

Goa, Daman And Diu Entertainment Tax Act, 1964

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Goa, Daman And Diu Entertainment Tax Act, 1964

2 of 1964

AN ACT to consolidate and amend the Law for imposing a tax in respect of admission to entertainments in the Union Territory of Goa, Daman and Diu and for certain matters connected therewith. Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth Year of the Republic of India as follows:-

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Goa 2[] Entertainment Tax Act, 1964.
- (2) It extends to the whole of the 3[State of Goa].
- (3) It shall come into force on the 1st day of April, 1964.

2. Definitions :-

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

(a) "admission to any entertainment" includes admission to any place in which the entertainment is held;

[(b) antennae means an apparatus which receives television signals that enables viewers to tune into transmission including national or international satellite transmission 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 places are linked by metallic co-axial or optic fibre cable to a central system, called headend;

(c) cable television means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscribers television set is linked by metallic co-axial cable or optic fibre cable to a central system called the headend and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder;]

5[(d) "cable operator" means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network;

(e) "cable service" means the transmission by cables of programmes including retransmission by cables of any broadcast of television signals;

(f) "cable television network" means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipments, designed to provide cable services, for reception by multiple subscribers.]

6["(g) "Commissioner" means the Commissioner of Entertainment Tax appointed under sub-section (1) of section 2A and includes an Additional Commissioner of Entertainment Tax;";]

7(h) "complimentary ticket" means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;

8[(i) "Distributor" means any person who is engaged in selling, supplying or distributing or making available on rental or hire basis feature films for exhibition of cinematograph show or providing cable television network by means of any system consisting of a set

of closed transmission parts and associated signal generation, control and distributing equipments, designed to provide cable service for reception by multiple subscribers and/or cable operator whether for cash or for deferred payment, or for rental or for hire charges or for payment in any ratio or any proportion to the total payment in respect of the said sale/services;]

9[(j) "entertainment" with all its grammatical variations and cognate expressions means,-

(1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set, with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make thereafter by the Amendment Act 15 of 2001 same is amended. Lastly by the Amendment Act 20 of 2006 present entry is substituted after re-numbering the clause from "b" to "g". thereafter by the Amendment Act 20 of 2006 this clause (d) is re-numbered as clause (j) and present entries are substituted. payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever.";

(2) A horse race either live or displayed for viewing through any electronic media connected with the help of the server application or otherwise to which persons are admitted on payment;

(3) Any amusement or exhibition or performance or pageant or a game or a sport, whether held indoor or outdoor, to which the persons are admitted on payment;

(4) River/boat cruise or boat rides or water sports or Para sailing or boat skiing or motor cart rides or any other similar activities of entertainment;

(5) Casinos and Casino games on slot machines, cyber cafe and/or pool parlours, disco and any other entertainment provided by clubs/organisations/institutions/ /individuals for commercial purpose but will not include entertainment defined separately;

(6) Dance performances, musical performances, theatrical performances including cultural programmers, drama, ballets to which persons are admitted on payments;

(7) Circus to which persons are admitted on payment;

(8) DTH (Direct to Home)disc service for which persons are required to make payment by way of contribution or subscription or installation and any other charges collected in any manner whatsoever.].

10[(k) "Government" means the Government of the Union Territory of Goa, Daman and Diu;

11[(1) "month" means a calendar month"]

(f)12["(m) "payment for admission" means the amount paid for admission and includes-

(i) any payment for seats or other accommodation in a place of entertainment;

(ii) 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 or contrivance such person would not get;

(iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment; By the Amendment Act 20 of 2006 the clause (f) , re-numbered as clause "m" and present entry is substituted.

(iv) 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 for admission to which a payment involving tax or more tax is required;

(v) any payment made by a person or persons for having admitted for viewing any games or race or a show connected through any electronic media or services either with the help of server or control room;".

Explanation.- "(1) Where any amount is separately charged on the ticket for admission as tax, the amount so collected by way of tax under this Act shall not form the part of payment for admission;

(2) Where any amount is charged as composite fee for the services rendered, without indicating the amount separately charged for payment for admission, such fees, when exceeding the amount of exemption so specifically provided, shall be deemed to have included the amount for payment for admission for the purpose of levy under this Act."].

13[(n) "person" includes an individual, any Government, any company whether incorporated or not, society, club, association or body of individuals, a Hindu undivided family, a firm, a local authority, and every artificial juristic person not falling within any of the preceding descriptions-,]

14["(o) "place of entertainment" means a place where the entertainment is held and includes the operating office and the

place from where the entertainment is provided by means of cable connections from any type of antennae with the cable network attached to it or cable television or any off course betting center run by any club or association or individual for viewing any game or races or show connected through electronic media and such other place where account and other documents connected with the entertainment are kept."];

15[(p) "prescribed" means prescribed by rules made under this Act;]

16["(q) "proprietor" in relation to any entertainment includes any person or a club or an institution or any organization responsible for or for the time being in charge of the management thereof or any person or persons conducting, organising, sponsoring or patronising any such entertainments.];"

17["(r) "subscriber" means a person who receives the signals of cable television network at a place indicated by him to the cable operator, without further transmitting it to any other person."];

13 Inserted by the Amendment Act 20 of 2006.

14 Clause [ff] inserted by the Amendment Act 21 of 2001, thereafter by the Amendment Act 20 of 2006 same is renumbered as clause "o" and present entry is substituted.

15 Clause (g) re-numbered as clause (p) by the Amendment Act 20 of 2006.

16 Existing entry of clause (h) was substituted by the Amendment Act 21 of 2001. Thereafter by the Amendment Act 20 of 2006 clause (h) re-numbered as clause (q) and present entry was substituted.

17 Inserted by the Amendment Act 20 of 2006.

18["(s) "tax" or "entertainment tax" means tax leviable under section 3 and under section 3E of this Act;"]

19["(t) "Schedule" means schedule appended to this Act;"]

(u) "Year" means a financial year.]

20["(v) "Tribunal" means Tribunal constituted as per section 2B."].

2A. Taxing Authorities :- (1) The Government shall appoint an officer to be called the 22[Commissioner and/or Additional Commissioner] of Entertainment Tax for carrying out the purpose of this Act.

(2) The Government shall appoint an Assistant Commissioner of Entertainment Tax and such number of Entertainment Tax Officers as it deems necessary to assist the Commissioner in the execution of his functions under this Act.

- (3) The Commissioner may appoint such number of,-
- (a) Assistant Entertainment Tax Officers;
 - (b) Entertainment Tax Inspectors; and
 - (c) Other officers and such ministerial staff as he thinks necessary to assist him in the execution of his functions under this Act.
- (4) The Commissioner and all other Officers and persons appointed under this section shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.]
- (5) The Government may, subject to such conditions and restrictions as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioner of Entertainment Tax, Assistant Commissioner of Entertainment Tax and Entertainment Tax Officers) conferred on the Government by sub-section (1) and sub-section (2).
- (6) The Commissioner and all officers and persons appointed under this Act shall exercise such powers as may be conferred and perform such duties as may be required by or under this Act.
- (7) The superintendence and control for the proper execution of the provisions of this Act and rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner."

2B. Tribunal :-

- (1) Subject to the provisions of this section, the Government shall constitute a Tribunal consisting of one or more members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act: Provided that, where the Tribunal consists of one member, that member shall be a person who has held a civil judicial post for at least ten years or who has been a member of the Central Legal Service (not below Grade II) for at least three years, or who has been in practice as an advocate for at least ten years, and where the Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.
- (2) If the Tribunal consists of more than one member, the Government shall appoint one of the members of the Tribunal to be the Chairman thereof.
- (3) The qualification of the member or members constituting the Tribunal and the period for which such member or members shall hold office shall be such as may be prescribed.
- (4) The Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if

such member,-

(a) is adjudged as an insolvent; or

(b) engages during his term of office in any paid employment outside the duties of his office; or

(c) is or becomes, in any way concerned or interested in any contract or agreement made by or on behalf of the Government or participates in any way in the profit thereof or in any benefit or emoluments arising there from; or

(d) is in the opinion of the Government, unfit to continue in office by reason of infirmity of mind or body; or

(e) is convicted of an offence involving moral turpitude: Provided that, before terminating the appointment of any member under this sub- -section, such member shall be given a reasonable opportunity of making representation against such termination of appointment.

(5) Any vacancy in the membership of the Tribunal shall be filled up by the Government as soon as practicable.

(6) If the Tribunal consists of more than one member, the functions of the Tribunal may be discharged by any of the members sitting either singly or in benches of two or more members, as may be determined by the Chairman.

(7) Where, the Tribunal consists of more than one member and they are divided on any matter arising for decision before them, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point 24 Inserted by the Amendment Act 20 of 2006. or points shall be decided according to the majority of the members of the Tribunal who heard the case, including those who first heard it.

(8) Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person who is ordered to pay the same as arrears of land revenue.

(9) The Tribunal shall, for the purpose of regulating its procedure and disposal of its business, make regulations not inconsistent with the provisions of this Act and the rules made thereunder:

Provided that the regulations so made shall not have effect until they are approved by the Government and published in the Official Gazette.

(10) Notwithstanding anything contained in this section, the Government may, by notification in the Official Gazette, confer on

any Tribunal constituted or functioning under any other law for the time being in force, the powers conferred on a Tribunal by or under this Act and thereupon such other Tribunal shall be deemed to be a Tribunal constituted under this section in relation to the said law notwithstanding anything inconsistent in such other law: Provided that the provisions of sub-section (3) and (4) shall not apply to the Tribunal on which such powers are so conferred.

(11) Any proceeding before the Tribunal shall be deemed to be judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (Central Act 45 of 1860)."

3. Levy Of Tax :-

(1) There shall be levied and paid to the Government on all payments for admission to any entertainment, as shown in Schedules A, B and D hereto, a tax indicated therein.]"

(2) In computing the tax payable under sub-section (1), the tax leviable shall be computed with reference to each single person admitted.]

(3) Where the payment for admission to any entertainment is made by means of a lumpsum 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, the entertainment tax shall be paid on the amount of the lumpsum, but where the Commissioner is of opinion that the payment of a lumpsum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during present entry substituted. any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable.

(4) There shall be levied and paid to the Government on every complimentary ticket issued by the proprietor the entertainment tax at the appropriate rate prescribed under sub- -section (1), as if full payment has been made for admission to the entertainment according to the class or set of 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.

27["Provided that the Government may exempt from payment of entertainment tax complimentary tickets issued by the proprietor or person for admission to the entertainment not exceeding five percent of the total capacity of such entertainment or the tickets actually sold, whichever is less";]

28[(5) (i) The Government may, by notification in the Official Gazette,-

(a) reduce any rate of tax,

(b) enhance any rate of tax, and may, by like notification, add to, or omit from, or otherwise amend any entry of the Schedule and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) The provisions contained in sub-section (4) of section 14 of this Act regarding laying the rules on the table of the Legislative Assembly shall apply mutatis mutandis to any notification issued under clause (i).]

3A. Determination Of Disputed Question :- .

"(1) If any question arises, otherwise than in proceedings before a Court, or proceedings under sections 6A or 6C or 6D, about the interpretation of any provisions of this Act, or as to whether,-

(a) any proprietor or person is liable for payment of tax for admission to an entertainment; or

(b) any entertainment is liable for payment of entertainment tax; or

(c) any particular proprietor or person is required to be registered; or

(d) any tax payable in respect of any particular entertainment or if the tax is payable, the rate thereof, the Commissioner, upon application made in the prescribed manner, shall, after hearing the applicant and/or otherwise making such inquiries as may be necessary, make an order determining such question.

(2) The Commissioner may direct that the determination shall not affect the liability of any proprietor or person under this Act, in respect of any entertainment effected prior to such determination.

(3) If any such question arises from any order already passed under this Act, no such question shall be entertained for

determination under this section; but such question may be raised in appeal against or by way of revision of, such order."

3B. Omitted :- .

3C. Omitted :- .

3D. Composition Of Tax Payable On Entertainment Provided By Way Of River Cruises/Boat Cruises Under Section 3 :- . In lieu of tax payable under section 3 for entertainment provided by way of river cruises/boat cruises, the proprietor may, at his option and in such manner as may be prescribed, pay the tax by way of composition at 32[50% or any lower rate of percentage that the Government may notify for such period] of the aggregate value of notional receipts receivable for admission worked out as under:-

Aggregate notional receipts = total capacity of the boat or vessel by way of number of persons, on which entertainment is provided by way of river cruises/boat cruises X rate per ticket per adult persons X number of trips."

3E. Special Provisions In Respect Of Certain Entertainments :-

(1) Notwithstanding anything contained in section 3. and subject to the rules made, there shall be levied and paid tax on entertainment provided by way of cyber cafe and/or pool parlour and/or with the aid of antennae or cable television or Direct to Home Disk services through any electronic system of de-coding or otherwise, including transmission of television signals by wire where the subscribers T.V. sets are linked by metallic co-axial or fibre cable to a central system called headend, to a connection holder on payment of any contribution or subscription or installation and connection charges or any other charges collected as specified in Schedule C hereto or in any other manner whatsoever."

343F. Omitted :- .

3G. Registration Of Proprietor Or Person :- .

(1) No proprietor or person liable to pay tax under sections 3 and

3E shall carry on activity of providing entertainment, unless he has filed an application in accordance with sub-section (2) or he possesses a valid certificate of registration under this Act: which was amended by the Act No. 53 of 2001. However vide Amendment Act 20 of 2006 present section is substituted.

Provided that, any proprietor or person who was either registered or liable to pay tax under section 3 or section 3E of this Act, prior to the date of coming into force the Goa Entertainment Tax (Amendment) Act, 2006, shall continue to be so registered or liable to pay tax, subject to other provisions of this Act:

Provided further that, it shall be lawful for the proprietor or person to provide entertainment if he has applied for registration within the time provided under sub-section (2).

(2) Within 30 days from the date of accruing of liability to pay tax under this Act every proprietor or person shall make an application to the Commissioner for registration with fees as specified in Schedule E hereto:

Provided that no proprietor or person, who is already registered as hotelier under the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988), shall be required to pay registration/renewal fees under this Act.

(2) If the Commissioner is satisfied that application for registration is in order, he shall in accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form and such certificate shall specify place of providing entertainment and area of operation.

(3) The Commissioner may, after considering any information furnished or otherwise called for or received under any provision of this Act, amend from time to time the certificate of registration.

(4) The Commissioner may, for good and sufficient reason, demand from the proprietor or person, who has applied for registration under this Act, a reasonable security not exceeding rupees one lakh, for proper payment of tax payable by him under this Act.

(6) The Commissioner may, for good and sufficient cause forfeit the whole or any part of the security obtained under sub-section (5):

Provided that no order shall be passed under this sub-section without giving the concerned proprietor or person an opportunity of being heard.

(7) Where a registered proprietor or person discontinues, transfers or otherwise disposes of his activity of providing entertainment or where he ceases to be liable to pay tax and he applies in a prescribed form to the Commissioner, then the Commissioner shall,

after making such enquiry as may be necessary, cancel the certificate of registration with effect from such date as he may fix in accordance with the rules.

(8) Where the Commissioner is satisfied that any registered proprietor or person has discontinued, transferred or otherwise disposed of the activity of providing entertainment and has failed to apply under sub-section (7) for cancellation of certificate of registration, the Commissioner may, after giving the proprietor or person a reasonable opportunity of being heard, cancel the certificate of registration with effect from such date as he may fix to be the date from which the said activity has been discontinued, transferred or otherwise disposed of:

Provided that, the cancellation of certificate of registration on an application of the proprietor or person or otherwise shall not affect the liability of the proprietor or person to pay the tax including any penalty/interest due for any period up to the date of cancellation, whether such tax including any penalty/interest is assessed before or after the date of cancellation.

(9) Every proprietor or person liable for registration under this Act shall have to get his registration certificate renewed every financial year on payment of renewal charges specified in Schedule E hereto within 30 days from the commencement of the financial year. Provisions contained in this Act relating to registration, shall, mutatis mutandis, apply for renewal of registration.

3H. Provisional Registration :-

(1) A proprietor or person who intends to provide entertainment on payment of charges for admission, but is not liable to pay tax under the provisions of this Act, may, if so desires, apply in the prescribed manner, under this section, for grant of provisional registration certificate by the Commissioner, on payment of registration fees specified in Schedule E hereto.

(2) If the Commissioner, upon examining such application, is of the opinion that it is in order, shall grant such certificate which shall be valid for the year in which it is issued or upto such period as specified therein.

(3) Every proprietor or person who has been granted a certificate of provisional registration under this section shall, for so long as such certificate is in force, be liable to pay tax under this Act:

Provided that if the Commissioner is satisfied that the particulars contained in the application are not correct or complete or that any

information prescribed for registering the applicant is not furnished, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing.

3I. Liability Of Proprietor To Tax :- .

(1) Subject to the provisions of this Act and rules made thereunder, there shall be paid by every proprietor and person who is liable to pay tax under this Act, the tax or taxes in accordance with the provisions of this Act.

(2) If a person other than the owner including manager/agent is for the time being in charge of the place of entertainment, then, such person and the owner shall jointly and severally be liable to pay tax.

3J. Liability Of Firm :- . Where any entertainment is run by a firm, then the firm and each of the partners of the firm shall be jointly and severally liable for payment of tax: Provided that where any partner retires from the firm, he shall be liable to pay tax, penalty and interest payable under this Act, if any, remaining unpaid at the time of his retirement, and any tax due up to the date of his retirement, even if assessment of tax including any penalty and interest, if any, is made at a later date.

3K. Special Provision Regarding Liability In Certain Cases :- . (1) Where a proprietor or person liable to pay tax under this Act, dies, then-

(a) if the activity of providing entertainment carried on by the proprietor or person is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay the tax including any penalty due from such proprietor or person under this Act in the like manner and to the same extent as the deceased proprietor or person;

(b) if the activity of providing entertainment carried on by the proprietor or person is discontinued, whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased proprietor or person would have been liable to pay

if he had not died, the tax including any penalty due from such proprietor or such person under this Act, whether such tax including any penalty has been assessed before his death but has remained unpaid or is assessed after his death.

Explanation.- For the purpose of this sub-section, the expression "legal representative" has the meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

(2) Where a proprietor or a person liable to pay tax under this Act is a Hindu undivided family and the joint property is partitioned amongst the various members or group of members, then, each member or group of members shall be jointly and severally liable to pay the tax including any penalty/interest due from the proprietor or the person, under this Act, upto the time of partition whether such tax including any penalty/interest has been assessed before partition but has remained unpaid or is assessed after partition.

(3) Where a proprietor or person liable to pay tax under this Act is a firm and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 3J, the tax including any penalty/interest due from the firm under this Act up to the time of dissolution, whether such tax including any penalty/interest has been assessed before such dissolution but has remained unpaid or is assessed after dissolution.

(4) Where a proprietor or person, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, then, the proprietor or person and the person succeeding shall jointly and severally be liable to pay the tax including any penalty/interest due from the proprietor or person under this Act up to the time of such transfer, disposal or change, whether such tax including any penalty/interest has been assessed before such transfer, disposal or change but has remained unpaid or is assessed thereafter.

(5) Where a proprietor or a person liable to pay tax under this Act,-
(a) is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b) is a trustee who carries on the business under a trust for a beneficiary, then, if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary, shall be liable to pay the tax including any penalty/interest due from the proprietor or

person, upto the time of termination of the guardianship or trust, whether such tax including any penalty/interest has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6) Where a proprietor or person liable to pay the tax under this Act is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then such person, unless he already holds a certificate of registration, shall, within 30 days thereof, apply for registration.

3L. Non Transferability Of Registration Certificate :- Save as otherwise provided in section 3N, a certificate of registration shall be personal to the proprietor or person to whom it is granted and shall not be transferable.

3M. Information To Be Furnished Regarding Changes In Business Etc :-

(1) If a proprietor or person liable to pay tax under this Act,-

(a) sells or otherwise disposes off his business or any part thereof or effects or makes any other changes to his knowledge in the ownership; or

(b) discontinues or changes the place thereof or opens the new place of providing entertainment; or

(c) changes the name or nature of the activity; or

(d) enters into a partnership or other association in regard to his activity he shall, within the prescribed time, inform the Commissioner accordingly.

(2) Where any such proprietor or person dies, his executors, administrators or other legal representatives or where any proprietor or person is a firm and there is a change in the constitution of the firm or the firm is dissolved, every person who was a partner thereof, shall, in like manner inform the said authority of such death, change in the constitution or of dissolution, as the case may be.

3N. Certificate Of Registration To Continue In Certain Circumstances :- Where, a registered proprietor or person,-

(a) effects change in the name of his business or his activity of providing entertainment; or

(b) is a firm, and there is a change in the constitution of the firm without dissolution thereof; or
(c) is a trustee of a trust, and there is change in the trustee thereof; or
(d) is a guardian of a ward, and there is a change in the guardian, he shall then, merely by reason of any of the circumstances aforesaid, it shall not be necessary for the proprietor or person or the firm with the changed constitution, or the new trustee, or new guardian, to apply for a fresh certificate of registration and on information being furnished in the manner required by section 3M, the certificate of registration shall be amended."

4. Payment Of Tax And Returns :-

(1) Tax payable under this Act shall be paid in the manner hereinafter provided and at such intervals as may be prescribed. 36
Present text is substituted by Amendment Act 20 of 2006.

(2) Such proprietor or person as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered proprietor or person shall furnish returns of the total payments for admission to the entertainment to which such return relates in such manner, by such date and to such authority as may be prescribed.

(3) Before any registered proprietor or person furnishes the returns required by sub-section (2), he shall pay into a Government Treasury or the State Bank of India or in such other manner as may be prescribed, the full amount of tax due from him under this Act, according to such returns and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(4) If any proprietor or person having furnished his returns under sub-section (2) discovers any omission or incorrect statement, he may furnish a revised return before the expiry of three months following the last date prescribed for furnishing the original return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (3) of the extra amount:

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the Commissioner is satisfied that the return originally furnished was with the intention

to delay the payment of tax due in time, or with intention to defraud the Government of its revenue.

(5) Any tax assessed or any other amount, due under this Act from a proprietor or person, may, without prejudice to any other mode of collection, be recovered,-

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale or by sale without attachment of any property of such proprietor or person by the Officer appointed under sub-section (2) of section 2A, in accordance with such rules as may be prescribed.

(6) The proprietor or person shall pay,-

(a) the amount of tax assessed or re-assessed for any period under section 6A or section 6C of this Act less sum already paid by him in respect of such period; and

(b) the amount of penalty, if any, levied under this Act, into the appropriate Government Treasury by such date as may be specified in a notice or order issued under this Act being not later than 30 days from the date of notice or order: Provided that the Commissioner may, in respect of any particular proprietor or person and for reasons to be recorded in writing and on payment of interest @ 12% per annum or at such higher/lower rate as the Government may notify from time to time, extend the date of such payment or allow to pay tax due or penalty or interest levied, if any, by installments.

(7) (a) When a proprietor or person is in default in making payment of the tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such proprietor or person for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest @ 15% per annum on the amount not so paid.

(b) Notwithstanding anything contained in clause (a), upon an application from the proprietor or person in the manner prescribed, the Commissioner, subject to such conditions as he may impose, remit the whole or any part of the interest payable in respect of any period by the proprietor or person.

(8) The Government may, by general or special order published in the Official Gazette, authorize any Officer not below the rank of Entertainment Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty or interest due from any proprietor or person under this Act, the powers of the Collector under the Goa Land Revenue Code, 1968 (Act 9 of 1969), to

recover the dues as arrears of land revenue.

(9) No person other than a person who has to perform some duty in connection with any entertainment or a duty imposed upon him by any law, shall be admitted to an entertainment except with a valid ticket.

(10) Notwithstanding anything contained in this section, the Commissioner, on the application of the proprietor or person of any entertainment in respect of which entertainment tax is payable under sections 3 and 3E, allow the proprietor or person on such conditions as may be prescribed to make payment of tax due,-

(i) by a consolidated payment of a percentage, to be fixed by the Commissioner, of the gross sum received by the proprietor or person on account of payment for admission to the entertainment; or

(ii) on the basis of the returns of the payments for admission to the entertainment filed by the proprietor or person for the corresponding period of the preceding year; or

(iii) in accordance with the results recorded by any mechanical/electronic contrivance including computers which automatically registers the number of persons admitted.

5. Exemptions :-

(1) A proprietor or person, upon an application in the prescribed manner and on payment of prescribed fees, may apply to the Commissioner for exemption from levy of entertainment tax on payments for admission to the entertainment, under the following circumstances:

(a) where the whole of the receipts thereof are devoted to philanthropic or charitable purpose; or

(b) where the entertainment is meant for educational purposes."];

(2) The Government may exempt from entertainment tax any ticket or complimentary ticket issued to a person in uniform serving in the defence forces of India, subject to such conditions as may be prescribed.

(3) 38[The Government may, upon an application from a proprietor or person in the manner prescribed], by general or special order exempt any entertainment or class of entertainments from liability to entertainment tax in whole or in part.

(4) Notwithstanding anything contained in 40[sections 3 and 3E] of this Act, the entertainment provided by way or river cruises/boat cruises prior to the date of enforcement of the Goa Entertainment Tax (Amendment) Act, 2001, shall be exempted from

entertainment tax if aforesaid tax has not been collected on such entertainment on the ground that no such tax could have been levied or collected at that time: Provided that the burden of proving that the entertainment tax was not collected on entertainment provided by way of river cruises/boat cruises referred to in 41[]section 3, shall be on the person claiming exemption under this sub-section.

Explanation:- For the purposes of sub-section (1) the takings of an entertainment shall not be deemed to be devoted to philanthropic or charitable purpose if such takings are to be devoted to the benefit of any particular religious purpose or any particular caste or community other than any class of citizens declared by the Government as socially or educationally backward.

6. Power To Inspect :-

(1) The Commissioner⁴²[], may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time with a view to inspect whether the provisions of this Act or the rules made thereunder are being complied with.

(2) The proprietor ⁴³[or person] of every entertainment and the owner or person in-charge of any place which is ordinarily used as a place of entertainment shall give every reasonable assistance to the Inspecting Officer in the performance of his duties under sub-section (1).

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be punished with fine which may extend to ⁴⁴[five thousand rupees] on conviction before a Magistrate.

6A. Assessment Of Tax :-

(1) The amount of tax due from a proprietor or person liable to pay tax shall be assessed separately for each year during which he is so liable: Provided that, the Commissioner may, subject to such conditions as may be prescribed, assess the tax due from any proprietor or person, during a part of a year.

(2) If the Commissioner is satisfied that the returns furnished by a registered proprietor or a person, in respect of any period are correct and complete, he shall assess the amount of tax due from the proprietor or person, on the basis of such returns.

(3) If the Commissioner is not satisfied that the returns furnished

by a registered proprietor or a person in respect of any period are correct and complete, and he thinks it necessary to require the presence of the proprietor or person or the production of further evidence, he shall serve on such proprietor or person a notice requiring him on a date and at a place specified thereon, either to attend and produce or cause to be produced all evidence on which such proprietor or person 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 Commissioner shall, after considering all the evidence which may be produced, assess the amount of tax due from the proprietor or person.

(4) If a registered proprietor or a person fails to comply with the terms of any notice issued under sub-section (3), the Commissioner shall assess, to the best of his judgment, the amount of tax due from him.

(5) Where all the returns are filed by a registered proprietor or person for any year on or before the date prescribed for filing the last return of that year, no order of assessment under sub-section (3) or sub-section (4) in respect of that year shall be made after the expiry of two years from the end of the said year, and if for any reason such order is not made within the period aforesaid, then the returns so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such proprietor or person: Provided that, where such assessment is made in consequence of or to give effect to any order of an appellate or revisional authority or of a Court, the period of two years shall be reckoned from the date of such order: Provided further that, in computing the period of limitation laid down in the above sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or authority shall be excluded.

(6) If a registered proprietor or a person does not furnish returns in respect of any period by the prescribed date, the Commissioner shall, at any time within two years from the end of the year in which such period occurs, after giving the proprietor or the person a reasonable opportunity of being heard, proceed to assess, to the best of his judgment, the amount of tax, if any, due from him.

(7) If the Commissioner has reason to believe that a proprietor or a person is liable to pay tax in respect of any period, but has failed to apply for registration or failed to apply for registration within time as required by section 3G, the Commissioner shall, at any time

within three years from the end of the year in which such period occurs, after giving the proprietor or the person a reasonable opportunity of being heard, proceed to assess, to the best of his judgment, the amount of tax, if any, due from the proprietor or person in respect of that period, and any period or periods subsequent thereto.

(8) Notwithstanding anything contained in the foregoing provisions of this section, where the Commissioner is not satisfied about the correctness or completeness of the accounts of a proprietor or a person or where no method of accounting has been regularly employed by a proprietor or a person, the Commissioner may, after giving the proprietor or the person a reasonable opportunity of being heard, assess to the best of his judgement, the amount of tax, if any, due from him.

(9) Any assessment made under this section shall be without prejudice to any penalty or prosecution for an offence, under this Act.

6B. Applicability Of Provisions Of This Act To The Person Liable To Pay Tax Under Section 3K :- Where, in respect of any tax including any penalty and interest due from the proprietor or person under this Act, any other person is liable for payment thereof under section 3K, then such other person shall be deemed to be a proprietor or a person for the purpose of this Act, and all the relevant provisions of this Act, shall, in respect of such liability, apply to such person also, as if he were the proprietor or the person.

6C. Re-Assessment Of Turnover Escaping Assessment, Under Assessed, Etc :-

(1) If a proprietor or a person has been assessed under section 6A for any year or part thereof and where for any reason the whole or any part of the turnover of receipts in respect of that year or part thereof has escaped assessment, or has been under-assessed or assessed at a lower rate, or any deduction has been wrongly made, then, the Commissioner may, at any time within three years of the end of that year, after giving the proprietor or the person a reasonable opportunity of being heard, proceed to assess or re-assess, to the best of his judgment, the amount of tax due from such proprietor or person: Provided that, the amount of tax shall be

assessed at the rates at which it would have been assessed had there been no under-assessment or escapements:

Provided further that, where in respect of such turnover of receipts an order has already been passed in appeal or revision under this Act, the Commissioner shall make a report to the appropriate appellate or revisional authority under this Act, which shall thereupon after giving the proprietor or the person concerned a reasonable opportunity of being heard, pass such order as it deems fit.

(2) Nothing in sub-section (1) shall apply to any proceeding (including any notice issued) under section 6D or section 6G.

(3) Nothing in sections 6D and 6G shall affect any proceeding under this section.

6D. Appeal, Revision And Review :-

(1) Any proprietor or person may, in the prescribed manner, appeal to the authority as may be prescribed, against any assessment or re-assessment, within sixty days from the date of communication of the order appealed against:

Provided firstly that, the said authority may entertain the appeal after expiry of the said period of sixty days but not beyond one hundred and fifty days, if he is satisfied that the applicant was prevented by sufficient cause from filing the appeal in time: Provided secondly that, no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the applicant may admit to be due from him has been paid.

(2) Subject to such rules or procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may-

(a) confirm, reduce, enhance or annul the assessment; or

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed; or

(c) pass such other orders as it may think fit.

(3) (a) In the case of an order passed in appeal by the appellate authority under sub- -section (2), a second appeal shall lie to the Tribunal within sixty days of the date of passing of the order.

(b) The Tribunal may admit the second appeal referred to after the period of sixty days referred to in clause (a) but not beyond one hundred fifty days, if it is satisfied that the appellant had sufficient cause for not preferring the appeal in that period.

(4) No appeal under sub-section (3) or sub-section (9) shall be entertained by the Tribunal, and no revision application under sub-section (6) shall be entertained by the Commissioner, unless such appeal or revision application, as the case may be, is accompanied by satisfactory proof of the payment of tax or penalty or both that may be due:

Provided that, the Tribunal or the Commissioner, as the case may be, if it or he thinks fit, for reasons to be recorded in writing, entertain any appeal or revision against any such order without making the payment as aforesaid, if the appellant or, as the case may be, the applicant, furnishes such security for such amount as it or he may direct.

(5) In disposing of an appeal, the Tribunal shall have the same powers as that of the appellate authority under sub-section (2).

(6) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner, upon application or of his own motion, may revise, any assessment made or order passed under this Act or the rules made thereunder by a person appointed under section 2A to assist him:

Provided that, before rejecting any application for the revision of any such order, the Commissioner shall consider it and shall record reasons for such rejection: Provided further that, no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (1) to the prescribed authority in respect of such assessment.

(7) The proprietor or the person may, at his option, file a second appeal under sub-section (3), or make an application for revision to the Commissioner under sub-section (6), and where the proprietor or the person has exercised such option, he shall be precluded from filing an application for revision under sub-section (6), or, as the case may be, from filing a second appeal under sub-section (3).

(8) In disposing of the revision, the Commissioner shall have the same powers as those of the Appellate Authority under sub-section (2).

(9) Where an order is passed by the Commissioner of his own motion under sub-section (6), an appeal shall lie to the Tribunal from that order within sixty days and an appeal filed after that period may be admitted if the Tribunal is satisfied that the appellant had sufficient cause for not filing the appeal within that period.

(10) Subject to such rules as may be prescribed, any assessment

made or order passed under this Act or under the rules made thereunder, by any person appointed under section 2A or by the Tribunal constituted under section 2B may be reviewed by the person, or the Tribunal passing it, as the case may be, upon an application or of his or its own motion, as the case may be.

(11) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard. Explanation.- In this section, assessment includes imposition of penalty.

6E. Application Of Sections 4, 5 And 12 Of The Limitation Act :- In computing the period laid down under section 6D, the provisions of sections 4, 5 and 12 of the Limitation Act, 1963 (Central Act 36 of 1963) shall, so far as may be, apply.

6F. Non-Appealable Orders.- No Appeal Shall Lie Against :-

(i) a notice issued under this Act calling upon a proprietor or person for assessment or asking a proprietor or a person to show cause as to why he should not be prosecuted for an offence under this Act or notices issued under any of the provisions of section 7A of this Act; or

(ii) an order pertaining to the seizure or retention of accounts books, registers and other documents; or

(iii) an order sanctioning a prosecution under this Act; or

(iv) an order transferring any proceeding under section 13C.

6G. Rectification Of Mistakes :-

(1) The Commissioner, may at any time within one year from the date of any order passed by him, on his own motion, rectify any mistake apparent from the record, and shall within a like period, rectify any such mistake which has been brought to his notice by any person affected by such order: Provided that, no such rectification shall be made if it has the effect of enhancing the tax unless the Commissioner has given notice in writing to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard;

(2) The provisions of sub-section (1) shall apply to rectification of a mistake by an appellate authority under section 6D as they apply to the rectification of a mistake by the Commissioner.

(3) Where any such rectification has the effect of reducing the amount of the tax or interest or penalty or the amount of forfeiture, the Commissioner shall, in the prescribed manner, refund any amount due to such person.

(4) Where any such rectification has the effect of enhancing the amount of the tax or interest or penalty or the amount of forfeiture, the Commissioner shall recover the amount due from such person in the manner provided for in section 4.

6H. Power To Call Information, To Search And Seizure Of Documents, Etc :-

(1) The Commissioner may require,-

(a) from a proprietor or a person providing entertainment, to furnish information in respect of,-

(i) accounts of printing and sale of tickets;

(ii) time and venue of providing entertainment;

(iii) accounts of complimentary tickets printed and issued;

(iv) total capacity of the place of entertainment;

(v) licenses issued by any other authorities for conducting the entertainment.

(d) from a distributor,-

(i) any information as regards the sale, supply, distribution or lending on rental basis or otherwise, of feature films for exhibitions of cinematograph shows.

(ii) all information as regards to the cable television network or of any system of close circuit transmission or associated signal generation, control and distribution equipments, designed to provide cable service for reception by multiple subscribers and/or any cable operators through headend control rooms.

(c) to furnish books of accounts including bank accounts or documents regarding entertainment provided.

(d) to furnish any other information that may be necessary.

(2) If the Commissioner has reason to believe that any proprietor or person or distributor has evaded or is attempting to evade the payment of tax due from him or furnishing incorrect information or avoiding to furnish information under this section, he may, for reasons to be recorded in writing, seize such accounts, registers, documents as may be necessary and shall grant receipts for the same and shall retain the same for a period of six months which period may be extended by another six months by order in writing.

(3) For the purpose of sub-sections (1) and (2) of this section, the

Commissioner may enter and search the place of entertainment or any place of business of the proprietor or person or distributor or any other place where, the Commissioner has reason to believe that the proprietor or person or distributor keeps documents, accounts or registers of his business relating to provide entertainment liable to tax under this Act."].

7. Recoveries :-

Any amount of tax, penalty or interest which remain unpaid after the date prescribed for payment or the date specified in the notice for payment or the date in the order of imposition of penalty, or after the extended date of payment and any installments not duly paid, shall be recoverable as arrears of land revenue.]

7A. Charge On The Property Of Defaulter And Levy Of Interest For Delayed Payment Of Tax :-

(1) If a proprietor or a person does not pay the tax within the time he is required by or under the provisions of this Act and the rules made thereunder to pay it, then,-

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the proprietor or person shall be liable to pay by way of simple interest, in addition to the amount of such tax, an amount equal to simple interest @ 15% per annum on such tax.

Explanation.- For the purpose of clause (ii) above, for calculating the interest, the fraction of the month shall be treated as a full month.

(2) If any tax, other than the tax on which interest is leviable under sub-section (1), has remained unpaid on the date prescribed for filing the last returns in respect of any period of assessment, then, the proprietor or person shall be liable to pay by way of simple interest, a sum equal to two percent on such tax for each month or part thereof on the expiry of 30 days from the date immediately following the date on which the period for which the proprietor or the person has been assessed expires, till the date of order of assessment and where any payment of such unpaid tax, whether in full or in part, is made on or before the date of order of assessment, the amount of such interest shall be calculated by taking into consideration the amount and the date of such payment. If, as a result of any order passed under this Act, the amount of tax which had so remained unpaid is enhanced or

reduced, as the case may be, the interest shall be enhanced or reduced, accordingly.

(3) Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any proprietor or person or class of persons.

7B. Special Mode Of Recovery :-

(1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the proprietor or person at his last address known to the Commissioner, require,-

(a) any person from whom any amount of money is due or may become due to a proprietor or person who has failed to pay the amount of tax due or penalty imposed under this Act; or

(b) any person who holds or may subsequently hold money for or on account of such proprietor or person, to pay to the Commissioner, either forthwith upon the money becoming due or being held at or within the time specified in the notice, but not before the money becomes due or is held as aforesaid, so much of the money as is sufficient to pay the amount due by the proprietor or the person, in respect of arrears of tax and penalty or both, or the whole of the money when it is equal to or less than that amount.

Explanation.- For the purpose of this section, the amount of money due to a proprietor or a person from or money held for or on account of a proprietor or a person, by any person shall be calculated after deducting therefrom such claims, if any, lawfully subsisting as may have fallen due for payment by such proprietor or person to such person.

(2) The Commissioner may at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of such notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the proprietor or the person and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the proprietor or person after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the proprietor or person for tax and penalty, whichever is less.

(5) Where a person to whom a notice under this section is sent objects to it, by statement in writing that the sum demanded or any part thereof is not due or payable to the proprietor or person or that the amount held for or on account of the proprietor or person is under genuine dispute, the Commissioner shall hold an inquiry and after giving a reasonable opportunity of being heard to such person and the proprietor or person shall make such order as he thinks fit.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue.

8. Imposition Of Penalty :-

If, while assessing or re-assessing the amount of tax due from a proprietor or person under any provisions of this Act or while passing an order in appeal, revision or rectification proceedings, it appears to the Commissioner that such proprietor or person has,-

(a) failed to apply for registration as required by section 3G or has carried on the activity of providing entertainment without being registered, in contravention of section 3G; or

(b) failed, without reasonable cause, to comply with any notice in respect of the proceedings under section 6A or section 6C; or

(c) failed to disclose any transaction of receipt or has failed to furnish returns by the prescribed date or has failed to show in the return the appropriate liability to pay tax or has failed to disclose fully and truly all material facts necessary for the proper and correct quantification of the tax liability, then the Commissioner may after giving the proprietor or person an opportunity of being heard, by an order in writing, impose upon the proprietor or person by way of penalty, in addition to any tax assessed or re-assessed or found due in appeal or revision or rectification proceedings, as the case may be, a sum not exceeding one and a half times the amount of tax so assessed or re-assessed or found due in the appeal or revision or rectification proceedings]

8A. Imposition Of Penalty For Contravening Certain Provisions :-

(1) If a proprietor or person-

(a)(i) not being liable to pay tax under this Act, collects any sum by way of entertainment tax; or

(ii) being registered collects any amount by way of entertainment tax in excess of the tax payable by him; or

(iii) otherwise collects tax in contravention of the provisions of section 8E; or

(b) being liable to pay tax under this Act, or was required so to do by the Commissioner by a notice, served on him, fails in contravention of sub-section (1) of section 8F to keep a true account of his turnover of receipts of entertainment provided or fails when directed so to do under that section to keep any account or record in accordance with direction, he shall be liable to pay, in addition to any tax for which he may be liable, a penalty of an amount as follows:-

(i) If the Commissioner is satisfied that any proprietor or person has acted in contravention referred to in sub-clause (i) and (iii) of clause (a), he may, after giving such proprietor or person a reasonable opportunity of being heard, direct him to pay by way of penalty, a sum not exceeding one and half times the tax collected in contravention of the said provision.

(ii) Where there has been a contravention referred to in sub-clause (ii) of clause (a) or in clause (b), a penalty not exceeding one half times the tax in addition to any sum collected by the proprietor or person by way of tax in contravention of section 8E shall be forfeited to the Government after giving such proprietor or person an opportunity of being heard.

(2) If the Commissioner, in the course of any proceeding under this Act or otherwise, has reason to believe that any person has become liable to a penalty or forfeiture or both penalty and forfeiture of any sum under sub-section (1), he shall serve on such person a notice in the prescribed manner requiring him on a date and at a place specified in the notice to attend and show cause as to why a penalty or forfeiture or both penalty and forfeiture of any sum as provided in sub-section (1) should not be imposed on him.

(3) The Commissioner shall, thereupon, hold an inquiry and shall make such order as he thinks fit.

(4) If the Commissioner has reason to believe that the entry into this casino to any person is allowed without payment of charges for admission as provided in column (3) of Schedule D appended to this Act then the proprietor or the person operating such casino shall be imposed a penalty of Rs. 2,000/- per person.

(5) If any proprietor or person or distributor required to furnish any information or produce accounts as provided in section 6H:-

(a) wilfully refuses or neglects to furnish such information as may be required by that section; or

(b) wilfully furnishes or causes to be furnished any information which he knows to be incorrect or false; or

(c) wilfully conceals any material information, he shall on conviction, be punished with fine which may extend to Rs. 5,000/- and in case of continuing offence to a further fine of Rs. 100/- per day after the first day during which the offence continues.

(6) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

8B. Rounding Of Tax, Etc :- The amount of tax, penalty, interest, composition money, fine or any other sum payable under the provisions of this Act, shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee, and if such part is less than fifty paise, it shall be ignored:

Provided that, nothing in this section shall apply for the purpose of collection by the proprietor or person of any amount by way of tax under this Act.

8C. Refund :-

(1) The Commissioner shall refund to a person the amount of tax and penalty, if any, paid by such person in excess of the amount due from him. The refund may be either by cash payment or, at the option of the person, by deduction of such excess from the amount of tax and penalty due in respect of any other period: Provided that, the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (6) of section 4 has been issued, and shall then refund the balance, if any.

(2) Where any refund is due to any proprietor or person according to the returns furnished by him for any period, such refund may provisionally be adjusted by him against the tax due and payable as per the returns furnished under section 4 for any period:

Provided that, the amount of tax or penalty or interest or all of

them due from, and payable by, the proprietor or the person on the date of such adjustment shall first be deducted from such refund before making adjustment.

8D. Power To Withhold Refund In Certain Cases :- Where an order giving rise to a refund is the subject-matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the authority competent to grant such refund is of the opinion that the grant of the refund is likely to adversely affect the revenue, such authority may, with the previous approval of the Commissioner, withhold the refund till such time as the Commissioner may determine.

8E. Prohibition Against Collection Of Tax In Certain Matters :-

(1) No person shall collect any sum by way of tax in respect of his activity of providing entertainment to the extent that he is not liable to pay it under this Act.

(2) No person, who is not a registered proprietor or person and liable to pay tax in respect of entertainment shall collect any sum by way of tax from any other person and no registered proprietor or person shall collect any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act: Provided that, this sub-section shall not apply where a person is required to collect such amount of the tax separately in order to comply with the conditions and restrictions imposed on him under the provisions of any law for the time being in force.

8F. Accounts, Production And Inspection Of Accounts And Documents :-

(1) Every proprietor or person liable to pay tax under this Act, and who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall keep a true account of the entertainment tax receipts.

(2) If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a proprietor or person is liable to tax during any period, or are so kept not to enable a proper scrutiny of the returns or the statement furnished, the Commissioner may require such proprietor or person by notice in writing to keep such accounts in such form or

manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any proprietor or person to maintain accounts and records showing such particulars regarding their business in such form, and in such manner, as may be specified by him.

(4) Every registered proprietor or person shall ordinarily keep all his accounts, registers and documents relating to his activity of providing entertainment at the place or places of his activity of providing entertainment specified in his certificate of registration or, with the previous approval of the Commissioner at such other place as may be approved by the Commissioner.

(5) The Commissioner may, subject to such conditions as may be prescribed, require any proprietor or person to produce before him any accounts or documents, or to furnish any information, relating to his business, or any other information as may be necessary for the purpose of this Act.

(6) All accounts, registers and documents relating to the activity of providing entertainment of any proprietor or person and cash kept in any place of his activity of providing entertainment shall at all reasonable times be open to inspection by the Commissioner and the Commissioner or any person authorized by him, may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of cash found as appear to him necessary for the purpose of this Act.

8G. Proprietor Or Person To Declare The Name Of Owner Of Business :- Every proprietor or person who is liable to pay tax, and who is a Hindu undivided family, or an association or club or society or firm or company, or corporation or who carries on business as the guardian or trustees or otherwise on behalf of another person, shall, within the period prescribed, send to the authority prescribed, a declaration in the manner prescribed stating the name of the person or persons who is the owner or who are the owners of the place of entertainment. Such declaration may be revised from time to time.

8H. Offences And Penalties :-

(1) Whoever, knowingly furnishes a false returns shall, on conviction, be punished-

(i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds Rs. 10,000/-, with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine of minimum of rupees ten thousand and maximum of not exceeding the tax liability;

(ii) in any other case, with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine not exceeding rupees five thousand.

(2) Whoever knowingly keeps false account of the receipts in contravention of section 8F, shall, on conviction, be punished with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with fine not exceeding rupees five thousand.

(3) Whoever-

(i) wilfully attempts, in any manner whatsoever, to evade any tax leviable under this Act; or

(ii) wilfully attempts, in any manner whatsoever, to evade any payment of any tax or penalty or interest under this Act, he shall, on conviction, be punished-

(a) in case where the amount involved exceeds Rs. 50,000/- during the period of a year, with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine of minimum of rupees ten thousand and maximum of rupees fifty thousand;

(b) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with fine not exceeding rupees ten thousand;

(4) Whoever aids or abets any person in commission of any act specified in sub- -sections (1) to (3), shall, on conviction, be punished with rigorous imprisonment which shall not be less than three months but which may extend to one year and with fine not exceeding rupees five thousand.

(5) Whoever-

(a) carries on business without being registered and without his registration certificate being renewed in wilful contravention of section 3G; or

(b) fails, without sufficient cause, to furnish any information required by section 3M; or

(c) fails, without sufficient cause, to furnish any returns as required

by section 4 by the date and in the manner prescribed; or
(d) voluntarily obstructs any officer making inspection, search and seizure under section 6H; or
(e) contravenes, without reasonable cause, any of provisions of section 8A; or
(f) fails, without sufficient cause, when directed to keep any accounts or record, in accordance with such direction and to comply with requirements made to him under section 8F; or
(g) voluntarily obstructs any Officer making inspection under section 8F, shall, on conviction, be punished with imprisonment for a term which may extend to one year and with fine not exceeding rupees twenty five thousand.

(6) Whoever commits any of the acts specified in sub-sections (1) to (5) and the offence is a continuing one under any of the provisions of these sub-sections, shall, on conviction, be punished with a daily fine of not less than rupees two hundred during the period of the continuance of the offence, in addition to the punishments provided under this section.

(7) Notwithstanding anything contained in sub-sections (1) to (6), no person shall be proceeded against under these sub-sections for the acts referred to therein, if the total amount of tax evaded or attempted to be evaded is less than rupees ten thousand during the period of a year.

(8) Whoever, when required to furnish any information or returns under section 9A,-

(a) wilfully refuses or without lawful excuse neglects to furnish such information or returns; or

(b) wilfully furnishes or causes to be furnished any information or returns which he knows to be false, he shall, on conviction, be punished with fine which may extend to five thousand rupees and in case of a continuing offence to a further fine which may extend to two hundred rupees for each day after the first offence during which the offence continues.

(9) Whoever, when engaged in connection with the collection of statistics under section 9A, wilfully discloses any information or the contents of any returns given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under the Indian Penal Code, 1860 (Central Act 45 of 1860), shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to two thousand rupees, or with both.

(10) Save as provided in sub-section (2) of section 9B, if any servant of the Government discloses any of the particulars referred to in sub-section (1) of that section, he shall, on conviction, be punished with imprisonment which may extend to six months or with fine of rupees five thousand or with both.

(11) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under any provisions of this Act.

8I. Penalty For Contravening Provisions Regarding Furnishing Of Information Or Concealing Of Material Facts :- If the Commissioner is satisfied that any proprietor or person or distributor acted in contravention of provisions of section 6H, he may, after giving such proprietor or person or distributor a reasonable opportunity of being heard, direct him to pay by way of penalty a sum not exceeding rupees ten thousand.

9. Compounding Of Offences :-

(1) Subject to such conditions as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under sub-section (1) of section 8H or under any rules made under this Act, either before or after the commencement of any proceeding against such person in respect of such offence, by way of composition for such offence, a sum not exceeding five thousand rupees or where the offence alleged to have been committed is under clause (a) or clause

(c) of sub-section (5) of section 8H, a sum not exceeding double the amount of the tax, which would have been payable by such person had he complied with the provisions of this Act.

(2) On payment in full of such sum as may be determined by the Commissioner under sub-section (1),-

(a) no proceeding shall be commenced against such person as aforesaid; and

(b) if any proceeding have been already commenced against such person as aforesaid, such proceeding shall not be further proceeded with.]

9A. Power To Collect Statistics :-

(1) If the Government considers that for the purposes of the better administration of this Act, it is necessary so to do, it may, by

notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with by or under this Act.

(2) Upon such direction being made, the Government or any person, or person authorized by it in this behalf, may, by notification in the Official Gazette, and by notice in any newspaper or in such other manner as in its or his opinion is best calculated to bring the notice to the attention of the proprietor or person, call upon all proprietors or persons or any class of proprietors or person to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which, the persons to whom or, the authorities to which such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

9B. Returns, Etc. To Be Confidential :-

(1) All particulars contained in any statement made, returns furnished or accounts or documents produced in accordance with this Act or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything to the contrary contained in any other law relating to evidence, no Court shall, save as aforesaid, be entitled to require any employee of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) Save as provided in sub-section (3), if any employee of the Government discloses any of the particulars referred to in sub-section (1), he shall be punished with imprisonment which may extend to six months and shall also be liable to fine.

(3) Nothing contained in this section shall apply to the disclosure of:- (a) any of the particulars referred to in sub-section (1) for the purpose of an investigation or prosecution under this Act or under the Indian Penal Code, 1860 (Central Act 45 of 1860) or under any other enactment for the time being in force; or

(b) such facts, to an Officer of the Central Government or the Government of any State or Union Territory, as may be necessary for verification of such facts or for the purpose of enabling that Government to levy or realize any tax imposed by it."

10. Powers Of Commissioner :-

(1) In discharging his functions under this Act, the Commissioner shall have all the powers of a Civil Court for the purpose of,-

- (a) proof of facts by affidavit;
- (b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;
- (c) compelling the production of documents; and
- (d) issuing commissions for the examination of witnesses.

(2) In the case of any affidavit to be made for the purpose of this Act, any Officer appointed by the Commissioner may administer the oath to the deponent.

(3) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summon is issued by the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Commissioner may impose on him such fine not exceeding one thousand rupees as he thinks fit and the fine so levied may be recovered in the manner provided in this Act for recovery of arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(4) If any documents are produced by a person on whom a summon was issued by the Commissioner, and the Commissioner has reason to believe that any proprietor or person has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against such proprietor or person, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution.].

11. Protection Of Action And Bar Of Limitation :-

(1) No suit, prosecution or other legal proceeding shall lie against any officer or employee of the Government for anything done or intended to be done in pursuance of this Act or any rule or order made thereunder.

(2) Save as provided in this Act, no assessment made or no order passed under this Act or the rules made thereunder by the

Commissioner or any Officer or person subordinate to him shall be called in question in any Court, and save as provided under section 6D, no appeal shall lie against any such assessment order.].

12. Cognizable Offence :-

Notwithstanding anything contained in the Code of Criminal Procedure, 1898, but subject to the other provisions of this Act,-

- (1) an offence under this Act shall be a cognizable offence under the said Code; and
- (2) only magistrates of the First Class shall have jurisdiction to try any such offence.

12A. Limitation For Taking Cognizance Of Offences :-
Notwithstanding anything to the contrary in any other law relating to the period of limitation for the cognizance of offences, the court shall take cognizance of any offence under this Act, or under the Rules made thereunder within a period of one year from the date of commitment of such offence.

13. Prohibition Of Levy 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 in respect of which entertainment tax is leviable under this Act.
- (2) Nothing contained in sub-section (1) shall affect the levy by any local authority referred to therein, 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.

13A. Offences By Companies :- (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of the director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be liable to be proceeded against and punished accordingly.

Explanation.- For the purpose of this section,

(a) company means a body corporate, and includes a firm, other association of individuals; and

(b) director in relation to a firm, means a partner in the firm.

13B. Investigation Of Offences :-

(1) Subject to such conditions as may be prescribed, the Commissioner may authorize either generally or in respect of a particular case or class of cases, any officer or person subordinate to him to investigate all or any of the offences punishable under this Act.

(2) Every officer so authorized shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), upon an officer in charge of a police station for the investigation of a cognizable offence.

13C. Power To Transfer Proceedings :- The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that, nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both officers are situated in the same city, locality or place. Explanation.- In this section, the word proceedings in relation to any proprietor or person whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year which

may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such proprietor or person.

13D. Appearance Before Any Authority In Proceedings :- Any person, who is entitled or required to attend before any authority in connection with any proceedings under this Act, may attend,-

- (a) by a relative or a person regularly employed by him; or
- (b) by a legal practitioner, Chartered Accountant, Cost Accountant or Company Secretary; or
- (c) by a tax practitioner, if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or Tax Practitioner is authorized by such person and such authorization may include the authority to act on behalf of such person in such proceedings.

14. Power To Make Rules :-

(1) The Government may, by notification in the Official Gazette, make rules generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,-

- (i) subordination of officers and persons appointed under section 2A amongst themselves;
- (ii) qualification of the members of Tribunal and the period for which such member shall hold office as stated in sub-section (3) of section 2B;
- (iii) manner of making application as stated in clause (d) of sub-section (i) of section 3A;
- (iv) form of certificate of registration as stated in sub-section (3) and form of application as stated in sub-section (7) of section 3G;
- (v) manner of applying for grant of provisional registration certificate as stated in sub-section (1) of section 3H;
- (vi) the time within which, information shall be furnished under sub-section (1) of section 3M to the Commissioner;
- (vii) the period for which and the dates by which and the authority to which, the returns shall be furnished under sub-section (2) of section 4;
- (viii) the intervals at which, and the manner in which, the entertainment tax shall be paid as provided in sub-section (1) and

- (3) of section 4;
- (ix) conditions subject to which the tax shall be assessed by the Commissioner as provided in sub-section (1) of section 6A;
- (x) the manner of making appeal and the authority to whom it should be made as provided in sub-section (1) of section 6D;
- (xi) the manner in which a notice under sub-section (2) of section 8A may be served;
- (xii) the manner in which notice to be served as stated in sub-section (1) and the accounts and forms required to be kept as stated in sub-section (3) of section 8F;
- (xiii) the period within which, the authority to which and the manner in which a declaration shall be sent under section 8G;
- (xiv) the form in which, the authority to which and the intervals in which information or returns shall be furnished and the particulars to be specified in such information and returns as provided in sub-section (2) of section 9A;
- (xv) the manner in which, and the time within which the applications shall be made, information furnished and notices served, under this Act;
- (xvi) the conditions subject to which offences may be compounded under section 9;
- (xvii) the fees payable in Court-fee stamps in respect of applications,-
 - (a) for a certified copy of an order of assessment, or of any order passed; or document produced or filed in any proceedings, under this Act;
 - (b) for determination of any question;
 - (c) for remission of interest;
- (xviii) the fees payable for making and supplying a duplicate or certified copy of any order or document under this Act or the rules made thereunder, the extra fees payable if the copy is required urgently and the deposit to be made to cover the cost of such fees;
- (xix) controlling the use of mechanical/electronic contrivances, computer including the prevention of its misuse;
- (xx) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietor or person of entertainments in respect of which the tax due is payable;
- (xxi) requiring proprietors referred to in clause (xix) to furnish security for payment of tax and prescribing conditions for forfeiture of such security;
- (xxii) the presentation and disposal of applications for exemption from payment of entertainment tax or for the refund thereof;

(xxiii) the exemption from entertainment tax or from any part thereof in respect of soldiers, sailors or other defence forces in uniforms;

(xxiv) the issue of passes by proprietor of a place of entertainment for the admission to the place of entertainment of persons who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law;

(xxv) any other matter which is required to be prescribed.

(3) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction by a Magistrate, be liable to fine which may extend to two thousand rupees.

(4) Every rule made under this Act shall, as soon as may be after it is made, be laid on the table of the Legislative Assembly and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter 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 under that rule.].

27. Insertion of new section 14A.- After section 14 of the principal Act, the following section shall be inserted, namely:-

14A. Indemnity :- No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.].

15. Repeal And Savings :-

(1) On the commencement of this Act, any law in force in the Union Territory of Goa, Daman & Diu, authorizing the levy of a stamp duty on tickets of admission to any entertainment and any other law corresponding to this Act shall stand repealed.

(2) The provisions of section 6 of the General Clauses Act, 1897 shall apply to such repeal as if such law is an enactment and this Act is a re-enactment thereof.

16. Power To Remove Difficulties :-

If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary

for removing the difficulty.