

Karnataka Taxation Laws (Amendment) Act, 2012

18 of 2012

[31 March 2012]

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An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty third year of the Republic of India, as follows.-

1. Short title and commencement :-

(1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2012.

(2) It shall come into force with effect from the First day of April, 2012.

2. Amendment of Karnataka Act 22 of 1957 :-

In the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1957),-

(1) in section 55, in sub-section (1), for the words "sixty days" occurring in two places, the words "one hundred and eighty days" shall be substituted;

(2) section 66 shall be omitted.

(3) in the Schedule Part II shall be omitted.

3. Amendment of Karnataka Act 30 of 1958 :-

In the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958),-

(1) in section 6-A,-

(i) for sub-section (2), the following shall be substituted, namely:-

"(2) Every proprietor shall be deemed to have been assessed to tax based on the return submitted by him under sub-section (1), except in cases where the Commissioner may notify the requirement of production of accounts by the proprietor before the prescribed authority within a period of six months from the date of submitting the return, in support of a return submitted for any period and such authority shall proceed to assess such proprietor,-

(a) on the basis of the return submitted where it is satisfied the return submitted is correct and complete, or

(b) to the best of its judgment, where the return submitted appears to be incorrect or incomplete, after giving the proprietor a reasonable opportunity of showing cause against such assessment in writing.

Provided that nothing in this sub-section shall apply to a return submitted for any prescribed period up to the period ending 31st March, 2012."

(ii) in sub-section (5), after the third proviso, the following proviso shall be inserted, namely:-

"Provided also that nothing in this sub-section shall apply to a return submitted for any prescribed period commencing after 1st April, 2012. " ;

(2) after section 6-D, the following shall be inserted, namely:-
"6-E. Registration of certain proprietors.--

(1) No proprietor of a cinema theatre or a video parlor shall run such cinema theatre or video parlor without registration under this Act.

(2) Every proprietor of a cinema theatre or video parlor liable to pay tax under this Act shall get himself registered by making an application in the prescribed form in such manner as may be prescribed.

Provided that the Commissioner may notify the website in which an application shall be made electronically.

(3) On receipt of an application to register, the prescribed authority shall register any such proprietor and granting him a certificate of registration if he satisfies that he complies with the requirements of this Act with effect from the date of commencement of entertainment.

(4) Every proprietor who is already paying tax under the Act shall be deemed to have been registered under this Act and he shall be granted a certificate of registration without making any application.

(5) The prescribed authority may for good and sufficient reasons, cancel any registration granted, on its own motion or on the application of the proprietor.

Provided that no registration granted shall be cancelled on its own motion without giving a reasonable opportunity to the proprietor"

4. Amendment of Karnataka Act 35 of 1976 :-

In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976),-

(1) in section 6-A, in sub-section (1), the first proviso and the Explanation shall be omitted;

(2) Section 7-A shall be omitted; and

(3) in section 18-A, in sub-section (1), for the words "sixty days" occurring in two places, the words "one hundred and eighty days" shall be substituted.

5. Amendment of Karnataka Act 22 of 1979 :-

In the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979),-

(1) in section 2, for clause (5-B), the following shall be substituted, namely:-

"(5-B) "Marriage Hall" means,-

(i) Kalyana Mantap, Shadi Mahal, Community Hall, a building or part of a building or a temporary structure or a property as defined in section 3 of the Transfer of Property Act, 1882 where accommodation is provided for marriage or reception or matters related therewith or for organizing any official, social or business function whether functions are conducted in such place regularly or not;

(ii) Seminar, convention, banquets, meeting or exhibition hall or a temporary structure or a property as defined in section 3 of the Transfer of Property Act, 1882 where accommodation is provided for marriage or reception or matters related therewith or for organizing any official, social or business function whether functions are conducted in such place regularly or not;

(iii) Any other place or temporary structure as may be specified by the Commissioner, where accommodation is provided for marriage

or reception or matters related therewith or for organizing any official, social or business function whether functions are conducted in such place regularly or not."

(2) in section 6, for sub-sections (1) and (2), the following shall be substituted, namely:-

"(1) Every proprietor shall be deemed to have been assessed to tax based on the return submitted by him under sub-section (1) of section 5, except in cases where the Commissioner may notify the requirement of production of accounts by the proprietor before the Luxury Tax Officer within six months from the date of submitting the return, in support of a return submitted for any period and such authority shall proceed to assess such proprietor,-

(a) on the basis of the return submitted where he is satisfied the return submitted is correct and complete, or

(b) to the best of his judgment, where the return submitted appears to be incorrect or incomplete, after giving the proprietor a reasonable opportunity of showing cause against such assessment in writing.

Provided that nothing in this sub-section shall apply to a return submitted for any year up to the year ending 31st March, 2012."

6. Amendment of Karnataka Act 27 of 1979 :-

In the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), in section 15-A, in sub-section (1), for the words "one hundred and twenty days" occurring in two places, the words "one hundred and eighty days" shall be substituted.