

Gujarat Entertainments Tax (Amendment) Act, 2013

07 of 2013

[30 March 2013]

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AN ACT further to amend the GujaratEntertainments Tax Act, 1977.

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

1. Short title and commencement :-

(1) This Act may be called the GujaratEntertainments Tax (Amendment) Act, 2013.

(2) It shall come into force on the 1st April, 2013.

2. Amendment of section 6A of Guj. 16 of 1977 :-

In the Gujarat Entertainments Tax Act, 1977(Guj. 16 of 1977), in section 6A, in sub-section (3)-,

(1) for clause (a) and the provisos thereunder, the following clause and proviso shall be substituted, namely:-

"(a) Notwithstanding anything contained in clause (a) of sub-section (1) of section 3, every proprietor of an entertainment by video cinema having obtained the licence under the Gujarat Cinemas (Regulation) Act, 2004(Guj. 21 of 2004), shall have an

option of payment of tax, subject to conditions specified herein below, at the rates specified in clause (d), to be exercised as provided in clause (b) within ninety days from the date of commencement of the Gujarat Entertainments Tax (Amendment) Act, 2013(Guj. 7 of 2013) and any person who becomes such proprietor thereafter may exercise such option within ninety days from the date on which he becomes such proprietor:

Conditions:

(1) The rate of admission into the place of entertainment shall not be more than rupees 30 per person,

(2) There shall not be more than one screen in the place of entertainment,

(3) The number of seats in the entertainment place shall not be more than 125,

(4) The exhibition of films to the public in the place of entertainment can be done by using any kind of legitimate technology subject to full compliance of the provisions of the Cinematograph Act, 1952(37 of 1952) and the rules made thereunder and the Copyright Act, 1957(14 of 1957):

Provided that an application made under clause (b) may be entertained by the prescribed officer after the expiry of the period specified in this clause if the applicant satisfies the prescribed officer that he had sufficient cause for not making application within such period.";

(2) in clause (e), the proviso to sub-clause (i) shall be deleted.