

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

**42 OF 2014**

**[29 December 2014]**

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

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An Act further to amend the Maharashtra Entertainments Duty Act.  
WHEREAS, it is expedient further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing ;  
it is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :-

**1. Short title. :-**

This Act may be called the Maharashtra Entertainments Duty (Amendment) Act, 2014.

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

In section 2 of the Maharashtra Entertainments Duty Act, in clause (b), after the sixth proviso, the following proviso shall be added, namely:-

" Provided also that, any payment not exceeding ten rupees or any such amount as may be specified by the State Government, from time to time, by notification in the Official Gazette, per ticket if charged by the proprietor himself or through any service provider towards service charges, separately for providing facility for online ticket booking in all entertainments, in that case, such payment towards such service charges shall not be included in the payment for admission, subject to the condition that the proprietor and the

service provider shall submit the data of online tickets sold per month, and online internet handling fee or convenience charges charged therefor and also the certified copies of agreement for online ticket booking services to the Collector before seventh day of every succeeding month; and any amount of such service charge in any form more than ten rupees or more than such amount as may be specified by the State Government, from time to time, by notification in the Official Gazette, levied by the proprietor himself or through any service provider, for providing facility for online ticket booking, shall be included in the payment for admission.

Explanation.-For the purposes of this proviso, the expression "service provider" means and includes any person or any company or agent who is authorized or permitted by the proprietor of any entertainment to book online tickets through their website or portal or by any other means.

### **3. Removal of difficulty. :-**

(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 order published in the Official Gazette, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing such 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.