

**Bombay Entertainments Duty (Amendment) Act, 2009****02 of 2010****[30 March 2010]**

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**Bombay Entertainments Duty (Amendment) Act, 2009****02 of 2010****[30 March 2010]**

PREAMBLE An Act further to amend theBombay Entertainments Duty Act, 1923. WHEREAS both Houses of theState Legislature were not in session; AND WHEREAS the Governor ofMaharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Entertainments Duty (Amendment) Ordinance, 2009, (Mah. Ord. XXIII of 2009), on the 31st August, 2009; AND WHEREAS it isexpedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixtieth Year of the Republic of India as follows:--

**1. Short Title And Commencement :-**

- (1) This Act may be called the Bombay Entertainments Duty (Amendment) Act, 2009.
- (2) It shall be deemed to have come into force on the 31st August, 2009.

**2. Amendment Of Section 2 Of Bom. I Of 1923 :-**

In section 2 of the Bombay Entertainments Duty Act, 1923 (Bom. I

of 1923) (hereinafter referred to as the "principal Act"),--

(a) after clause (a-2), the following clause shall be inserted, namely:--

"(a-3) "Award Function" means the award distribution programme organised by the representative bodies of the Film or Television Industry or Media organisations with intermittent performance of songs or dances or other performances or such other award function as the State Government may, by notification in the Official Gazette, specify in this behalf;"

(b) in clause (b),--

(i) in the second proviso, for the words "three rupees in case of ordinary and air-cooled cinemas and four rupees in case of air-conditioned cinemas" the words "five rupees in case of ordinary and air-cooled cinemas and six rupees in case of air-conditioned cinemas" shall be substituted;

(ii) after the fifth proviso, the following proviso shall be added, namely:--

"Provided also that, any payment of fifty paise per ticket if charged by the proprietor of a permanent or quasi-permanent cinema having computerised ticket terminal network with the help of information technology through satellite, towards additional service charges, separately, in that case, such payment towards additional service charges shall not be included in the payment for admission;"

(c) in clause (c), after sub-clause (xii), the following sub-clause shall be added, namely:--

"(xiii) responsible for or for the time being in charge of, the management of any Tourism Project to which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006;"

(d) after clause (f), the following clause shall be inserted, namely:-

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"(f-a1) "Government Sponsored Cultural Festival" means the festival or programme organised, sponsored or co-sponsored by the State Government or the Government Undertaking or an autonomous body or such other cultural festival as the State Government may, by notification in the Official Gazette, specify in this behalf or the cultural festival organised by the educational institution;"

(e) after clause (i), the following clauses shall be inserted, namely:

"(i-a) "Tourism Development Corporation" means the Maharashtra Tourism Development Corporation Limited, a Company registered

under the Companies Act, 1956 (1 of 1956);

(i-b) "Tourism Policy-2006" means the Tourism Policy formulated by the Government of Maharashtra, under the Government Resolution, Department of Tourism and Cultural Affairs, No. MTC-2005/2/CR-172/Tourism, dated the 16th December, 2006;

(i-c) "Tourism Project" means the following project, which is eligible as an Eligible Unit for the incentives under the Tourism Policy-2006, namely:--

(1) Hotels, Heritage Hotels, Resorts and Health Farms, Health and Wellness Spa and units registered under the Bed and Breakfast Scheme of the Tourism Development Corporation;

(2) Motels and wayside amenities;

(3) Apartment Hotels or Service Apartments;

(4) Water Sports and Amusement Parks;

(5) Arts and Crafts Villages;

(6) Golf Courses;

(7) Camping, Caravanning and Tent Facilities;

(8) Aerial Ropeways;

(9) Convention Centres;

(10) Development of Hill Stations;

(11) Adventure Tourism Projects;

(12) Houseboats;

(13) Eco-Tourism Projects;

(14) Museums and Aquariums;

(15) Projects approved by the Classification Committee of the Tourism Department of the Government of Maharashtra or the Government of India;".

### **3. Amendment Of Section 3 Of Bom. I Of 1923 :-**

In section 3 of the principal Act,--

(a) in sub-section (1), in clause (b), after the third proviso, the following proviso shall be added, namely:--

"Provided also that, the entertainment duty in respect of the Award Function organised only for invitees, without selling tickets, shall be 12.5 per cent of the total sponsorship amount received for such function.";

(b) after sub-section (17), the following sub-sections shall be added, namely:--

"(18) Notwithstanding anything contained in clause (b) of sub-section (1) or any other provisions of this Act, no duty shall be levied in respect of the Government Sponsored Cultural Festival.

(19) (a) Notwithstanding anything contained in any other provisions of this Act, but subject to the terms and conditions specified in clause (b), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 2009 (Mah. II of 2009), there shall be levied, and paid by the proprietor of a Tourism Project to the State Government the entertainment duty in respect of any such Tourism Project as follows, namely:--

(i) for the period of first five years, seven years and ten years from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, no duty:

(ii) for the next period from the sixth year, eighth year and eleventh year from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, full amount of entertainment duty leviable at the rate specified in clause (b) of sub-section (1) or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided in the said Tourism Project, from time to time:

Provided that, the entertainment duty leviable shall also be subject to the provisions of sub-section (2) of section 3, wherever applicable.

Explanation.--For the purposes of this sub-section,--

(i) the date on which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006, shall be deemed to be the date of commencement of the said Tourism Project;

(ii) the change in the management of Tourism Project, or the change in the name of the Tourism Project shall not be construed as a fresh commencement of the Tourism Project.

(b) The concession in entertainment duty as provided under clause (a) shall be available to the proprietor of the Tourism Project subject to the following terms and conditions, namely:--

(i) the Tourism Project situated in Zone A, Zone B and Zone C, shall be continued continuously for a period of ten years, fourteen years and twenty years, respectively;

(ii) the facilities provided in the Tourism Project, as specified in the Tourism Policy-2006, shall not be discontinued or curtailed without the prior permission of the State Government;

(iii) there is no violation of the terms and conditions specified as per the Tourism Policy-2006.

(c) In case of violation of conditions (1), (ii) or (iii) of clause (b), the concession shall be liable to be withdrawn and the

entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in, clause (b) of sub-section (1), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B:

Provided that, if for any reason the concerned Tourism Project was not continued for the prescribed period, the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in clause (b) of sub-section (1), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B.

Explanation.--For the purposes of this sub-section,--

(a) Zone A shall comprise of the area falling within the limits of Mumbai Suburban District, Mumbai, Navi Mumbai, Thane and Pune Municipal Corporations and Pimpri-Chinchwad Municipal Corporation;

(b) Zone B shall comprise of all other areas falling within the limits of all Municipal Corporations not included in Zone A and areas falling in A Class Municipal Councils;

(c) Zone C shall comprise of all other areas within the limits of all districts of the Maharashtra State not included in Zone A and Zone B."

#### **4. Repeal Of Mah. Ord. Xxiii Of 2009 And Saving :-**

(1) The Bombay Entertainments Duty (Amendment) Ordinance, 2009 (Mah. Ord. XXIII of 2009), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.