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## **Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antenna) Rules, 1993**

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## **Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antenna) Rules, 1993**

Whereas the Government of Gujarat is satisfied that circumstances exist which render it necessary so to do to make Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antenna) Rules, 1993 and to dispense with the previous publication thereof under the proviso to sub-sec. (4) of Sec. 31 of the Gujarat Entertainments Tax Act, 1977 (Gujarat 16 of 1977) : Now, therefore, in exercise of the powers conferred by Sec. 31 read with Sees. 6-B and 6-C of the Gujarat Entertainments Tax Act, 1977 (Gujarat 16 of 1977), the Government of Gujarat hereby makes the following rules, namely:-

### CHAPTER 1

#### Preliminary

### **1. Short title and Commencement :-**

- (1) These rules may be called the Gujarat Entertainments Tax (Exhibition by means of Cable Television and Antenna) Rules, 1993.
- (2) They shall come into force on the 1st October, 1993.

### **2. Definitions :-**

In these rules, unless the context otherwise requires-

- (a) "Act" means the Gujarat Entertainments Tax Act, 1977;
- (b) "Collector" means the Collector of Entertainments of the respective District;
- (c) "film" means a cinematograph film;
- (d) "form" means a form appended to these rules;
- (e) "Prescribed Officer" means all the Deputy Commissioner of Entertainments Tax, all Taluka Mamlatdars, and all Entertainment Tax Mamlatdars, and any other officer authorised by the Entertainment Tax Collector:

<sup>1</sup>[Provided that only the Taluka Mamlatdar shall be Prescribed Officer for the purpose of Section 6C and Section 6D ;]

(f) "Registration authority" means the <sup>2</sup> [Prescribed Officer for the purpose of Sees. 6-C and 6-D]:

(g) "section" means the section of the Act.

1. Inserted by Notfn. dt. 4.3.1996.

2. Substituted by Notfn. dt. 4.3.1996.

## CHAPTER 2

### Registration

#### **3. Application for Certificate of Registration :-**

(1) A proprietor providing an entertainment with the aid of any type of antenna or cable television shall apply for the Certificate of Registration under Sec. 6-C in Form I in triplicate alongwith the following documents, namely :-

(a) a copy of the treasury receipt for having paid the fee as specified in Rule 7;

(b) documents showing the ownership or tenancy of the place:

(c) sketch plan of the site showing the area covered by the Cable Television Network.

(2) The proprietor shall furnish within one month after registration a list of all the members of holders of cable connections alongwith their addresses.

#### **4. Granting of certificate :-**

(1) The <sup>1</sup>[Registration Authority] may, on receipt of an application with required documents under Rule 3 and after having satisfied that all the rules have been complied with. grant a Certificate of Registration to the proprietor. The <sup>1</sup> [Registration Authority] shall, while deciding whether to grant or refuse such a certificate shall have regard to the following matter, namely :-

(i) the interest of the public generally;

(ii) status of antecedents and the previous experience, if any, of the proprietor:

(iii) the adequate precaution made for safety, convenience and confront of the persons covered under cable television network:

(iv) the objections of the public, institutions of the affected area, if any,

Explanation.-For the purpose of this sub-rule the expression

(2) The Certificate of Registration under Sec. 6-C shall be issued in Form 2 and the [Registration Authority] may special condition or conditions to be fulfilled, in the certificate.

1. Substituted by Notfn. dt. 4.3.1996.

**5. Refusal to Grant Certificate :-**

The <sup>1</sup>[Registration Authority] shall have absolute discretion to refuse a Certificate of Registration if the operation of the Cable Television Network, is likely to cause obstruction, inconvenience, annoyance, risk, danger or damage to the residents or passers by in that particular area or such other reasons. The <sup>1</sup> [Registration Authority] before refusing the certificate shall afford to the proprietor an opportunity of being heard.

1. Substituted by Notfn. dt. 4.3.1996.

**6. Consultation with certain authorities :-**

While considering to issue a Certificate of Registration under these rules, the <sup>1</sup> [Registration Authority] may consult, in public interest, the Deputy Engineer (Electrical) to the Government or the Deputy Engineer of Rural Broadcasting Department or such other authorities.

1. Substituted by Notfn. dt. 4.3.1996.

**7. Fees :-**

The fees for a Certificate of Registration or duplicate thereof shall be five hundred rupees or two hundred fifty rupees as the case may be.

**8. Security Deposits :-**

(1) Every proprietor shall furnish as required under Sec. 7, security of the amount specified in sub-rule (2) to the Prescribed Officer in cash or shall deposit the National Savings Certificate of such amount duly pledged in favour of Prescribed Officer, on obtaining Certificate of Registration under Rule 4.

(2) The amount of security deposit to be given by the proprietor shall be-

(1) Rs. 2000/- in an urban area,

(2) Rs. 1000/- in a rural area.

(3) The provisions of sub-rule (2) shall not apply to an entertainment exempted under Sec. 29.

**9. Certificate of Registration non-transferrable :-**

(1) Certificate of Registration granted under these rules shall not be transferred without prior approval of the <sup>1</sup>[Registration Authority] in writing.

(2) When the proprietor desires to transfer his Certificate of Registration to other person, the proprietor and the person in whose favour Certificate of Registration is to be transferred shall make a joint application in writing to the <sup>1</sup>[Registration Authority] setting forth the reasons for the transfer alongwith the documents and other particulars.

(3) In case of death of the proprietor, any of his legal heirs may, within a period of six months from the date of the death of the proprietor make an application to the <sup>1</sup> [Registration Authority] for the transfer of certificate in his name.

1. Substituted by Notfn. dt. 4.3.1996.

**10. Contents of application for transfer :-**

(1) Every application for transfer of a Certificate of Registration shall be accompanied by the

(2) Where an application is made by any of the legal heir of the deceased proprietor, the applicant shall send the consent statement obtained from all other legal heirs of the deceased proprietor for the transfer of the Certificate in his favour.

**11. Holder of Certificate of Registration liable for acts of his employees :-**

The holder of Certificate of Registration shall be responsible for all acts or omissions of his manager, nominee, servants or agents arising out of, or in connection with the Cable Television Network to which Certificate of Registration relates.

**12. Display of Certificate of Registration :-**

The proprietor shall display the zerox copy of the Certificate issued under Sec. 6-C at conspicuous place of the principal entrance.

**13. Applicability of other Acts :-**

The proprietor shall comply with such of the provisions of the Indian Electricity Act, 1910 (Act No. IX of 1910), the Indian

Wireless Telegraph Act, 1973 (Act No. 17 of 1973), the Indian Telegraph Act, 1985 (Act No. 13 of 1985),<sup>1</sup> [the Cable Television Network (Regulation) Act, 1995] and such other Acts and the rules made thereunder as are applicable to the premises.

1. Inserted by Notfn. dt. 4.3.1996.

**14. Free access of public servants on duty :-**

Free access to any place in respect of which a certificate is issued under those rules for television exhibition shall be given at all hours to the Collector or any officer authorised by the Commissioner of Entertainments, the Collector or the State Government in the execution of their duties.

**CHAPTER 3**

Procedure and Conditions of Maintaining Accounts, receipt books for the payment of connection charges and Entertainment Tax

**15. Maintenance of Accounts :-**

<sup>1</sup>[-Every proprietor shall maintain the accounts of each connection holder for the payment made by him. The proprietor shall give a receipt of each payment, bearing his connection number to the connection holder.] <sup>2</sup> [x x x]

1. Substituted by Notfn. dt. 4.3.1996.

2. Rules 16, 17, 18 deleted by Notn. dt. 4.3.1996.

**19. Return :-**

The returns under clause (b) of sub-sec. (1) of Sec. 8 shall be furnished to the Prescribed Officer.

**20. Manner and period of payment of tax, penalty, interest and composition of money :-**

(1) The tax in respect of an entertainment under Sec. 6-B shall be paid in Government Treasury before the return in respect of such entertainment is furnished to the Prescribed Officer.

(2) The payment of penalty under sub-sec. (3) of Section 9 shall be made within one month from the date of assessment of tax.

(3) The tax, penalty, interest and the amount of composition money payable under the Act shall be paid into the Treasury, sub-treasury or the

**21. Returns :-**

(1) The returns relating to the payment of tax under Sec. 6-B shall

be furnished quarterly in every financial year by the proprietor to the Prescribed Officer in Form 4 alongwith challan. The first quarterly return shall be furnished on or before 11th October, and every three months thereafter, on or before 11th of the month of the commencement of the succeeding every quarter.

(2) Every proprietor shall maintain a register in Form 8 for each financial year.

## **22. Order of Assessment :-**

(1) The assessment of tax in respect of an entertainment shall be made before the commencement of the succeeding quarter, after the return in respect of such entertainment is furnished.

(2) After the assessment is made, the Prescribed Officer shall serve a notice upon the proprietor for payment of tax, if any additional amount is found to be due.

## **23. Period of assessment or re-assessment under Sec. 9 :-**

(1) The assessment or re-assessment of tax under Sec. 9 shall be made within a period of three years from the date the tax would have been payable.

(2) Before assessing or re-assessing the tax under sub-rule (1) the Prescribed Officer shall issue a notice to the proprietor.

## **24. Appeal :-**

(1) An appeal under sub-sec. (1) of Sec. 12 against the decision of the Prescribed Officer may be made to the Collector of Entertainments Tax of the district where in such place of entertainment is situated.

(2) The appeal shall be made on a plain paper and shall be presented by the appellant in person or by his authorised agent or legal practitioner or be sent by registered post to the Collector of Entertainments Tax within thirty days from the date of the decision of the Prescribed Officer.

(3) The appeal shall contain clear statement of the relevant facts and shall also state precisely the relief prayed for. The appeal shall be accompanied by a certified copy of the decision against which the appeal is filed, and all relevant documents. The appeal shall be duly signed and verified by the appellant.

## **25. Manner in which appeal shall be heard and decided :-**

(1) If the memorandum of appeal omits to state any of the particulars or is not accompanied by the documents required under Rule 24, the Collector of Entertainment Tax shall serve a notice on the appellant for giving him an opportunity to amend the memorandum of appeal or supply the required material. If the appellant fails to amend the memorandum of appeal or fails to supply the material within a period of one month from the date of service of notice, the appeal may be summarily rejected.

(2) If the appeal is not summarily rejected, the Collector of Entertainments Tax shall fix the date for hearing the appeal and the notice of the date so fixed shall be given to the appellant. The date so fixed shall not be earlier than 10 days from the date on which the intimation thereof, is given to the appellant. The Collector of Entertainments Tax, may, for sufficient reasons to be recorded in writing adjourn at any stage the hearing of appeal to a different date or the time.

(3) If on the date and time fixed for hearing or on any other date or at any other time to which hearing of appeal is adjourned, the appellant does not appear before the Collector of Entertainments Tax either in person or through his authorised agent or the legal practitioner, the Collector may dismiss the appeal or may decide it ex-parte.

## **26. Revision :-**

(1) For the purpose of exercising the powers of revision under Sec. 13, except in the order passed under Sec. 6 or Sec. 6-D, the State Government shall issue a notice to the proprietor who will be affected by the order, if any passed in such revision.

(2) The application for revision under Sec. 13. except in the order under Sec. 6-C or Sec. 6-D. presented in person or by his authorised agent or legal practitioner or be sent by registered post to the Commissioner of Entertainments Tax.

(3) The application for revision shall contain clear statement of the relevant facts and shall also state, precisely the relief prayed for such application shall be accompanied by a certified copy of the decision against which the application for revision is filed and shall be accompanied by all relevant documents. The application shall be duly signed and verified by the applicant.



## **27. Manner in which revision application shall be heard and decided :-**

(1) If the application for revision omits to state any of the particulars or is not accompanied by the documents required under Rule 26, a notice shall be served on the applicant for giving him an opportunity to amend the application or supply, the required material. If the applicant fails to amend the application or fails to supply the required material within a period of one month from date of service of notice, the application may be summarily rejected.

(2) If the application is not summarily rejected, the date for hearing the application shall be fixed and the applicant shall be informed about the date so fixed by a notice. The hearing of such applicant may for sufficient reasons be adjourned at any stage to a different date or the time.

(3) If on the date and the time fixed for hearing or on any other date or any other time to which hearing of application is adjourned, the applicant does not appear before the authority hearing the application either in person or through his authorised agent or the legal practitioner, such authority may dismiss the application or may decide it ex-parte.

### **CHAPTER 4**

Suspension or Cancellation of Registration, Appeal and Saving

## **28. Revocation, suspension and cancellation of certificate :-**

(1) The <sup>1</sup>[Registration Authority] may at any time revoke or suspend or cancel a Certificate of Registration granted by him for any of the reasons mentioned in Rule 5 or for breach of any condition of the certificate or for any such other reasons to be recorded in writing :

Provided that the proprietor shall be given an opportunity of being heard before such a decision is taken by the [Registration Authority].

(2) Notwithstanding anything contained in sub-rule (1), the Certificate of Registration granted under these rules shall be liable for immediate suspension or cancellation by the <sup>2</sup>[Registration Authority], if in the opinion of the <sup>2</sup>[Registration Authority], particular Cable Television Network is likely to cause danger to the safety or health or inconvenience to the public or the proprietor

fails to pay tax due from him.

<sup>4</sup> [x x x]

1. Substituted by Notin. dt. 4.3.1996.
2. Substituted by Notfn. dt. 4.3.1996.
4. Rules 29 and 30 deleted by Notfn. dt. 4.3.1996.

### **31. Revision :-**

(1) Every application for revision under Sec. 13 against the order under Sec. 6-C or Sec. 6-D, shall be presented to the State Government within ninety days from the date of receipt of the order of the appellate authority:

Provided that the State Government may admit an application for revision preferred within a period of two months after the expiry of the period of ninety days aforesaid, if sufficient cause is shown for not preferring the application for revision within the prescribed period :

Provided further that in computing the period aforesaid, the time taken for obtaining a certified copy of the order of the appellate authority shall be excluded.

(2) An application for revision under Sec. 13, shall be presented in person or by his authorised agent or legal practitioner or be sent by registered post.

(3) An application for revision shall contain clear statement of the relevant facts and shall also state, precisely the grounds and the relief prayed for. Such application shall be accompanied by a certified copy of the decision against which the application for revision is filed and shall be accompanied by all other relevant documents. The application shall be duly signed and verified by the applicant.

### **32. Manner in which revision application shall be heard and decided :-**

(1) If the application for revision omits to state any of the particulars or is not accompanied by the documents required, a notice shall be served on the applicant for giving him an opportunity to amend the application or supply the required documents. If the applicant fails to amend the application or fails to supply the required material within a period of one month from date of service of notice, the application may be summarily

rejected.

(2) Where the application is not summarily rejected, the date of hearing the application shall be fixed and the applicant shall be informed by a notice about the date so fixed. The hearing of such application may be adjourned at any stage to a different date of the time.

(3) The State Government shall, after hearing the parties or their agents, pass such order on revision as it deems fit.

(4) If on the date and the time fixed for hearing or on any other date or any other time to which hearing of application is adjourned, the applicant does not appear before the authority hearing the application either in person or through his authorised agent or the legal practitioner, such authority may dismiss the application or may decide it ex-parte.

**33. Fees for application for appeals and revision :-**

No appeal under Sec. 12 shall be entertained unless the memorandum of such appeal bears a court fees stamp of Rs. 5/- and no application for revision under Sec. 13 shall be entertained unless it bears a court fees stamp of Rs. 10/-.

**34. Interpretation :-**

If any question arises as the interpretation of these rules, the same shall be referred to the Government, whose decision thereon shall be final.

**35. Saving :-**

Nothing in the Gujarat Entertainments Tax Rules, 1979, which is inconsistent with these rules shall apply to these rules.