

Bihar Entertainments Tax Act, 1948

35 of 1948

[01 October 1948]

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SCHEDULE 1 :- SCHEDULE

Bihar Entertainments Tax Act, 1948

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PREAMBLE

An Act to consolidate and amend the law relating to the imposition of a tax on amusement and other entertainments in the ²[State] of Bihar.

Whereas it is expedient to consolidate and amend the law relating to the imposition of a tax on amusements and other entertainments in the (Substituted by Para 4(1) of the A. L. O. for "Province.")²[State] of Bihar;

Reasons for the Enactment

[The existing law of entertainments tax in Bihar envisages the payment of the tax by the proprietors of entertainment every fortnight, calculated on the value of tickets sold by them. Experience has shown that under existing system proprietors evade the tax by suppressing the sale of tickets It also results in delay in the payment of the tax already collected by the proprietors. This measure, therefore seeks to amend the Bihar Entertainments Tax Act, 1948 (XXXV of 1948), providing that the tickets of admission to entertainments shall be stamped. It also seeks to amend the existing law so as to tighten the administration of entertainments tax laws in the State and improve the efficiency of the collection machinery.

The Committee constituted under the proviso to sub-section (2) of Section 3 of the Bihar State Legislature (Declaration of Powers) Act, 1969 (23 of 1969) has been consulted before the enactment of this measure as a President's Act.]

It is hereby enacted as follows:-

1. (Legislative Papers.-For Statement of Object and Reasons see the Bihar Gazette, Ex. Ord. of the 10th May, 1948; for proceeding in the Legislative Assembly, see the Bihar Legislative Assembly

Debates, 1948 Vol. IV, no. 48, p 23; and for proceedings in the Bihar Legislative Council, See the Bihar Legislative Council Debates. 1948. Vol. X, no. 2 p. 72.

Local Extent.- The Act was applied to the former partially excluded areas by Notification no. 2586-F.R., dated the 1st October, 1948 See P.O. & R. O. vol. I. Pt. I.)

2 Substituted by Para 4(1) of the A. L. O. for "Province."

1. Short title, extent and commencement :-

(1) This Act may be called the Bihar Entertainments Tax Act, 1948.

(2) It extends to the whole of the State of Jharkhand.

(3) It shall come into force on such [date]¹ as the ²[State] Government may, by notification, direct.

1. The Act came into force on the 1.10.1948, vide Notification no. 2587-F.R., dated 1.10.1948.

2. (Substituted by para 4(1) of the A. L .O. for "Provincial".)

2. Definitions :-

In this Act, unless there is anything repugnant in the subject or context:-

(a) "Admission" includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;

(b) "Admission to an entertainment" includes admission to any place in which an entertainment is held;

¹[(bb) "Commissioner" means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed under subsection (1) of Section 8 of the ²[Bihar Sales Tax Act,

1959 (Bihar Act XIX of 1959);]

(c) "Complimentary ticket" means a pass to enable a person or group of persons to secure admission to an entertainment free of charge or at a reduced rate of payment for such admission;

3[(d) Entertainment includes any exhibition, performance, amusement, game, sport or races to which persons are admitted for payment and also includes programmers relayed to a subscriber by a Cable Operator or by Cable television network on payment or otherwise."]

4[(e) "Entertainment Tax" includes tax levied under Sections 3, 3A, 3B, 3C and 3AA

(f) "Institution" includes a company, society, club or other association of persons by whatever name called;

(g) "Payment for admission" includes-

(i) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher tax is required;

(ii) any payment for seats or other accommodation in a place of entertainment; and

(iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or constituting to attend the entertainment in addition to the payment, if any for admission to the entertainment;

4["(iv) Any payment made by a subscriber to any Cable Operator

for entertainment through cable service or through any form of television network".]

5[(v) Entry fee payment for admission excludes the maintenance charges as prescribed by Urban Development Department]

(h) "Prescribed" means prescribed by rules made under this Act;

(i) "Proprietor" in relation to any entertainment includes any person responsible for or for the time being incharge of the management thereof;

(j) "Seat" includes standing accommodation;

(k) "Ticket" means a ticket for the purpose of securing admission to an entertainment: and

1[(l) "Tribunal" means the Tribunal constituted under sub-Section (1) of section 34-A of the [Bihar Sales Tax Act, 1959 (XIX of 1959).]

3(m) "Cable Operator" means any person who provides Cable TV service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network.

(n) "Cable Service" means the transmission by cables of programmers including re-transmission (by cables of any broadcast television signals);

(o) "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 service for reception by multiple subscribers";

(p) "Programmer" means any television broadcast and includes-

(i) Exhibition of films, features, dramas, advertisement and serials, through any satellite channel or video cassette recorder or video cassette player.

(ii) Any audio or visual or audio-visual live performance or presentation and the expression programmer service shall be construed accordingly;"

(q) "Subscribers" means a person who receives the signal of cable television network at a place indicated by him to the cable operator without further transmitting it to any other person.]

6[(r) "Gross Collection Capacity" means the total amount collected for total seating capacity of the theatre which shall include the admission fees, tax calculated on the basis of rate notified under sub-section (1) of Section 3 from time to time, surcharge or charge for any privilege, right, facility, service or thing combined with the right of admission to any entertainment excluding maintenance charges as prescribed by Urban Development Department.]

1. Inserted by Bihar Finance Act, 1966 (1 of 1966))

2. Now see Bihar Finance Act, 1981-Sec. 9(1))

3. Inserted by Act 11 of 1997)

4. Substituted by Act 11 of 1997.

5. Inserted by Jharkhand Act 8, 2005

6. (Clause 2(r) added by Jharkhand A m d t. Act 8 of 2005.)

3. Tax on entertainments :-

1(1) Subject to provisions of this Act, there shall be levied and paid to the State Government an entertainment tax at such rates not

exceeding one hundred fifty per centum of the amount of payment chargeable for admission

2[or otherwise as the State Government may fix by a notification issued in this behalf and such tax shall be payable by the proprietor of an entertainment.]

3[x x x x]

4[(2) There shall further be levied and paid to the State Government, a tax at such rate, not exceeding rupees one hundred for every show of an entertainment as the State Government may from time to time fix and notify and such tax shall be deemed to be part of the entertainment tax and shall be payable by the proprietor of an entertainment:]

Provided that nothing in sub-section (1) or (2) shall preclude the State Government from fixing and notifying different rates of entertainment tax for different entertainments or different classes of an entertainment or entertainments of different places or areas.]

(3) The amount of entertainment tax payable on any payment for admission shall not be less than five paise, and fractions of five paise in the amount of the tax shall be round off to the next higher multiple of five paise.

(4) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any person, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of such lump sum but where the Government is of opinion that the payment of a lump sum represents payment, for other privileges, rights or

purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the entertainments tax has not been in operation, the tax shall be charged on such amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

(5) The State Government may, on the application of the proprietor of any entertainment in respect of which the entertainments tax is payable, permit the proprietor to pay, on such conditions as may be prescribed, the amount of the tax due-

(a) by compounding, in the prescribed manner, the tax payable in respect of such entertainment for a fixed sum; or

(b) by a consolidated payment at such percentage of the gross proceeds received by the proprietor on account of payment for admission to the entertainments and on account of tax as the State Government may fix; or

5[Provided that the permission granted under this clause shall remain in force for a period not exceeding six months at a time and thereafter it may be renewed for an other period of six months or for a shorter period:

Provided further that any permission granted under this clause may be revoked at any time:

Provided also that if any proprietor collects the amounts of Entertainment Tax under clause [ii] of Section 5-A in accordance with the provisions of clause [c] of sub-section (1) of Section 5, as a result of such revocation the amount of Entertainment Tax levied, collected and paid shall be deemed to have been validly levied, collected and paid in accordance with law.]

(c) in accordance with the result recorded by any mechanical contrivance that automatically registers the number of persons admitted.

(6) The provision of sub-section (5) in so far as it relates to

admission to a place of entertainment by stamped tickets; shall not apply to any entertainment in respect of which entertainments tax due is payable in accordance with the provisions of clause (a) or (b) of sub-section (5).

1. Substituted by Act 3 of 1977
2. Inserted by Act 11 of 1997.
3. Proviso deleted by Bihar Finance Act, 1982 (58 of 1982)
4. Substituted by ibid
5. Inserted by Taxation Law (A m d t. & Valid.) Act 1990 (Act 2 of 1990)

3AA. Section 33AA :-

1[Notwithstanding anything contained in the Act, by rules to be framed under the Act, levy consolidated amount of tax not exceeding Rs. One hundred and not below Rs. ten every month for each connection given to subscriber by proprietor of any cable service or cable television network and such amount of tax shall be paid by the proprietor of an entertainment to the State Government:

Provided that the State Government shall for the purpose of levy of consolidated amount of tax, classify cable service or cable television network on the basis of number of channels telecast to subscriber and rate of consolidated tax shall be uniform for particular class of cable service and cable television network:

Provided further that any person liable to pay tax under section 3AA of Act, shall maintain a register showing the number of connections provided, names and addresses of subscribers, amount of payment made by subscribers every month, number of channels exhibited to subscribers and connection charges collected in any manner.]

1. Inserted by Act 11 of 1997.

3B. Compounding of tax :-

1[(1) The State Government may in lieu of tax payable under
2[Section 3(1)] on application of a proprietor, in the form prescribed under sub-section (2) of section 3F, on such conditions, as may be prescribed permit him to pay a fixed amount or a fixed percentage of gross collection capacity for a specified number of shows in a specified period irrespective of actual number of shows which may be held in that period:

3[Provided that the fixed amount or the amount calculated on the basis of the fixed percentage of the gross collection capacity under this section shall not be less than the average amount of tax of the preceding three years payable by the proprietor of an Entertainment under sub-section (1) or (5) of Section 3 or Section 3A or under this section].

2. A proprietor intending to pay tax under sub-section (1) shall apply in the prescribed form to the Commissioner or any other officer, specially authorised by the Commissioner through the Deputy/Assistant Commissioner/Commercial Taxes Officer I/C of the Circle/Sub-Circle not less than 15 days before the commencement of the period for which the proprietor intends to pay tax under sub-section (1).

3. On receipt of application, the Commissioner or any other officer specially authorised by the Commissioner, shall, after making such enquiry as he may deem necessary, permit the proprietor in the form prescribed under sub-section (31 of section 3F to pay fixed sum in accordance with sub-section (1).

4. The option permitted under sub-section (3) shall continue to be in force till the end of the financial year in which such option is permitted.

5. The amount of tax specified in the permission granted under sub-section (3) shall be paid to the State Government in the

prescribed manner in advance weekly before the week begins.]

1. Inserted by Bihar Finance Act, 1985 (4 of 1985).
2. Substituted for the word and figure "Section 3A" vide Jharkhand Amdt. Act 8 of 2005.
3. Substituted by Taxation Laws (Arndt. & Valid.) Act, 1990.

3C. Tax on Commercial Video Exhibition :-

¹[Notwithstanding anything contained in the Act, in the case of commercial exhibition of films on Video specified in column 2 of the Table below, irrespective of whether the show is combined with any service or transport or supply of any goods for which a lump sum is charged from a person, there shall be levied and paid by the proprietor of such entertainment to the State Government, a tax at such rates not exceeding the rates specified in the corresponding entry in column 3 thereof, as the State Government may fix by a notification issued in this behalf:-

²TABLE		
Sr.No.	Particular of vidios	Rate of tax per week
1	2	3
1.	Size of Screen Video up to 65 CMS Screen	(a) Rs. 2,000.00 where total number of seats is upto 50.(b) Rs. 4,000.00 where total number of seats is more than 50 but upto 100.(c) Rs. 6,000.00 where total number of s,,ats is more than 100.
2.	Video of above 65 CMS and	(a) Rs. 2,500.00 where total upto 100 CMS Screen. number of seats is more than 50 but upto 100.(b) Rs. 5,000.00 where total number of seats is upto 50.(c) Rs. 7,500.00 where total number of seats is more than 100.
3.	Video of above 100 CMS	(a) Rs. 3,500.00 where total number of seats is upto 50. (b) Rs. 7,000.00 where total number of seats is more than 50 but upto 100.(c) Rs.10,500. 00 where total number of seats is more than 100."

1. Inserted by Bihar Finance Act, 1985 (4 of 1985).
2. Subs. by Bihar Act 2 of 1990.

3D. Application of certain provisions :-

1[Where tax is levied under sections 3A and 3C, except expressly otherwise provided, the provisions of sub-sections (1) and (2) of Section 3 and clause (ii) of Section 5-A of the Act and where a proprietor is permitted to pay a fixed sum under sub-section (3) of Section 3B, so long as a proprietor complies with all the terms and conditions specified in the permission, the provisions of sub-sections (1), (2), (5) and (6) of Section 3, clauses (b) and (c) of sub-section (1) and sub-sections (2) and (3) of Section 5, clauses (ii) and (iii) of Section 5A and Section 5B shall not apply:

Provided that no person other than a person who has some duty to perform in connection with the entertainment of a duty imposed upon him by or under this Act or any other law shall be admitted without a ticket. The ticket shall contain the name of the theatre, class to which it is valid and the rate of admission and such ticket shall be serially numbered from 000001 to 100000 and repeated in like rotation.]

1. Substituted by Taxation Laws (Arndt. & Valid.) Act, 1990 (2 of 1990))

3E. Exemption of tax in certain cases :-

1[No tax shall be levied under subsection (1) of Section 3. Section 3A and Section 3B of the Act in respect of entertainments of films exempted under sub-section (2) of Section 10 of the Act, if a proprietor sells tickets not above the rate of admission fee (excluding the amount of entertainment tax) approved by the State Government and in such case, a proprietor shall pay to the State Government only the tax levied under sub-section (2) of Section 3 of Act.

1. Inserted by Bihar Finance Act, 1985 (4 of 1985))

3F. Forms for weekly return and application for permission and permission to pay compounded tax :-

1[(1) Every proprietor of an entertainment liable to pay tax under Section 3A or opting to pay tax under Section 3B shall furnish to the Deputy/Assistant Commissioner/Commercial Taxes Officer of the Circle/Sub-circle I/C, a duly signed weekly return in Form A of the Schedule before or latest by Wednesday following the week to which the return relates.

(2) The application for permission to pay tax under Section 3B shall be in Form B of the Schedule.

(3) The permission to pay tax under Section 3B shall be in Form C the Schedule."]

1. Inserted by Bihar Finance Act, 1985 (4 of 1985))

4. Proprietor to collect entertainment tax from persons admitted to entertainment :-

1[The proprietor shall be entitled to collect from persons admitted to the entertainments an amount equal to the entertainment tax payable in respect of tickets or complimentary tickets issued :

2[Provided that where tax is levied on any entertainment under Section 3A or 3B, the proprietor shall not be entitled to collect any amount exceeding the tax calculated at the rate notified under sub-section (1) of Section 3 as tax from the person admitted to the entertainment.]

1. Substituted by Act 5 of 1973

2. Inserted by Bihar Finance Act, 1985 (4 of 1985))

5. Admission to entertainment :-

1[(1) Save as otherwise provided in this Act, no person, other than a person who has some duty to perform in connection with the entertainment, or a duty imposed upon him by or under this Act or

any other law, shall be admitted to any entertainment tax in respect of which entertainment tax is payable under Section 3 except with;

(a) a ticket or complimentary ticket in the prescribed form, or

(b) a ticket or complimentary ticket to be supplied by the State Government in the prescribed form and prescribed manner, or

(c) a ticket or complimentary ticket in the prescribed form which shall be stamped with an impressed, embossed, engraved or adhesive stamp (not previously used) by the State Government.

(2) The State Government shall, by a notification published in the official gazette, specify the places of entertainment for the purposes of clauses (a), (b) and (c) of section (1):

Provided that notwithstanding any specification under this sub-section for the purpose of clause (c) of sub-section (1), the Commissioner may in a case where it is difficult to supply stamp, direct, by an order in writing that admission to an entertainment at a place shall be with a ticket or complimentary ticket as laid down in clause (a) of sub-section (1).

(3) Nothing contained in sub-section (1) or (2) shall apply to an entertainment where entry is regulated by any mechanical contrivance used for the purpose of revenue under this Act.]

1. Substituted by Act 3 of 1977.

5A. Levy and collection :-

1[Subject to the provisions of this Act and such rules as may be prescribed, entertainments tax shall-

(i) be levied in respect of such person admitted to the entertainment,

(ii) be paid in case of admission by stamped tickets as provided in section 5, by means of a stamp on such tickets,

(iii) be calculated and paid in the case of admission otherwise than by stamped tickets, on the number of persons admitted, and

(iv) be recoverable from the proprietor in the case of admission otherwise than by stamped tickets.]

1. Inserted by Bihar Finance Act, 1985 (4 of 1985)

6. Registration of proprietors of entertainment :-

(1) No proprietor of any entertainment shall, while being liable to pay the entertainments tax under this Act, carry on business as such proprietor unless he has been registered under this Act in the prescribed manner and possesses a registration certificate.

(2) Every proprietor required by sub-section (1) to be registered shall make an application in this behalf in the prescribed manner to the prescribed authority.

(3) On receipt of an application, the prescribed authority shall, if he is satisfied that the application is in order, register the applicant and grant him a certificate of registration in the prescribed form.

(4) If upon information which has come into its possession, the prescribed authority is satisfied that any proprietor has been liable to pay the entertainment tax in respect of any period and has nevertheless wilfully failed to apply for registrations, the prescribed authority shall, after giving the proprietor a reasonable opportunity of being heard, assess, to the best of his judgment, the amount of the entertainments tax, if any due from proprietor in respect of

such period and all subsequent period and the prescribed authority may direct that the proprietor shall pay, by way of penalty, in addition to amount so assessed, a sum not exceeding one and a half times of that amount.

(5) When a proprietor of an entertainment in respect of which a certificate of registration has been granted under sub-section (3) has discontinued or closed down his business as such proprietor, the prescribed authority shall cancel the registration with effect from the prescribed date.

7. Security :-

1[(1) Subject to such rules, as may be prescribed, the prescribed authority may require the proprietor of an entertainment to deposit as security an amount not exceeding the total entertainments tax chargeable for the full fortnight as calculated with reference to the number of shows:

Provided that the said authority may-

(i) Vary the amount of security from time to time if he considers this to be necessary;

(ii) forfeit the security in whole or part if the returns are not furnished on the due date along with the receipt for the payment of the tax in respect of admission otherwise than by stamped tickets or if the returns are found to be inaccurate;

(iii) adjust in the event of default, the amount of the arrears of entertainments tax due or penalty, if any, from the amount of security and direct the proprietor to make good the amount of security before the tax for the next fortnight falls due.

2[(2) The amount of security to be deposited under sub-section (1)

shall not exceed a sum of rupees five thousand.]

3[xxxxxx]

1. Substituted by Act 5 of 1973
2. Omitted by Bihar Taxation Laws (Amdt. & Valid.) Act, 1990.
3. Section 7A deleted by Bihar Act 2 of 1990

7A. [Omitted] :-

1[xxxxxx]

1. Section 7A deleted by Bihar Act 2 of 1990

8. Notification of the hours of entertainments and posting of tables of rates of payments for admission at conspicuous places :-

The proprietor of an entertainment shall, in the prescribed manner, notify to the prescribed authority the hours of commencement and termination of entertainment or its temporary suspension or closure and shall exhibit at conspicuous place of the premises the rates of payments for and the amount of the entertainments tax due on such payments.

9. Submission of returns and payment and recovery of entertainments tax :-

1[(1)Every proprietor of an entertainment shall furnish such returns by such dates and to such authority as may be prescribed.]

2[(2) If the proprietor fails without any reasonable cause to furnish any return within the prescribed date, the prescribed authority may direct that the proprietor shall, by way of penalty, pay a sum not exceeding one hundred rupees but not less than twenty five rupees

for every day after the prescribed date during which the proprietor fails to submit the prescribed return.]

3(3) In case where admission to an entertainment is otherwise than by stamped tickets, the entertainments tax payable under this Act shall be paid in the prescribed manner and at such intervals as may be prescribed.]

4[(4) Before the proprietor furnishes the return required by sub-section (1), he shall, unless the entertainments tax has been paid by means of stamps, pay into a Government treasury in the prescribed manner, the full amount of such tax, and shall furnish, along with the return, receipt from such Treasury showing the payment of such amount.]

5[(5) Where the proprietor fails to make payment of the amount of consolidated or compounded tax under **4**[section **9**[xxx] or 3-B or] sub-section (5) of Section 3 or Section 3-C **6**[or Section 3AA] or fails to make payment of the entertainment tax due according to the return furnished under sub-section (1) of this Section within the prescribed period, without prejudice to any action which is or may be taken under clause (b) of sub-section (1) of Section 16, the prescribed authority shall after giving such proprietor an opportunity of being heard, impose a penalty which may extend to three per centum of the amount of tax for each of the first three months (Inserted by Act 11 of 1997)[or part thereof] following the due date and to six per centum for each subsequent, month or part thereof.

(6) If the prescribed authority is satisfied that the proprietor concealed the particulars of the sale of tickets including the complimentary tickets, or the realization of the entertainments tax or has furnished inaccurate particulars of such sales or realizations with intent to defraud the State Government of its revenues, the prescribed authority may direct that in the addition to the amount of the entertainments tax and penalty, if payable by the proprietor, a sum not exceeding one and a half times the amount of the tax which would have been avoided if the concealment had not been

discovered or the particular by the proprietor had been accepted as true shall be paid by the proprietor by way of penalty.

(7) Any penalty imposed under sub-sections (2), (5) or (6) shall be without prejudice to any punishment that may be imposed under Section 16.

3[(8) Any amount of tax or penalty which remains unpaid under this Act or any sum required to be paid under sub-section (5) of Section 3, which remains unpaid after the due date, shall be recoverable as an arrear of land revenue.]

7[x x x x x]

8[(9) When the ownership of an entertainment is entirely transferred, both the transferor and the transferee shall jointly and severally be liable to pay any tax and penalty payable in respect of such entertainment and remaining unpaid at the date of the transfer and the transferee shall, within thirty days of the transfer, apply for registration under section 6.]

1. Substituted by Bihar Finance Act, 1982 (58 of 1982).

2. Substituted by Bihar Finance Act, 1951 (7 of 1951).

3. Substituted by Act 5 of 1973

4. Substituted by Bihar Finance Act, 1985 (4 of 1985)

5. Inserted by Taxation Law (A m d t. & Valid) Act 1990

6. Inserted by Act 11 of 1997

7. Omitted by Bihar Finance Act, 1985 (4 of 1985)

8. Substituted by Bihar Finance Act, 1966 (9 of 1966)

9. Section 3 stands deleted by Act 8 of 2005

9A. Special mode of recovery :-

1[(1) Notwithstanding anything contained in Section 9 or any law or contract to the contrary, the prescribed authority may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the proprietor at his last address known to the prescribed Authority required.-

2[(a) any person from whom any money is due or may become due to a proprietor who has failed to pay by the due date, in accordance with a notice of demand served upon him the fixed sum permitted to be paid under sub-section (5) of Section 3, or the amount of entertainment tax or penalty or both payable by him under the provisions of the Act or rules made thereunder, or]

3[(b) any person who holds or may subsequently hold any money for or on account of such proprietor, to pay into the Government treasury in the manner specified in the notice issued under this sub-section either forthwith or upon the money becoming due or at or within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the fixed sum permitted to be paid under sub-section (5) of Section 3, or the amount of entertainment tax due from the proprietor or penalty or the whole of the money when it is equal to or less than that amount.]

(2) The authority issuing a notice under sub-section (1) may at any time or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the proprietor and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount specified in the receipt.

3[(4) Any person discharging any liability to the proprietor after

service on him of the notice issued under sub-section (1) shall be personally liable to the State Government to the extent of the liability discharged or to the extent of the proprietor for the fixed sum permitted to be paid under sub-section (5) of Section 3, or entertainments tax or penalty or both, whichever is less.]

(5) Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the authority who issued the notice that the money demanded or any part thereof was not due to the proprietor or that he did not hold any money for or on account of the proprietor at the time the notice was served on him, nor is the money demanded or any part thereof likely to become due and the proprietor or be held for or on account of the proprietor, nothing contained in this section shall be deemed to require such person to pay into the Government treasury any such money or part thereof as the case may be.

(6) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(7) No action shall be taken under this section in respect of any amount of entertainments tax or penalty or both, the realization of which has been stayed by an appellate authority under the proviso to sub-section (8) of section 9, on an appeal by a proprietor under section 14.

1. Substituted by Act 19 of 1970

2. Substituted by Act 5 of 1973.

3. Inserted by Act 8 of 1970 and Substituted by Act 5 of 1973

9B. Assessment of tax :-

¹[The entertainments tax payable under Act shall be assessed by the prescribed authority in the prescribed manner.

2[xxx]

1. Inserted by Act 8 of 1970 and Substituted by Act 5 of 1973

2. Proviso omitted by Act 4 of 1985

9C. Transfer of proceedings :-

1[(1) Any officer authorized by the State Government in this behalf may, at any stage, direct transfer of a proceeding in respect of any entertainment from the prescribed authority to another such authority of the same or higher rank.

(2) Where any direction is given under sub-section (1), the prescribed authority to whom the proceeding is transferred, shall after giving to the proprietor a notice in writing of the transfer proceed to dispose it of as if it has been initiated by the said authority and such transfer shall not render necessary re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion continue it from the stage at which it was left by the authority from whom it was transferred.]

1. Inserted by Act 8 of 1970 and Substituted by Act 5 of 1973

10. Entertainments exempted from payment of tax :-

(1) The entertainments tax shall not be levied on payments for admission to any entertainment where the **1**[State] Government is satisfied-

(a) that the entire gross proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes without any charge on such proceeds for any expenses of the entertainment; or

(b) that entertainment is of a wholly educational character; or

(c) that the entertainment is provided for purposes which are partly educational, cultural or scientific by an institution not conducted or established for profit; or

(d) that the entertainment is provided by an institution not conducted for profit and established solely for the purpose of promoting the public health or the interests of agriculture or of a manufacturing industry and consists solely of an exhibition of articles which are of material interest in connection with question relating to public health or agriculture, or of the products of the industry for promoting the interests of which the institution exists or of the materials, machinery, appliances or foodstuffs used in the production of those products.

(2) The ¹[State] Government may, by general or special order, exempt any entertainment or class of entertainments or any person or class of persons from liability to pay the entertainments tax.

1. Substituted by A. L. Q. for "provincial"

11. Refund in certain cases :-

Where the ¹[State] Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceed, not more than twenty per centum of the gross proceeds have been deducted on account of the expenses of the entertainment, the amount of the entertainments tax paid in respect of such entertainment shall be refunded to the proprietor in the prescribed manner.

1. Substituted. by A. L. O. for "Provincial"

12. Entry into and inspection of places of entertainments :-

(1) (a) Any officer authorized]² by the ¹[State] Government in this behalf may enter into, inspect and search any place of entertainment while the entertainment is proceeding, or any place

ordinarily used as a place of entertainment at any reasonable time, for the purpose of seeing whether the provisions of this Act or any rules made thereunder are being complied with.

(b) Every officer so authorized shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

3[(c) Every officer so authorized may also enter any place where the tickets for admission to an entertainment or counterfoils thereof or stamps are kept or any accounts, registers or other documents relating to an entertainment are kept or maintained and may search at any reasonable time any such place or office or any box or receptacle in which any such tickets, counterfoils, stamps, accounts, registers or other documents, are kept and may inspect such tickets, counterfoils, stamps, accounts, register or other documents, if he has reason to suspect that attempt is being or has been, made to evade payment of any tax, and may, for reason to be recorded in writing, seize such tickets, counterfoils, stamps, accounts, registers and other documents, and shall grant a receipt for same and such seized tickets, counterfoils, stamps, accounts, registers, or the other documents shall be retained so long as may be necessary for the examination thereof or for a prosecution and shall thereafter be returned to the proprietor.

3[(d) The officers so authorized shall have power to break open any box or receptacle in which any tickets, counterfoils, stamps, accounts, registers or other documents relating to any entertainment may be contained or to break open the door of any premises where any such tickets, counterfoils, stamps, registers, accounts or other documents may be kept if the proprietor or any other person in occupation of the said premises fails or refuses to open the door or the box or receptacle on being called upon to do so.]

(2) The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in

the performance of his duties under subsection (i).

(3) If any person prevents or obstruct the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.

1. Substituted. by A. L. O. for "Provincial"

2. For notifications authorizing officers under this section see Annexure B at the end of the A

3. Substituted by Act 5 of 1973

13. Production and inspection of accounts and documents :-

¹[(1) Subject to such rules as may be prescribed, the prescribed authority may, either before or after assessment, require any proprietor to produce before it any accounts, registers or documents including those relating to stamps or to furnish any information relating to financial transactions of the proprietor in respect of his entertainments including transactions with the producer or distributor of films, printing of tickets including complimentary tickets, sales of tickets including complimentary tickets and realization of payment for admission or entertainments tax, the profit derived from the entertainments as may be necessary for the purpose of this Act and proprietor shall comply with such requirements.

(2) All accounts, registers, documents, stamps and tickets mentioned in subsection (1) shall, at all reasonable times, be open to inspection by the prescribed authority, which may take or cause to be taken such copies of or extracts from the accounts, register or documents as it may consider necessary.]

1. Inserted by Act 5 of 1973

13A. Concealment of tax by the proprietor :-

1[(i) If upon information which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any proprietor of an entertainment has concealed any payment for admission or has admitted persons in contravention of the provisions of section 5, he shall, after giving such a proprietor an opportunity of being heard in the prescribed manner, by an order in writing, direct that such a proprietor shall in addition to any tax which is or may be levied under section 9B, pay by way of penalty a sum not exceeding three times but not less than an amount equal to the amount of tax.

(ii) Unless otherwise proved to the contrary, non-preparation of the prescribed statements and non-furnishing of returns within the time prescribed shall be deemed to have as its object the concealment of payment for admission and evasion of tax.

(iii) Unless otherwise proved to the contrary, if the admitted tax from any show not inspected is less by more than ten per centum of the tax from a similar show inspected by the prescribed authority under section 12, it shall be deemed that proprietor has concealed the amount of tax payable by him in shows not inspected:

Provided that for the purpose of this sub-section the gap between a show inspected and a show not inspected shall not exceed two days.]

1. Inserted by Bihar Finance Act, 1982 (58 of 1982).

13B. Escaped assessment :-

1[If upon information which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any payment for admission to a proprietor in respect of any period, has, for any reason, escaped assessment or any payment for admission of any such person or proprietor assessed under sub-section (4) of Section 6 has been under assessed the prescribed authority shall, after giving such a proprietor an opportunity of being heard, by an order in writing re-assess the tax

payable by such proprietor within eight years of the expiry of such period:

Provided that if the prescribed authority is satisfied that such proprietor has concealed, omitted or failed to disclose willfully the particulars of such payment for admission or has furnished incorrect particulars and thereby has returned figures below the real amount, the prescribed authority, without prejudice to any action which is or may be taken under section 16, shall direct that the proprietor shall, in addition to any tax re-assessed, pay by way of penalty a sum not exceeding three times but not less than an amount equal to the amount of tax which is assessed on the amount of payment for admission escaped.]

1. Inserted by Bihar Finance Act, 1982 (58 of 1982).

13C. Restriction on collection of tax :-

1[(1) No person, who does not hold certificate of registration granted under sub-section (3) of section 6 shall collect from any person any amount, by whatever name or description it may be called, towards or purporting to be taxed on admission to an entertainment.

(2) No registered proprietor shall collect from any person any such amount except in a case in which and to the extent to which such proprietor is liable to pay tax under sub-section (1) of Section 3.

(3) If any person or registered proprietor contravenes the provisions of subsection (1) or sub-section (2) the prescribed authority shall, after giving an opportunity of being heard by an order in writing direct that such person or registered proprietor shall pay by way of penalty, a sum equal to twice the amount collected in contravention of the provisions of the said sub-sections (1) and (2).]

1. Inserted by Bihar Finance Act, 1982 (58 of 1982).

14. Appeal and revision :-

1[(1) A proprietor objecting an order of assessment, with or without any penalty, passed under this Act or under the rules made thereunder, or any person objecting to an order passed upon him under section 9A, may, within the prescribed period and in the prescribed manner, appeal to the prescribed authority against such order:

2[Provided that no appeal against an order of assessment shall be entertained unless the prescribed authority is satisfied that the appellant has paid such amount of tax as he may admit to be due from him or twenty per centum of the tax assessed, whichever, is greater.

(2) Subject to such rules or procedures as may be prescribed, the appellate authority, in disposing of an appeal presented under sub-section (1), may-

(a) confirm, reduce, enhance or annul the assessment or penalty or both, or

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed by the appellate authority;

3(c) in case of an appeal against an order under section 9A, pass such order as it may think fit.

(3) Subject to such rules may be prescribed and for reasons to be recorded in writing, the prescribed authority may, upon application or of its own motion, revise any order passed under this Act:

Provided that no order of assessment shall be revised upon application by a proprietor, unless an order under sub-section (2)

has been previously passed in respect of the said order:

Provided further that where the prescribed authority revises any order of its own motion, no proceeding for such revision shall be initiated at any time except before the expiry of two years, from the date of such order.

3[(4) Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder may be reviewed by the officer or authority passing it or by the successor-in-office of such officer or authority.]

1. Substituted by Bihar Finance Act, 1954 (19 of 1954)

2. Omitted by Bihar Finance Act, 1985 (4 of 1985).

3. Inserted by Act 9 of 1953

14A. Bar of jurisdiction :-

1[Save as provided in section 14 and 14B no order passed under this Act shall be called in question in any court.]

1. Inserted by Bihar Finance Act, 1966 (9 of 1966).

14B. Statement of case to High Court :-

1[(1) Within ninety days from passing by the Tribunal of any order under section 14, the assessee in respect of whom the order has been passed or the Commissioner, may by application in writing together with a fee of one hundred rupees, where such application is made by the assessee, require the Tribunal to refer to the High Court any question of law arising out of such order.

(2) If, for reasons to be recorded in writing the Tribunal refuses to make such reference, the applicant may, within forty five days of such order, either-

(a) withdraw his application (and if the applicant who does so, is an assessee the fee paid by him shall be refunded); or

(b) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-section (2) the High Court is not satisfied that such refusal was justified it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein as the court may direct in that behalf.

(5) The High Court upon hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which decision is founded, and shall send to the Tribunal a copy of such judgment under the seal of the court and the signature of the Registrar, and Tribunal shall, where necessary, amend its order in conformity with such judgment.

(6) Where a reference is made to the High Court under this section, the costs including the disposal of the fee referred to in sub-section (1) shall be in discretion of the court.

(7) The payment of the amount of tax including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this section shall not be stayed pending the disposal of such application or any reference made in the consequence thereof.

(8) The Tribunal or the High Court may admit an application under

this section after the expiry of the period of limitation provided in this section, if it is satisfied that the applicant had sufficient cause for not presenting application within the period.]

1. Inserted by Bihar Finance Act, 1966 (9 of 1966).

15. Prohibition against re-sale of tickets or complimentary tickets for profits :-

Notwithstanding anything contained in section 56 of the Indian Easements Act, 1882 a ticket or a complimentary ticket shall not be re-sold for profit by any person.

16. Offences and penalties :-

1[(1) if any proprietor of an entertainment-

(a) admits any person for payment to any place of entertainment in contravention of the provision of section 5; or

(b) fails to pay the tax due from him within time prescribed;

(c) fraudulently evades the payment of any tax due under this Act;

(d) obstructs any officer making an inspection, a search or seizure under section 12 or 13 ; or

(e) contravenes any other provision of this Act or the rules made thereunder or any order or direction made under any such provisions or rules, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to six months, and with fine up to one thousand rupees:

Provided that notwithstanding anything contained in the Code of

Criminal Procedure, 1973 (Act II of 1974) all offences as described in clauses (a), (b) and (e) of this sub-section shall be cognizable and all offences as described in clauses (c) and (d) of this sub-section shall be cognizable and non-bailable.]

(2) If any person, other than the proprietor of an entertainment, contravenes the provision of section 15, he shall be punishable with a fine which may extend to one thousand rupees.

(3) No Court shall take cognizance of an offence under this Act or under the rules made thereunder except with the previous sanction of the prescribed authority and no Court inferior to that of a Magistrate of the first class shall try any such offence.

1. Substituted by Act 1 of 1984.

17. Power to compound offences :-

(1) The prescribed authority may either before or after institution of proceeding under Section 16 accept from any person who has committed or is reasonably suspected of having committed an offence under sub-section (1) or sub-section (2) of the said section, by way of composition of such offence-

(a) where the offence consists of the failure to pay, or the evasion of any tax payable under this Act, a sum of money not exceeding double the amount of the tax so payable; and

(b) in other cases, a sum of money not exceeding one thousand rupees.

(2) On payment of such sum of money as may be determined by the prescribed authority under sub-section (1), the prescribed authority shall, where necessary, report to the Court that the offence has been compounded and thereafter no further proceeding under section 16 shall be taken against the offender in respect of the same offence.

18. Bar of certain proceedings :-

(1) No prosecution shall lie against any officer or servant of ¹[Government] for any act done or purporting to be done under this Act, without the previous sanction of the ²[State] Government.

(2) No officer or servant of the ¹[Government] shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

1. Substituted by A. L. O. for "Crown".

2. Substituted by ibid for "Provincial"

19. [Omitted] :-

¹[xxx]

1. Omitted by Act 5 of 1973.

20. Delegation of certain powers :-

(1) The ¹[State] Government may, by notification, delegate all or any of its power under this Act except those conferred upon it by sub-section (3) of section 21 and this section, to any person or authority subordinate to the ¹[State] Government, and may in like manner withdraw any power so delegated.

(2) The exercise of any power delegated under sub-section (1) shall be subject to such restrictions, limitations and conditions, if any, as may be laid down by the ¹[State] Government and shall also be subject to control and revision by it.

1. Substituted by ibid for "Provincial"

21. Power to make rules :-

(1) The ¹[State] Government may make rules consistent with this Act, for securing the payment of entertainments tax and generally for the purpose of carrying into effect the provision of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the ¹[State] Government may make rules-

(a) regulating the manner in which the tax may be calculated under section 3;

(aa) ²[* * * *]

³[(b) prescribing the forms of tickets and complimentary tickets under section 5;

⁴[(bb) for the supply and use of stamps or stamped tickets, for securing the defacement of stamps when used, for keeping of accounts of all stamps used under this Act or for the renewal of damaged or spoiled stamps and for any other matter concerning stamps.]

(c) regulating the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another, and on payments for seats or other accommodation;

³[(d) prescribing the conditions subject to which and the manner in which the tax shall be compounded under sub-section (5) of section 3;]

⁴[(d d) prescribing the authority for notifying places of

entertainments in areas where admission to an entertainment shall not be otherwise than by stamped tickets;]

(e) prescribing the conditions for the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of mechanical contrivances;

3[(f) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainment where admission to an entertainment is by stamped ticket;]

(g) prescribing the procedure for and other matters incidental thereto the registration of proprietors, the authority to which applications for registration shall be made, and the granting of the certificate of registration, and the form of such certificate of registration under section 6;

(h) prescribing the authority with which and the period within which the security under section 7 shall be deposited;

(i) prescribing the manner in which and the authority to which hours of commencement, termination, suspension and closure of an entertainment under section 8 shall be notified;

(j) prescribing the manner in which and the intervals at which the tax shall be paid into a Government treasury and the authority to which the treasury receipt shall be furnished under section 9;

(k) prescribing for the presentation and disposal of applications for exemption from payment of the tax under section 10 and the refund thereof under section 11;

(l) prescribing the conditions under which and the authority before

which the production of accounts or documents may be required under subsection (1) of section 13;

5[(II) preserving the procedure of assessment of tax and other matters related thereto;]

(m) prescribing the manner in which, the authority to which and the period within which appeals 6[or applications for revision] shall be presented under section 14;

(n) regulating the procedure for, and other matters (including fees) incidental to, the disposal of appeals 2[or applications for revision] under section 14;

(o) prescribing the authority to institute complaints under section 16;

(p) appointing the authority which shall compound a case under section 17 and the procedure to be followed thereunder; and

(q) for any other matter for which there is no provision or insufficient provision in this Act and for which provision is, in the opinion of the 7[State] Government, necessary for giving effect to the purposes of this Act.

(3) All rules made under this section shall be subject to the condition of previous publication.

(4) In making any rule, the 7[State] Government may direct that a breach thereof shall be punishable with a fine which may extend to one thousand rupees.

1. Substituted by A. L. O. for "Provincial"

2. Omitted by Act 5 of 1973.

3. Substituted by *ibid*.
4. Inserted by *ibid*
5. Substituted by Act 4 of 1952
6. Substituted by Act 5 of 1973.
7. Substituted by A. L. O. for "Provincial"

21A. Validation and exemption :-

1[(1) The Bihar Entertainments Tax (Amendment) Ordinance, 1976 (Bihar Ordinance 21 of 1976), Bihar Entertainments Tax (Second Amendment) Ordinance, 1976 (Bihar Ordinance 103 of 1976), Bihar Entertainments Tax (Third amendment) Ordinance, 1976 (Bihar Ordinance, 152 of 1976), The Bihar Entertainments Tax (Amendment) Act, 1976 (Bihar Act 3 of 1977), The Bihar Entertainments Tax (Amendment) Ordinance, 1985 (Bihar Ordinance 9 of 1985) and The Bihar Entertainments Tax (Amendment) Second Ordinance 1985 (Bihar Ordinance, 18 of 1985) shall be deemed to have come into force from the dates of their respective promulgation and enactment and the rate of entertainment tax fixed by notification, S. O. 1540, dated the 1st December, 1975 issued under sub-section (1) of section 3 of (Bihar Act 35 of 1948) shall, unless modified, superseded or cancelled, be deemed to have continued.

(2) Notwithstanding any judgment, decree or order of any Court, Tribunal or Authority.-

(a) any amount levied, paid, collected or recovered or purported to have been levied, paid, collected or recovered as tax or penalty under the provisions of the aforesaid Ordinances and the Act and rules made and notifications issued thereunder, for the period beginning from the 17th January, 1976 shall be deemed to have been validly levied, paid, collected or recovered;

(b) any proceeding commenced or conducted or purported to have been commenced or conducted for the assessment, collection or

recovery of any amount as tax or penalty under the provision of the said Ordinances and the Act and Rules made and notifications issued thereunder for the period specified in clause (a) shall be deemed to have been commenced or conducted or purported to have been commenced or conducted in accordance with the provisions of this Act.

2[(3) (a) Notwithstanding any permission under clause (b) of sub-section (5) of section 3 or as a result or revocation of such permission, if any proprietor has collected and paid the amount of entertainments tax under clause (i) of section 5-A in accordance with the provisions of clause (c) of subsection (1) of section 5, the amount of entertainment tax so levied, collected and paid shall not be refundable in spite of any judgment, decree or order of any court, Tribunal or authority; and

(b) Notwithstanding any judgment, decree or order of any Court, Tribunal or authority such levy, collection and payments shall be deemed always to have been validly made and no Court, Tribunal or Authority shall order for refund of the amount of tax so levied, collected and paid.

(4) (a) Notwithstanding any judgment, decree or orders of any Court, Tribunal or Authority any levy, collection and payment in accordance with the second proviso to section **3**[3A] or the proviso to sub-section (1) of section 3-B shall be deemed always to have been validly made; and

(b) Notwithstanding any judgment, decree or order of any Court, Tribunal or authority any amount of entertainments tax levied, collected and paid in accordance with the second proviso to section **3**[3A] or the proviso to sub-section (1) of section 3-B of the Bihar Entertainments Tax Act, 1948 shall not be refundable and no Court, Tribunal or authority shall order for refund of any such amount.]

1. Inserted by Bihar Finance Act, 1985 (4 of 1985)

2. Inserted by Taxation Laws (Amdt. & Valid.) Act, 1990.

3. Section 3A stands deleted by Act 8 of 2005.

22. Repeal and saving :-

1[(1) The Bihar Entertainments Duty Act, 1937 (Bihar Act V of 1937) and the Bihar Entertainments Duty (Amendment) Act; 1947 (Bihar Act VII of 1947) are hereby repealed:

Provided that nothing in this repeal shall effect any liability to any entertainments duty or tax incurred before the date of such repeal and proceedings pending on the said date before any competent authority and also all proceedings instituted after the commencement of this Act but relating to any such liability as aforesaid shall be continued and disposed of or instituted and disposed of, as the case may be, as if this Act had not been passed:

Provided further that all rules made, notifications published, powers conferred and other things done under the said Act and in force on the commencement of this Act shall; so far as they are not inconsistent with this Act, be deemed to have been respectively made, published, conferred or done under this Act, as if this Act, were in operation from the date when the repealed Act were enacted.

1[(2) The Bihar Entertainments Tax (Amendment) Second Ordinance, 1958 (Bihar Ordinance 18 of 1958) is hereby repealed.

(3) All rules, schemes, orders and appointments made, notifications, certificates, form issued or actions taken and things done or purported to have been made, issued, taken or done for achievement of objects under the Ordinances and the Act, mentioned in section 21-A shall be deemed to have been made, issued taken or done under this Act, as if this Act were in force on the relevant dates.]

1. Section 22 renumbered as sub-sec.(1) thereof and sub-secs. (2)

& (3) Inserted by Bihar Finance Act, 1985 (4 of 1985))

SCHEDULE 1

SCHEDULE

¹[SCHEDULE

(Please see Section 3-F)

FORM A

Weekly return under section (Inserted by *ibid.*) [xxx]/3-B of the Bihar
Entertainments Tax Act, 1948 to be furnished by proprietor.

To,

The Deputy/Assistant Commissioner/Commercial Taxes Officer, I/C

..... Circle/Sub-Circle.

I the proprietor of

..... situated at in the

district of furnish herewith the following

particulars for the week ending :-

(i) Registration no.

(ii) Category u/s (Section 3A stands deleted by Act 8 of 2005.)[xxx]/3-B

(iii) Class of theatre-70mm.

35mm.

Air-Conditioned

Air-cooled

Ordinary (delete which is not applicable)

(iv) Period of return

(v) Seating capacity of the theatre.

Serial No.	Class	Rate of admission	No. of seats	Gross collection
1	2	3	4	5

Total collection capacity

Tax @on Gross collection capacity

(vi) No. of shows held during the week:-

Name of picture screened on No. of shows of each picture.

(a) of Taxable Films

(b) Tax-free Films

(vii) Amount of tax payable u/s (Section 3A stands deleted by Act 8 of 2005)

[xxx]/3-B/ Rs Tax u/s 3(2) Rs. (viii) Amount of entertainment
tax paid..

(ix) Challan no. and date

I declare that to the best of my knowledge and belief the
information furnished above are true and correct.

Place

Date

Signature.

Status and relation with the Proprietor

FORM B

Application for permission to pay tax under sub-section (1) of section 3-B of the Bihar Entertainments Tax Act, 1948.

I the proprietor of situated at in the district of whose particulars are given below hereby signify my intention to opt for the payment of fixed amount of tax payable under sub-section (1) of section 3-B in respect of the shows to be held in the said theatre. I hereby apply for permission to pay tax, under the above mentioned section and agree to abide by the rules and conditions prescribed:-

1. Name and address of the theatre in respect of which application is made.
2. Registration number and date.
3. Number and date of license granted under the Bihar Cinema (Regulation) rules.
4. Date from which applicant opts to pay tax under section 3-B.
5. (a) Name of the proprietor.
(b) Name of other partners, if any
6. (a) Category of theatre assigned in section (Section 3A stands deleted by Act 8 of 2005..)[xxx].

7.	Name of classes.	Rate of admission	Number of seats.	Gross collection
	1	2	3	4

Total:

8. Tax payable every week under sub-section (1) of section 3-B with reference to gross collection capacity worked out in column 7 above

I declare that to the best of my knowledge and belief the information furnished above are true and complete.

Place

Signature of the applicant

Status and relation with the Proprietor

Date

(to be filled in by the Incharge of the Circle/sub-circle).

I Deputy/Assistant Commissioner/Commercial Taxes Officer; Incharge Circle/Sub-circle at certify that the information furnished above by the proprietor are true to the best of my knowledge and belief.

Place.

Date.

Official seal.

Signature.

Designation.

FORM C

Permission to pay entertainment tax under section 3-B of the Bihar Entertainments Tax Act, 1948.

Whereas Shri Proprietor of 70 mm. / 35mm./ 16mm./Air conditioned/ Air cooled/ordinary theatre/known as situated at in the district of has applied for compounding of tax under sub-section (1) of section 3-B, I hereby permit the said proprietor to pay Rs. (in words) per week commencing from subject to the following conditions:-

1 .The amount of tax payable has been determined on the following information furnished by the proprietor in the application and certified by the of Circle/sub-circle:-

Name of Classes.	Number of seats.	Rates of admission	Gross collection
------------------	------------------	--------------------	------------------

2. The amount of tax shall be deposited by the proprietor in advance for every week before the week begins and default in any payment shall invalidate this permission and in such case it shall be deemed that no permission has been granted.

3. This permission shall be valid from to

4. This permission may be revoked, suspended or cancelled at any time and no compensation shall be payable by the Government on account of any loss caused to the proprietor by reason of such revocation; suspension or cancellation.

5. The proprietor shall abide by the provisions of the Bihar Entertainments Tax Act, 1948 and the rules framed thereunder in so far as they are applicable to him.

6. A correct and complete statement shall be maintained by the proprietor in duplicate in respect of the number of tickets of each class issued and sold for each show and the amount received for, such tickets issued and sold by using double side carbon paper so as to make impressions on reverse side of the statement also. The entries in the statement shall be written up and the accounts closed within 60 minutes of interval of the show whichever falls earlier and shall be produced before the Inspecting Officer at the time of inspection.

7. The proprietor shall not make any alteration in the seats and rate of admission without prior written permission of the Commissioner.

8. The proprietor shall not admit any person in excess of seats and shall not realize any amount from any person in excess of the rates specified in (1) above, the contravention of which shall make the proprietor from the commencement of the permission liable to pay tax applicable to the gross collection capacity on the basis of excess persons and realization of excess amount of admission fee. The proprietor shall also be liable to penalty under section 13-A and 13-C.

9. The proprietor shall furnish to the Deputy/Assistant Commissioner/Commercial Taxes Officer of the Circle/Sub-circle a duly signed return prescribed in sub-section (1) of section 3-F.

Place

Date
Seal

Signature
Designation

1.Inserted by ibid.