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**Andhra Pradesh Entertainments Tax (Amendment) Act,  
1997**

**18 of 1997**

**[13 August 1997]**

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**Andhra Pradesh Entertainments Tax (Amendment) Act,  
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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 Forty-eighth Year of the Republic of India, as follows- \* Received the assent of the Governor on 8th August, 1997. For Statement of the Objects and Reasons. Please see the A.P. Gazette Part IV-A Extraordinary dated 25th July, 1997 at P-5.

**1. Short Title And Commencement :-**

- (1) This Act may be called the Andhra Pradesh Entertainments Tax (Amendment) Act, 1997.
- (2) It shall deemed to have come into force with effect from the 3rd May, 1997.

**2. Amendment Of Sections 15A :-**

In the Andhra Pradesh Entertainments Tax Act (Act X of 1939) 1939 (hereinafter referred to as the principal Act) for sub-section (1) of section 15A, the following shall be substituted, namely:-

"(1) Every Cable Operator shall pay entertainment tax every month for the number of connections given to the subscribers at the rates

specified under each category in the table below:-

Sl.No.	No. of connections	Cat-A	Cat-B	Cat-C	Cat-D
		(Per Mensum in Rupees)			
		Rs.	Rs.	Rs.	Rs.
1.	Up to 250	1000/-	750/-	500/-	250/-
2.	251-500	2000/-	1500/-	1000/-	500/-
3.	501-750	3000/-	2250/-	1500/-	750/-
4.	751-1000	4000/-	3000/-	2000/-	1000/-
5.	1,000 and above for every 250 connections.	4,000/-+1000/-	3,000/-+750/-	2000 + 500/-	1000/-+250/-

**EXPLANATION:**

Category - A: Areas covered by Municipal Corporations, Areas covered by the Urban Development Authorities.

Category - B: election Grade Municipalities

Category - C : Other Municipalities and Major Gram Panchayats.

Category - D : Other Gram Panchayats.

**3. Insertion Of New Sections 15B And 15C :-**

After section 15-A of the principal Act the following sections shall be inserted, namely;-

15-B. Repeal of Ordinance 8 of 1997.--Every Cable Operator seeking a licence shall be charged at the rate of Rs.5000/- (Rupees five thousand only in the case of Category-A. Rs. 3000/- (Rupees three thousand only) in the case of Category-B; Rs. 2000/- (Rupees two thousand only) in the case of Category-C: and Rs. 500/- (Rupees five hundred only) in the case of Category-D.

15-C. "Levy of licence fees.--Every Master Cable Operator in Category A who is seeking a licence under section 15B for a master control room shall deposit an amount of Rs. 50,000/- (Rupees fifty thousand only) and every Cable Operator in any of the remaining categories who is seeking a licence under section 15B for a control room shall deposit an amount of Rs.25,000/-(Rupees twenty five thousand only) towards security deposit.

**4. Collection Of Security Deposit :-**

The Andhra Pradesh Entertainments Tax (Amendment) Ordinance, 1997 is hereby repealed.