

Himachal Pradesh Entertainments Duty (Amendment) Act, 1999

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Himachal Pradesh Entertainments Duty (Amendment) Act, 1999

An Act further to amend the Himachal Pradesh Entertainments Duty Act, 1968 (Act No. 12 of 1968). BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fiftieth Year of the Republic of India, as follows:-

1. Short Title :-

This Act may be called the Himachal Pradesh Entertainments Duty (Amendment) Act, 1999.

2. Amendment Of Section 2 :-

In the Himachal Pradesh Entertainments Duty Act, 1968 (hereinafter called the principal Act), in section 2, -

(i) in clause (a), at the end, the words "and also includes admission to any place where television exhibition is being provided or is to be provided, on payment by way of contribution, or subscription, or installation or connection or any other charges, collected in any manner, whatsoever" shall be added;

(ii) after clause (aa), the following clauses shall be inserted, namely:-

"(aaa) "antenna" means an apparatus, which receives television signals, which enable viewers to tune into transmission including national or international satellite transmissions, and which is

erected or installed for television exhibition;

(aaaa) "cable television" means a system organised on payment for television exhibition by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or nonresidential place of a connection holder;"

(iii) clause (d), after the words "on payment", the words and signs "or television exhibition for which persons are required to make payment by way of contribution, or subscription, or installation or connection, charges or any other charges collected in any manner whatsoever" shall be inserted;

(iv) after clause (d), the following clause shall be inserted, namely:
"(dd) Government means the Government of Himachal Pradesh;"

(v) in clause (f), in sub-clause (iii) at the end, the word "and" shall be added and thereafter the following sub-clause shall be inserted, namely:-

"(iv) any payment by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever for television exhibition;"

(vi) in clause (h), after the word "thereof", the words and signs "and any person responsible for, or for the time being incharge of, the management for providing television exhibition;" shall be inserted; and

(vii) after clause (h), the following clause shall be added, namely:-

"(i) television exhibition means an exhibition with the aid of any type of antenna with a cable network attached to it or cable television, of a film, or moving picture or series of moving pictures, by means of transmission of television signals by wire where subscribers television sets at residential or nonresidential place are linked by metallic coaxial cable or optic fibre cable to a central system called the head-end; and".

3. Amendment Of Section 3 :-

In section 3 of the principal Act, -

(i) in sub-section (1), the signs and words, "and the said duty shall be collected by the proprietor and rendered to the Government in the manner prescribed" shall be omitted;

(ii) after sub-section (2), the following sub-section shall be added,

namely:-

"(2-A) Notwithstanding anything contained in sub-sections (1) and (2), there shall be levied and paid to the Government an entertainment duty, at a rate not exceeding hundred per cent of the payment for admission to television exhibition, which the Government may specify, by notification in this behalf;" and
(iii) in sub-section (3), for the word, bracket and figure "and (2)", the sign, brackets, figures and the word, "(2) and (2-A)" shall be substituted.

4. Substitution Of Section 3-A :-

For section 3-A of the principal Act, the following shall be substituted, namely:-

"3-A. Duty on complimentary tickets or connections - There shall be levied and paid to the Government, on every complimentary ticket issued or every complimentary television exhibition connection provided by the proprietor, the entertainment duty at the appropriate rate specified under section 3, as if, full payment had been made for admission to the entertainment according to -

(a) the class of seat or accommodation which the holder of such ticket is entitled to occupy or use, or

(b) the connection of television exhibition which its holder is entitled to get, and the holder of such ticket or such connection shall be deemed to have been admitted on payment for the purposes of this Act."

5. Insertion Of Section 3-B :-

After section 3-A of the principal Act, the following section 3-B shall be inserted, namely:-

"3-B. Collection of entertainment duty- The entertainment duty levied under section 3 shall be collected by the proprietor and paid by him to the Government in the manner prescribed:

Provided that the liability to pay entertainment duty shall not be affected where any proprietor does not collect the entertainment duty payable under this Act."

6. Amendment Of Section 11 :-

In section 11 of the principal Act, after sub-section (2), the following sub-section (3) shall be added, namely:-

"(3) Notwithstanding anything contained in sub-sections (1) and

(2) every proprietor providing any television exhibition connections shall -

(a) deposit full amount of entertainment duty due and payable by him in respect of each month within ten days after the close of the month to which the entertainment duty relates into a Government treasury or the State Bank of India and shall furnish to the Entertainment Tax Officer of the district concerned a proof of having paid the entertainment duty due in the prescribed manner, and

(b) maintain a list of connection holders and shall furnish a return in the prescribed form to the Entertainment Tax Officer of the district concerned quarterly within fifteen days after the close of each quarter along with the receipts of payment of entertainment duty for each month of the quarter to which the return relates."

7. Amendment Of Section 16 :-

In section 16 of the principal Act, after sub-section (4), the following Explanation shall be added, namely:-

"Explanation. - For the purposes of this section place of entertainment in relation to television exhibition, shall mean the place from where such television exhibition is provided."

8. Amendment Of Section 16-A :-

In section 16-A of the principal Act, after the words "is running a", the words "television or" shall be inserted