

**Andhra Pradesh Entertainments Tax (Amendment) Act,
2002**

26 of 2002

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

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

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

1. Short title and commencement :-

(1) This Act may be called the Andhra Pradesh Entertainments Tax (Amendment) Act, 2002.

(2) It shall come into force on such date¹ as the State Government may by notification in the Andhra Pradesh Gazette, appoint.

1. Commencement of the Andhra Pradesh Entertainment Amendment Act, 2002 (Act No. 26 of 2002) from the 1st day of January, 2003.

[G.O.Ms. No. 213, Revenue (CT. III), dated 18-2-2003]

In exercise of the powers conferred by sub-section (2) of Section 1 of Andhra Pradesh Entertainment Tax (Amendment) Act, 2002 (Act No. 26 of 2002), the Government of Andhra Pradesh hereby appoints the 1st day of January, 2003, as the date on which the

provisions of the said Act came into operation. (Pub. in A.P. Gaz. Pt. I, Ext. No. 68, dated 20-2-2003).

2. Amendment of Section 3 Act X of 1939 :-

In the Andhra Pradesh Entertainment Tax Act, 1939 (hereinafter referred to as the principal Act), in Section 3, after clause (9), the following clauses shall be added, namely:--

"(10) "Master Cable Operator" means a person who receives signals from satellite and provides connections to the subscribers either directly or through the Cable Operator from his control room;

(11) "Cable Operator" means a person who receives signals from the Master Cable Operator and provides connections to the subscribers."

3. Amendment of Section 15A :-

In Section 15A of the principal Act,--

(i) for sub-section (1) the following shall be substituted, namely:--

(1) Every Master Cable Operator shall pay entertainment tax every month for the number of connections provided to the subscribers either directly or through this cable Operator at the rates specified under each category as given in the table below:-

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TABLE

Sl. No.	Category	Local Area	Rate per Connection per month
1	2	3	4
1.	A	Municipal Corporations and Secunderabad Cantonment area	Rs. 5/-
2.	B	Selection Grade Municipalities	Rs. 4/-
3	C	Grade I & II Municipalities	Rs. 3/-

3.	C	Grade I & II Municipalities	Rs. 5/-
4.	D	Other Municipalities	Rs. 2/-
5.	E	Major Gram Panchayats	Rs. 200/- p.m. (Irrespective of no. of connections)
6.	F	Minor Gram Panchayats	Rs. 100/- p.m. (Irrespective of no. of connections)

(ii) Sub-section (2) shall be omitted.

4. Substitution of Section 15B :-

For Section 15-B of the principal Act, the following shall be substituted, namely:--

"15B. Every Master Cable Operators seeking a licence under any category shall be charged a fee of Rs. 100/- payable before 31st January of the year for which the licence has to be renewed."

5. Substitution of Section 15C :-

For Section 15-C of the principal Act, the following shall be substituted, namely:--

"15C. Every Master Cable Operator who is seeking licence under Section 15-B for a master control room shall deposit an amount at the rates specified under each category in the Table given below towards security deposit:--

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TABLE

Sl. No.	Category	Local Area	Amount of deposit
1	2	3	4
1.	A	Municipal Corporations and Secunderabad Cantonment are	Rs. 10,000/-
2.	B	Selection Grade Municipalities	Rs. 5.000/-

Sl. No.	Category	Description of the Category	Amount (Rs.)
3.	C	Grade I & II Municipalities	Rs. 3,000/-
4.	D	Other Municipalities	Rs. 2,000/-
5.	E	Major Gram Panchayats	Rs. 1,000/-
6.	F	Minor Gram Panchayats	Rs. 500/-