinematograph exhibition hall provides dolby and digital sound system;

(iv) rupees eight per ticket where the cinematograph exhibition hall provides push back seat;

(v) rupees seventeen per ticket where the cinematograph exhibition hall provides air conditioning system with back-up generator.]

Amendments : (1) The existing clause (d) in sub-section (1) of section 3 was originally inserted as clause (c) w.e.f. 24-6-1993 vide Assam Ordinance No. II of 1993 This Ordinance was subsequently replaced by Assam Act No. XVI of 1993 published in the Assam Gazette of 24th Nov, 1993. The original clause (c) now renumbered as clause (d), stood as under:

"(c) Notwithstanding anything contained hereinafter in the subsection, a tax at the rate of twenty percentum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service charge not exceeding 50 paise per ticket."

(2) The original clause (c) to section 3(1) was renumbered as clause (d) w.e.f. 20-10-1995 vide Assam Act No. XXIII of 1995 published in the Assam Gazette, Extraordinary of 20th Oct, 1995,

(3) The clause (d) in sub-section (1) of section 3 in its present form was amended w.e.f. 5-6-1998 vide Assam Act No. VII of 1998 published in the Assam Gazette, Extraordinary of 5th June, 1998.

Amendment : *In the principal Act, in section 3, in sub-section (1), in clause (d), after existing sub-clause (i) and (ii), a new sub-clause (iii), (iv) and (v) has been inserted vide notification no. LGL.21/2002/53 Dated 29th March, 2007 published in the Assam Gazette Extraordinary No.83 Dated 30th March, 2007.*

- (e) In case of cinematograph exhibition, in addition to the entertainment tax and the service charge payable under this sub-section, a surcharge to be called 'film surcharge' at the rate of 20 percentum on the entertainment tax shall be charged and paid to the Government of Assam :

Provided that this provision for collection of film surcharge shall remain valid for a period of five years from the date of its commencement:

Amendments etc. : The clause (e) in sub-section (1) of section 3 has been inserted w.e.f. 29-3-2001 by Assam Act No. V of 2001.

Provided that there shall not be charged, levied and paid to the State Government any tax where the highest payment for admission does not exceed five rupees :

Amendment: *In clause (e), in the second proviso for the figure and words "25 naye paise", the words "five rupees" has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette*

Extraordinary No.42 Dated 7th February, 2009.

Provided further that no tax shall be charged and levied in respect of any games, sports, music, dramatic performance organised by any club or association of persons where the members of the club or association of persons cultivate a particular study or an for love of it or engages in sports or games purely for pleasure and where the members do not make a living by an art, nor engages in sports or games for livelihood or gain and no person who makes a -living by an art, engages in sports or games for livelihood or gain, takes part in sports, music, games, dramatic performance thus organised.

Explanation :- The rate of tax shall be charged and levied on the payment for admission excluding the tax and if the amount of tax so arrived at is not a multiple of fifty paise, it shall be rounded to the next higher multiple of fifty paise,

Amendment: *In clause (e), after the third proviso, in the Explanation for the words “five naye paise”, the words “fifty paise” has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (2) The rate of the entertainment tax in the case of all payments for admission to any race course shall be thirty seven and a half percentum.
- (3) The State Government may, on the application of a proprietor of any entertainment, permit such proprietor, on such conditions as it may prescribed to pay a lump-sum amount in lieu of amount of tax payable by him under this section.

Amendment: *The existing sub-section (3) has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the sub-section (3) read as follows:-

- (3) *The State Government may, on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-*

section (1), allow the proprietor on such conditions as it may prescribe to pay the amount of the tax due by means of a consolidated payment of fifty per centum of the gross sum received by the proprietor on account of such payments for admission to the entertainment and on account of the tax.]

- (4) The entertainment tax, in the case of theatres, cinematograph exhibitions and circuses and any other class of entertainment which the State Government may direct, shall be charged, levied and paid with effect from the date on which this Act comes into force.
- (5) Entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor, exhibitor or organiser of the entertainments in respect of admissions without payment to a seat or other accommodation therein. Form I-E
- (6) The liability to pay the entertainments tax shall be on the proprietor of the entertainment.
- (7) The State Government may, by notification in the Official Gazette, vary the rates of tax under this Act and on such notification being issued, the rate of tax shall be deemed to have been amended accordingly:

Provided that the rate of tax to be specified or varied by the State Government in respect of any class of entertainment shall not exceed fifty per centum.

Amendment: *After sub-section (6) a new sub-section (7) has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

3A. (1) In the case of cinematograph exhibitions, in addition to the entertainments tax under section 3, there shall be levied and paid to the State Government of Assam for every show a tax at the rate as the State Government may, by notification in the Official Gazette fix in this behalf not exceeding ten per centum of the total payment for admission received excluding the amount of tax payable under the Act:

Provided that the State Government may also fix rate of such tax retrospectively.

See : Rule 14 (5) / Form XVIII

Amendments : In sub-section (1) of section 3A the words "Rupees one hundred" has

been substituted in place of words "Rupees ten", w.e.f. 29-3-2001 by Assam Act No. V of 2001.

Amendment: *In the principal Act, in section 3A, in sub-section (1) for the words "rate of ten percentum of the total payment for admission received excluding the amount of tax payable under the Act or rupee one hundred, whichever is less" the words "rate as the State Government may, by notification in the Official Gazette fix in this behalf not exceeding ten percentum of the total payment for admission received excluding the amount of tax payable under the Act" has been substituted vide notification no.LGL.21/2002/17 Dated 30th April, 2005 published in the Assam Gazette Extraordinary No. 170 Dated 6th May, 2005.*

Amendment: *In the principal Act, after the existing provisions 3A, for punctuation mark ".", punctuation mark ":" and the proviso has been substituted vide notification no.LGL.21/2002/66 Dated 7th December, 2007 published in the Assam Gazette Extraordinary No.376 Dated 10th December, 2007.*

- (2) The tax levied under sub-section (1) shall be recoverable from the proprietor of the cinematograph exhibition.
- (3) The provisions of this Act, other than sections 3 and 4, shall so far as may be, apply in relation to the tax payable under sub-section (1) as they apply in relation to the tax payable under section 3.

3B. Deleted

3C. Tax on cable service and direct to home service. (1) The proprietor of a cable television network providing cable service and of the direct to home service shall be liable to pay entertainment tax at such rates not exceeding rupees one thousand and two hundred for every subscriber for every year, as the State Government may from time to time, notify in this behalf.

Amendment: *In section 3C, in the heading, after the words "cable service", the words "direct to home service" has been substituted and in sub-section (1) between the words "cable service" and "shall be liable" the words "and the service provider of the direct to home service" has been inserted vide notification no.LGL.21/2002/83 Dated 8th April, 2008, published in the Assam Gazette Extraordinary No. 109 Dated 8th April, 2008.*

Amendment: *In the principal Act, in section 3C, in sub-section (1) the word "the service provider" has been substituted and between the words, "the" and "Government" the word "State" has been inserted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (2) Nothing in sub-section (1) shall preclude the State Government from notifying different rates of entertainment tax for household or for the different categories of hotels.

Amendment: *In sub-section (2) after the “the” and Government” the word “State” has been inserted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (3) Where the subscriber is a proprietor of a hotel, he shall pay the entertainment tax to the State Government on such condition, and in such manner as may be prescribed and at such rate as the State Government may from time to time notify and different rates of tax may be notified for different categories of such subscribers.

Amendment: *In sub-section (3), in between the words, “the” and Government”, wherever they occur, the word “State” has been inserted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (4) The tax payable under this section shall be paid, collected or realized in such manner as may be prescribed. See: Rule 9A & 9B / Form XIX, XX & XXI

Amendments etc. : Section 3C has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette, Extraordinary of 1st June, 1999.

4. Admission to entertainments. No person shall be admitted to any entertainment where the payment for admission is subject to the entertainment tax, except —

- (a) In case of a cinematograph exhibition with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purpose of revenue and deno See: Rule 2, 5 & 22 proper entertainments tax has been paid;

Amendment: *In section (4), in clause (a) in the beginning, the words “in case of cinematograph exhibition” have been inserted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (b) in special cases with the approval of the Commissioner through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted, unless the proprietor of the entertainment has made arrangements approved by the Commissioner for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Commissioner for the payment of the entertainments tax. See: Rule 15 and 17

Amendment: *In section (4), in clause (b) for the words “Sate Government”, wherever they occur, the word “Commissioner” has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

(c) in the case of cinematograph exhibition unless the proprietor of the entertainment has made arrangements approved by the Commissioner for furnishing returns of payments for admission to the entertainment and also returns of admission to seat or other accommodations without payment or free or complimentary passes or tickets and has given security upto an amount and in a manner approved by the Commissioner for the payment of the entertainment tax.

Amendment: *In section (4), in clause (c) for the words “Sate Government”, wherever they occur, the word “Commissioner” has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

Provided that the provisions of this section shall not apply to the proprietors and the officers of the Government on duty:

Provided further that the provision of this section shall not apply to a cinematograph exhibition where the proprietor of the cinematograph exhibition has been permitted to pay lump-sum amount in lieu of the amount of tax, as per the proviso to clause (b) of sub- section (1) of section 3.

See: Rule 10 A

Amendments etc. : The second proviso in section 4 after clause (b) has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette, Extraordinary of 1st June, 1999.

Amendment: *In section (4), in clause (c), in second proviso, the word “second” occurring between the word “the” and the word “proviso” has been omitted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

4A. Security. The Commissioner or any officer authorized in this behalf by him for the purpose may for good and sufficient reasons, demand from a proprietor of an entertainment of a temporary nature, a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security.

Amendment: *In section 4A, for the words, “Any officer authorized by the State Government”, the word “The Commissioner or any officer authorized in this behalf by him” has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.* See : Rule 25A

5. Returns.(1) Every proprietor shall furnish a correct and complete return in such form for such period, by such dates and to such authority, as may be prescribed:

Provided that different periods may be prescribed for different classes of entertainment for the purpose of filing return:

Provided further that in respect of an entertainment which is a single event or which is held for a donation less than a week, the proprietor shall submit return, as may be prescribed, forthwith upon conclusion of such entertainment.

(2) If any proprietor having furnished a return under this section, discovers any omission or any other error in the return so filed, he may, without prejudice to the charge of any interest, furnish revised tax return in the prescribed manner and within the prescribed time.

(3) When the tax payable is required to be paid in accordance with return, every proprietor, before submitting such returns as required by sub-section (1), shall, in the prescribed manner, pay the full amount of tax, interest and any other sum payable by him according to such return or the differential tax payable according to the revised return furnished, if any, and shall furnish along with the return or revised return, as the case may be, a receipt showing full payment of such amount into the Government account.

Amendment: *In the principal Act, the existing section 5, has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

[Prior to this the section 5 read as follows:

5. Penalty for non-payment of tax. (1) *If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees, and shall in*

addition be liable to pay any tax which should have been paid.

(2) If any proprietor of a cable television network fails to pay the entertainment tax as per provision of section 3C, he shall on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding one and a half times of the amount of the tax due and shall in addition be liable to pay any tax which should have been paid.]

Amendments etc. : Sub-section (2) of section 5 has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999

Amendments etc. : The present sub-section (1) of section 5 has been renumbered as such w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette, Extraordinary of 1st June, 1999. Prior to such renumbering it was numbered as section 5.

5A. Assessment. (1) If the Commissioner or any officer authorized in this behalf by him is satisfied that any return furnished by a proprietor is correct and complete and that the tax under the provisions of this Act due thereon is paid in full, such return be accepted and assessment shall be deemed to have been made on the basis thereof.

(2) If any proprietor,-

(a) has failed to give information or take permission as required under Section 12B or has furnished incorrect particulars at the time of obtaining permission from the Commissioner or any officer authorized in this behalf by him; or

(b) has not furnished return in relation to an entertainment for any period by the prescribed date; or

(c) has furnished incomplete or incorrect return in relation to an entertainment for any period; or

(d) has not maintained any records or has failed to maintain records in accordance with the provisions of this Act,

the Commissioner or any officer authorized in this behalf by him shall, after giving the proprietor a reasonable opportunity of being heard and after making such enquiry as he considers necessary, assess to the best of his judgment any amount payable under this Act by such proprietor within a period of three years from the expiry of the year to which the period of entertainment relates and may also impose a penalty equal to twice the difference between the amount of tax so assessed and tax paid, if any.

(3) Where the Commissioner or any officer authorized in this behalf by him is of the opinion that any tax payable under this Act has escaped assessment or has been under-assessed or has been assessed at a lower rate. Such authority may proceed to reassess, to the best of his judgment, tax so due within a period of five years from the expiry of the year to which the period of entertainment relates:

Provided that no order under this sub-section shall be passed without giving the proprietor an opportunity of being heard.

Amendment: *In the principal Act, the existing section 5A has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the*

Assam Gazette Extraordinary No.42 Dated 7th February, 2009.

6. Interest. If any proprietor fails to pay the amount of tax due within the time prescribed for its payment, such proprietor shall, in addition to the tax, be liable to pay simple interest, at the rate of one and half per cent, per month on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period, for the period commencing on the day following the day of expiry of the due date to the date of payment or the date of assessment, whichever is earlier. If any dealer fails to pay interest along with the return or revised return in accordance with the provisions of this sub-section, such interest shall be levied by the Commissioner or any officer authorized in this behalf by him.

Explanation- For the purpose of calculating interest;-

- (a) 'month' shall mean thirty days;
- (b) where the period of defaults is in respect of a period of less than one month, the interest shall be computed proportionately.

Amendment: *In the principal Act, the existing section 6 has been substituted vide notification no.LGL.21/2002/113 Dated 7th February 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February 2009.[Prior to this the section 6 read as follows:*

6. Sections 4 and 5 not to apply in certain cases. *The provisions of sections 4 and 5 shall not apply to any entertainment in respect of which a consolidated payment is made under section 3, sub-section (3) and a tax charged under clause (c) of sub-section (1) of section 3.*

Amendments etc. : *Section 6 has been amended w.e.f. 24-6-1993 by Assam Ordinance No.II of 1993 so as to add the words "and a tax charged under clause (c)of sub-section (1) of section 3".*

The Ordinance was replaced by Assam Act No. XVI of 1993 published in the Assam Gazette. Extraordinary of 24th June, 1993.]

- 7. (1)** The proprietor shall be liable to pay the amount of tax payable under this Act,-
- (a) in the case of admission by stamped tickets, by means of stamps to be affixed on the tickets in the prescribed manner; or
 - (b) in accordance with returns of the payment for admission to the entertainment and on account of tax; or
 - (c) in accordance with result accorded by any mechanical contrivance or electronic device, which automatically registers the number of persons admitted to the entertainment.

Amendment: *In the principal Act, the existing sub-section (1) of section 7 has been substituted vide notification no.LGL.21/2002/113 Dated 7th February 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February 2009. [Prior to this the section 7(1) read as follows:-*
7. Manner of payment. (1) The entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on

the ticket and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.]

(2) Omitted.

Amendment: *In the principal Act, the existing sub-section(2) of section 7 has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009. [Prior to this the section 7(2) read as follows:-*

(2) The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.]

- (4) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment, or involving such right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of the lump sum, but where the Commissioner is of opinion that the payment of a lump sum or any payment for ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainments tax is payable.

Amendment: *In the principal Act, in sub-section (3) of section 7, for the words, "State Government" the word "Commissioner" has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

- (4) The tax referred to in sub-section (1) of section 3A and in clause (d) of sub-section (1) of section 3 shall be paid in such manner and by such time as may be prescribed.

Amendments : Sub-section (4) of section 7 has been amended w.e.f. 24-6-1993 by Assam Ordinance No. II of 1993 so as to add the words "and in clause (c) of sub-section (1) of section 3", after the word "Section 3A". The Ordinance was subsequently replaced by Assam Act No. XVI of 1993 published in the Assam Gazette, Extraordinary of 24th Nov., 1993.

Amendment: *In the principal Act, in sub-section (4) of section 7, for the word, letter and bracket "clause (c)" has been substituted with the word,*

class of entertainments.

9. Refunds in certain circumstances. Where the State Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twenty five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, they shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

9A. Applicability of the provisions of the Assam Value Added Tax Act, 2003: Subject to the provisions of this Act and rules made thereunder, section 44, 45, 46, 55, 61, 79, 80, 81, 82, 83, 98, 99, 100, 102 of the Assam Value Added Tax Act, 2003 and the rules made thereunder, orders, notifications issued thereunder shall mutatis mutandis apply to a proprietor in respect of any tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this Act and the rules framed and orders and notification issued under those sections so incorporated under this Act.

Amendment: *In the principal Act, after section 9 a new section 9A has been inserted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.*

10. Recovery of Tax. Any sum due on account of tax, interest, penalty under any provision of this Act shall, without prejudice to any other mode of recovery available to the Government under any other law for the time being in force, be recoverable as arrears of land revenue.

Amendment: *In the principal Act, section 10, has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009. [Prior to this the section 10 read as follows:*

10. Recoveries. (1) Any sum due on account of the entertainments tax or tax due under section 3A and clause (c) of sub-section (1) of section 3 shall be recoverable by the State Government as an arrear of land revenue.

Amendments : Section 10(1) has been amended w.e.f. 24-6-1993 by Assam Ordinance No. II of 1993 by inserting "and clause (c) sub-section (1) of section 3" after the words, letter and figure "Section 3A".

The said Ordinance was repealed by Assam Act No. XVI of 1993 published in the Assam Gazette of 24th Nov., 1993.

(2) Any fine imposed under this Chapter shall be recovered in the manner provided in the Code of Criminal Procedure, 1898 (V of 1898) for the recovery of fines.]

10A. Composition of offences. (1) The Commissioner or any officer authorized in this behalf by him may, either before or after the institution of proceedings of prosecution for any offence punishable under this Act, accept from any person charged with such offence by way of composition,-

- (a) where the offence consists of the failure to pay or the evasion of, any tax recoverable under the provisions of this Act, in addition to the tax so recoverable, a sum of money not exceeding double the amount of tax recoverable:

Provided that such authority shall not accept any sum by way of composition which is less than twenty five percent of the amount of tax recoverable;

- (b) in any other case, a sum of money not exceeding fifty thousand rupees subject to a minimum of rupees two thousand, in addition to the tax recoverable.

(2) The Commissioner or any officer authorized in this behalf by him shall not compound an offence under this section and pass an order for payment of the composition money unless the person concerned admits in writing that he has committed the offence.

(3) Where such authority compounds an offence under this section, the order,-

(a) shall be in writing and specify the offence committed, the sum of money to be paid, the due date for the payment, and date by which the proof of such payment is to be produced;

(b) shall be served on the person who committed the offence; and

(c) shall be final and not subject to any appeal.

(4) On payment of the full composition money, no further proceeding shall be taken against the accused person in respect of the same offences and any proceedings, if already taken, shall not be further proceed with.

Amendment: *In the principal Act, section 10A, has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.[Prior to this the section 10 read as follows:*

10A. Composition of offences. (1) *Subject to such conditions as may be prescribed, an officer authorised by the State Government in this behalf may, either before or after institution of Criminal Proceedings, accept from the person charged with an offence under this Chapter or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or in the case of contravention of the provisions of section 4 of the Act double the amount of tax which would have been payable had these provisions been complied with, whichever is greater.*

(2) *On payment of such sum as may be determined under sub section (1), no further proceedings shall be taken against the*

person concerned in respect of the same offence.]

11. Inspection. (1) The Commissioner or any other officer authorised in this behalf by him may with such assistance as may be necessary enter, inspect and search any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment or for keeping records connected therewith, at any reasonable time with a view to seeing whether the provisions of this Act and the rules made thereunder are being complied with.

Explanation :— The expression 'place of entertainment' in case of a cable service means the place from where the cable television network

See : Notif. No. FTX.95/95/45

Amendments : Sub-section (1) of section 11 has been substituted in its present form w.e.f. 1-6-1999 in Assam Act No. XIV of 1999.

(2) Omitted.

Amendment: *In the principal Act, the sub-section (2) of section 11, has been substituted vide notification no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.[Prior to this the section 10 read as follows:*

(2) If any person prevents or obstructs the entry of any officer so authorised, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees.]

(3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 (XLV of 1860).

11A. Seizure of books of account, etc. The Commissioner or any officer authorized in this behalf by him may seize any books of account, register, admission tickets, or any other document from any place of entertainment where the entertainment is proceeding or from any place ordinarily used as a place for entertainment if the officer has reasons to suspect that the provisions of this chapter or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purposes of this Act and s

See : Notif. No. FTX. 95/95/45

to the proprietor for the same.

Explanation :- The expression 'place of entertainment' in case of cable service means the place from where the cable television network is operated.

Amendments etc. : The explanation to section 11 A has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

Amendment: *In the principal Act, section 11A, the word "The Commissioner or any officer authorized in this behalf by him" has been substituted vide notification*

no.LGL.21/2002/113 Dated 7th February, 2009, published in the Assam Gazette Extraordinary No.42 Dated 7th February, 2009.

12. Rules. (1) The State Government may make rules subject to the condition of previous publication for securing the payment of the Entertainments tax and generally for earning into effect the provisions of this chapter and in particular –

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;
 - (b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for payment of the tax on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
 - (c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances;
 - (d) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainment to which the provisions of section 3, sub-section (3), are applied or in respect of which the arrangements approved by the State Government for furnishing returns are made under section 4;
 - (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this chapter or under the rules made thereunder;
 - (f) for the keeping of accounts of all stamp used under this chapter;
 - (g) for the presentation and disposal of applications for exemption from payment of the entertainments tax or for the refund thereof, made under the provisions of this chapter, and
 - (h) for the rates of fees, for petitions, certificates and other matters.
- (2) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

12A. Penalty. (1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any proprietor or any other person liable to pay tax under

this Act, has in any way evaded the liability to pay tax and/or has in any manner acted in contravention of or failed to comply with any of the rules framed under the Act, he may direct that such proprietor/person shall pay by way of penalty as indicated below :—

(a) in case of evasion of tax a sum not exceeding twice the tax evaded or rupees one thousand, whichever is greater, in addition to the tax payable;

(b) in other cases a sum not exceeding rupees one thousand.

(2) No order under sub-section (1) shall be made unless the person has been heard or has been given a reasonable opportunity of being heard.

(3) No penalty under this section shall be imposed by an officer to assist the Commissioner without the previous sanction of the Commissioner.

(4) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

12B. Information before holding entertainment. (1) No entertainment on which a tax is leviable under this Act shall be held without prior information given to the Commissioner or to any other authorised by him in this behalf, in the manner prescribed.

(2) No proprietor of a cable television network shall provide entertainment unless he obtains permission from the Commissioner or any other officer authorised by him in this behalf, in the manner prescribed.

(3) Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner, or any officer authorised by him in this behalf may, after giving the proprietor a reasonable opportunity of being heard, prohibit the holding of such entertainment and may also take all reasonable steps to ensure that the order of prohibition is complied with, if he is satisfied that :-

(a) the proprietor has given any false information which is likely to result in the evasion of tax, or

(b) the proprietor has failed to deposit the security money as demanded in this regard, or

(c) the proprietor has committed breach of any of the provisions

of this Act and/or the rules made thereunder.

Amendments : Section 12 B has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

13. Jurisdiction to try offences under this Act. No court shall take cognizance of any offence under this Act, or under the rules made thereunder, except with the previous sanction of the Commissioner and, no court inferior to a first class Magistrate shall try such offence.

13A. Power to State Government to delegate certain powers. The State Government may, by notification in the Official Gazette, delegate all or any of its powers under this chapter, except those conferred upon it by section 12, and by this section to any person or to any authority subordinate to the State Government.