

**Assam Amusements And Betting Tax (Second Amendment)
Act, 2003**

05 of 2004

[02 March 2004]

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PREAMBLE

An 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 Fifty-fourth 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 (Second Amendment) Act, 2003.
- (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, in clause (3B), after the existing

provision, the following Explanation shall be inserted, namely:-

"Explanation:-For the purpose of this clause-

(a) "cable operator" means any person who provides cable service directly to customer or transmits signal to a sub-cable operator through a cable television network otherwise controls or is responsible for the management and operation of a cable television network;

(b) "sub-cable operator" means a person other than any owner or person who is a cable operator referred to in this Explanation who, on the basis of an agreement, contract or any other agreement made between him and such cable operator, receives signal from such cable operator and provides cable service for exhibition of performance, film or any programme to the customers."

3. Amendment of section 4 :-

In the principal Act, in section 4, in clause (b) for the colon ":", appearing at the end, the semi colon ":" shall be substituted and thereafter the following clause shall be inserted, namely:-

"(c) in the case of cinematograph exhibition unless the proprietor of the entertainment has made arrangements approved by the State Government 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 State Government for the payment of the entertainment tax."

4. Insertion of new section 5A :-

In the principal Act, after section 5, the following section shall be inserted, namely:-

5A- "Assessment".-

(1) If the taxing authority is satisfied that any return submitted under section 4 by a proprietor in relation to a cinematograph exhibition and cable service is correct and complete, he shall assess the amount of tax payable, if any, by the proprietor on the basis thereof.

(2) If no return is submitted under section 4 by a proprietor, in relation to a cinematograph exhibition and cable service or if the return submitted by such proprietor appears to the taxing authority to be incorrect or incomplete, he shall, after giving such proprietor a reasonable opportunity of being heard and after making such

enquiry as he considers necessary, assess to the best of his judgment the amount of entertainment tax, surcharge, service tax or film surcharge payable under this Act by such proprietor. Where such proprietor fails to submit the return within such date as may be prescribed by rules made under this Act or the date specified in the arrangement approved by the State Government, as the case may be, the taxing authority may, if he is satisfied that there is no reasonable cause for the default, direct such proprietor to pay by way of penalty in addition to the amount of entertainment tax, surcharge, service tax, film surcharge so assessed a sum not exceeding double that amount. The amount of entertainment tax, surcharge, service tax or film surcharge so assessed and the penalty so imposed shall be paid by such proprietor within the date specified in a notice, issued in this behalf by the taxing authority.

(3) Where-

(a) any proprietor in relation to any entertainment, other than cinematograph exhibition and cable service, has not obtained any prior permission from the taxing authority before holding any entertainment, or

(b) any proprietor referred to in clause (a) has not furnished any particulars to the taxing authority as required under the provisions of this Act or the rules made thereunder, or

(c) upon enquiry or information received, if the taxing authority has reasons to believe that proprietor referred to in clause (a) has furnished incorrect particulars at the time of obtaining permission from the taxing authority to hold any entertainment referred to in this sub-section, the taxing authority shall, in such manner, as may be prescribed, proceed to assess to the best of his judgment the amount of entertainment tax payable by such proprietor after giving such proprietor a reasonable opportunity of being heard, and direct such proprietor to pay the amount of tax so assessed in such manner and by such date as may be prescribed."