

## **Bombay Entertainments Duty (Gujarat Second Amendment) Act, 1965**

**28 of 1965**

**[06 December 1965]**

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## **Bombay Entertainments Duty (Gujarat Second Amendment) Act, 1965**

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An Act further to amend the Bombay Entertainments Duty Act, 1923 for the purpose of increasing the rates of entertainments duty and providing for the levy of tax on advertisements exhibited at entertainments. It is hereby enacted in the Sixteenth Year of the Republic of India as follows:-

### **1. Short Title And Commencement :-**

- (1) This Act may be called the Bombay Entertainments Duty (Gujarat Second Amendment) Act, 1965.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

### **2. Amendment Of Long Title Of Bom. I Of 1923 :-**

In the long title of the Bombay Entertainments Duty Act, (Bom. I of

1923.) 1923 (hereinafter referred to as "the principal Act"), for the words "entertainments in the State of Bombay" the words "entertainments and a tax in respect of certain forms of advertisement exhibited at such entertainments in the State of Gujarat" shall be substituted.

### **3. Amendment Of Preamble To Bom. I Of 1923 :-**

In the preamble to the principal Act, for the words "entertainments in the State of Bombay" the words "entertainments and a tax in respect of certain forms of advertisement exhibited at such entertainments in the State of Gujarat" shall be substituted.

### **4. Amendment Of Section 1 Of Bom. I Of 1923 :-**

In section 1 of the principal Act, in sub-section (1), after the words "Entertainments Duty" the words "and Advertisements Tax" shall be inserted.

### **5. Amendment Of Section 2 Of Bom. I Of 1923 :-**

In section 2 of the principal Act, after clause (a), the following clauses shall be inserted, namely:-

"(aa) "advertisement" means the intimation or announcement of any goods, property, entertainment, trade, business or profession by means of a slide or film exhibited by means of cinematographs at a place licensed under the Bombay Cinemas (Regulation) Act, (Bom. XI of 1953.) 1953 or at any other place of entertainment;  
(aaa) "advertisement tax" means a tax levied and payable under section 4A;"

### **6. Amendment Of Section 3 Of Bom. I Of 1923 :-**

In section 3 of the principal Act, in sub-section (1), for clause (b), the following shall be substituted, namely:-

"(b) in any other case,-

(I) Within the limits of the City of Ahmedabad constituted under the Bombay Provincial Municipal Corporations Act, (Bom. XLIX of 1949.) 1949 and the cantonment of Ahmedabad and within the limits of a municipal borough constituted under the Gujarat Municipalities Act, 1963, (Guj. 34 of 1964.) if the payment for admission -

(i) does not exceed one rupee, 30 per cent of such payment;

(ii) exceeds one rupee, but does not exceed one rupee and eighty

paise, 40 per cent of such payment;

(iii) exceeds one rupee and eighty paise, but does not exceed two rupees and eighty paise, 50 per cent of such payment;

(iv) exceeds two rupees and eighty paise, but does not exceed three rupees and sixty paise. 55 per cent of such payment;

(v) exceeds three rupees and sixty paise, 60 per cent of such payment; and

(II) in any other area, if the payment for admission-

(i) does not exceed forty paise, 25 per cent of such payment;

(ii) exceeds forty paise, but does not exceed one rupee, 30 per cent of such payment;

(iii) exceeds one rupee, but does not exceed one rupee and sixty paise. 35 per cent of such payment;

(iv) exceeds one rupee and sixty paise, but does not exceed two rupees and sixty paise, 45 per cent of such payment;

(v) exceeds two rupees and sixty paise but does not exceed three rupees and sixty paise, 55 per cent of such payment;

(vi) exceeds three rupees and sixty paise, 60 per cent of such payment,"

## **7. Insertion Of New Sections 4A And 4B In Bom. I Of 1823**

:-

After section 4 of the principal Act, the following sections shall be inserted, namely:-

"4A. Levy of advertisement tax.--

(1) There shall be levied and paid to the State Government an advertisement tax on every advertisement exhibited at an entertainment at the rates specified in the Table below :

Provided that the State Government may, by general or special order, exempt any advertisement or class of advertisements from the operation of this section.

TABLE

Sr. No.	Description of advertisement		Rate with reference to the area in which the place of the entertainment is situate	
1	2		Area 3	Rate 4
1.	Slides	(1)	area within the limits of a city constituted under the Bombay Provincial Municipal Corporations Act, 1949 or the limits of a municipal borough	Seventy five paise per slide per day subject to a maximum of fifteen rupees per slide per month.

			constituted under the Gujarat Municipalities Act, 1963.	
		(3)	any other area	Fifty paise per slide per day subject to a maximum of twelve rupees per slide per month.
2.	Trailers of films		any area	One rupee per day per trailer.
3.	Films other than trailers-			
	(a) not exceeding 30 metres in length		any area	One rupee per day per film.
	(b) exceeding 30 metres in length		any area	One rupee and fifty paise per day per film.

(2) The advertisement tax shall be paid in the prescribed manner by the proprietor to the State Government.

4B. Procedure for Payment of advertisement tax to State Government.--

(1) The proprietor shall, at such time and in such manner and to such officer, as may be prescribed, submit a return stating the total number of advertisements exhibited at an entertainment and shall at the prescribed time pay to such officer the amount of tax for that entertainment.

(2) The proprietor shall maintain such records, in such manner and in such form, as may be prescribed."

## **8. Insertion Of New Section B-Ia In Bom. I Of 1923 :-**

After section 5 of the principal Act, the following section shall be inserted, namely:-

"5-1A. Punishment for non-compliance of section 4A or 4B.--

If the proprietor exhibits any advertisement in contravention of the provisions of section 4A or fails without sufficient cause to submit any return as required by section 4B, then without prejudice to the recovery of any tax that may be due from him, he shall, on conviction, be punished with fine which may extend to five hundred rupees".

## **9. Amendment Of Section 7 Of Bom. I Of 1923 :-**

In section 7 of the principal Act,-

(1) in sub-section (1), after the words "entertainments duty" the words "and advertisement tax" shall be inserted;

(2) in sub-section (2), after clause (h), the following clauses shall

be inserted, namely :-

"(h-1) for prescribing the time at which and the manner in which and the officer to whom the payment of advertisement tax shall be made by the proprietor;

(h-2) for prescribing, the time at which and the manner in which and the officer to whom the return shall be submitted;

(h-3) for prescribing the records, and the form and the manner in which such records shall be kept by a proprietor."

**10. Amendment Of Section 9 Of Bom. I Of 1923 :-**

In section 9 of the principal Act, after the words "entertainments duty" the words "or advertisement tax" shall be inserted.