

Gujarat Entertainments Tax (Amendment) Act, 2014

18 OF 2014

[28 July 2014]

CONTENTS

1. Short title and commencement.
2. Amendment of section 6B of Guj. 16 of 1977.
3. Insertion of new section 34 in Guj. 16 of 1977.

Gujarat Entertainments Tax (Amendment) Act, 2014

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AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977

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

1. Short title and commencement. :-

(1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2014.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

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

In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 6B, -

(1) in sub-section (1), -

(a) for the words "there shall be levied and paid by every proprietor to the State Government", the words "there shall be levied by the State Government and paid by every proprietor which shall be collected and retained by the concerned Municipal Corporation, Municipality or village panchayat falling under the other area" shall be substituted;

(b) in the Table,-

- (i) in column 2, for the heading "For urban area" the heading "For Municipal Corporations and Municipalities" shall be substituted;
- (ii) in column 3, for the heading "For the area other than urban area and rural area", the heading "For other area" shall be substituted;
- (2) in the Explanation, below sub-section (3), for clauses (a) and (b), the following clauses shall be substituted, namely :-
 - "(a) (i) "Municipal Corporation" means a Municipal Corporation of the City constituted under section 5 of the Gujarat Provincial Municipal Corporations Act, 1949;
 - (ii) "Municipality" means a Municipality as defined in clause (14) of section 2 of the Gujarat Municipalities Act, 1963;
 - (b) "other area" means any area of a village which is within a radius of five kilometer from any City as defined in clause (8) of section 2 of the Gujarat Provincial Municipal Corporations Act, 1949; or from any municipal borough as defined in clause (13) of section 2 of the Gujarat Municipalities Act, 1963."

3. Insertion of new section 34 in Guj. 16 of 1977. :-

In the principal Act, after section 33, the following section shall be added, namely:-

"34. Savings.

Nothing in the amendments made by the Gujarat Entertainments Tax (Amendment) Act, 2014 (hereinafter referred to as "the said Act") shall affect or to be deemed to have affected,-

- (a) the previous operation of any provision of the Act or anything done or suffered under the said provisions before the commencement of the said Act;
 - (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said provisions before the commencement of the said Act;
 - (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the provisions of the Act before the commencement of the said Act; or
 - (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,
- and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been passed."

