

**Assam Amusements And Betting Tax (Amendment) Act,
1999**

14 of 1999

[29 May 1999]

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**Assam Amusements And Betting Tax (Amendment) Act,
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PREAMBLE

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Act

further to amend the Assam Amusements and Betting Tax Act, 1939.

Whereas it is expedient further to amend the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Fiftieth Year of the Republic of India as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Amusements and Betting Tax (Amendment) Act, 1999.

(2) It shall have the like extent as the principal Act

(3) It shall come into force at once.

2. Amendment of section 2 :-

In the principal Act, in section 2,-

(i) after clause (3A), the following shall be inserted as clauses (3B) and (3C), namely:-

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

(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;"

(ii) in clause (4), between the word thereof and punctuation mark, the following shall be inserted, namely:- "and also includes entertainment through cable service and video cinema";

(iii) in clause (7), between the word entertainment and the punctuation mark ; ", the following shall be inserted, namely:-

"and also includes any payment for cable service";

(iv) after clause (9), the following shall be inserted as clause (10) and clause (11), namely:-

"(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.

(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 video scope or otherwise is provided for commercial purposes."

3. Amendment of section 3 :-

In the principal Act, in section 3, in sub-section (1), in clause (b), after the existing proviso, the following new proviso shall be inserted, namely:-

"provided further that the 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."

4. Insertion of section 3C :-

After the existing section 3B, the following shall be inserted as section 3C, namely:-

"3C. Tax on cable service.-

(1) The proprietor of a cable television network providing cable 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 Government may from time to time, notify in this behalf.

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

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

(4) The tax payable under this section shall be paid, collected or realised in such manner as may be prescribed."

5. Amendment of section 4 :-

In the principal Act, in section 4, in clause (b), after the existing proviso, the following proviso shall be inserted, namely:-

"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 second proviso to clause (b) of sub-section (1) of section 3."

6. Insertion in section 5 :-

In the principal Act, the existing section 5 shall be renumbered as section 5(1) and the following shall be inserted as sub-section (2) of the section, namely:-

"(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."

7. Amendment of section 11 :-

In the principal Act, in section 11, for the existing sub-section (1), the following shall be substituted, namely:-

"(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 there with, 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 is operated."

8. Insertion of Explanation to section 11A :-

In the principal Act, after section 11A, the following Explanation shall be inserted, namely:-

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

9. Insertion of new section 12B :-

In the principal Act, after section 12A, the following shall be inserted as section 12B, namely:-

"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 officer 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."