

## **BOMBAY ENTERTAINMENTS DUTY ACT, 1923**

**1 of 1923**

**[13th January, 1923]**

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### **SCHEDULE 1 :- SCHEDULE**

## **BOMBAY ENTERTAINMENTS DUTY ACT, 1923**

**1 of 1923**

**[13th January, 1923]**

An Act to impose a duty in respect of admission to entertainment in the State of Bombay WHEREAS it is expedient to provide for the

levy of duty in respect of admission to entertainments in the state of Bombay; It is hereby enacted as follows

**1. Short title, extent and operation :-**

(1) This Act may be called the Bombay Entertainments Duty Act, 1923.

<sup>1</sup>[(2) It extends to the whole of the <sup>2</sup>[State of Maharashtra].]

<sup>3</sup> (3) It shall come into operation in the whole of the State of Maharashtra on the 1st day of January 1984.]

1. This sub-section was substituted for the original by Bom. 41 of 1958. s. 3(b).

2. These words were substituted for the words "State of Bombay" by the Maharashtra \daptation of Laws (State and Concurrent Subjects) Order, 1960.

3. This sub-section was substituted for the original by Mah. 11 of 1984, s.2

**2. Definitions :-**

In this Act, unless there is anything repugnant in the subject or context

<sup>1</sup>[(a-1) "amusement park" means a place wherein various types of amusements including games or rides or both <sup>10</sup>[but excluding exhibition by cinematograph and video exhibition] are provided fairly on permanent basis, on payment for admission;

(a-2) "antenna" means an apparatus which receives television signals which enable viewers to tune into transmissions including national or international satellite transmissions and is erected or installed for exhibition of films or moving pictures or series of pictures, by means of transmission of television signals by wire where subscribers' television sets at the residential or non-residential place are linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, on payment by the connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;"]

<sup>2</sup>( a ) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment; <sup>3</sup>[or, in the case of television exhibition with the aid of any type of antenna with a cable network attached to it or cable

television, for which persons are <sup>4</sup>[but does not include magic show]

Explanation For the purposes of this clause,-

<sup>5</sup>[(i) the expression "exhibition" includes any exhibition by cinematograph including video exhibition; or television exhibition with the aid of any type of antenna with a cable network attached to it or cable television;]

(ii) the expression "game" includes video games which are played with the aid of machine which is operated electronically or mechanically or electro-mechanically for the purposes of entertainment or otherwise;]

<sup>6</sup>[(a-a) "cable television" means a system organised on payment by a connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or non-residential place of a connection border.]

<sup>7</sup>(b) "payment for admission" includes-

(i) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof admission to which a payment involving duty or more duty is required,

(ii) any payment for seats or other accommodation in a place of entertainment,

(iii) any payment for a programme or synopsis of an entertainment,

**8\*\*\***

<sup>9</sup>(iii-a) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which without the aid of such

instrument of contrivance, such person would not get; and]

**10**[(iv) any payment, by whatever name called for any purpose whatsoever, connected with an entertainment, which a person is required to

(v) any payment made by a person for admission to a video exhibition irrespective of whether any eatables or beverages or both are or not provided to him against such payment:

**11**[(vi) any payment made by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television.

Provided that, where regular tickets are not issued by the proprietor for admission to a video exhibition and the amount charged to a person admitted to the exhibition is inclusive of the price for any eatables or beverages or both, then seventy-five per cent, of such amount shall be deemed to be payment for such admission;]

**12**[Provided further that, any payment not exceeding **13**[one rupee] per ticket if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer as defined in the rules made under this Act that the amount of such service charges is spent by him towards maintenance and providing facilities and safety measures in the permanent cinema **14**[or quasi-permanent cinema] in addition to those required under the provisions of the Bombay Cinemas (Regulation) Act, 1953 and the Maharashtra Cinemas (Regulation) Rules, 1966, or any other law for the time being in force, such service charges shall not be included in the payment for admission].

**15**[Provided also that the proprietor shall submit, every year, to the prescribed officer as defined in the rules made under this Act, the accounts of service charges collected and spent by him towards maintenance and providing facilities and safety measures as referred to in the second proviso. If the prescribed officer on perusal of the accounts is satisfied that the service charges or part thereof is not spent for the purposes mentioned in the second proviso, then the service charges or part thereof, not so spent shall

be included in the payment for admission; and thereupon the provisions of subsection (2) to (5) of section 4B shall, mutatis mutandis, apply for the purpose of assessment of entertainments duty.]

**16**[(c) "proprietor" in relation to any entertainment includes any person-

(i) responsible for the management thereof, or

(ii) connected in whatsoever manner with the organisation of the entertainment, for any duration whatsoever, or

(iii) charged or entrusted or authorised with the work of admission to the entertainment; or

(iv) responsible for, or for the time being in charge of, the management of an entertainment under any law for the time being in force;]

**17**[(v) responsible for, or for the time being in charge of, management of providing cable connections from any type of antenna or cable television];

(d) "admission to an entertainment" includes admission to any place in which the entertainment is held, " **18**[or any place wherefrom the entertainment is provided by means of cable connections from any type of antenna or cable television];

**19**[(d-1) "Collector" means the Collector for the district appointed under section 7 of the Maharashtra Land Revenue Code, 1966;

(d-2) "Commissioner means the Commissioner of a division appointed under section 6 of the Maharashtra Land Revenue code, 1966;]

**20**[(e) "complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at reduced rate of payment for such admission;]

**21**[(f) "entertainment duty" or "duty" in respect of any entertainment means the entertainment duty levied under **22**\* \* \* section 3;]

**23**[(f-1) "permanent cinema" or quasi-permanent cinema" means a cinema which is licensed as a permanent cinema or a quasi-permanent cinema, as the case may be, under the Maharashtra

Cinemas (Regulation) Rules. 1966;]

**24**[(g) "place of entertainment" includes

(i) any addition to the place of entertainment;

(ii) a house, building, tent or any other place where the books of account, ticket books and other relevant records pertaining to the entertainment **25**[or pertaining to the management of providing cable connections from any type of antenna or cable television] are kept or are believed to be kept;

**26**[(g-1) "prescribed" means prescribed by rules made under this Act;

(g-2) "surcharge" means the surcharge on any entertainment **27**[including the exhibition by means of any type of antenna with a cable network attached to it or cable television] other than exhibition by cinematograph including video exhibition levied under section 3AA;]

(h) "ticket" or "season ticket" means a ticket issued by a proprietor of an entertainment for admission of a person or persons to an entertainment;

(i) "touring cinema" means an outfit comprising the cinematograph apparatus and plant and enclosures taken from place to place for giving cinematograph exhibition, or for giving cinematograph exhibition in local theatres or halls **28**[whether such theaters or halls are having the roof over them or are open to sky];]

(j) "video exhibition" means an exhibition of a cinematograph film or moving pictures or series of pictures organised for a financial gain by playing or re-playing **29**[a pre-recorded cassette or disc or both by means of a video cassette player or recorder or video disc player or recorder or any such similar apparatus] either on the screen of a television set or video-scope or otherwise **30** [other than by means of any type of antenna or cable television] at a residential or non-residential place of entertainment, other than a hotel or a public vehicle, which is or is not licensed under the Bombay Cinemas (Regulation) Act, 1953 and the rules made thereunder or under any law for the time being in force;

(k) "video games parlour" means a place of entertainment where persons are required to make a payment for the purpose of working

a machine installed therein which operates electronically or mechanically or electro mechanically.]

1. Inserted by Maha. Act 10 of 1993, s.2 (1)
2. Clause (a) was substituted for the original, ibid
3. Inserted by Maha. Act 10 of 1993, s.2 (1)
4. Inserted by Maha. Act No. 49 of 1994 s.2 (2).
5. Substituted for the original, ibid.
6. Inserted by Maha. Act 10 of 1993, s.3
7. This clause was substituted for the original clause by Bom. 13 of 1931, s. 2.
8. The word "and" was deleted by Bom. 25 of 1984.
9. Sub-clause (iii-a) was inserted ibid., s.3(b).
10. Clauses (iv) and (v) were substituted for clause (iv) by Mah. 11 of 1984, s.3(b)(ii).
11. Inserted by Maha. Act 10 of 1993, s.4 (a).
12. Inserted ibid, s.4 (b).
13. These words were substituted for "fifty paise" by Maha. Act No. 49 of 1994 s.3 (a)(i).
14. Inserted ibid, s.3 (a)(ii).
15. Inserted ibid, s.3 (b).
16. Clause (c) was substituted for the original by Mah. 11 of 1984, s.3(c)
17. Inserted by Maha. Act 10 of 1993, s.2 (5)
18. Inserted ibid, s.2 (6)
19. Clauses (d-1) and (d-2) were inserted Mah. 11 of 1984, s.3(c)
20. Clause (e) was substituted for the original by Mah.38 of 1950, s.2.
21. Clause (f) was substituted for the original by Mah. 7 of 1987, s.2(b).
22. The words, brackets, figures and letter "sub-sections (I) and (I A) of" were deleted by \Maha. Act 10 of 1993, s.2 (7)
23. Clause (f-1) was inserted by Mah. 7 of 1987, s.2(c)
24. Clauses, (g),(h),(i),(j) and (k) were added by Mah. 11 of 1984, s.3(d)
25. Inserted by Maha. Act 10 of 1993, s.2 (8)
26. Clauses (g-1) and (g-2) were inserted by Mah. 7 of 1987, s.2 (d)
27. Inserted by Maha. Act 10 of 1993, s.2 (9)
28. Inserted by Maha. Act 10 of 1993, s.2 (10)
29. These words were substituted for "a pre-recorded cassette by means of a video cassette player or recorder" by Maha. Act 10 of 1993, s.11 (a).
30. Inserted by Maha. Act 10 of 1993, S. 2 (11)(b)

### **3. Duty on payments for admission to :-**

<sup>1</sup>[(1) There shall be levied and paid to the State Government on all payments for admission to any entertainment <sup>3</sup>[except in the case of <sup>4</sup>[and exhibition by means of any type of antenna or cable

television] a duty (hereinafter referred to as "entertainments duty")] at the following rate, namely

(a) where the payment <sup>5</sup>\* \* \* \* is made for admission to a race-course licensed under the Bombay Race-courses Licensing Act, 1912 <sup>6</sup>[or under the Maharashtra Dog Race-courses Licensing Act, 1976] <sup>7</sup>[100] per cent of such payment, and

<sup>8</sup>(b) in the case of every entertainment <sup>9</sup>[other than exhibition by cinematograph including video exhibition <sup>10</sup>[video games and exhibition by means of any type of antenna or cable television] ],-

(I) within the limits of

(a) the Municipal Corporation of Greater Bombay;

(b) the City of Nagpur Corporation;

(c) the Municipal Corporation of each of the Cities of Amravati, Aurangabad, Kalyan, Kolhapur, Nashik, Pimpri-Chinchwad, Pune, Solapur <sup>11</sup>[Thane, Navi Mumbai, Ulhasnagar and Nanded] ;

(d) the Municipal area of Bhiwandi and <sup>12</sup>[Municipal Councils];

(e) the Cantonments of Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee; <sup>13</sup>\*\*\*

(f) <sup>14</sup>\* \* \*

(g) any other area for which a Municipal Corporation for any city is constituted under the Bombay Provincial Municipal Corporations Act, 1949

(i) out of the first 100 paise of <sup>15</sup>[24 percent], of such payment, payment for admission

(ii) out of the next 100 paise of <sup>16</sup>[33 percent], of such payment payment for admission.

<sup>17</sup>[39 percent], of such payment payment for admission;

(II) within the limits of the cities or towns of Akola, Dhule, Malegaon, <sup>56</sup>\*, Sangli and any such city or town, other than those referred in sub-clause (1) with a population of one lakh fifty thousand and above

(i) out of the first 100 paise of <sup>18</sup>[21 percent], of such payment.



payment for admission

(ii) out of the next 100 paise of **19**[30 percent], of such payment

(iii) out of the balance of the total 59[39 percent], of such payment  
payment for admission;

(III) within the limits of such cities or towns having a population  
above twenty-five thousand but below one lakh fifty thousand-

(i) out of the first 100 paise of **20**[20 percent], of such payment,  
payment for admission

(ii) out of the next 100 paise of **21**[29 percent], of such payment  
payment for admission.

(iii) out of the balance of the total **22**[36 percent], of such payment  
payment for admission;

(IV) within any other areas-

(i) out of the first 100 paise of **23**[18 percent], of such payment,  
payment for admission

(ii) out of the next 100 paise of **24**[24 percent], of such payment  
payment for admission.

(iii) out of the balance of the total 65[30 percent], of such payment  
payment for admission;

**25**[Provided that, in the case of the cabaret or discotheque  
entertainment, fifty per cent of the total payment charged by the  
proprietor per person per show, whether with or without eatables or  
beverages and whether regular tickets are issued or not, for  
admission to such entertainment, shall be deemed to be the  
payment for admission and duty shall be levied thereon accordingly  
under this clause:

Provided further that, the entertainment duty in respect of an  
amusement park shall be 15 percent of the payment made for  
admission to the amusement park, including payment made for  
admission for games and rides, whether charges separately or not.]

**26**[Explanation:- For the purposes of sub-clauses (II) and (III), the  
expression, "population" means the population ascertained at the  
last preceding census of which relevant figures, whether provisional  
or final, have been published.]

**27**[Explanation : For the purpose of this clause, actual number of shows held by the proprietor in a week shall not include the shows of a tax free film held by him in the week.";]

**28**[(c) in the case of exhibition by cinematograph including video exhibition:-

.	Area	Rate of entertainment duty on payment for admission fixed by the proprietor	
.	(1)	(2)	
<b>1.</b>	Within the limits of the areas of-	For areas specified in entries (a) to (d), both inclusive	
.	(a) all municipal corporations;	(i) upto 1 rupee	48 per cent of payment for admission
.	(b)the municipal Council of Bhiwandi;	(ii) above 1 rupee but not exceeding 2 rupees and	54 per cent of such payment.
.	(c) the contonments of Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee;	(iii) above 2 rupees	60 per cent of such payment
.	(d) any such city or town other than those referred to above with a population of one lakh fifty thousand and above.	.	.
(II)	Within the limits of such cities and towns having population above twenty-five thousand but below one lakh fifty thousand (other than those referred to in sub-clause I)	(i) upto 1 rupee (ii) above 1 rupee but not exceeding 2 rupees and (iii) above 2 rupees	42 per cent of such payment 48 per cent of such payment. 54 per cent of such payment
(III)	Within the limits of any	(i) upto 1 rupee	36 per cent
Other area with a population upto twenty-five thousand and below.		(ii) above 1 rupee but not exceeding 2 rupees and	of such payment 42 per cent of such payment.
.		(iii) above 2 rupees	48 per cent of such payment

**29**[(1A) Notwithstanding anything contained in clauses (a) and (b) of section 2 or in any other provisions in relation to the admission on payment contained in this Act, there shall be levied and paid to

the State Government entertainments duty in the case of video game at the following lumpsum rates, namely:-

(a) within the limits of the Municipal Corporation of Greater Bombay, at the rate of Rs. 500 per machine per month on the total number of machines installed in the video games parlour;

(b) within the limits of all the areas, other than the area of the Municipal Corporation of Greater Bombay, referred to in sub-clauses (I), (II), (III) and (IV) of clause (b) of sub-section(1), at the rate of Rs. 250 per machine per month on the total number of machines installed in the video games parlour.]

**30**[(1AA) In computing the duty and surcharge under this Act, a fraction of a rupee less than 5 paise, or which is not a multiple of 5 paise, shall be rounded off to 5 paise, or to next higher multiple of 5 paise, as the case may be.]

(2) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, 82[the entertainment duty shall be levied and paid on 50 per cent of such lumpsum at the rates specified in clause (b) of sub- section 1]

**31**[3.

(a)In lieu of the tax payable under clause (c) of sub-section (1) in the case of exhibition by cinematograph including video exhibition

**32/FNR>**[but excluding exhibition by means of any type of antenna or cable television] held in the places of entertainment specified in column (2) of the Table below and situated in the areas specified in column (1) of the said Table, the proprietor of such exhibition may, subject to such conditions as may be prescribed, pay the amount of duty to the State Government every week as specified in the corresponding column (3) thereof.

Area	Type of exhibition or cinema	Amount of any
(1)	(2)	(3)
		30 percent of the gross collection

<p>Within the limits of the areas of-1. (A) All municipal Council of Bhiwandi the Cantonments of Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee;</p> <p>(B) cities and towns having population of one lakh fifty thousand and above.</p> <p>(II) Cities and towns having population of above one lakh fifty thousand</p>	<p>Video exhibition</p> <p>Permanent, quasi-permanent and touring cinemas with roof over it and video exhibitions.</p> <p>Touring cinemas open to sky.</p> <p>Permanent, quasi-permanent and touring cinemas with</p>	<p>capacity for a show multiplied by 72 per cent of the shows actually held</p> <p>30 percent of the gross collection capacity for a show</p> <p>multiplied by 68 percent of the shows actually held. 30 percent of the gross collection capacity for a show multiplied by 60 percent of the shows actually held. 20 percent of the gross collection capacity for a show</p>
	<p>roof over it and video exhibitions.</p>	<p>multiplied by 72 percent of the shows actually held.</p>
.	<p>Touring cinemas open to sky.</p>	<p>20 percent of the gross collection capacity for a show multiplied by 58.5 per cent of the shows actually held.</p>
(III) any other areas	<p>Permanent, quasi-</p>	<p>15 percent of the gross collection</p>

with a population upto twenty-five thousand and below.	permanent and touring cinemas with roof over it and video exhibitions.	capacity for a show multiplied by 60 per cent of the shows actually held.
.	Touring cinemas open to sky.	15 percent of the gross collection capacity for a show multiplied by 48 per cent of the shows actually held.

**100**[Explanation: For the purpose of this sub-section, "gross collection capacity" in relation to a cinematograph exhibition (including video exhibition) means the notional aggregate of all payment for admission for a show inclusive of the duty leviable under clause (c) of sub-section (I) if all the seats and other accommodation available and provided for the audience in the cinema as specified in the licence issued by the Licensing Authority under the Maharashtra Cinemas (Regulation) Rules, 1966, were occupied by spectators.

**33**[(b) The duty leviable under this sub-section shall be recoverable weekly in accordance with the rates specified in column (3) of the Table to clause (a), from the proprietor taking into consideration the actual number of shows held by him in each week.]

**34**[Explanation For the purposes of this clause, actual number of shows held by the proprietor in a week shall not include the shows of a tax free film held by him in the week."]

(c) Any proprietor who opts to pay duty under this sub-section shall apply in the prescribed form to the prescribed officer for permission to pay the duty under this sub-section.

(d) After the determination of gross collection capacity of a cinema theatre, no change or modification either in the number of seats or accommodation or in the rates of payment for admission to such exhibition shall be made, unless the proprietor has given fifteen days' notice thereof to the prescribed officer and, until the gross collection capacity is redetermined the proprietor shall pay the duty as previously fixed.

(e) No proprietor of a cinema theatre to which this sub-section is applicable shall collect or cause to be collected any amount either by way of duty or otherwise in excess of the payment for admission taken into consideration for calculating the gross collection capacity of such exhibition.

(f) Notwithstanding anything contained in this sub-section, where a cinematograph film is allowed exemption from, or reduction in, the payment of duty under section 6, the rates of payment for admission shall be reduced in respect of each admission to the extent of the duty exempted or reduced in respect of such payment. Where a proprietor does not reduce the rates of payment for admission, he shall, in addition to any other penalty under this Act, be liable to pay duty as if no exemption or reduction from the payment of duty was made under section 6.

(g) In calculating the reduction in the rates of payment for admission under clause (f), the gross collection capacity for the purpose of payment of such reduction of duty shall be the same as specified in the Explanation to clause (a).

(h) The option permitted under this sub-section shall be exercised once in a calendar year and the proprietor shall not be permitted to withdraw the same during that calendar year.

(i) No proprietor of cinematograph exhibition who fails to pay duty under this sub-section shall conduct such cinematograph exhibition unless he gives security of such amount and in such manner as the State Government may, by general or special order, specify for the payment of duty under this sub-section.

(j) Notwithstanding anything contained in this sub-section, in case where no show has been held in the place of exhibition specified in column (2) of the Table under clause (a) continuously for the entire week, the Commissioner shall after such enquiry as he may deem necessary and subject to such conditions as may be prescribed, remit the duty payable under this sub-section as relates to the exhibition concerned for the week during which no show has been held.]

**35** [(4) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act, there shall be levied, and paid by the proprietor to the State Government, the entertainment's duty at 25 per cent, of the total payment made by a person or a body of persons, by whatever name called, by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, to the proprietor for the exhibition of films or moving pictures or series of pictures by means of any type of antenna or cable television.

(5)

(a) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act but subject to the provisions of clause (b), on and with effect from the 25th December, 1989, there shall be levied and paid by the proprietor to the State Government, the entertainments duty in respect of an amusement park in the following manner, namely

(i) for the first three years from the date of commencement of the amusement park, no duty;

(ii) for the subsequent two years, at the rate of fifty per cent, of the rate of duty leviable under clause (b) of sub-section (1) or, as the case may be, sub-section (2), of section 3.

(iii) from the sixth year, full amount of entertainments duty leviable at the rate specified in clause (b) of sub-section (1) or, as the case may be, sub-section (2), of section 3.

Explanation - For the purposes of this sub-section,

(i) the date on which an amusement park is opened to the public for admission shall be deemed to be the date of commencement of the amusement park;

(ii) the change in the management of the amusement park or the change in the games or rides in the amusement park shall; not be construed as a fresh commencement of the amusement park.

(b) The concession of duty under clause (a) shall be available to the proprietor of an amusement park if, and only if, the amusement park is continued at the same place where it has commenced and continuously for ten years and if it is not so continued, the duty shall be levied from the date of commencement of the amusement park at the rates specified in clause (b) of sub-section (1) or as the case may be, sub-section (2) of section 3 and the proprietor shall be liable to pay the same.".]

1. This sub-section was substituted by Bom. 53 of 1956, s. 2.

3. Inserted by Maha. Act 10 of 1993, s.3(1)(a) 10. Retrospective levy of duty inb respect of touring cinemas, video exhibitions and video games and collection thereof etc., (1) Without prejudice to the provisions of sections 3 and 3AA, as amended by this Act, on and with effect from the 1st day of January 1984 the entertainments duty and surcharge in respect of touring cinemas, video exhibitions and video games shall be leviable, and shall be

deemed to have been validly leviable at the following rates, as if the amendments and special provisions in so far as such amendments and provisions relate to the levy of duty as consolidated sum of money or lump sum and payment thereof in advance in respect of touring cinema, video exhibition, or as the case may be, video game made by the Bombay Entertainments Duty (Amendment) Ordinance 1983 had not been enacted, namely:- (a) in the case of touring cinema and video exhibition, entertainments duty at the same rates specified in clause (b) of sub-section (1) of section 3 of the principal Act, as amended by this Act, and surcharge at the rates specified in clause (a) of sub-section (1) of section 3AA of the Principal Act, as amended by this Act;]] (b) in the case of video game, the entertainments duty at the rates specified in subsection (1A) of section 3 of the principal Act, as amended by this Act, and surcharge at the rates specified in clause (b) of sub-section (1) of section 3AA of the principal Act, as amended by this Act. (2) The proprietor liable to pay duty and surcharge for the period commencing from the 1st day of January 1984 and ending on the 31st March 1984,- (i) in the case of touring cinema and video exhibition, shall file returns in Form B of the Bombay Entertainment Duty Rules, 1958 before the prescribed officer showing inter alia the particulars of the sale of tickets for each class of accommodation per show and the duty and surcharge due in respect thereof within one month from the date of publication of the Bombay Entertainments Duty (Amendment and retrospective levy of duty) Act, 1984 in the Official Gazette, and subject to the provisions of sub-section (3), pay to the prescribed officer the amount of duty and surcharge due according to such returns in cash or by cheque or by challan which shall accompany such returns; (ii) in the case of video games, shall subject to the provisions of sub-section (3), pay the amount of lumpsum duty and surcharge due in cash, by cheque or by challan within one month from the date of publication of the Bombay Entertainments Duty (Amendment and retrospective levy of duty) Act, 1984 in the Official Gazette: Provided that, where any video game machine has remained inoperative and unproductive of any entertainment for any number of days during the period commencing from 1st day of January 1984, and ending on the 31st March 1984, the prescribed officer shall, on being satisfied that the machine has so remained inoperative or unproductive, grant to the proprietor of such video games parlour the proportionate remission or refund of duty in respect of the machine so remaining unoperative or unproductive; Provided further that, the burden of proving the fact entitling any such proprietor to claim any such relief shall be upon him. (3) If any proprietor of a touring cinema or video exhibition or video game parlour has paid any duty and surcharge under the provisions of the Bombay Entertainments Duty (Amendment) Ordinance, 1983, such proprietor shall be entitled to adjust the amount so paid in the returns to be submitted and payment to be made in accordance with such returns under clause (i) of, or while making



payment under clause (ii) of sub-section (2), as the case may be, and if any amount so paid is in excess the same shall at his option be refundable to him or be further adjusted towards payment of duty and surcharge due from him from the 1st day of April 1984 onwards under the provisions of the principal Act, as amended by this Act. (4) Nothing in this section shall affect the liability of any such proprietor to pay entertainments duty and surcharge with effect from 1st day of April 1984 onwards under the principal Act, as amended by this Act,.

4. The words "excluding the amount of duty" were deleted by Mah. 17 of 1967, s. 2(1).e amount of duty" were deleted by Mah. 17 of 1967, s. 2(1).

5. These words were inserted by Mah. 33 of 1976, s. 11, Sch.

6. The figure "50" was substituted for the figures, "37 1/2" by Mah. 25 of 1962, s. 2(a)(i), and which was again substituted by "100" by Maha. Act 10 of 1993, s.3 (l)(b)

7. Clause (b) was substituted for the original vide Mah. 11 of 1984, s.4(a) (ii).

8. These words were substituted for the words "Video Games" Mah. 11 of 1984, s.4(3)(a)(1)

9. Substituted for "and Video Games" by Maha. Act 1 Oof 1993. s.3 (1)(c)

10. Substituted for "and Thane" vide Mah. Act 28 of 1997, s.2(I)(a) (i)

11. Substituted for the words "Ulhasnagar Municipal Councils" vide Mah. Act 28 of 1997, \s.2(I)(a)(iii)

12. The words "and" were deleted ibid, s.2(I)(a)(iii)

13. The words "the area of New Bombay; and" were deleted ibid, s.2(I)(a)(iv)

14. Substituted for the words and figures "40 percent" ibid, s.2(I) (a)(v)(A)

15. Substituted for the words and figures "55 percent" ibid, s.2(I) (a)(v)(B)

16. Substituted for the words and figures "65 percent" ibid, s.2(I) (a)(v)(C)

17. Substituted for the words and figures "35 percent" ibid, s.2(II) (ii)

18. Substituted for the words and figures "50 percent" ibid s.2(II) (iii)

19. Substituted lor the words and figures "33 percent" ibid, s.2(III) (i)

20. Substituted for the words and figures "48 percent" ,ibiid s.2(III) (ii)

21. Substituted for the words and figures "60 percent" ibid, s.2(III) (iii)

22. Substituted for the words and figures "30 percent" ibid, s.2(IV) (i)

23. Substituted for the words and figures "40 percent" ibid. s.2(IV) (ii)

24. These provisos were substituted for the previous by Mah. Act

- No. 49 of 1994 s.3 (1)  
25. Inserted by Mah. 11 of 1984  
26. Added ,by Maha. Act No. 49 of 1994, s.3(2)  
27. Clause (c) was substituted by Maha. Act 10 of 1993, s.3 (l)(a)  
28. Sub-section (1 A) was renumbered as subsection (1AA) and before section (1AA) so \renumbered, section (1A) was inserted by Mah. 11 of 1984.  
29. Sub-section (1AA) was substituted for the original by Mah. 7 of 1987, s.3(b).  
30. Sub-section (3) was added, ibid, s.3(d).  
31. Inserted by Maha. Act 10 of 1993, s.2 (2)(a)(i).  
32. Added vide Maha. Act 7 of 1987, s.3(d).  
33. Substituted for the original vide by Maha. Act 10 of 1993, s.3 (2)(b).  
34. Inserted by Mah. Act 49 of 1994  
35. These sub-sections (4) and (5) were inserted by Maha. Act 10 of 1993, s.3 (3).

**3AA. Surcharge on [payment for admission or lump sum duty] and rounding off :-**

**12**[(1) **3**[There] shall be levied

(a) under sub-section (1) of section 3 on all payments for admission to every entertainment other than **4**[an amusement park, not being an amusement park which is not continued for ten years as provided by clause (b) of sub-section (5) of section 3, and] exhibition by cinematograph including video exhibition, a surcharge at the rate of 5 per cent, where the payment for admission does not exceed one rupee, and in all other cases at the rate of 10 per cent. **5**\* \* \*

(b) under sub-section (1A) of section 3, on the lump sum payment of duty a surcharge at the rate of 10 per cent.]

**109** [(c) under sub-section (4) of section 3, on the total payment referred to therein, a surcharge at the rate of 10 percent;] \* \* \* \*

(3) The proceeds of the surcharge paid according to sub-section (1) shall first be credited to the Consolidated Fund of the State; and subject to the provisions of this Act, after deducting the expenses of collection and recovery as determined by the State Government, shall under appropriation duly made by law in this behalf be entered in, and transferred to, the health and Nutrition Fund referred to in section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, and shall, subject to the provisions of that section, be expended in the manner and for the purpose stated

therein.

(4) The amount transferred to the Health and Nutrition Fund under sub-section (3) shall be charged on the Consolidated Fund of the State.]

1. Section 3AA was inserted by Mah. 11 of 1974, s. 4.

2. Sub-section (1) was substituted for the original by Mah. 7 of 1987, s. 4 (a)

3. Substituted for the portion beginning with the words "On and from" and ending with the words and figures "Act 1987, there" vide Maha. Act 10 of 1993, s.4 (a)

4. These words, brackets and figures were inserted by Maha. Act 49 of 1994 s. 4 (a)

5. The proviso inserted by Maha. Act 10 of 1993, s.4 (b) was deleted by Maha. Act 49 of 1994 s. 4 (b)

\*\* These words were substituted for "entertainments duty" Maha. Act 10 of 1993, s.4(d)

### **3A. Duty on complimentary tickets :-**

<sup>1</sup>There shall from the 1st day of April 1951 be levied and paid to the State Government on every complimentary ticket issued by the proprietor the entertainments duty at the appropriate rate prescribed under section 3, <sup>2</sup> [and a surcharge provided by section 3AA], as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.]

1. Section 3A was inserted by Bom. 38 of 1950, s. 3.

2. These words, figures and letters were inserted by Mah. 11 of 1974, s.4

### **4. Method of levy :-**

<sup>1</sup>[(1) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment <sup>2</sup>[except with a valid printed ticket or complimentary ticket]

(2) The <sup>3</sup><sup>4</sup>[State] Government] may, on the application of a proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, allow the proprietor on such conditions as the <sup>3</sup><sup>4</sup>[State] Government] may prescribe to pay the amount of the duty due-

(a) by a consolidated payment of a percentage, to be fixed by the <sup>3</sup>[<sup>4</sup>[State] Government], of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the duty;

(b) in accordance with returns of the payments for admission to the entertainment and on account of the duty;

(c) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

<sup>9</sup> [Provided that, the State Government may suo moto, by general or special order in the Official Gazette, direct the proprietor of any entertainment or class of entertainment to pay the amount of duty due, in accordance with the returns or the results recorded by any mechanical contrivance referred to in clauses (b) and (c), as the case may be.]

(3) The provisions of sub-section (1) of this section and of section 5 shall not apply to any entertainment in respect of which the duty due is payable in accordance with the provisions of sub-section (2).

1. This sub-section was substituted for the original by Bom. 38 of 1950, s.4

2. These words were substituted for the words and brackets, "except with a ticket stamped with an impressed, embossed), engraved or adhesive stamp (not before used) issued by the State Government for the purposes of revenue and denoting that proper entertainments duty has been paid" by Mah. 7 of 1987 s. 5

3. The words "Provincial Government" were substituted for the words "Governor in council".

4. This word was substituted for the word "Provincial" by the adaptation of Laws Order, 1950.

9. This proviso was added by Mah. 11 of 1984, s.6

#### **4A. . :-**

Use of Government of Bombay stamps permissible for certain period after 1st May 1960.] Deleted by Mah. 7 of 1987, s.6]

#### **4B. Assessment of entertainments duty :-**

**1**

(1) If the State Government is satisfied that the returns required to be furnished by or under this Act in respect of any entertainment in respect of which the entertainments duty is payable under section 3 are correct and complete, it shall assess the amount of

entertainments duty due on the basis of such returns.

(2) If the State Government is not satisfied that the returns furnished by a proprietor of any entertainment are correct and complete, and the State Government think it necessary to require the presence of the proprietor, or the production of further evidence, the State Government shall serve on such proprietor a notice in the prescribed manner requiring him on a date and at a place to be therein specified, either to attend and produce or to cause to be produced all evidence on which such proprietor relies in support of his returns, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the State Government shall, after considering all the evidence which may be produced, assess the amount of entertainments duty due from the proprietor.

(3) If the proprietor fails to comply with the terms of the notice, the State Government shall assess, to the best of its judgment, the amount of entertainments duty due from him, <sup>2</sup>[after considering the amount of duty paid by the proprietor during the period of one year immediately before the submission of the unsatisfactory return, the monthly expenses for running the place of entertainment and any other relevant factors required to be considered for arriving at the amount of such duty.]

(4) If a proprietor does not furnish returns in respect of any entertainment referred to in sub-section (1) within the time prescribed in that behalf, the State Government shall, after giving the proprietor a reasonable opportunity of being heard, <sup>3</sup> [and after considering the amount of duty paid

(5) Any assessment made under this section shall be without prejudice to any prosecution for an offence under this Act.]

1. Section 4B was inserted by Mah. 17 of 1947, s. 3.

2. These words were added by Mah. 7 of 1987, S.7(a)

3. These words were added *ibid*, s.7(b)

#### **4C. Remission or refund in respect of machine in video games parlour remaining inoperative and un-productive :-**

**1**

(1) Where any entertainments duty is payable in respect of video game, per machine per month on the total number of machines installed in the video games parlour and any machine has remained

inoperative and unproductive of any entertainment throughout the month or portion of the month for which such duty is payable, the prescribed officer shall remit or refund the proportionate duty for the period for which the machine has so remained inoperative and unproductive:

Provided that, no such remission or refund shall be granted unless notice in writing of the fact of the machine being so inoperative and unproductive has been given to the prescribed officer, and that no remission or refund shall take effect for any period previous to the date of the delivery, or the date of posting under certificate of posting, of such notice.

(2) The burden of proving the fact entitling any person to claim relief under this section shall be upon him.]

1. Section 4C was inserted by Mah. 11 of 1984, s. 8

#### **5. Punishment for non-compliance with section 4 :-**

If any person is admitted <sup>1</sup>\* \* to any place of entertainment and a provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate be liable in respect of each offence to <sup>2</sup> [a fine of not more than rupees one thousand] and shall be liable to pay any duty which should have been paid.

1. The words "for payment" were deleted by Bom. 38 of 1950, s. 5.

2. These words were substituted for "a fine which may extend to rupees five hundred" by Mah. 7 of 1987, s.8

#### **5A. Punishment for non-compliance with other provisions :-**

<sup>1</sup>Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall, on conviction <sup>2</sup>[be punished with imprisonment for a term which may extend to six months or <sup>3</sup> [with fine of not less two thousand rupees and not more than five thousand rupees] or with both].]

1. Section 5A was inserted by Bom. 41 of 1958, s. 3(e).

2. These words were substituted for the words "be punished with a fine which may extend to five hundred rupees", by Mah. 11. of 1984, s.8

3. These words were substituted for the words "with fine which may extend to two thousand rupees" by Mah. 7 oaf 1987, s.9

#### **6. Entertainments for charitable or educational purposes exempted :-**

(1) Entertainments duty shall not be levied on payments for the admission to any entertainment where, in the case of <sup>1</sup>[any area for which a Commissioner of Police has been appointed], the Commissioner of Police, or elsewhere, the District Magistrate, is satisfied that-

(a) the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or

(b) the entertainment is of a wholly educational character; or

(c) the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.

(2) Where the Commissioner of Police or the District Magistrate, as the case may be, is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty percent of the receipts, the amount of the entertainments duty paid in respect of the entertainment shall be refunded to the proprietor.

(3) The <sup>2</sup>[<sup>3</sup>[State] Government] may, by general or special order, exempt any entertainment or class of entertainments from liability to entertainments duty <sup>4</sup>[subject to such terms and conditions, if any, as may be specified in the order.]

<sup>5</sup> [Explanation:- In this section, the takings or net proceeds of an entertainment shall be deemed to be devoted to philanthropic or charitable purposes if such takings or net proceeds are devoted to the benefit of Scheduled Castes or Scheduled Tribes or for the advancement of any class of citizens declared by the State Government as socially and educationally backward classes but not to the benefit of any other class, sect or community or to any religious purposes.]

1. These words were substituted for the words "the Greater Bombay" by Bom. 56 of 1959, s.3. Sch.

2. The words "Provincial Government" were substituted for the words "Governor in council".

3. This word was substituted for the word "Provincial" by the adaptation of Laws Order, 1950.

4. These words were added by Mah. 17 of 1967, s. 4.

5. Clause (cc) was deleted by Bom. 38 of 1950, s. 6.

## **7. Power to make rules :-**

(1) The [[State] Government] may make rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, and in particular- <sup>1</sup>\\* \* \*

(b) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;

(c) for controlling the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of mechanical contrivances; <sup>2</sup>\* \* \* \* \*

(d) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the duty due is payable in accordance with the provisions of section 4, sub- section (2); <sup>3</sup>[and for requiring such proprietors to furnish security for

<sup>4</sup>(da) for manner of serving notice under sub-section (2) of section 4B, and for the procedure to be followed for best judgment of assessment under that section;]

<sup>5</sup>\* \* \*

<sup>6</sup>[(f) for prescribing the conditions and form for payment and remission of duty payable under sub-section (3) of section 3;]

(g) for the presentation and disposal of applications for exemptions from payment of the entertainments duty or for the refund thereof; and

<sup>7</sup>[(h) for the exemption from entertainments duty or from part or class thereof of soldiers, sailors and airmen belonging to the defense forces of any nationality when attending an entertainment either in uniform, or subject to production of identity card, in civilian dress;]

<sup>8</sup>[(i) for the issue of passes by a proprietor of a place of entertainment for the admission to the place of entertainment of officers who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law.]



(2) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction, 141[be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both].

(3) Such rules shall be made after previous publication.

<sup>9</sup> [(4) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should be made, and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.]

1. Clause (a) and (e) were deleted by Mah. 7 of 1987
2. Clause (cc) was deleted by Bom. 38 of 1950, s. 6.
3. These words were added by Bom. 25 of 1954 s. 5(1).
4. Clause (da) was inserted by Mah. 17 of 1967, s. 5(10).
5. Clause (a) and (e) were deleted by Mah. 7 of 1987
6. Clause (f) was substituted by Mah. 7 of 1987, s. 10(b)
7. This clause was substituted for the original by Mah. 11 of 1984, s. 9.
8. This portion was added by Bom. 41 of 1958, s. 3(f).
9. Sub-section (4) was added by Mah. 17 of 1967, s. 5(2).

## **8. Power to enter laces of entertainment for purposes of the Act :-**

<sup>1</sup> [(1) The Commissioner or the Collector Or any Revenue Officer not below the rank of Awad Karkun duly authorised by either of them in this behalf, or any officer duly authorised by the State Government (hereinafter in this section called the "Inspecting Officer") in respect of the area of his jurisdiction, may enter any place of entertainment while the entertainment is proceeding, or otherwise at any reasonable time with a view to carrying out an inspection to see whether the provisions of this Act or the rules made thereunder are being complied with.

(2) The Inspecting Officer may require the proprietor to produce

before him any accounts or documents relating to the entertainment conducted by him or to furnish any information relating to

(i) payment for admission, tickets or season tickets or complimentary tickets or any other articles and matters relating to such entertainment;

(ii) the details of monthly expenses relating to conduct of the entertainment;

(iii) the periodicals including daily statements of sale of tickets sent by the proprietor to the distributor of films concerned; and

(iv) details of orders for printing of the passes, tickets of the entertainment placed with the printing press concerned, as may be necessary for the purposes of this Act.

(3) All accounts and documents of the nature referred to in sub-section (2) as well as documents containing information relating to entertainment conducted by the proprietor shall at all reasonable times be open to inspection by the Inspecting Officer and the Inspecting Officer may take or cause to be taken such copies or extracts therefrom or may place or cause to be placed such marks of identification thereon as appear to him to be necessary for the purposes of this Act.

(4) The Inspecting Officer may, for the purposes of this Act, impound and retain in his custody for such period as he considers necessary any accounts or other documents and articles produced before him in any proceedings under this Act, after granting receipt for the same to the proprietor.

(5) If the Inspecting Officer has reason to believe that any proprietor has evaded or is attempting to evade payment of duty due from; him, he may, for reasons to be recorded in writing, seize such accounts or documents or articles in the possession of the proprietor as may be necessary and shall grant receipt for the same and shall retain the same for such period as may be necessary in connection with any proceedings under this Act.

(6) For the purposes of sub-section (3) or sub-section (5), the Inspecting Officer may enter and search any place of entertainment or

(7) The proprietor of an entertainment shall give every reasonable

assistance to the Inspecting Officer in the performance of his duties under this section.

(8) If the proprietor of any entertainment or any other person prevents or obstructs entry of a duly authorised Inspecting Officer under sub- section (1) or fails to give any reasonable assistance, he shall, in addition to any punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to two thousand rupees.

(9) Every Inspecting Officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

(10) The Inspecting Officer may request, in case of emergency, the Officer-in-charge of the Police Station having jurisdiction over the place of inspection or entertainment, to prevent any unauthorised use of place for entertainment or to establish law and order in the place of entertainment or in any other place under this Act and such officer of the Police Station shall be bound to comply with the request;

Provided that in case of non-availability of such an officer, the Inspecting Officer may request the Police Officer of the nearest Police Station to render the required assistance.]

1. Section 8 was substituted by Mah. 7 of 1987, s. 11.

## **9. Recoveries :-**

Any sum due on account of entertainments duty shall be recoverable as an arrear of land revenue.

## **9A. Compounding of offences :-**

**1**

**2**[(1) Any officer authorised by the State Government in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made thereunder, by way of composition of such offence-

(a) where the offence consists of the failure to pay, or the evasion of, any duty payable under this Act, in addition to the duty so payable, a sum of **3**[two hundred rupees] or double the amount of the duty payable, whichever is greater; and

(b) in other cases, a sum of **5**[not less than five hundred rupees but not more than two thousand rupees].

**148** [(2) Where an offence against this Act or rules made thereunder is compounded by an officer authorised by the State Government in that behalf, the amount of composition sum fixed by him shall; become payable by the proprietor within a period of 30 days from the date on which the composition sum is so fixed, and in the event of failure on the part of the person liable to pay the amount of composition sum within the aforesaid period, it shall be recoverable as an arrear of land revenue.]

1. Section 9A was added by Bom.41 of 1958 s. 3(h).

2. Section 9A was renumbered as sub-section (1) of the section by Mah. 7 of 1987, s.12 (1)

3. These words were substituted for the words "money not exceeding five hundred rupees" by Mah. 7 of 1987, s.12(1)(a).

5. Sub-section (2) was added by Mah. 7 of 1987, s. 12(2) If any person fails to furnish return and to make payment of entertainments duty due \if any, to the prescribed officer as required under sub-section (2) of section 10 of this Act, \the prescribed officer may impose a penalty on such person as provided in section 9A of \the principal Act, as if such failure was an offense committed under the principal Act."

148. Sub-section (2) was added by Mah. 7 of 1987, s. 12(2)

**9B. Interest payable on failure to pay duty and compensationsum :-**

Where a proprietor fails to pay the amount of duty due under section 3 within the period prescribed or the composition sum fixed under section 9-A, he shall be liable to pay to the Government, in addition to the sum so payable, a penal interest at the rate of 18 per cent, per annum for the first 30 days and at the rate of 24 per cent, per annum thereafter on such amount from the date such amount became or becomes payable till the amount and interest is fully paid.

**9C. Refund of excess duty paid :-**

Where a proprietor has paid entertainment duty in excess of the duty payable, the amount of duty paid in excess shall, on an application made by the proprietor in that behalf, be refunded to him by the Collector after such verification as may be necessary and in such manner as may be prescribed.

**9D. Recommendation to suspend or cancel licence :-**

Where a proprietor is found to have been habitually committing offences under the Act and the rules made thereunder, the Collector shall, after taking into consideration the gravity of the offence or a series of offences so committed, recommend to the

licensing authority appointed under the provisions of the Bombay Cinemas (Regulation) Act, 1953 to initiate action against such proprietor for suspension or cancellation of the cinema licence or the ticket selling licence, as the case may be, granted under that Act to such proprietor, whereupon the licensing authority shall initiate such action against the proprietor.]

#### **10. Delegation of powers by the [State] Government :-**

Any of the powers and duties conferred or imposed upon the [State] Government] by this Act may be exercised or performed, subject to such conditions as the <sup>1</sup>[<sup>2</sup>[State] Government] may prescribe, by any person whom the <sup>1</sup>[<sup>2</sup> [State] Government] may by general or special order empower in this behalf.

1. The words "Provincial Government" were substituted for the words "Governor in Council" \by the Adaptation of Indian Laws Order in Council.

2. This word was substituted for the word "provincial" by the Adaptation of Laws Order, \1950.

#### **10A. Appeal and Revision :-**

**1**

(1) A proprietor who is aggrieved by the order of assessment, with or without penalty, passed by the Collector under section 4- B, may file an appeal to the Commissioner within 30 days from the receipt of the order:

<sup>2</sup>[Provided that,-

(a) no appeal shall be entertained by the Commissioner unless the proprietor pays the undisputed amount of the duty and the penalty, if any, as assessed by the collector;

(b) the Commissioner may, notwithstanding anything contained in clause (a), if he deems fit, for reasons to be recorded in writing, entertain an appeal without payment of any duty and penalty, if any, as assessed by the Collector; and the decision of the Commissioner regarding entertaining of the appeal by him shall be final.]

(2) The Commissioner may, after giving a reasonable opportunity of hearing confirm, reduce, enhance or annul the assessment and penalty, if any; or may set aside the assessment and refer the case back to the Collector for making a fresh assessment in accordance with the directions given in the order. The Collector shall

thereupon, after making such further inquiry as may be necessary, make a fresh assessment and determine the amount of duty and penalty, if any, payable by the proprietor on the basis of such fresh assessment.

**3** [(2A) The Commissioner shall as far as possible decide every appeal filed under sub-section (1) within three months from the date of filing of such appeal, and in a case where it is not possible or feasible to decide the appeal within such period, he shall submit a report in writing to the State Government recording therein the reasons for such delay in deciding the appeal.]

(3) The State Government may, suo moto or on an application made to it in that behalf within sixty days from the order of Commissioner, call for the record and proceedings of the case and pass such order in that case as it may deem fit, and thereby modify, confirm or annul the order of the Commissioner.]

1. Section 10-A was inserted by Mah. 7 of 1987, s. 14

2. This proviso was substituted for the existing proviso by Maha. Act 49 of 1994, s. 5 (a)

3. Inserted, ibid, s. 5(b)

### **11. Bar of certain proceedings :-**

**1**

(1) No prosecution, suit or other proceeding shall, without "sanction of the State Government, lie against any officer or servant of the State Government for any act done or purporting to be done under this Act.

(2) No prosecution, suit or other proceeding shall lie against any such officer or servant for anything in good faith done or intended to be done under this Act.

1. Sections 11, 12, 13, 14 and schedule were added by Bom. 41 of 1958, s. 3(i).

### **12. Limitation :-**

No suit shall be instituted against the State Government and no prosecution, suit or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act after six months from the date of the commission of the act.

### **13. Prohibition of levy of tax on entertainments by local authorities :-**

(1) Notwithstanding anything contained in any law relating to a municipality, local board, village panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy any tax on entertainment on which an entertainment duty is leviable under this Act after this Act comes into operation in the area within which the local authority concerned has jurisdiction.

(2) Nothing contained in sub-section (1) shall affect the levy by any local authority of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.

Explanation:-For the purpose of this section, 'municipality' means a body specified in the Schedule to this Act.

#### **14. Repeal and Savings :-**

On the commencement of this Act in that part of the State of Bombay to which it is extended by the Bombay Entertainments Duty (Extension and Amendment) Act, 1958, the Central Provinces and Berar Entertainment's Duty Act, 1936, the entertainments Tax Act, 1355 F, the Saurashtra Entertainment Duty Ordinance, 1949, and any other law relating to entertainment tax shall, from such commencement in that part, stand repealed:

Provided that such repeal shall not affect-

(a) the previous operation of the enactments and laws so repealed, or

(b) any penalty or punishment incurred in respect of any offence committed against any of the provisions of the enactments and laws so repealed, or

(c) any investigation, legal proceeding or remedy in respect of such penalty or punishment; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if the Bombay Entertainments Duty (Extension and Amendment) Act, 1958 had not been passed:

Provided further that anything done or action taken (including notifications issued, authorisations made, powers delegated and exemptions given) by or under the provisions of the enactments and laws so repealed shall be deemed to have been done or taken

under the corresponding provisions of this Act and shall until altered, repealed or amended under this Act continue in force accordingly but with this modification that the assessment of the duty or tax in respect of any liability therefor incurred in the area concerned before the commencement therein of this act, shall be made at the rates imposed by or under the enactments and laws repealed and any proceedings pending in any area before any authority under the provisions of the enactments and laws repealed shall on the commencement therein of this Act stand transferred to the corresponding authority under this Act and the disposed of accordingly.

SCHEDULE 1

SCHEDULE

(See section 13.)
<p style="text-align: center;"><b>SCHEDULE</b></p> <p style="text-align: center;">(See section 13.)</p> <p style="text-align: center;">(1) A corporation constituted under the Bombay Municipal Corporation Act, the Bombay Provincial Municipal Corporations Act, 1949 or the City of Nagpur Corporation Act, 1948, or</p> <p>(2) A Municipality constituted under-</p> <p>(a)the Bombay Municipal Boroughs Act, 1925.</p> <p>(b)the Bombay Municipal Boroughs Act, 1925 as applied to the Saurashtra area and the Kutch area of the State of Bombay,</p> <p>(c)the Bombay District Municipal Act, 1901 .</p> <p>(d)the Bombay District Municipal Act, 1901, as applied to the Saurashtra area of the State of Bombay.</p> <p>(e)the Central Provinces and Berar Municipalities Act, 1922, or</p> <p>(f)the Hyderabad District Municipalities Act, 1956, or</p> <p>(3)a Cantonment Board constituted under Cantonments Act, 1924.</p>