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Bombay Entertainments Duty (Amendment) Act, 2010 22 of 2010

[02 August 2010]

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Bombay Entertainments Duty (Amendment) Act, 2010 22 of 2010

[02 August 2010]

In pursuance of clause (3) of article 348 of the Constitution of India, the Following translation in English of the Bombay Entertainments Duty (Amendment) Act, 2010 (Mah. Act No. XXII of 2010), is hereby published under the authority of the Governor. By order and in the name of the Governor of Maharashtra, H.B. Patel, Secretary to Government, Law and Judiciary Department.

[First published, after having received the assent of the Governor, in the Maharashtra Government Gazette , on the 2nd August 2010]. An Act further to amend the Bombay Entertainments Duty Act, 1923. Whereas it is expedient further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-first Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Bombay Entertainments Duty (Amendment) Act, 2010.

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

In section 2 of the Bombay Entertainments Duty Act, 1923 (hereinafter referred to as the principal Act):-

- (1) In clause (c):-
- (i) After sub-clause (v), the following sub-clause shall be inserted, namely:-
- (v-a) or a partnership firm, body corporate or a company registered under the Companies Act, 1956, having licence to provide Internet Protocol Television service; ;
- (ii) In sub-clause (viii), after the words dance bar, the words permit room or beer bar with live orchestra, pub, shall be inserted;
- (2) After clause (e-e1), the following clause shall be inserted, namely:-
- (e-e2) Internet Protocol Television means broadcasting of television channels through telephone network with the help of Internet Protocol network by the Internet Protocol Service Providers who have right to transmit media-programming to their customers;
- (3) After clause (f-1), the following clause shall be inserted, namely:-
- (f-2) Permit room or beer bar with live orchestra means and includes any permit room or beer bar where along with serving of liquor, any type of live music is performed for entertainment: ;
- (4) After clause (g-1), the following clause shall be inserted, namely:-
- (g-g1) pub means and includes permit room or beer bar where along with serving of liquor, any type of music is performed for entertainment;

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

In section 3 of the principal Act:-

- (1) In sub-section (1):-
- (a) After the words cable television, the words or Internet Protocol Television, shall be inserted;
- (b) After the words dance bar, the words permit room or beer bar with live orchestra, pub, shall be inserted;
- (c) In clause (b):-
- (i) After the words cable television, the words Internet Protocol Television, shall be inserted;
- (ii) After the words dance bar, the words permit room or beer bar with live orchestra, pub, shall be inserted;
- (2) In sub-section (4), after the words cable television attached to it the words or through Internet Protocol Television shall be added;
- (3) After sub-section (11), the following sub-section shall be inserted, namely:-

(11A) Notwithstanding anything contained in clause (b) of subsection (1) or in any other provision of this Act, there shall be levied and paid in advance, by the tenth day of every calendar month, by the proprietor of every permit room or beer bar with live orchestra, the entertainments duty in respect of entertainment in such permit room or beer bar with live orchestra, to the State Government, at the rate specified in the Table below:-

Serial No.	Area	Amount of entertainment duty in permit room or beer bar with live orchestra, per month (in rupees)
(1)	(2)	(3)
1	Within the limits of all Municipal Corporations	50,000
2	All other areas not covered by entry 1.	25,000

- (4) In sub-section (17):-
- (a) After the word discotheque, at both the places where it occurs, the words or pub shall be inserted;
- (b) In the Table, after entry at serial No. 2, the following entries shall be added, namely:-
- 3. Within the limits of Brihan Mumbai Municipal Corporation:-
- (a) Pub in the Five Star Hotel; 2,00,000.
- (b) Pub situated at a place other than the Five Star Hotel 1,00,000.

<u>4.</u> Outside The Limits Of Brihan Mumbai Municipal Corporation :-

- (a) Pub in the Five Star Hotel; 1,00,000.
- (b) Pub situated at a place other than the Five Star Hotel 50,000.