
GUJARAT ENTERTAINMENTS TAX RULES, 1979

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GUJARAT ENTERTAINMENTS TAX RULES, 1979

And whereas objections and suggestions received have been considered by Government. Now, therefore, in exercise of the powers conferred by Sec. 31 of the Gujarat Entertainments Tax Act, 1977 (Gujarat 16 of 1977), the Government of Gujarat hereby makes the following rules, namely :-

1. Short title :-

These Rules maybe called the Gujarat Entertainments Tax Rules, 1979.

2. Definitions :-

In these rules, unless the context otherwise requires,

(1) "Act" means the Gujarat Entertainments Tax Act. 1977;

(2) "Form" means a form appended to these Rules;

(3) "Prescribed Officer" means the officer prescribed in Rule 6;

(4) "purchaser" means a person who is admitted to an entertainment;

(5) "season ticket" means a ticket which authorises the purchaser for admission to more than one entertainment during its specified period stated therein;

(6) "section" means a section of the Act.

3. Manner and condition of issuing ticket or complimentary ticket :-

(1) Every ticket or complimentary ticket issued by the proprietor for admission to an entertainment shall be in Gujarati language ¹[as in Form 1 -A] and shall consist of three parts. One part shall remain on ticket book or complimentary ticket book and remaining two parts shall be detached therefrom and issued to the purchaser. At the time of admission of the purchaser to the entertainment, the proprietor shall cause to be collected one of the two parts of the ticket given to the purchaser and the other part shall be returned to the purchaser. The purchaser shall retain the part of the ticket or complimentary ticket handed over to him till he leaves the place of

the entertainment and the part collected by the proprietor shall be retained by him during whole period of the entertainment. The counterfoil retained on the ticket book or complimentary ticket book shall not be destroyed till assessment in respect of the proprietor in respect of such entertainment held by him is completed.

2[(1A) Each ticket book or complimentary ticket book shall contain two hundred tickets or, as the case may be, complimentary tickets only :

Provided that the ticket books or complimentary ticket books which are in possession of the proprietor before the commencement of the Gujarat Entertainments Tax (Amendment) Rules [1994] shall be valid for such period as may be specified by the Collector of Entertainments Tax by special or general orders.]

3[(1B) The proprietor shall make an endorsement on the last page of each ticket book about the closure of booking for each show and class before filling up Form No. 17 or, as the case may be, Form 19. In case of any subsequent booking made for any show after filling up the relevant Form an additional entry in the concerned Form shall be taken.]

4[(2) Each part of ticket or complimentary ticket shall bear the series number, book number, serial number, the price for the admission and the date on which and show for which it is issued. Each series of tickets or complimentary tickets shall bear the series number commencing from A and ending with Z. Thereafter, each series shall bear new series number commencing from AA, AB, AC. . . upto AZ. Each series of tickets, not being complimentary tickets shall contain 25,000 tickets or 10,000 tickets in a local area having population of I lakh and more, or less than I lakh respectively, as per last census. Each series and number shall be printed day wise and show wise, except in respect of complimentary tickets and except in a local area having population of not more than I lakh as per last census:

Provided that the tickets which are in possession of the proprietor

before the commencement of these rules shall be valid for such period as may be specified by the Collector of Entertainments Tax by special or general orders.]

4 [(3) The series and numbers in respect of ticket books or complimentary ticket books which may be used by the proprietor shall be got previously approved by the Prescribed Officer or such Entertainment Tax Inspector as may be specified by the Collector of Entertainments Tax by an order in writing either:-

(a) by affixing his seal and by putting his signature on every 20th page of each ticket book or complimentary ticket book; or

(b) by affixing his seal and by putting his signature on each and every page of the ticket book or the complimentary ticket book:

Provided that the Prescribed Officer or Entertainment Tax Inspector may approve or refuse to approve the entire stock of tickets or any part thereof if the Entertainment Tax due is not fully paid:

Provided further that the approval of tickets shall not be necessary in case of proprietors who have opted for consolidated tax.]

(4) The proprietor shall maintain a ticket approval register in Form 1.

(5) The Prescribed Officer shall maintain a ticket approval register in Form 2.

(6) The provisions of sub-rules (1) to (3) shall apply to season tickets and tickets for any entertainment exempted under Sec. 29.

1. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

2. Inserted by Noti. No. GT/84(A)/4/MNR.1183, 2166 (S. 31) A, dt. 25.1.1984, Published in G.G. Gaz., Pt. IV-B, Ext., dt. 25.1.1984..

3. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

4. Substituted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

4. Unused tickets :-

Any ticket approved by the Prescribed Officer under Rule 3 remaining unused ¹[or any ticket issued for a show is received back due to cancellation of show or due to any other reason] shall be destroyed by the proprietor in the manner approved by the Prescribed Officer who shall make a note in respect of all the tickets so destroyed in the register maintained under Rule 3. ² [Rule 3 and Rule 4 not to apply entertainment by video.]

1. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

2. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

4A. xxx xxx xxx :-

[The provisions of Rule 3 and Rule 4 shall not apply to the proprietor of an entertainment by video cassette player or video cassette recorder who has exercised option of payment of tax under Sec. 6-A of the Act.]

5. Security deposit :-

(1) Every proprietor required to give security under Sec. 7, shall give security of the amount specified in sub-rule (2) or as the case may be sub-rule (3) to the Prescribed Officer in cash or shall deposit the National Savings Certificate of such amount duly pledged in favour of the Prescribed Officer.

(2)

(i) The amount of security to be given by the proprietor of a cinema other than the drive-in-cinema [and the proprietor of the cinema ¹[or video cinema] liable to pay tax under ²[xxx] sub-sec. (5) of Sec. 6] ³[and Sec. 6-A] shall be,-

(a) within the limits of a local area the population of which is more than 1,00,000, 60 percent;

⁴[(b)] in any other area, 30 percent; of tax and additional tax which would have been payable by the proprietor for all cinema shows for 10 days as if all the tickets for the seats available in the place of entertainment were issued.

(ii) The amount of security to be given by the proprietor of a drive-in cinema shall be 30 percent of tax and additional tax which would have been payable by the proprietor for all cinema shows for 10 days as if all the tickets for the seats available in the place of entertainment were issued. ¹[The basis for computing the tax of a motor vehicle shall be that each motor vehicle can accommodate minimum four persons at a time.]

³[(iii) The amount of security to be given by a proprietor of a cinema liable to pay tax under ²[x x x] and sub-sec. (5) of Sec. 6 shall be equal to the amount of tax payable for period of two weeks.]

(iv) The amount of security to be given by a proprietor of a video cassette recorder or video cassette player on televisions or videoscope liable to pay ⁸ [x x x] sub-sec. (3) of Sec. 6-A shall be equal to the amount of tax payable for a period of one month.

Explanation.-In computing the amount of security deposit, the

amount shall be rounded off to the nearest 100/- rupees.

(3) The amount of security which shall be given by a proprietor other than the proprietor mentioned in sub-rule (2) shall be determined by the Prescribed Officer on the basis of the probable amount of entertainment tax payable by such proprietor.

(4) The provisions of sub-rule (3) shall apply to an entertainment exempted under Sec. 29.

(5) The amount paid as security under sub-rule (3) or sub-rule (4) shall be returned to the depositor by the Prescribed Officer if he is satisfied that the full amount of entertainment tax and the additional tax has been paid by the proprietor or that the conditions subject to which exemption was granted have been satisfactorily fulfilled.

1. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

2. Delete by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

3. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

4. Renumbered by Noti. No. GHT. 86.37 EPT-1386-1312 (Sec. 31) E, dt. 25.11.1986, Published in G.G. Gaz., Pt. IV-B, Ext., dt. 25.11.1986, P. 226;.

8. Delete by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

5A. Form of application under sub-sec. (3) of Sec. 6 :-

[The Application under sub-sec. (3) of Sec. 6 shall be in Form 2-A.

5B. Form of permission under sub-sec. (4) of Sec. 6 :-

The permission to be granted for payment of tax under sub-sec. (4) of Sec. 6 shall be in Form 2-B.

5C. Form of notice under sub-sec. (6) of Sec. 6 :-

The notice under sub-sec. (6) of Sec. 6 shall be in Form 2-C].

5D. xxx xxx xxx :-

¹ [xxx]

1. Delete by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

5E. Form of application under sub-sec. (3) of Sec. 6-A :-

[An application under sub-sec. (3) of Sec. 6-A shall be in Form 2-D(1).

5F. Form of permission under sub-sec. (3) of Sec. 6-A :-

The permission to be granted for payment of tax under clause (c) of sub-sec. (3) of Sec. 6-A shall be in Form 2-F.

5G. Form of notice under Sec. 6-A(3) :-

A notice under clause (e) of sub-sec. 6-A shall be in Form 2-F.]

6. Prescribed Officer :-

[.-All the Deputy Commissioners of Entertainment Tax, all the Taluka Mamlatdars, all the Entertainment Tax Mamlatdars and any other officer authorised by the Entertainment Tax Collector shall be the Prescribed Officer :

Provided that the return shall be furnished to the concerned Prescribed Officer authorised by the Collector of Entertainment Tax.]

7. Returns :-

(1) ¹[The returns other than the returns relating to payment of tax under ²[x x x] sub-sec. (5) of Sec. 6 to be furnished] under sub-sec. (1) of Sec. 8 shall, in respect of an entertainment relating to cinema ³[or video cinema], be in Form 3 and such returns shall be furnished to the Prescribed Officer for every period from 1st to 7th, 8th to 14th, 15th to 21st, and 22nd to end of every month within two weeks after the end of such period.

⁴[(1-A) The returns to be furnished under sub-sec. (1) of Sec. 8 in respect of the payment of tax under ⁵[x x x] sub-sec. (5) of Sec. 6 shall be in Form 3-A and such return shall be furnished to the Prescribed Officer for every week beginning on and from Friday and ending on Thursday within two weeks after the end of such week.]

⁶[(1-B) The returns to be furnished under sub-sec. (1) of Sec. 8 in respect of the payment of tax under ⁵[x x x] clause (d) of sub-sec. (3) of Sec. 6-A shall be in Form 3-C. Such returns shall be furnished to the Prescribed Officer every month in advance of each month within fourteen days before the commencement of the month for which tax is payable.]

(2) The returns to be furnished under sub-sec. (1) of Sec. 8 in respect of an entertainment other than the entertainment relating to cinema shall be in Form 3 and such returns shall be furnished to the Prescribed Officer alongwith the challan regarding payment of tax within fifteen days from the date such entertainment was held.

(3) On receipt of the return, the Prescribed Officer, shall enter the receipt of entertainment tax ⁵ [x x x] of each theatre in the register in Form 4. An account register of sale of tickets (including complimentary tickets) shall be maintained in register in Form 5.

1. Substituted by Noti. No. (GHN-46)MNR-1079-2664 (Sec. 31) (3)-TH-1, dt. 1.4.1982 , Published in Guj. Govt. Gaz., Ex., Pt. IV-B, dt. 1,4.1982, P

2. Delete by Noti. No. (GHT. 94.38)MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B,Ext, dt 3.12.1994, P.

237-1;

3. Inserted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

4. Inserted by Noti. No. (GHN-46) MNR-1079-2664 (Sec. 31)(3)-TH-1, dt. 1.4.1982 , Published in Guj. Govt. Gaz., Ex., Pt. IV-B, dt. 1,4.1982, P

5. Delete by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

6. Inserted by Noti. No. GHT/44/23/MNR/1184/2049/(Sec. 31) A, dt. 7.6.1984, Published in G.G. Gaz., Ext, Pt. IV-B, dt. 8.6.1984, P. 126-1.

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

(1) The tax in respect of an entertainment shall be paid before the return in respect of such entertainment is furnished.

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

(3) The tax, additional tax, penalty, interest, and the amount of composition money payable under this Act shall be paid in the treasury, sub-treasury or the State Bank of India by challan in Form 6 which shall consist of four parts. The amount of tax, additional tax, penalty, interest or the composition money paid under this Act shall be credited to the Budget Head "¹ [0045]- Other Taxes and Duties on Commodities and Services (a) Entertainment Tax (1) Tax Collection (2) Additional Tax".

1. Substituted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

9. Order of assessment :-

(1) The assessment of tax in respect of an entertainment shall be made within 15 days after the return in respect of such entertainment is furnished.

(2) After the assessment is made the Prescribed Officer shall serve a notice for payment of tax which shall be In Form 7.

10. 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 Entertainment Tax of the district ¹ [wherein such place of entertainment is situated].

(2) The appeal shall be made in Form 8 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 30 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.

1. Sub. by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

11. 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 10 or Form 8, the Collector of Entertainments Tax shall serve a notice in Form 9 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 in Form 10. 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 the 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.

12. Revision :-

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

(2) The application for revision under Sec. 13 shall be in Form 12 and shall be presented in person or by his authorised agent or legal practitioner or be sent by registered post.

(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.

13. 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 12 or Form 12, a notice in Form 13 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 in Form 14. The hearing of such application 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 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.

14. Fees in appeals and application for 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/-.

15. Period within which assessment or re-assessment under Sec. 9 may be made :-

(1) The assessment or re-assessment of tax under Sec. 9 may 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 in Form 15.

16. Refund of tax :-

The order for refund of tax under Sec. 11 shall be made in Form 16.

17. Accounts :-

(1) The proprietor shall maintain a register of tickets not being complimentary tickets in Form 17.

(2) The proprietor shall maintain a register of the copies of the programmes or synopsis relating to an entertainment issued by him in Form 18.

(3) The proprietor shall maintain the register of complimentary tickets issued by him in Form 19.

¹[(4) The proprietor of an entertainment relating to cinema or video cinema shall maintain account in respect of each day and each show by completing entries thereof within ninety minutes from the commencement of each show of the entertainment in the aforesaid registers. Such registers shall be maintained with pages bound in the form of a book or ledger and the same shall be approved by the Prescribed Officer :

Provided that the proprietor of cinema or video cinema who opts to pay tax under the provision of Sec. 3 of the Act, shall send copies of Form 17 relating to entertainment performed in the last week on

every Monday or Tuesday or the next week to the Prescribed Officer after the end of such week:]

²[Provided further that when the period of a show is less than two hours, the accounts of that show shall be completed within 45 minutes from the commencement of the show.]

(5) The proprietor of an entertainment other than the entertainment relating to cinema shall maintain accounts in respect of each day of performance of entertainment in the aforesaid registers.

(6)³ [x x x]

1. Substituted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

2. Added by Noti. No. (GHT-95-25)-MNR-1093-2043-(3)-E, dt. 17-10-1995, Published in G.G. Gaz., Pt. IV-B, Ext, dt. 17.10.1995, P. 182.

3. Delete by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

18. Notice for failure to pay tax etc :-

Where a proprietor fails to pay tax, additional tax or penalty, the Prescribed Officer may issue a notice for payment of such tax, additional tax or penalty. Such notice shall be in Form 20.

19. Service of notice :-

(1) Every notice under the Act or the rules made thereunder may be served-

(i) by delivering or tendering a copy of the notice to the person concerned or any adult member of his family residing with him or to

another person regularly employed by the person concerned; or

(ii) by post:

Provided that, if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the person concerned is avoiding service of notice or that, for any other reasons, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the office of the person concerned or of the building in which his office is located or where he habitually resides, or upon some conspicuous part of any place of profession, trades, callings, employment, office or residence last notified by him and such service shall be deemed to have been duly made.

(2) When the serving officer delivers or tenders a copy of the notice to the person concerned or to any of the persons referred to in clause (i) of sub-rule (1) he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1), the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he has so affixed the copy, the circumstances under which he did so and the name and address of the person, if any by whom the location of office or the building in which the office of the person concerned was identified or the place of profession, trade, callings, employment or residence of the person concerned was identified and in whose presence the copy was affixed.

(4) When service is made by post, the service shall be deemed to be effective if the notice has been properly addressed and sent by registered post with acknowledgement due and unless the contrary

is proved, the service shall be deemed to have been effected at the time at which the notice would have been delivered in the ordinary course of postal business.

(5) The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule record the fact and make an order to that effect.

(6) If the authority is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

20. Grant of copies :-

¹[(1) If any person desires to have a certified copy of document filed by him or an order concerning him passed by any authority, he shall make an application bearing adhesive court fees stamp of the value of sixty five paise to that authority.)

(2) On receipt of the application, the said authority shall inform the applicant of the amount of court fee stamps, required under the provisions of sub-rule (3) for supply of the copy. After the requisite amount of court fee stamps is furnished by the applicant, the said authority shall cause a certified copy of the document or order to be prepared and granted to the applicant.

(3) Additional fee in the form of court fee stamps shall be payable for grant of copies at the rates given below :-

(a) Copying fee for the first 200 words or less of the ¹[Ten rupees] documents.

(b) For every additional 100 words or fraction. ¹ [Two rupees].

(c) A uniform extra copying fee of rupee one per copy shall be charged on an application for a copy required by the applicant within two days of his applying for the same.

1. Substituted by Noti. No. (GHT. 94.38) MNR-1388-604-(3)-E, dt. 3.12.1994, Published in G.G. Gaz., Pt. IV-B, Ext, dt 3.12.1994, P. 237-1;

21. Repeal and savings :-

The Bombay Entertainments Duty and Advertisement Tax Rules, 1958 are hereby repealed :

Provided that anything done or any action taken under the rules so repealed shall, in so far as it is not inconsistent with the provisions of these rules, be deemed to have been done or taken under the corresponding provisions of these rules and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under these rules.