

Maharashtra Entertainments Duty (Amendment) Act, 2015

26 of 2015

[17 August 2015]

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An Act further to amend the Maharashtra Entertainments Duty Act. WHEREAS both Houses of the State Legislature were not in session; AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2015 on the 12th June 2015 ; AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :-

1. Short title and commencement :-

- (1) This Act may be called the Maharashtra Entertainments Duty (Amendment) Act, 2015.
- (2) It shall be deemed to have come into force on the 12th June 2015.

2. Amendment of section 4 of I of 1923 :-

In section 4 of the Maharashtra Entertainments Duty Act (hereinafter referred to as " the principal Act "), in sub-section (3), the words and figure " and of section 5 " shall be deleted.

3. Amendment of section 4B of I of 1923 :-

In section 4B of the principal Act, in sub-section (4), for the portion beginning with the words " and may also direct " and ending with the words " one and half times that amount ", the words and figure " and the proprietor shall also be liable to pay penalty as per section 5 in addition to the amount of duty so assessed " shall be substituted.

4. Substitution of section 5 of I of 1923 :-

Section 5 of the principal Act shall be substituted as follows, namely :-

" 5. Punishment for noncompliance with section 4.

(1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, in addition to the entertainment duty which should have been paid, also be liable to pay to the Collector for each such non-compliance, a penalty equal to rupees fifty thousand or ten times of such entertainment duty, whichever is higher : Provided that, no order requiring the proprietor to pay such penalty shall be passed by the Collector, unless such proprietor is given an opportunity of being heard.

(2) Every order made by the Collector under this section shall be appealable under section 10A."

5. Amendment of section 10A of I of 1923 :-

In section 10A of the principal Act, in sub-section (1), after the words, figure and letter " under section 4B ", the words and figure " or order under section 5 " shall be inserted.

6. Power to remove difficulties :-

(1) If any difficulty arises in giving effect to the provisions of the principal 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 Act, 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.

7. Repeal of Mah. Ord. XI of 2015 and saving :-

(1) The Maharashtra Entertainments Duty (Amendment) Ordinance, 2015, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under 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 principal Act, as amended by this Act.