

Madhya Pradesh Entertainments Duty Validation Act, 2013

31 of 2013

[11 September 2013]

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An Act to provide validation of entertainment duty levied and collected from Direct-to-Home (DTH) service providers during certain period.

Be it enacted by the Madhya Pradesh Legislature in the Sixty-fourth Year of the Republic of India as follows :--

* Published in MP. Rajpatra (Asadharan) dated 11-9-2013 Pages 816(2-3).

1. Short title and extent :-

(1) This Act may be called the Madhya Pradesh Entertainments Duty Validation Act, 2013.

(2) It extends to the whole of the State of Madhya Pradesh.

2. Definitions :-

In this Act, unless the context otherwise requires,--

(a) "Act" means the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (No. 30 of 1936);

(b) "Direct-to-Home (DTH) Broadcasting service" means a system of distribution of multi-channel television programmes in Ku-Band

by using a Satellite system, by providing television signals direct to the subscribers premises without passing through an intermediary such as cable operator.

Explanation.--For the purpose of this clause "Ku-Band" ordinarily means the 11.7-12.7 Ghz (Gigahertz) frequency band which splits into two segments, viz. the first having the frequency of 11.7-12.2 Ghz. known as FSS (Fixed Satellite Service) and the other having the frequency of 12.2-12.7 Ghz known as BSS (Broadcasting Satellite Service), or it may have such other band width as may be approved by the Government of India from time to time;

(c) "entertainment" includes--

(i) entertainment or any television exhibition made available to a person by a Direct-to-Home (DTH) Broadcasting service provider with the aid of any type of antenna/set-top-box or any other instrument of like nature which connects television set at a residential or non-residential place of connection-holder directly to the satellite;

(ii) entertainment provided by any other technological means or device;

(d) "entertainment duty" means the duty levied and paid at the rate of 20 percent under section 3 of the Act, in respect of every payment for entertainment made by a connection-holder by way of contribution, subscription for installation or connection charges or any other charges, collected in any manner whatsoever to the Direct-to-Home (DTH) Broadcasting service provider which connects television set at a residential or non-residential place directly to the satellite;

(e) "payments for entertainment" in relation to the levy of entertainment duty, includes any payment made by a person to the proprietor of a Direct-to-Home (DTH) Broadcasting service by way of contribution, subscription for installation or connection charges or

any other charges, collected in any manner whatsoever.

3. Validation of levy of entertainment duty :-

(1) Notwithstanding anything contained in any judgment, decree or order of any court, an entertainment duty recovered or purported to have been imposed or recovered in pursuance of Section 3 of the Act, shall for all purposes be deemed to be and to have always been validly imposed and recovered at that material time.

(2) All acts, proceedings or things done or taken in connection with the imposition or recovery of such entertainment duty, shall for all purposes be deemed to be and have always been made validly in accordance with law.

(3) No suit or other proceedings shall be maintained or continued in any Court against the State Government or any person or authority whatsoever for the refund of any entertainment duty so paid or recovered.

(4) No Court shall enforce any decree or order directing the refund of any entertainment duty so paid or recovered.

4. Act to have retrospective effect :-

The provisions of this Act shall apply and shall be deemed always to have applied during the period from 5-5-2008 to 31-3-2011.