

BARODA THEATRE TAX RULES, 1974

CONTENTS

1. SECTION
2. SECTION
3. SECTION
4. SECTION
5. SECTION
6. SECTION
7. SECTION
8. SECTION
9. SECTION
10. SECTION

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The public notice is hereby given as required under sec. 455 (2) of the Bombay Provincial Municipal Corporations Act, 1949 that the Government of Gujarat by its resolution No. BMC/4474/2086P, dated 21st March, 1975 has given its sanction, which becomes operative on 21st April, 1975, for the Baroda Theatre Tax Rules, 1974, the text of which is given hereinbelow. Baroda Theatre Tax Rules, 1974

1. SECTION :-

These Rules may be called Baroda Tax Rules, 1974.

2. SECTION :-

The following words shall be defined as under for the purpose of these rules.

"CINEMA" means a representation on a screen of a real or imaginary incident by means of a photographic film.

"DRAMA" means any stage representation by persons of incidents, imaginary, real and includes mimic drama in which dummies are used as dramatic, personages and includes a musical concert of Acts of jugglery.

"CIRCUS" means any amusement in which horsemanship or acrobatic and other feats of bodily exercises are exhibited but this does not include one man shows such as cycle jump and motor

cycle jumps.

"TAMASA" means any ancient form of popular entertainment which depicts the customs and manners of the society through a medium of a farce, mimicry, conversion or music etc. 'Proprietor' includes any person who appropriates as owner or a partner the whole or part of the earning of any cinema, drama, circus or tamasha and includes the secretary or the Manager or the person who shells the passes or signs the hand bill of such performance.

"Nominal Charge" for the purpose of explanation to section 148 Nominal charge means charge not exceeding twenty five paise per head for each performance.

"A single performance" means a performance given in the course of a single day or night and to witness which no fresh charge is made.

3. SECTION :-

The Theatre tax shall be levied by the Corporation on each single performance of a cinema, drama, circus and tamasha as specified below:

4. SECTION :-

The tax shall be payable by the Proprietor, Secretary or Manager of such cinema, drama, circus or tamasha.

5. SECTION :-

Theatre tax shall be payable at the Central Municipal Office or at such other place or places, as the Commissioner may from time to time appoint in this behalf, at least forty eight hours in advance of the commencement of the performance in respect of which the tax is payable by the persons responsible for the management of such performance.

6. SECTION :-

The Commissioner may arrange with any person liable for the payment of Theatre tax in respect of a series of performances intended to be given of any amusement or entertainment for the payment by such person in one amount for such series extending not more than one month at a time in lieu of separate payments for each performance.

7. SECTION :-

If the Theatre tax is not paid in respect of any performance, the Commissioner shall by written notice, call upon the defaulter to pay the amount due within such period as may be specified in the

notice and may if the payment is not made within the specified period, recover the amount by distress and sale of the moveable property or attachment and sale of the immovable property of the defaulter as if the amount were a property tax due from him.

8. SECTION :-

(i) The Commissioner shall refund the amount of the Theatre tax paid in respect of particular performance if he is satisfied on the evidence placed before him and after such further inquiry if any as he may deem necessary.

(a) That such performance did not actually take place and that the amount if any collected from intending spectators has been refunded in full, or

(b) that the whole of the net proceeds of such performance are devoted to a public charitable purpose and that the whole of the expense of such performance do not exceed twenty percent of the gross receipts.

(ii) It shall be in the discretion of the Commissioner to disallow any claim for refund of the tax unless application claiming such refund is made to him in writing within seven days of the day on which the intended performance in respect of which the tax was paid was due to take place or within seven days of the date of performance as the case may be.

9. SECTION :-

The Commissioner may grant exemption from the payment of the tax or may sanction its refund wholly or in part if already paid or recovered in case in which the performance has been exempted or the tax is not leviable under the provisions of the Bombay Entertainment Duty Act of 1923 or in the case of Tamasha, Circus, Dramas or musical concert in which the Commissioner, is satisfied that the proceeds of any particular performance is so meagre in amount that it covers only the expenses of such performance and or meagre profit is derived from the same.

10. SECTION :-

The existing rules regarding Theatre tax shall be repealed from the date of these rules come into force.