

**LUXURY-CUM-ENTRTAIMENT AND AMUSEMENT TAX ON
HOLDERS OF TELEVISION SETS ACT, 1982**

19 of 1982

[3rd July, 1984]

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WHEREAS it is expedient to levy and collect aluxury-cum-entertainment and amusement tax on and from the holders of television sets in the State of Maharashtra and to provide for matters connected therewith; It is hereby enacted in the Thirty-third Year of the Republic of India as follows :-

1. Short Title, extent and commence-ment :-

(1) This Act may be called the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets Act, 1982.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Definitions :-

In this Act, unless the context other wise requires,-

- (a) "Collector" means the Collector for ? District appointed under the Maharashtra Land Revenue Code, 1966, and includes any other revenue officer, who is authorised by the State Government or the Collector to exercise the powers and discharge the duties and functions of the Collector under this Act;
- (b) "Commissioner" means the Commissioner of a Division appointed under the Maharashtra Land Revenue Code, 1966 and includes an Additional Commissioner or Assistant Commissioner appointed under the said Code;
- (c) "holder of a television set" means a person in whose name a licence is issued in respect of any television set under the Wireless Telegraphy Act, 1933, and includes a person, who is for the time being found in possession of any television set irrespective of its size or whether it is only black and white set or is colour set and irrespective of the fact whether the person holds such licence or not;
- (d) "municipal area" means an area within the limits of a municipal corporation, or a municipal council, constituted under the relevant municipal law for the time being in force;
- (e) "non-municipal area" means any area in the State, which is not a municipal area, and includes any area which is declared to be a cantonment under the Cantonments Act, 1924;
- (f) "prescribed" means prescribed by rules made under this Act;
- (g) "Recovery Officer", in relation to a municipal area, means one or more municipal officers authorised by the concerned municipal corporation or municipal council in this behalf, or the Collector and one or more officers authorised by the State Government in this behalf, as the State Government may notify in respect of that area by general or special order and, in relation to a non-municipal area, means the Collector and one or more officers authorised by the State Government or the Collector in this behalf; and different officers may be authorised for the same area or parts thereof or the same officer may be authorised for different areas or parts thereof;
- (h) "tax" means the luxury-cum-entertainment and amusement tax levied and collected under this Act;

(i) "year" means the year commencing on the 1st day of January, and "half year" means the period of six months commencing on the 1st day of January and ending on the 30th day of June or, as the case may be, the period of six months commencing on the 1st day of July and ending on the 31st day of December, and any period of less than six months, in the same half year, shall for the purposes of liability to pay the tax to be reckoned as half year.

3. Levy and collection of tax :-

Subject to the other provisions of this Act, there shall be levied and collected by the State Government the tax on and from every holder of television set or sets at the rate of Rs. 60 for each year per television set held or possessed by him.

4. Payment of tax through Recovery Officer :-

(1) Every holder of a television set shall pay the amount of tax due from him for any year to the Recovery Officer on or before the 31 st January of that year. If any holder fails to pay the amount due on or before the date aforesaid, he shall be liable to pay a penalty at the rate of Rs. 6 per month or a part thereof per set, till the tax and penalty are fully paid by him.

(2) Where any holder is liable to pay the amount of tax for a period of six months, he shall pay the amount of tax due from him at the rate of Rs. 30 for the half year on or before the last day of the month succeeding the month in which he became liable to pay the tax, and on his failure to pay the amount of tax due from him on or before the date aforesaid, he shall be liable to pay a penalty at the rate of Rs. 3 per month or part thereof per set, till the tax and penalty are fully paid by him.

5. Exemptions and refunds :-

(1) No tax shall be leviable in respect of any television set owned and used by or on behalf of the Central Government or the State Government , or any Municipal Corporation, Municipal Council, Zilla Parishad, Village Panchayat or Cantonment Board.

(2) No tax shall be leviable in respect of any closed-circuit television set.

(3) No tax shall be leviable in respect of any television set owned and used by an educational institution, which is recognised by the State Government or by any officer authorised by the State

Government in this behalf and which, on an application made to the Recovery Officer in the prescribed form and on making such inquiry as he deems fit, is exempted by him from payment of the tax, subject to such terms and conditions as may be prescribed.

(4) In the case of television sets kept by a dealer in, or manufacturer of, such sets for the purposes of trade, on an application made to the Recovery Officer in the prescribed form, and on making such inquiry as he deems fit, the Recovery Officer may grant a certificate that during the period the certificate is in force, the dealer or the manufacturer, as the case may be, shall be liable to pay the tax only in respect of three television sets. Any certificate granted by the Recovery Officer shall be subject to such terms and conditions as may be prescribed.

(5) Any holder of a television set, who has paid the tax in respect of that set, claims that he shall not use or he has not used that set throughout the year or half year for which the tax is paid, he may apply to the Recovery Officer in the prescribed form for a certificate of exemption from payment of tax for the relevant period. On making such inquiry as he deems fit, if the Recovery Officer is satisfied that the claim is proved by the applicant, he may grant the required certificate to the applicant, subject to such terms and conditions as may be prescribed.

(6) Any holder of a television set, who has paid the tax and who, on an application made to the Recovery Officer in the prescribed form, satisfies him that he stands exempted from payment of the tax under any of the provisions of this section, he shall be entitled to get a refund of the amount of the tax and penalty (if any) paid by him, which is found not due from him.

6. Power of search :-

The Recovery Officer or any officer specially empowered by the State Government, the Collector, the municipal corporation or the municipal council, as the case may be, may search any building, premises or place in which he has reason to believe that any television set, the holder of which is liable to pay tax, is kept or concealed and ask of any persons all necessary questions for determining the liability to pay tax.

7. Recovery of arrears of tax and penalty :-

All arrears of tax and penalty shall, after giving one month's notice, be recoverable by the Collector as arrears of land revenue.

8. Appeal against amount of tax and penalty :-

Any holder of a television set aggrieved by an order made by the Recovery Officer determining the amount of tax due from him, or the amount of penalty payable by him, or any other order made by him, may within thirty days from the date of which he receives an intimation of such order, appeal to the Commissioner, and the decision of the Commissioner given after affording reasonable opportunity of being heard to the appellant, shall be final.

9. Indemnity :-

No suit, prosecution, or other legal proceeding shall lie against any officer of the State Government, municipal corporation or municipal council, for anything which is in good faith done or intended to be done under this Act.

10. Power to make rules :-

(1) The power to make rules under this Act shall be exercisable by the State Government by notification in the Official Gazette.

(2) Without prejudice to any power to make rules contained elsewhere in this Act, the State Government may make rules for carrying out the purposes of this Act.

(3) All rules made under this Act shall be subject to the condition of previous publication.

(4) Every rule made under this Act shall be laid, as soon as may be, after it is made before each House of the State Legislature, while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification have effect in such modified form or be of no effect as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

11. Power to remove difficulties :-

If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, as occasion arises, by order, do anything which appears to it to be necessary or expedient for

the purposes of removing the difficulty:

Provided that no such order shall be made, after the expiry of a period of two years from the date of the commencement of this Act.