

MAHARASHTRA ADVERTISEMENTS TAX RULES, 1967

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MAHARASHTRA ADVERTISEMENTS TAX RULES, 1967

WHEREAS the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action to make the rules hereinafter appearing; and to dispense with the previous publication thereof; Now, therefore, in exercise of the powers conferred by section 15 of the Maharashtra Advertisements Tax Act, 1967 (Mah. XVIII of 1967), the Government of Maharashtra hereby makes the following rules, namely :-

1. Short title and extent :-

(1) These rules may be called the Maharashtra Advertisements Tax Rules, 1967.

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

2. Definition :-

In these rules,-

(a) "Act" means the Maharashtra Advertisements Tax Act, 1967;

(b) "Authorised Officer" means the Collector or any officer nominated by him in that behalf;

(c) "Section" means a section of the Act.

3. Return under section 4 :-

Every proprietor who is liable to pay the advertisement tax under section 3 of the Act shall submit a return under section 4 to the Authorised Officer in the Form hereto. The return shall be submitted within ten days of the date of exhibition of any slide,

trailer or film referred to in sec. 3 at the place of entertainment, and shall indicate the number of slides, trailers of films so exhibited, the length of each of them, if any, payment is charged therefor, the rate at which the payment is made or to be made for each slide, trailer or film: the gross amount received for the exhibition of such slides, trailers or films, and the amount of duty payable to the State Government.

4. Payment under section 4 :-

The advertisement tax shall be paid in cash to the Authorised Officer along with the return [in his office during 10-30 a.m. to 1-30 p.m. on all week days, except Sundays and holidays]

5. Inspection of books, contracts, issue of passes etc :-

The Authorised Officer may require any proprietor who is liable to pay the advertisement tax under the Act to produce for inspection all his books, records, accounts and other documents including contracts in relation to his business in his possession or power, and to issue passes in favour of officers referred to in sec. 5 and sec. 10.

6. Prescription of rank of Officer under section 12 :-

The Officer for the purpose of section 12 shall be any officer who is not below the rank of an Additional Collector.