

**Maharashtra Entertainments Duty (Amendment And  
Continuance) Act, 2014**

**22 OF 2014**

**[25 June 2014]**

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An Act Further To Amend The Maharashtra Entertainments Duty Act.

WHEREAS the Governor of Maharashtra had, with a view further to amend the Maharashtra Entertainments Duty Act, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2014, on the 10th February 2014 (hereinafter referred to as "the said Ordinance");

AND WHEREAS upon there-assembly of the State Legislature on the 24th February 2014, a Bill for converting the said Ordinance into an Act of the State Legislature was introduced in the Maharashtra Legislative Assembly as L. A. Bill No. II of 2014, on the 24th February 2014;

AND WHEREAS the said Bill could not be passed by the State Legislature, as the session of the State Legislature prorogued on the 28th February 2014;

AND WHEREAS as provided by article 213 (2)(a) of the Constitution of India, the said Ordinance would have ceased to operate after the 6th April 2014, the date on which the period of six weeks from the

date of re-assembly of the State Legislature would have expired ;  
AND WHEREAS it was considered expedient to continue the operation of the provisions of the said Ordinance;  
AND WHEREAS both Houses of the State Legislature were not in session; and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action to continue the operation of the provisions of the said Ordinance, for the purposes hereinafter appearing; and therefore, promulgated the Maharashtra Entertainments Duty (Amendment and Continuance) Ordinance, 2014 on the 5th April 2014;  
AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :-

**1. Short title and commencement. :-**

- (1) This Act may be called the Maharashtra Entertainments Duty (Amendment and Continuance) Act, 2014.  
(2) It shall be deemed to have come into force on the 10th February 2014.

**2. Amendment of section 2 of I of 1923. :-**

In section 2 of the Maharashtra Entertainments Duty Act (hereinafter referred to as "the principal Act"),-

(i) after clause (a-a1), the following clauses shall be inserted, namely:-

"(a-a2) "cable operator" means any person or a company registered as a cable operator and has also been registered as a Multi-System Operator for a notified area as per the provisions of the Cable Television Networks (Regulation) Act, 1995 and re-transmits digital television signal installed for exhibition of films or moving pictures or series of pictures to subscribers television sets at the residential or non-residential places ;

(a-a3) " local cable operator " means any person or a company who accepts digital television signal from Multi-System Operator and re-transmits at the residential or non-residential places on payment by a subscriber;"

(ii) after clause (a-a), the following clause shall be inserted, namely:-

"(a-ab) " Multi-System Operator" means a cable operator who receives a programming service from a broadcaster or its authorised

agencies and re-transmits the same or transmits his own programming service, for simultaneous reception either by multiple subscribers directly or through one or more local cable operators and includes his authorised distribution agencies, by whatever name called;"

(iii) sub-clause (u) of clause (c) shall be deleted.

### **3. Amendment of section 3 of I of 1923. :-**

In section 3 of the principal Act, the existing sub-section (4) shall be re-numbered as clause (a) thereof; and after clause (a) as so renumbered, the following clauses shall be inserted, namely:-

" (b) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act, there shall be levied, and paid by the Multi-System Operator to the State Government, the entertainments duty at the rate specified in the table below, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of any type of antenna or any other apparatus for securing transmission through cable network or cable television attached to it or through Internet Protocol Television.

(c) The local cable operator shall recover the entertainments duty from the connection holders and shall handover the same to the Multi-System Operator, within a time, where the Multi-System Operator is registered, or pay directly to the State Government where the Multi-System Operator is not registered, however, the entertainments duty shall be levied on the television sets which receives the radio frequency signals through pre-activated and activated set top box at the rate specified in the table below.

(d) For securing levy, recovery and payment of the entertainments duty payable under clauses (b) and (c), the Multi-System Operator or cable operator shall furnish to the Collector of District, such security deposit and such information, as may be prescribed."

### **4. Amendment of section 5 of I of 1923. :-**

In section 5 of the principal Act, for the words " be liable in respect of each offence to a fine of not less than rupees five hundred and not more than one thousand" the words "a fine not less than rupees fifty thousand for each offence or ten times of the revenue loss, whichever is higher" shall be substituted.

### **5. Amendment of section 7 of I of 1923. :-**

In section 7 of the principal Act, after clause (c), the following clause shall be inserted, namely:-

"(ca) for prescribing the amount and manner of furnishing a security deposit and also the form in which the information is to be furnished to the Collector under clause (d) of sub-section (4) of section 3 ;".

**6. Repeal of Mah. Ord. X of 2014 and saving. :-**

(1) The Maharashtra Entertainments Duty (Amendment and Continuance) Ordinance, 2014 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.

**7. Power to remove difficulties. :-**

(1) If any difficulty arises in giving effect to the provisions of the Maharashtra Entertainments Duty Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the Official Gazette, give such directions not inconsistent with the provisions of this Ordinance, 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 commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.