

## **BOMBAY ENTERTAINMENTS DUTY RULES, 1958**

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## **BOMBAY ENTERTAINMENTS DUTY RULES, 1958**

In exercise of the powers conferred by Section 7 of the Bombay Entertainments Duty Act, 1923 (Bom 1 of 1923) and in supersession of rules published in the Government of Bombay, Revenue Department Notification No. 4345-E/111, dated the 25th January, 1923, the rules published in the Government of Saurashtra, Finance Department, Notification No. O/Tax 48/E, dated the 9th April, 1949 and the Central Provinces and Berar Entertainments Duty Rules, 1942, the Government of Bombay, hereby makes the following rules, namely

### CHAPTER 1

#### Preliminary

### **1. Short title and extent :-**

(1) These rules may be called the Bombay Entertainments Duty Rules, 1958.

(2) They extend to the whole of the State of Bombay.

### **2. Definition :-**

In these rules, the expression "prescribed officer" means-

(a) in the City of Bombay, the Collector of Bombay and the superintendent of Stamps, Bombay, and

(b) elsewhere, the Collector or the District Magistrate, or

(c) any officer duly appointed by the Superintendent of Stamps, the Collector of Bombay, or, as the case may be the District Magistrate, as the prescribed officer for the purposes of these rules.

### CHAPTER 2

#### Payment of duty by stamps

### **3. Purchase of stamps :-**

No person shall purchase any stamps required for the purposes of the Act except from the prescribed officer: Provided that-

(i) Nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment, and

(ii) Where the proprietor of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice, to

the prescribed office to purchase from the former proprietor the stock of unused stamps in the latter's possession.

**4. Issue of Stamps :-**

No stamps issued for the purposes of this Act shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.

**5. Refund of value of unused stamps :-**

The proprietor of an entertainment may at any time return to the prescribed officer any unused stamps in his possession and shall be entitled to claim refund of their value, subject to a discount of six naye paise for each rupee or portion of a rupee of such value.

**6. Renewal of damaged or spoiled stamps :-**

Where any stamps purchased for the use under the Act have been damaged or spoiled, the purchaser may apply in writing to the prescribed officer who on being satisfied that they have not been wilfully damaged or spoiled may give in lieu thereof-

- (a) other stamps of the same denomination and value, or
- (b) stamps of any other denomination to the same value, or
- (c) at his discretion, the same value in money, deducting six naye paise, for each rupee or fraction of a rupee of such value.

**7. Price of admission, date and show to be shown on, and stamps affixed to ticket :-**

Except as provided in Rules 15 and 23, every dutiable ticket, not being a complimentary ticket, issued on payment for admission to entertainment shall be in three parts. One part shall remain on the ticket book and the remaining two parts shall be detached therefrom and issued to the purchaser. Every dutiable ticket shall have each part clearly marked with the price of admission, and with the date and show for which it is available and also with the book number and the serial numbers (being such series and numbers in respect of the ticket book and tickets as may be previously approved by the prescribed officer) and shall also have securely affixed to it a stamp of the value of the duty payable out of the said price of admission:

Provided that the prescribed officer may, upon such conditions and for such period as he thinks fit, exempt any proprietor from the

operation of this rule any part thereof.

### **8. Plural tickets :-**

(1) Every dutiable ticket, not being a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and the date and show for which it is available and shall have affixed to it a stamp or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately.

(2) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the duty that would be payable upon a ticket of the same price admitting one person to the entertainment.

### **9. Transfer of seat :-**

When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and dutiable, the proprietor shall issue him a second ticket stamped with a stamp of the value of the difference between the duty leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under sub-rule(2) of Rule 11.

### **10. Season tickets :-**

Every season ticket, or ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of the value of the duty that would be payable upon a ticket of the same price admitting the purchaser to one entertainment.

### **11. Defacement and destruction of stamps and disposal of parts of ticket :-**

(1) The two parts detached under Rule 7 shall be so detached that the stamp is defaced thereby so that the portion of the stamp which bears the word "Bombay" shall remain on the ticket book, and the remaining portion, shall remain on one of the parts of the ticket issued to the purchaser.

(2) on admission of the purchaser or holder of a ticket, the

proprietor shall cause one part of the ticket, issued for admission to the entertainment (not being a season ticket or a ticket available for more than one entertainment), to be collected, and the other part bearing one-half of the stamp to be returned to the purchaser.

(3) The purchaser or holder of a ticket shall retain his part of the ticket until he leaves the place of entertainment; and the proprietor shall retain the other part until 3 p.m. of the day following the day of the entertainment.

(4) The proprietor shall submit the counterfoil with the portion of the stamp bearing the word "Bombay" within ten days after date of the entertainment along with the returns submitted under Rule 13, to the prescribed officer for checking and destruction by that officer thereafter.

#### **12. Torn, etc. stamps :-**

Save as otherwise provided in these rules no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment; and the proprietor shall, within ten days after the date of the entertainment, submit all such tickets along with counterfoils, submitted under sub-rule (4) of Rule 11 to the prescribed officer.

#### **13. Return of stamps :-**

Every proprietor of an entertainment shall, within ten days of the date of an entertainment, submit to the prescribed Officer a return in Form 'A' showing the number of stamps purchased and issued by him.

#### **14. Security :-**

(1) Every proprietor allowed to avail himself of the provisions of sub-section (2) of Section 4 of the Act shall furnish such security to the prescribed officer as that officer may require.

(2) If a proprietor fails to submit any returns as required by Rule 16 or Rule 21 or to pay within ten days after the date of the entertainment, or such extended period not exceeding one month as the prescribed officer may allow, the entertainments duty under Rule 19, the prescribed officer may, after giving the proprietor a week's notice, direct that the security shall be forfeited to the State Government:

Provided that nothing in this rule shall affect the liability of the

proprietor for the payment of the full entertainments duty.

(3) The proprietor may, within fifteen days of the order of the prescribed officer forfeiting his security under this rule, appeal in the City of Bombay to the State Government and elsewhere, to the Commissioner concerned.

**15. Unstamped tickets issued under Section 4(2) (a) and (b) :-**

(1) Every ticket, not being a complimentary ticket, issued by a proprietor who has been allowed to pay the duty under the provisions of clause (a) or clause (b) of sub-section (2) of Section 4 shall consist of three parts. One part shall remain on the ticket book and the remaining two parts shall be detached therefrom and issued to the purchaser; and shall bear on each part of such ticket the price of admission, the book number and the serial number (being such series and numbers in respect of the ticket book and tickets as may be previously approved by the prescribed officer) and the date on which, and the show for which, it is issued.

(2) On admission of the purchaser, the proprietor shall cause to be collected one of the two parts sold to the purchaser and the other to be returned to him.

(3) The purchaser shall retain his part of the ticket till he leaves the place of entertainment, and the part retained by the proprietor shall be retained by him till the entertainment is over:

Provided that the prescribed officer may, upon such conditions and for such period as he thinks fit, exempt any proprietor from the operation of this rule or any part thereof.

**16. Returns required under Section 4(2) (a) and (b) :-**

Every proprietor making a consolidated payment under clause (a) of subsection (2) of Section 4 or making payment in accordance with return of the payments for admission under clause (b) of subsection (2) of Section 4, shall, within ten days of the date of entertainment, submit to the prescribed officer a return in Form 'B' showing the number of tickets (not being complimentary tickets) issued at each rate, the serial number of tickets issued, the gross amount received from the sale of tickets and the amount of duty payable to the State Government. He shall, if so required by the prescribed officer, also submit to the said officer, within ten days of the date of entertainment, a return in Form 'C', showing the price

of programme or synopsis including duty, the number of programme or synopsis issued, the gross amount of received from the sale thereof and the amount of duty payable to the State Government.

**17. Return required under Section 4(2) (c) :-**

When a proprietor is permitted to avail himself of the provisions of clause (c) of subsection (2) of Section 4, he shall submit to the prescribed officer within ten days of the entertainment a return Form 'D', showing the number of persons admitted through the mechanical contrivance the gross amount paid for admission by such persons and the amount of duty payable, to the State Government.

**18. Admission by mechanical contrivance, notice :-**

Subject to the provisions of sub-section (1) of Section 4. no person shall in any circumstances be admitted through a mechanical contrivance save on payment of the price of admission. Such price shall be shown in a conspicuous position on or near the mechanical contrivance.

**19. Payments under Section 4(2) :-**

All payments made in accordance with the provisions of sub-section (2) of Section 4 of the Act shall be made to the prescribed officer within ten days of the date of the entertainment at such time and place and in such manner as he shall require.

**20. Payment of duty on programmes or synopsis :-**

Where payment for a programme or synopsis is compulsory, the duty shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the duty shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

**21. Returns of complimentary tickets :-**

Every proprietor who is allowed to avail himself of the provisions of sub-section (2) of Section 4 of the Act and who issues complimentary tickets shall submit to the prescribed officer within ten days of the date of the performance of the entertainment, a return of such tickets in Form 'E', showing the rate of each class, the number of complimentary tickets issued for each class, the serial numbers of tickets issued and the amount of duty payable to the State Government.

## **22. Exemptions under Section 6(1) and refunds under Section 6 (2) :-**

(1) Any person claiming exemption, under sub-section (1) of Section 6 from payment of the entertainments duty, shall present an application for such exemption to the Commissioner of Police or, as the case may be, the District Magistrate, ten clear days before the date of the entertainment. An application for exemption not presented within such period may, unless sufficient cause is shown for not making the application within ten days as aforesaid, be rejected.

(2) Any person claiming under sub-section (2) of Section 6, a refund of the entertainment duty shall present an application for such refund to the Commissioner of Police or, as the case may be, the District Magistrate, within fifteen days from the date of the entertainment. An application for refund not presented within such period may, unless sufficient cause is shown for not making the application within fifteen days as aforesaid be rejected.

## **23. Form of exemption under Section 6(1) :-**

Where exemption is given under clause (a), (b) or (c) of sub-section (1) of Section 6, the Commissioner of Police or, as the case may be, the District Magistrate shall issue to the proprietor a certificate in Form 'F' or, as the case may be, Form 'G' and the proprietor shall comply with the conditions stated therein.

## **24. Class of cinema films qualified for exemption under Section 6(3) :-**

(1) A cinema film:-

(a) (i) which has been awarded the President's Gold Medal, or (ii) which the State Government on a recommendation made by the Advisory Committee appointed by the State Government for the purpose considers as fulfilling an <sup>1</sup>[educational, cultural or social purpose] of a high order, and

<sup>2</sup>[(b) the proprietor of which has before exhibiting the film, undertaken to.-

(i) pay to the person or persons who in the opinion of the said Committee is or are most responsible for the educational, cultural or social contribution of such film, an amount equivalent to the amount of entertainment duty leviable on the exhibition of such

film, on production of an authority of the State Government in Form G-1 <sup>2</sup> [ \* \* \* ]; and

(ii) submit a weekly return specifying the particulars of such payment to the Collector of Bombay and Bombay Suburban District in Greater Bombay and elsewhere to the District Magistrate and a copy thereof to the State Government, shall be qualified for exemption under sub-section (3) of Section 6]

(2) Any exemption from the liability to pay entertainment duty granted to the exhibition of any such film shall be withdrawn if the proprietor fails to comply with the requirement of clause (b) of sub-rule (1).

1. Subs. By G.N. of 23-12-1964

2. Deleted by G.N. of 1-6-1966

**25. Applications for exemption under Section 6(3) :-**

All applications for exemption under sub-section (3) of Section 6 of the Act shall be made to the prescribed officer not later than ten days before the date of the entertainment. An application for exemption not presented within such period may, unless sufficient cause shown for not making the application within ten days as aforesaid, be rejected.

**26. British and Indian Soldiers (Including airmen) and sailors in uniform :-**

(1) In the case of entertainments given by naval, military and air forces and other armed forces of the Union, the price of tickets sold to the British and Indian soldiers (including airmen) and sailors in uniform shall be the price of admission only exclusive of duty.

(2) Such tickets shall be special unstamped tickets marked with the price of admission only and shall be issued through a service authority not below the rank of a commissioned officer and the proprietor shall submit to the prescribed officer a weekly return of such tickets in Form 'H'.

(3) Where a mechanical contrivance under clause (c) of sub-section (2) of Section 4 is used, soldiers (including airmen) and sailors shall be admitted by another entrance.

**27. Exemption under Section 7(1) (h) of the Act :-**

(1) Soldiers, Sailors and other members of the Defence Forces in

uniform of any nationality shall be exempted from entertainments duty as shown below

(a) when they visit a military cinema, full exemption;

(b) when they visit any other cinema

(i) full exemption, where the payment for admission thereto does not exceed 31 naye paise.

(ii) exemption to the extent of 40 percent of the entertainments duty, where the payment for admission thereto exceeds 31 naye paise but does not exceed one rupee and 31 naye paise.

(2) Tickets issued to the members of the Defence Forces in uniform in the case of a cinema referred to in clause (b) of sub-rule (1) shall be special tickets in three parts and shall have shown upon each part the price of admission, deduction of duty whether whole or to the extent of 40 per cent as the case may be, and the balance payable in accordance with clause (b) of sub-rule (1).

(3) Subject to the provisions of sub-rule (2), the provisions of Rules 7 and 15 shall, so far as may be, apply to tickets issued under this rule.

Explanation:- A military cinema means a cinema which has been opened by the Military or by Military contractors or other persons at the request of the Military for the use of the Defence Forces.

### **28. Stamped complimentary tickets :-**

Every complimentary ticket issued by a proprietor of an entertainment, paying the amount of duty due, in the manner specified in sub-section (1) of Section 4 of the Act, shall have shown thereon the name of, and the price of admission to, the class to which the holder is to be admitted, the date and show for which it is available and shall have securely affixed to it a stamp of the value on the duty payable under Section 3A and the provisions of Rules 7 and 11 shall, as far as may be, apply to such tickets.

### **29. Unstamped complimentary tickets :-**

Every complimentary ticket issued by a proprietor of an entertainment, who has been permitted to avail himself of the provisions of sub-section (2) of Section 4 of the Act, shall have shown thereon the Book No. And Serial No. of the ticket, the name of, and the price of admission to, the class to which the holder is to be admitted, the duty payable under Section 3-A, , the date and

show for which it is available and the provisions of Rule 15, shall, as far as may be, apply to such tickets.

**30. Admission against complimentary tickets :-**

Not more than one person shall be admitted against each complimentary ticket issued by a proprietor of an entertainment.

**31. Production of tickets :-**

A person, who has been admitted to an entertainment in respect of which the duty due is not payable in accordance with the provisions of sub-section (2) of Section 4, shall upon demand made during the course of, or immediately before or after the entertainment, produce to any officer authorised under Section 8 of the Act the ticket, badge, card of membership, voucher or document by means of which he was admitted bearing a stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

**32. Transfer to different parts of place of entertainment :-**

Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall, so far as may be, be deemed to include a reference to the admission to another part of the place of entertainment for admission to which part a payment involving duty or more duty is required of a person who has been admitted to one part of that place of entertainment and to such a person admitted to such another part of the place of entertainment, these rules shall have effect accordingly.

**33. Inspection of books, issue of passes etc :-**

The prescribed officer may require the proprietor of an entertainment to produce for inspection all his books and records and all tickets or portions of tickets in possession relating to the entertainment and to issue passes in favour of officers who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law whenever the occasion arises.