

Andhra Pradesh Entertainment Tax (Amendment) Act, 1986

4 of 1986

[29 March 1986]

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PREAMBLE

An Act further to amend the Andhra Pradesh Entertainments Tax Act, 1939.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-seventh Year of the Republic of India as follows :-

* Received the assent of the Governor on the 29th March 1986. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 3rd March, 1886, at page 4.

1. Short title and commencement :-

(1) This Act may be called the Andhra Pradesh Entertainment Tax (Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 3rd January, 1986.

2. Amendment of section 8 :-

In the Andhra Pradesh Entertainments Tax Act, 1939 (Act X of 1939) (hereinafter referred to as the principal Act),-

(1) section 8 shall be numbered as sub-section (1) thereof and in sub-section (1) as so numbered-

(a) for clause (b), the following clause shall be substituted, namely :--

"(b) that the entertainment is a film produced or exhibited by or under the authority of the Government of India or the State Government or under the auspices of the Director of Film Festivals, the National or State Film Development Corporation;"

(b) the proviso shall be omitted.

(2) after sub-section (1), the following subsection shall be inserted, namely:-

"(2) Any exemption granted under subsection (1) may be subject to such restrictions and conditions as may be specified in the order and- may, extend-

(a) to the whole of the State or to such area or areas as may be specified in such order; or

(b) to specified class of theatres in regard to the whole or any part of their entertainments during any period specified in such order."

3. Insertion of new section 17-A :-

After section 17 of the principal Act the following section shall be inserted, namely:-

17-A. "Bar of jurisdiction of courts.--

Save as otherwise expressly provided in this Act, no Court shall entertain any suit or other proceedings to set aside or modify or question the validity of any assessment, order or decision made or passed by any officer or authority under this Act or rules made thereunder, or in respect of any other matter falling within its or his scope."

4. Repeal of Ordinance 1 of 1984 :-

The Andhra Pradesh Entertainments Tax, (Amendment) Ordinance, 1986 is hereby repealed.