

Orissa Entertainment Tax Act, 2006

[02 June 2006]

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Orissa Entertainment Tax Act, 2006

[02 June 2006]

An Act to Consolidate and Amend the Law Relating to the Levy And Collection of Tax on Entertainment and for Matters Connected therewith or Incidental thereto. BE it enacted by the Legislature of the State of Orissa in the Fifty-seventh Year of the Republic of India as follows :- Published vide Orissa Gazette No.759 dated 2.6.2006.

CHAPTER 1 PRELIMINARY

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Orissa Entertainment Tax Act, 2006.
- (2) It extends to the whole of the State of Orissa.
- (3) It shall come into force on such date as the Government may, by notification, appoint.

2. Definitions :-

In this Act, unless there is anything repugnant in the subject or context,-

- (a) "admission to an entertainment" includes admission to any place in which the entertainment is held and in case of entertainment through cable service each connection to a subscriber shall be deemed to be an admission for entertainment;
- (b) "assessing authority" in respect of an entertainment means the Entertainment Tax Officer and includes Additional Entertainment Tax Officer and Assistant Entertainment Tax Officer under whose jurisdiction the entertainment is held;
- (c) "cable service" means the transmission by cables of programmes including re-transmission by cables of any broadcast television signals ;
- (d) "cable television network" means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment, designed to provide cable service for reception by multiple subscribers;
- (e) "Commissioner" means Commissioner of Entertainment Tax appointed under Sub-section (1) of Section 3;
- (f) "entertainment" means any cinematographic exhibition including exhibition of news reels, documentaries, cartoons, advertisement shots or slides, whether before or during exhibition of a feature film or separately, and includes any other exhibition, performance, amusement and entertainment through cable service;
- (g) "Government" means the Government of Orissa;
- (h) "payment for admission" means any payment made by a person for seat or other accommodation in any form in a place of entertainment and includes-
- (i) any payment for cable service; or
- (ii) any payment made for the loan or used of any instrument or contrivance which enables a person to get a normal or better view or hearing or enjoyment of the entertainment, which without the aid of such instrument or contrivance such person would not get; or
- (iii) any payment by whatever name called for any purpose whatsoever connected with an entertainment which a person is required to make in any form as condition of attending or continuing to attend the entertainment either in addition to the payment, if any for admission to the entertainment or without any such payment for admission; or
- (iv) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required.

Explanation.- Any subscription raised, contribution received or

donation collected in connection with an entertainment, where admission is partly or entirely by tickets or invitations specifying the amount of admission or reduced rate of ticket shall be deemed to be payment for admission.

(i) "prescribed" means prescribed by rules;

(j) "proprietor" in relation to any entertainment means any person,-

(i) connected with the organization of the entertainment, or

(ii) charged with the work of admission to the entertainment, or

(iii) responsible for, or for the time being in charge of the management thereof;

(k) "rules" means rules made under this Act;

(l) "society" includes a company, institution, club or other association of persons by whatever name called;

(m) "subscriber" means a person who receives the signals of cable television network at a place, indicated by him to the proprietor of the cable television network, without further transmitting it to any other person.

Explanation.- In case of a hotel or restaurant each room or premises where signals of cable television network are received shall be treated as a separate place of entertainment and, for that purpose, the proprietor of the hotel or restaurant shall be the subscriber for all the rooms or premises that receive signals of cable television network;

(n) "tax" means entertainment tax levied under this Act;

(o) "ticket" means a ticket or a complimentary pass for the purpose of securing admission to an entertainment in accordance with the provisions of this Act or the rules and a "duplicate ticket" means a ticket or set of tickets used or intended to be used otherwise than in accordance with this Act or the rules; and

(p) "year" means a financial year.

CHAPTER 2

TAXING AUTHORITIES

3. Taxing Authorities :-

(1) For carrying out the purpose of this Act, the Government shall, by notification, appoint a person to be the Commissioner of Entertainment Tax.

(2) To assist the Commissioner in the execution of his functions under this Act, the Government may appoint as many Additional Commissioners of Entertainment Tax, Special Additional Commissioners of Entertainment Tax, Deputy Commissioners of

Entertainment Tax, Assistant Commissioners of Entertainment Tax, Entertainment Tax Officers, Additional Entertainment Tax Officers, Assistant Entertainment Tax Officers and such other officers with such designations as may be prescribed.

(3) The Commissioner shall have jurisdiction over the whole of the State of Orissa and the other officers appointed under Sub-section (2) shall have jurisdiction either over the whole of the State or over such local areas as the Commissioner may specify.

(4) The Commissioner appointed under Sub-section (1) and other officers appointed under Sub-section (2) shall exercise such power as maybe conferred and perform such duties as may be required by or under this Act.

4. Delegation Of Powers :-

(1) The Government may, by notification, delegate all or any of its powers under this Act, except those under Sections 3, 8, 36 and 38 to the Commissioner or any officer subordinate to him.

(2) The Commissioner may, by notification, delegate all or any of his powers under this Act to any officer subordinate to him.

(3) The exercise of any powers delegated under Sub-section (2) shall be subject to such restrictions, limitations or conditions as may be laid down by the Commissioner, from time to time.

CHAPTER 3

INCIDENCE, LEVY AND RATE OF TAX

5. Tax On Payment For Admission To Entertainment :-

(1) Subject to the provisions of this Act, there shall be levied and paid on all payments for admission to any entertainment, other than an entertainment to which Section 7 applies, an entertainment tax at such rates of each such payment as specified in Part I of the Schedule and such tax shall be collected by the proprietor from the person making the payment for admission and paid to the Government in the manner prescribed.

(2) Where the payment for admission to an entertainment together with the tax is not a multiple of fifty paise then, notwithstanding anything contained in Sub-section (1), the tax shall be increased to such extent and be so computed that the aggregate of such payment for admission to entertainment and the tax is rounded off to the next higher multiple of fifty paise, and such increased tax shall also be collected by the proprietor and paid to the Government in the manner prescribed.

(3) If in any entertainment referred to in Sub-section (1) to which admission is generally on payment, any person is admitted free of payment for admission or on a concessional rate, the same amount of tax shall be payable as if such person was admitted on full payment for admission.

(4) Where the admission to a place of entertainment is generally on payment, and if any entertainment is held in lieu of the regular entertainment programme without payment for admission or with payment for admission less than what would have been paid in the normal course, the proprietor shall be liable to pay tax which would have been payable in the normal course at full house capacity or the tax for the programme held in lieu of the regular entertainment programme, whichever is higher.

(5) Where the payment for admission to an entertainment referred to in Sub-section (1) is made wholly or partly by means of a lump sum paid as subscription, contribution, donation or otherwise, the tax shall be paid on the amount of such lump sum and on the amount of payment for admission, if any, made otherwise.

6. Manner Of Payment :-

The Commissioner may, on such conditions as may be prescribed, require the proprietor to pay the amount of the tax payable under Section 5 -

(a) in accordance with returns of the payments for admission to the entertainment and on account of tax; or

(b) in accordance with results recorded by any mechanical contrivance or electronic device, which automatically registers the number of persons admitted to the entertainment; or

(c) by means of stamps to be affixed on the tickets in the prescribed manner.

7. Tax On Cable Service :-

(1) The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at such rate as specified in Part II of the Schedule.

(2) The tax payable under this Section shall be paid, collected or realised in such manner as may be prescribed.

8. Exemption Of Tax :-

(1) The Government may, for promotion of arts, culture or sports,

by general or special order, exempt any individual entertainment programme or class or classes of entertainments from liability to pay tax under this Act.

(2) The Government may, by general or special order, exempt in public interest any class of audience or spectators from liability to pay tax under this Act.

(3) The Government may, for the purpose of encouragement and promotion of Oriya language and culture, by order, exempt Oriya films screened in the Cinema Halls of the State from liability to pay tax under this Act.

Explanation - The expression Oriya films shall not include a film dubbed in Oriya version.

(4) Without prejudice to the generality of the provisions of Sub-sections (1) and (3) where the Government is satisfied that any entertainment-

(a) is wholly of an educational character; or

(b) is provided partly for educational or partly for scientific purposes by a society not constituted or established for profit; or

(c) is provided by a society not constituted for profit and established solely for the purpose of promoting public health or the interests of agriculture, or a manufacturing industry, and consists solely of an exhibition of articles which are of material interest in connection with questions relating to public health or agriculture or are the products of the industry for promoting the interest whereof the society exists or the materials, machinery, appliances or foodstuff used in the production of such products.

it may, subject to such terms and conditions as it may deem fit to impose, grant exemption to such entertainment from payment of tax under this Act.

Provided that the Government may cancel such exemption if it is satisfied that the exemption was obtained through fraud or misrepresentation or that the proprietor of such entertainment has failed to comply with any of the terms or conditions imposed in this behalf and, thereafter, the proprietor shall be liable to pay the tax which would have been payable had the entertainment not been so exempted.

(5) Where the Government is satisfied that the entertainment programme is not conducted for profit and the entire gross proceeds from payment for admission as defined in clause (h) of Section 2 of an entertainment are to be utilized for philanthropic, religious or charitable purposes, without any deductions whatsoever on account of the expenses of the entertainment, it may, subject to

the rules, grant exemption to such entertainment from payment of tax under this Act on such terms and conditions as it may deem fit to impose.

(6) Where any exemption from payment of tax is granted under Subsection (5), the proprietor of such entertainment shall furnish to the Commissioner such documents and records and in such manner as may be prescribed.

(7) If the proprietor of an entertainment exempted under Subsection (5) fails to furnish the documents and records required under Sub-section (6), or fails to comply with any conditions imposed or directions issued in this behalf, or if the Commissioner is not satisfied with the correctness of such documents or records, the Government may, on recommendation of the Commissioner, cancel the exemption so granted and thereupon the proprietor shall be liable to pay the tax which would have been payable had not the entertainment been so exempted.

(8) The Government may, for reasons to be recorded in writing, grant ex-post-facto exemption from payment of entertainment tax in respect of any programme.

9. Information Before Holding Entertainment :-

(1) No entertainment on which tax is leviable shall be held without prior information being given to the Commissioner in the manner prescribed.

(2) No proprietor of a cable television network shall provide entertainment, unless he obtains permission from the Commissioner in the manner prescribed.

(3) Notwithstanding anything contained in Sub-section (2) where any proprietor of a cable television network is providing entertainment immediately before the commencement of this Act, he may continue to provide entertainment,-

(a) for a period of three months from the date of commencement of this Act; or

(b) till the permission under Sub-section (2) is granted by the Commissioner, if an application to that effect is made in the prescribed manner within the period specified in clause (a).

(4) Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner or any other officer authorized by him in this behalf may, after giving reasonable opportunity of hearing to the proprietor, prohibit the holding of such entertainment and may also take all reasonable steps to

ensure that order of prohibition is complied with, if he is satisfied that-

- (a) the proprietor had given any false information which is likely to result in the evasion of tax; or
- (b) the proprietor has failed to deposit the security due; or
- (c) the proprietor has committed breach of any of the provisions of this Act or the rules.

10. Deposit And Forfeiture Of Security :-

(1) Every proprietor before holding an entertainment on which tax is leviable shall deposit such security and in such manner as may be prescribed, and the Commissioner may deduct any arrears of tax from the security so deposited and may also enhance or forfeit the security in such manner as may be prescribed.

(2) No order to enhance or forfeit the security shall be made under Sub-section (1), unless the Commissioner, after giving the proprietor a reasonable opportunity of being heard, is satisfied that the proprietor has evaded tax or violated the provisions of this Act or rules.

11. Restriction Of Admission :-

Save as otherwise expressly provided by or under this Act, no person (other than a person who has some specific duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorized by the Government in this behalf) shall be admitted to any entertainment except with a ticket in the prescribed form denoting that the proper tax payable under Section 5 has been paid.

12. Restriction On Entry To Entertainment :-

No person (other than a person who has some specific duty to perform in connection with the entertainment or duty imposed upon him by law, or a person authorized by the Government in this behalf) shall enter or obtain admission to an entertainment without being in possession of a proper ticket as required under Section 11.

13. Provision Against Resale Of Tickets :-

(1) A ticket for admission to an entertainment shall not be resold for profit.

(2) No person shall sell, resell or purchase any ticket for admission

to any entertainment in respect of which tax is payable under Section 5, except from the enclosure set apart by the proprietor for the purpose and in such manner as may be prescribed.

14. Admission Fee And Tax Collection Authorization Certificate :-

(1) No proprietor having a license under the Cinematograph Act, 1952 shall charge payment for admission and collect tax without an "Admission Fee and Tax Collection Authorization Certificate" issued by the Commissioner in the manner prescribed.

(2) The Commissioner may, by order, revoke or suspend the Certificate issued under Sub-section (1) if he is satisfied that the proprietor has-

(a) admitted any person to any place of entertainment without payment of tax; or

(b) failed to pay the tax or deposit security due from him, within the time prescribed; or

(c) fraudulently evaded the payment of any tax due under this Act; or

(d) obstructed any officer in carrying out inspection, search or seizure of records; or

(e) failed to produce the records required for inspection by any officer carrying out an inspection under this Act; or

(f) contravened any other provision of this Act or the rules or any order or direction issued under any such provision.

(3) No order to revoke or suspend the Certificate issued under Subsection (1) shall be passed without giving the holder of such Certificate a reasonable opportunity of being heard.

(4) Where any Certificate issued under Sub-section (1) has been revoked or suspended under this Section, the Commissioner shall have the power to prevent such entertainment and may, for that purpose, take such steps as he may consider necessary in the circumstances of the case.

15. Inspection Of Place Of Entertainment :-

(1) The Commissioner, or any other officer authorized in this behalf by the Commissioner or the Government, may, with such assistance as may be necessary, enter, inspect and search any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment or for keeping records connected therewith, at any reasonable time with a view to

securing compliance of the provisions of this Act or the rules.

Explanation - The expression "place of entertainment" in case of a cable service means the place from where the cable television network is operated.

(2) Any officer referred to in Sub-section (1) may require the proprietor, society or any person involved in payment for admission to produce for inspection before him or any other officer, all details of accounts and other records relating to the entertainment as such officer may consider necessary.

(3) Any officer referred to in Sub-section (1) or Sub-section (2) may take in his possession all such books of accounts and other records relating to the entertainment as he may consider necessary and shall give a receipt showing a list of the document and records taken in possession.

(4) The proprietor of such place of entertainment shall give every reasonable assistance to every officer referred to in Sub-sections (1) and (2).

(5) Every officer referred to in Sub-sections (1) and (2) shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code, 1860.

CHAPTER 4

RETURNS, ASSESSMENT, REFUND AND RECOVERY OF TAX

16. Returns :-

(1) When the tax payable under Section 5 is required to be paid in accordance with returns, such returns shall be filed in the prescribed form for each month and within one month from the expiry of the month in the prescribed manner.

Provided that the Commissioner may, subject to such conditions and restrictions as may be prescribed, direct any proprietor to furnish such return for different periods.

Explanation - For the purpose of this Section, a return not accompanied with the full payment of tax admitted in the return shall be treated to be no return.

(2) When the proprietor fails to file return along with full payment of tax as admitted in the said return, the amount defaulted shall be demanded in the prescribed manner and penalty not exceeding the amount of tax defaulted shall be levied for such default:

Provided that no such penalty shall be levied without giving the proprietor and opportunity of being heard.

17. Assessment :-

(1) Where the assessing authority is satisfied that the proprietor of an entertainment has-

(a) failed to give information or take permission as required under Sub-section (1) or, as the case may be, under Sub-section (2) of Section 9; or

(b) failed to submit true and correct returns in the prescribed form; or

(c) printed, distributed, possessed, sold or used duplicate tickets; or

(d) fraudulently evaded or attempted to evade, the payment of tax due in any manner whatsoever.

it shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of its judgment, the amount of the tax due from the proprietor and may also impose a penalty equal to twice the amount of the tax assessed.

(2) For the purpose of Sub-section (.1), the unit of assessment shall be a quarter and no order assessing tax payable under this Act in relation to any quarter shall be made at any time later than three years from the expiry of the year to which that quarter relates.

(3) Where the assessing authority is of the opinion that any tax payable under this Act has escaped assessment or has been under assessed, such authority may proceed to reassess, to the best of his judgment, tax so due within a period of five years from the expiry of the year to which that quarter relates;

Provided that no order under this Sub-section shall be passed without giving the proprietor an opportunity of being heard.

(4) The amount of tax assessed or reassessed by the assessing authority shall, together with any penalty that may be directed to pay, be paid by the proprietor within a period of thirty days from the date of service of notice of demand issued by the assessing authority.

18. Refund Of Tax :-

(1) Where the Commissioner is satisfied that the proprietor has deposited tax in excess of the amount actually due, he shall grant a refund in respect of the excess amount of tax or allow its adjustment against arrears, and when there is no such arrears, against future payment of tax.

(2) When an entertainment is not completed for reasons beyond

the control of the proprietor and the Commissioner is satisfied that the proprietor has refunded the amount charged for the tickets, he shall remit the amount of tax payable in respect of such tickets and order the show to be treated as cancelled.

19. Recovery Of Tax :-

(1) Any sum due on account of tax interest and penalty under any provision of this Act shall, without prejudice to any other mode of recovery available to the Government under any other law for the time being in force, be recoverable as arrears of land revenue.

(2) If the tax due has not been deposited within the specified time, a recovery certificate to the Collector for recovery of the same shall be issued in such manner as may be prescribed.

20. Interest :-

If any proprietor fails to pay tax due as required under the provisions of this Act or the rules, he shall, in addition to tax due, be liable to pay simple interest on the amount so due at the rate of one and half per centum per month from the date immediately following the last date for payment of tax, for a period of one month, and at the rate of two per centum per month thereafter so long as he continues to make default in such payment.

CHAPTER 5

APPEALS, REVISIONS AND RECTIFICATION

21. Appeals :-

(1) Any person aggrieved by an order under Sub-sections (1) and (3) of Section 17 may within one month from the date of service of such order, prefer an appeal to the Assistant Commissioner in such manner as may be prescribed.

(2) An appeal shall lie from an appellate order of the Assistant Commissioner passed under Sub-section (1) to the Commissioner within one month from the date of service of such order in such manner as may be prescribed, and the order of the Commissioner shall be final.

22. Revision :-

The Commissioner may, subject to rules, either suo motu or on the application of a party to a proceeding or any party aggrieved by an order for which no other remedy is available in this Act, call for and

examine the record of any proceeding under this Act pending before, or disposed of by any officer sub-ordinate to him and if he is of opinion that the proceedings taken or order made should be modified, annulled, reversed or revised, he may pass such order thereon as he may deem fit :

Provided that the Commissioner shall not pass any order under this Section which may affect the proprietor, without giving such proprietor an opportunity of being heard:

Provided further that no action under this Section shall lie in relation to any proceeding or order for which a remedy by way of appeal has been provided under this Act.

23. Rectification Of Mistakes :-

The Commissioner or any officer appointed under Sub-section (2) of Section 3 may, at anytime within three years from the date of any order passed by the Commissioner or by such officer, as the case may be, on his own motion, rectify any mistake apparent on the face of the record, and shall, within a like period, rectify and such mistake which has been brought to his notice by any person affected by such order :

Provided that no such rectification shall be made, if it has the effect of enhancing the tax or reducing the amount of refund, unless the Commissioner or the officer appointed under Sub-section (2) of Section 3, as the case may be, has given notice in writing to the person likely to be affected by the order, of his intention to do so and has allowed such person a reasonable opportunity of being heard.

CHAPTER 6

PENALTIES AND PROSECUTION

24. Penalties For Admission And Entry Without Tickets :-

(1) If any proprietor contravenes the provisions of Section 11, he shall be punishable with a fine not exceeding two thousands rupees.

(2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of Section 12 shall be punishable with fine equal to twice the amount of tax due from him in addition to the amount of tax due.

25. Penalty For Unauthorized Sale And Purchase Of Tickets :-

(1) Any person who sales any ticket in contravention of the provision of,-

(a) Sub-section (1) of Section 13 shall be punishable with a fine not exceeding two thousand rupees; and

(b) Sub-section (2) of the said Section shall be punishable with a fine not exceeding one thousand rupees.

(2) Any person who purchases any ticket from a person in contravention of the provisions of Section 13 shall be punishable with a fine equal to twice the value of the admission ticket.

26. Penalty For Using Duplicate Tickets :-

Every proprietor using or possessing a duplicate ticket shall be punishable with a fine not exceeding ten thousand rupees.

27. Penalty For Obstructing Inspecting Officers :-

Whoever prevents the entry of any officer duly authorized in this behalf or otherwise obstructs such officer in the discharge of this duties imposed by or under this Act or the rules, shall be punishable with a fine not exceeding five thousand rupees.

28. Penalty For Entertainment Which Is Prohibited Or When Authorization Certificate Thereof Is Revoked Or Suspended :-

Whoever holds any entertainment while it is prohibited under Sub-section (4) of Section 9 or while the certificate issued under Sub-section (1) of Section 14 for such entertainment remains suspended or revoked, shall be punishable with a fine not exceeding five thousand rupees.

29. Penalty For Other Offences :-

Any person who contravenes any other provisions of this Act or any provision of the rules, or fails to comply with any order or direction issued in accordance with the provisions of this Act or the rules, shall be punishable with a fine not exceeding two thousand rupees.

30. Enhanced Penalty After Previous Conviction :-

Whoever having been convicted of an offence punishable under Sub-section (1) of Section 24, or clause (a) of Sub-section (1) of

Section 25, or Section 27 or Section 29, is again found guilty of an offence punishable under the same provision, shall be subject, for every such subsequent offence, to a fine which may extend to twice the amount of fine provided in such provision.

31. Offence By Companies :-

(1) If the person committing an offence under this Act is a company, the company, as well as every person in charge of, and responsible to, the company, for the conduct of its business at the time of the commission of the offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this Sub-section shall render any such person liable to punishment if he proves that the offence was committed without his Knowledge or that he exercised all due diligence to prevent the commission of the offence.

(2) Notwithstanding anything contained in Sub-section (1) where any offence under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any negligence on the part of, any managing agent, secretary, treasurer, director, manager or any other officer of the company, such managing agent, secretary, treasurer, director, manager or any other officer of the company shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation - For the purpose of this Section,-

(a) "company" means any body corporate and includes a firm or other association of individuals and;

(b) "director" in relation to a firm, means a partner in the firm.

32. Cognizance Of Offence :-

(1) No Court shall take cognizance of any offence punishable under this Act or rules, except with the previous sanction of the Commissioner.

(2) No Court inferior to that of a Magistrate of the first class shall try any offence punishable under this Act or rules.

33. Compounding Of Offence :-

(1) Any offence punishable under this Act or rules may be

compounded by the Commissioner either before or after the institution of the prosecution on realization of such amount of composition fees, as he thinks fit, but not exceeding the maximum amount of fine fixed for the offence.

(2) The proceedings instituted in the Court shall abate if the offence has been compounded under Sub-section (1).

CHAPTER 7

MISCELLANEOUS

34. Bar On Certain Proceedings :-

No action shall lie against the Government or any of its officers or servants for any act done or purporting to be done in good faith under this Act or the rules.

35. Bar Of Jurisdiction Of Civil Courts :-

No Civil Court shall have jurisdiction to decide, or to deal with, any question which is by or under this Act required to be decided or dealt with by the Government, or the Commissioner, or any other officer authorized by the Government or the Commissioner.

36. Power To Make Rules :-

(1) The Government may make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for-

(a) the manner of collection of tax and payment thereof to Government account by the proprietor;

(b) the conditions on which the Commissioner may require the proprietor under Section 6 to pay the amount of tax under Section 5;

(c) the manner of payment, collection or realisation of tax under Section 7;

(d) the manner or the terms and conditions subject to which exemption from payment of tax may be granted under Sub-section (5) and the manner of furnishing documents and records of such exempted entertainment to the Commissioner as required under Sub-section (6) of Section 8;

(e) manner of giving prior information to the Commissioner for holding entertainment on which tax is leviable, the manner of obtaining permission for holding entertainment by the proprietor of

- a cable television network and the manner of filing application under Section 9;
- (f) the security to be deposited, the manner of such deposit and the manner of enhancement or forfeiture thereof as required under Sub-section (1) of Section 10;
- (g) the manner of sale, resale or purchase of ticket for admission to any entertainment as required under Sub-section(2) of Section 13;
- (h) the manner of issuing Admission Fee and Tax Collection Authorisation Certificate as required under Sub-section (1) of Section 14;
- (i) the manner of inspecting and searching places of entertainment, etc. under Section 15;
- (j) form and manner for submission of return under Sub-section (1) of Section 16 and the conditions and restrictions subject to which the Commissioner may direct under the proviso to the said Subsection to furnish return for different periods;
- (k) the manner in which recovery certificate to be issued to the Collector under Sub-section (2) of Section 19;
- (l) the manner in which appeals may be filed under Section 21;
- (m) matters relating to exercise of revisional powers by the Commissioner under Section 22; and
- (n) any other matter which is required to be or may be prescribed.

37. Power Of Commissioner To Issue Directions :-

The Commissioner may issue, from time to time, directions, not inconsistent with the provisions of this Act or rules, to proprietors of entertainment for carrying out the purposes of this Act.

38. Power To Amend Schedule :-

(1) The Government may, by notification, from time to time, increase the rate of tax as specified in Part I and Part II of the Schedule :

Provided that such increase shall not exceed fifty per centum of the rate specified in the said parts of the Schedule.

(2) All references made in this Act to the Schedule shall be construed as references to the Schedule as for the time being amended in exercise of the powers conferred by this Section.

(3) Any notification issued under Sub-section (1) shall, as soon as possible after it is published, be laid before the Orissa Legislative Assembly for a total period of 14 days which may comprise in one or more sessions.

39. Repeal And Savings :-

(1) The Orissa Entertainments Tax Act, 1946 is hereby repealed

(2) The repeal of the Orissa Entertainments Tax Act, 1946 (hereinafter referred to as the repealed Act) under Sub-section (1) shall not-

(a) revive anything not in force or existing at the time at which the repeal takes effect; or

(b) affect the previous operation of the repealed Act or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation, or liability acquired or incurred under the repealed Act; or

(d) affect any tax, surcharge, additional surcharge and penalty as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Act; or

(e) affect any investigation, enquiry, assessment proceeding, any other legal proceeding or remedy in respect of any such tax, surcharge, additional surcharge, penalty, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid.

and any such investigation, enquiry, assessment proceeding, other legal proceeding or remedy may be instituted, continued or enforced and any such tax, surcharge, additional surcharge, penalty, forfeiture or punishment may be levied or imposed as if this Act had not been enacted.

40. Removal Of Difficulties :-

(1) If any difficulty arises in giving effect to the provisions of this Act, the Government may by order published in the Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for removing the difficulty :

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

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

SCHEDULE 1

Schedule I

Part I

[See Sub-section (1) of Section 5]

| Sl. No. | Area | Rate of Entertainment Tax |
|---------|------|---------------------------|
|---------|------|---------------------------|

| | | on payment for admission fixed by the proprietor. |
|-----|--|--|
| (1) | (2) | (3) |
| 1 | Within the limits of a Municipal Corporation. | Twenty-five per centum |
| 2 | Within the limit of a Municipal Council and including the area within an industrial township constituted under Section 4 of the Orissa Municipal Act, 1950 | Twenty per centum |
| 3 | Within the limits of a Notified Area Council | Fifteen per centum |
| 4 | Any other area not covered by Serial No. 1 to 3 | Five per centum |

Explanation :- For the purpose of this part-

(a) "Municipal Corporation" means Municipal Corporation constituted under the Orissa Municipal Corporation Act, 2003;

(b) "Municipal Council" means a Municipality for every smaller urban area constituted under Section 4 of the Orissa Municipal Act, 1950;

(c) "Notified Area Council" means a Notified Area Council for every transitional area constituted under Section 4 of the Orissa Municipal Act, 1950.

Part II

[See Sub-section (1) of Section 7]

The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at the rate of five per centum of his monthly gross receipt.

Explanation - For the purpose of this part, "gross receipt" in relation to any month or part thereof shall mean the aggregate of amount received or receivable by a proprietor of a cable television network from the subscribers.