

MYSORE BETTING TAX RULES, 1933

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MYSORE BETTING TAX RULES, 1933

In exercise of the powers conferred by Section 10 of the Betting Tax Act, 1932 (hereinafter referred to as the Regulation), the Government of His Highness the Maharaja are pleased to make the following Rules:

1. Prescribed Officer, prescribed authority and empowered officer :-

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(1) The Commissioner of Commercial Taxes shall be the officer empowered under sub-section (2) of Section 5 and sub-section (2) of Section 8 of the Act.

(2) The Joint Commissioner of Commercial Taxes (Administration) of the area shall be the Prescribed Officer for the purposes of Sections 4, 7 and sub-section (1) of Section 8, prescribed authority for the purposes of sub-section (1-A) of Section 8, and the officer

empowered for the purpose of Section 8-B of the Act.]

1. Rule 1 substituted by Notification No. FD 19 CRC 2000, dated 21-7-2000, w.e.f. 21-7-2000.

2. Procedure for making over totalisator tax to Government and returns of account :-

Within a week after the last day of a race meeting, the stewards concerned shall (i) forward a return to the prescribed officer in Form A setting forth for each race meeting the total amount of the moneys paid by way of stakes or bets into the totalisator (which include a sweep and Double and Treble events bets) and (ii) make over to the prescribed officer the amount of the tax due to Government on such moneys at the rate notified by the Government under Section 3 of the Regulation.

2A. Procedure to pay tax by way of composition :-

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(1) A licensee who elects to pay tax under Section 3-A, shall make an application in Form C to the Government within seven days from the commencement of the year. Provided, that the Government may on sufficient cause being shown, and for reasons to be recorded in writing, condone the delay in respect of an application made after the expiry of such period of seven days but within thirty days of commencement of such year.

(2) The Government may after causing such enquiry as may be necessary permit such licensee to pay tax as provided under Section 3A.

(3) The permission shall be in Form D and it shall be granted within thirty days of the receipt of application.

(4) The option exercised for any particular year shall be final for the year.

(5) A licensee who elects to pay tax under Section 3-A shall pay the tax in twelve monthly equal instalments and each instalment shall be paid on or before 20th of every month.]

1. Rule 2-A inserted by Notification No. FD 5CRC 94, dated 18-5-1994 and shall be deemed to have come into force w.e.f. 1-4-1994.

3. List of licensed bookmakers :-

The stewards of a race meeting shall, not later than a week before the commencement of a race meeting forward to the prescribed

officer a full list of names of book-makers licensed or permitted by them to carry on the business or vocation of a bookmaker at the meeting.

4. . :-

Every licensed book maker shall maintain true and correct accounts of all sums paid or agreed to be paid to them by backers in respect of bets which include double and Treble events bets. He shall permit the officer empowered under rule 1(b) or other person authorised by him to inspect and take copies of such accounts, and shall if desired by such officer produce them for inspection at such time and place as may be fixed by such officer.

5. Procedure for making over betting tax to Government :-

In the case of credit bets, the licensed bookmaker shall be deemed to have collected the betting tax due to the Government at the time the bet is laid by the backer (with the bookmaker) and shall be accountable for the same to the Government.

6. . :-

¹ [Within three days after each day of a race meeting] every bookmaker licensed to carry on business at the meeting shall (i) forward to the prescribed officer through the Secretary or other authorised officer of the Racing Club a return in Form B setting forth the total amount of the moneys paid or agreed to be paid to him in respect of bets and (ii) make over to the prescribed officer the amount of the betting tax due to Government on such moneys at the rate notified by the Government under Section 6 of the Act. The Secretary or other authorised officer of the Racing Club shall forward such returns to the prescribed officer without delay.

1. Substituted for the words "Within a week after the last day of a race meeting" by Notification No. RD 10 CRC 60, dated 4/6-10-1960.

7. . :-

Payment of the taxes due to Government into the local Government Treasury shall be deemed to be payment to the prescribed officer.

8. . :-

The officer prescribed or empowered under rule (I) above or any other officer authorised by him in writing may enter the race course and the premises where betting takes place during the meetings with a view to see whether the provisions of the Act or of these rules are being complied with, and the steward of race meeting

shall permit him to do so and render all assistance.

9. . :-

The stewards of a race meeting shall not return to a book-maker licensed for the meeting the security amount deposited by him with race club on the certificate of the prescribed officer that the betting tax due to the Government from such bookmaker has been paid.

10. . :-

These rules shall take effect from 1st March, 1933.

11. . :-

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(a) The race club should get the bookmaker cards printed in various colours, each variety of cards being printed in serial order as for instance 1 to 10,000. The issue of these cards to the bookmaker should be regulated by the Race Club under proper accounting procedure, each card duly attested by the audit staff on duty before hand.

2 [(b) The book-makers should keep their credit betting transactions in duplicate. The First Copy should be handed over to the representative of the Deputy Commissioner immediately after the bell has been sounded announcing the start of each race, and in any case before the finish of each race and the second copy should remain with the bookmakers which should be available for audit.]

(c) The book-maker should be required to preserve and produce the payment cards and the cancelled cards to the auditors on the day following the racing day before remitting taxes.

(d) The Bangalore Race Club should be required to enforce strict vigilance on the books of the bookmakers and to effect proper stamping arrangements immediately the signal bell is given.]

1. Rule 11 inserted by Notification No. RD 24CRC 60, dated 2-6-1961.

2. Clause (b) substituted by GSR 1150, dated 14-9-1966.

12. Assessment etc :-

1 After making the assessment under sub-section (5) of Section 8-B, if any amount is found to be due from the bookmaker towards the assessment, the authorised officer shall serve upon the bookmaker a notice in Form E and the bookmaker shall pay the

sum demanded within the time and in the manner specified in the notice. If the tax due on the final assessment is less than the tax already paid, the authorised officer shall serve upon the bookmaker, a notice in Form F for refund of the excess tax along with a refund payment order in Form I for the amount of refund due or refund adjustment order in Form J, as the case may be. If the tax levied in the final assessment is exactly equal to the tax already paid, the officer shall inform the bookmaker accordingly.

1. Rules 12 to 17 inserted by Notification No. FD 20 CRC 97, dated 25-9-1997 and shall be deemed to have come into force w.e.f. 1-4-1997.

13. Appeal against original orders :-

(1) Appeal under Section 9-A shall be in Form G, shall be verified in the manner specified therein and it shall be accompanied by the original order or certified copy of the order against which the appeal is preferred.

(2) The appeal may be sent by the appellant or by his authorised agent or a legal practitioner or an accountant to the Appellant Authority by registered post or may be resented to that authority or to such officer as the Appellate Authority may appoint in this behalf.

14. Communication of appellate order :-

(1) Every one of Appellate Authority under Section 9-A, shall be communicated to the appellant or to every other party affected by the order and to the authorised officer.

15. Appeal to High Court :-

Every appeal under Section 9-B to the High Court shall be in Form H and shall be verified in the manner specified therein. It shall be accompanied by the original order or a certified copy of the order of the Commissioner appealed against.

16. Action on the orders of the Appellate Authority and the High Court :-

Every order passed by the Appellate Authority and the High Court shall be given effect to by the authorised officer, who shall either issue a refund payment order in Form I refunding without interest any excess tax found to have been collected or issue a refund adjustment order in Form J, as the case may be, or collect any tax which is found to be due, in the manner as tax assessed by himself.

17. Refund of Betting Tax :-

If the amount already paid as tax in respect of any period or race meeting exceeds the amount assessed under sub-section (5) of Section 8-B, or in an appeal under Section 9-A or in an appeal to High Court under Section 9-B, the authorised officer shall after adjusting the excess amount towards the recovery of any amount for which a notice has been issued under Section 8-B, issue in favour of the bookmaker an order in Form I on the Government Treasury or Reserve Bank of India for refund of the balance amount.]