

## **Punjab Entertainments Duty Rules, 1956**

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# **Punjab Entertainments Duty Rules, 1956**

## **CHAPTER 1 Chapter 1**

### **1. Short Title And Commencement :-**

- (1) These rules may be called the Punjab Entertainments Duty Rules, 1956.
- (2) They shall come into force at once in super session of the Punjab Entertainments Duty Rules, 1936.

### **2. Definitions :-**

In these rules, unless there is anything repugnant in the subject or context;

- (a) Act means the Punjab Entertainment Duty Act, 1955.
- (b) Agent means a person authorized in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being-
  - (i) a relative of the proprietor; or
  - (ii) a person in the regular and whole-time employ of the proprietor; or
  - (iii) a person who has been enrolled as a chartered accountant in the Register of Accountants maintained by the Union Government under the Auditors Certificate Rules, 1932, or has passed any

Accountancy examination recognized in this behalf by the State Government; or

(iv) a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign university duly approved in this behalf by the State Government.

(c) 1[Assistant Excise and Taxation Commissioner] means the person appointed by that designation by the State Government to assist the Commissioner.

(d)Collector means the Collector of a district and includes a Deputy Commissioner and any other officer appointed by the State Government in this behalf.

(e)Deputy Excise and Taxation Commissionermeans the person appointed by that designation by the state Government to assist the Commissioner in relation to the district under his charge.

[ee]Excise and Taxation Officer mean a person appointed by that designation by the State Government to assist the Commissioner

(f)Form mean the form appended to these Rule

[(ff)Inspectormeans a person appointed by that designation by the Government to assist the Commissioner.]

(g)Treasury mean the Government treasury or sub-treasury of a district or tehsil, as the case may be, or a branch of the State bank of India.

(h)Sectionmean a section of the Act.

(i)Year mean the financial yEAR.

(ii)Stamp mean an Entertainments Duty Stamp issued by the punjab Government under sub-section (I) of the section 10 of the Act.

**CHAPTER2** Superintendence and Control of the Administration under the Act

### **3. Prescribed Authority Shall Be :-**

(a) Entertainment Tax Officer of the district concerned for the purposes of section 14-A of the Act.

(b) Deputy Excise and Taxation Commissioner of the Division concerned for the purposes of section5, 11-A and 16 of the Act.

(c) An Inspector of the Excise and Taxation Department Within the area subject to his jurisdiction for the purposes of section 13 and 14 of the Act.

#### **4. Section 4 :-**

(1) The commissioner shall superintend the administration and the collection of the tax leviable under the Act.

(2) Subject to the general control and superintendence of the Commissioner, the Deputy Excise and Taxation Commissioner shall control all officers appointed to assist the Commissioner, under the Act, within his jurisdiction.

(3) The Entertainment Tax Officers are charged with the duty of carrying out provisions of the Act and these rules subject to overall control and direction of the Deputy Excise and Taxation Commissioner concerned who would carry out the orders of Commissioner issued from time to time.

#### **5. Supply Of Stamps And Keeping Of Accounts :-**

(1) The rules regarding the supply and keeping of accounts of non-judicial and court-fee stamps contained in part1 of the Punjab stamp Rules, 1934, published with Punjab Government notification No.998-E and S..dated the 14th February, 1934. as amended heretofore or to be amended in future,shall apply mutatis mutandis to the supply and keeping of accounts of the stamps except that for the purpose of rule 8 of the said Punjab Stamp rules, 1934, a counterpart of the double-lock register shall be maintained in form stereo A & T No.105(c).

(2)All Accounts maintained about the supply and sale of stamps will be open to inspection by the Entertainment Tax Officer of the district concerned.

#### **6. Purchase Of Stamps Stamp :-**

No person shall purchase any stamp except from the Collector or from any person duly authorized by the Collector to sell such stamps. Provided-

(i) that nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for purpose of admission to an entertainment;

(ii) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving notice to the Collector to purchase from the former proprietor the stock of unused stamps in the latters possession; and

(iii) that when on account of any unforeseen reason stamps cannot be purchased from the Collector or from the person duly authorized by the Collector to sell such stamps, the Entertainment Tax Officer,

may for reason to be recorded in writing permit the proprietor of an entertainment to borrow stamps from the proprietor of another entertainments in the same district.

**7. Price Of Admission Shown On And Stamp Affixed To Ticket :-**

except as provided in rule 13, every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission whether paid or not excluding the duty payable under the Act, and shall also have securely affixed it to a stamp of the value of the proper entertainment duty payable under the act.

**8. Issue Of Stamps :-**

No stamp shall be issued to any person by, or on behalf of the proprietor of any entertainment otherwise than as provided in rules 6(ii) and 7.

**8A.** Disposal Of Obsolete, Unserviceable And Spoilt Stamp :- The rules regarding the disposal of obsolete, unserviceable and spoilt stamps forming part of the stock of stamps in a local or branch depot contained in part A of the Punjab stamps Refund, Renewal and Disposal Rules, 1934. published with Punjab Government Notification No. 6981-E & s dated the 20th November, 1934. as amended heretofore or to be amended in future, shall apply mutatis mutandis in respect of the stamp under the act. CHAPTER IIA Entertainment Duty for Antenna or Cable television.

Rule 8- Payment of entertainment duty for antenna or cable television: -

(1) Every proprietor of entertainment shall within thirty days from the date of publication of his notification in the official Gazette, inform the Entertainment Tax Officer of the area in his jurisdiction, giving full details of the name and type of entertainment, place and address, number of connection holder and particulars of his licence, if any required for the running such entertainment.

(2) The total amount of duty payable shall be calculated by the proprietary by multiplying the total number of connection holders for whole of the month or for a part of the month, with the rate of duty specified from time to time. this amount of duty shall be paid by the proprietor, in cash in the appropriate Government Treasury, by the seventh day of each month following the month to which the payment relates, and produce, the proof of payment to the Entertainment tax. Officer of the area by the tenth day of the

month, along with the statement in the following Performa: -

(3) Every proprietor shall maintain a register in the following Performa incorporating there in the complete particulars of each connection holder: -

(4) Every proprietor in the event of surrender of connection by the connection holder shall inform the entertainment Tax Officer, within thirty days of such surrender".

### **CHAPTER 3** Tickets for admission

#### **9. Ticket :-**

A ticket other than a complimentary ticket, for admission to an entertainment shall be in form P.E.D. 1 and shall be different and distinguishing colors [or shall have a bold streak of a distinct color on each of its three foils] for different shows to be held on same day. the colors for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:-

Provided that, unless the prior approval of entertainment Tax Officer of the district concerned has been obtained the same of colors adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed: Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for an admission in the prescribed form P.E.D. 1 for a period of 30 days from coming into force of these Rules.

#### **10. Complimentary Ticket :-**

A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainments duty shall be in form P.E.D. 2 and shall be in different and distinguishing colours 2[or shall have a bold streak of a distinct colour on each of its three foils] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment tax Officer of the district concerned:

Provided that, unless the prior approval if the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours, adopted for different shows in a day, reckoned from sunrise, will not be changed:

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed form P.E.D. 2 for a period of 30 days from coming into force of these Rules. Provided also that only one person shall be admitted on one

complimentary ticket.

**11. Season Ticket :-**

Every season ticket shall be in form P.E.D.

**12. Plural Tickets :-**

(a) Every suitable ticket, except a complimentary ticket issued for the purpose of admitting more than one person to an entertainment, shall be form P.E.D. 4 and shall be in different and distinguishing colours [ or shall have a bold streak of a district colour on each of its three foils] for different show to be held a on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:

Provided that, unless the prior approval of the Entertainment Tax officer of the district concerned has been obtained the scheme of colours, adopted for different shows in a day, reckoned from sunrise to sunrise, will be changed:

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed form P.E.D. 4 for a period of 30 days from coming into force of these rules.

(b) Each plural ticket shall have affixed to it a stamp or stamps or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately

REFUNDS, REMISSION AND EXEMPTIONS

**13. Section 13 :-**

**14. Section 14 :-**

**15. Section 15 :-**

**16. Section 16 :-**

**17. Section 17 :-**

**18. Section 18 :-**

**19. Refund Of Value Of Unused Stamps Or Damaged Or Spoiled Stamps :-**

(1)The proprietor of an entertainment may at any time return to the Collector any unused stamps in his possession and shall be entitled to claim refund to their value of the stamps returned.

(2) When any stamps purchased for under the Act have been damaged or spoiled, the purchaser may apply in writing to the Collector who on being satisfied that they have not been willfully damaged or spoiled give in lieu thereof: -

(a) other stamps of the same description and value; or.

(b) if required and if he thinks fit, stamps of any other description to the same amount in value; or.

(c) the same value in money deducting 2[six paise] for each rupee or fraction of a rupee of the total of the value of the stamps returned.

(3) Application for grant of refund or renewal of stamps shall be made personally or by registered post or through an agent appointed by a duly arrested power of attorney to the Collector of the district where they were purchased shall furnish the following information: -

(a) Full name, surname (if any) and residence of an applicant and the name of the firm, if any, on whose behalf application is made:

(b) Description and the number of the stamps;

(c) Total value;

(d) Date of purchase of stamps;

(e) The place from where the stamps were purchased;

(f) Manner in which stamps were spoiled or rendered unfit for use;

(g) Whether the application is for refund or renewal;

(h) Date of application.

(4) Application for refund or renewal shall be received and promptly dealt with in the English Office of the Collector under the supervision of the Officer Superintendent.

(5) The application shall be entered in the register in form P.E.D. 9. The clerk concerned shall examine the application in order to see that-

(a) the application is in the proper forms.

(b) the stamps are genuine,

(c) if the value of the stamps tendered for refund or renewal is Rs.100 or above the actual purchase of the stamp is verified from register of the person authorised to sell stamps. If the Clerk concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Collector through the Officer Superintendent with the objection recorded on it. If clerk concerned finds that the application is in order and the papers are complete, he shall after carefully examining the ground of the



application record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in form P.E.D. 9 after completing column 1 to 11. He shall also prepare and submit with the case a refund/renewal statement in form P.E.D. 10 or 11/P.E.D. 12 and enter (both in words and figures) the amount of refund after deducting (six paise) in the rupee where this is necessary or of the fresh stamps admissible.

(6) The office superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instruction for filling up the register and the refund/renewal statement, referred to in sub-rule (5) above have been duly observed. He shall also be that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with. He shall then record his opinion as to the admissibility of the claim, and if he finds the claim to be in order, he will sign the refund/renewal statement and fill up columns 12 to 15 of the register, and then submit the case with relevant papers to the Collector.

(7) The collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit. If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/renewal statement is in such a way that no gap is left to enable the amount to be altered.

He shall then have the stamps burnt in his presence and record the following certificate on the file. "Stamps of the value of Rs..... (both in words and figures) burnt in my presence

Collector

Dated..... District..... If the stamps received are in good condition and fit for reissue, they, shall not be burnt, but sent to the Treasury Officer with a memo in duplicate in form P.E.D. 13. The Collector shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and return the case to the Superintendent. (8) The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his agent taking his acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of

his having done so.

When the amount of the refund does not exceed Rs.100 the money may be remitted to the applicant by postal money order at his or here expense in accordance with the rules contained in the note article 198(c) of the Civil Account Code, Volume 1. (9) If the Collector decides that the refund/renewal is not admissible, ha shall record his reasons for refusal and return the papers to the Office Superintendent. The latter shall return the application with stamps to the applicant in the manner laid down in sub-rule(8) above. If the collector calls for further evidence in support of the application a memo shall be used to the applicant giving full particulars of the documents required to be furnished.

(10) After a order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds Rs. 5 in value) of the3 date of such order the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in form P.E.D.9.

## **20. Refund Or Remission Of Duty When Entertainment Is Not Completed :-**

When an entertainment is not completed and the Deputy Excise and Taxation Commissioner of the area concerned is satisfied that the proprietor has returned to all the persons admitted to the entertainment on payment, both the price of admission and the duty charged under the Act, he may, on application made by the proprietor, within three days of the date of entertainment.

(a) remit the duty if payment was to be made under section-19(2) of the Act; or

(b) If duty was paid under section 10(1) of the Act send the case to Collector to proceed under rule 19 on production of the portion of the stamps to be retained by the proprietor under rule5.

## **20A. Refund Of Excess Duty Paid :-**

(1) An application by a person to refund of excess duty paid shall be made to the Entertainment Tax Officer of the district concerned and shall clearly and briefly specify the grounds on which the refund is claimed.

(2) When the authority referred to in sub-rule(1) is satisfied that a

refund is due, in pursuance of an order or a Court or other competent authority in appeal, revision or otherwise, he shall record an order sanctioning the refund and communicate the order to the applicant.

(3) When an order for refund has been passed under sub-rule (2), the Entertainment Tax Officer shall issue a refund voucher and shall make it over to the applicant for encashment at the Government Treasury.

(4) The particulars of all applications for refund and the orders passed thereon, shall be entered in a register in Form P.E.D.25)

## **21. Exemptions By Commissioner :-**

(a) Any proprietor of an entertainment, claiming exemption under sub-section(1) of section 11 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned three weeks before the date of entertainment provided that the Commissioner may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organizer responsible for maintaining accounts the approved purpose in the interest of which the entertainment is to be held, and the name of the beneficiary, who is to receive the net proceeds of the entertainment. The proprietor will also state in his application for exemption, the gross proceeds anticipated, from the entertainment or entertainments sought to be exempted. The application shall be accompanied by a statement of anticipated approximate expenditure and a personal bond in Form P.E.D. 13-A with two solvent sureties for the amount equivalent to the amount of anticipated gross proceeds acceptable to the Entertainment Officer and to be executed on a non-judicial paper of the appropriate value:

Provided that if in the opinion of the Entertainment Tax Officer, the gross proceeds anticipated from the entertainments of entertainment as the case may be sought to be exempted, have been under-estimated he may by an order in writing require the proprietor to furnish further personal bond in the said Form P.E.D. 13-A, and sureties of such amount as he may deem appropriate, by giving an opportunity of being heard to the proprietor.)

On receipt of such an application the Entertainment Tax Officer of

the district shall be ward the same without delay, with his recommendation to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner concerned.

(b) Where exemption is granted under sub-section (1) of section 11 of the act the Commissioner shall issue to the proprietor a certificate in from P.E.D. 14 and the proprietor shall comply with conditions started therein, failing which he would be liable for the payments of the entertainment duty.

## **22. Exemptions By Government :-**

(a) Any proprietor of an entertainment claiming exemptions under sub-section (3) of section 11 of the act, from payments of the entertainments duty, shall present and application for such exemption to the entertainments Tax Officer of the district concerned (thirty clear) days before the date of entertainments provided that Government may entertain and application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment .The name of organizer responsible for maintaining accounts and the ground on which the exemption is sought. The proprietor- will also state in his application for exemption the gross proceeds anticipated from the entertainment or entertainments sought to be exempted.

On receipt of such an application, the Entertainment Tax Officer of the district shall forward the same without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner of the area concerned. The Commissioner would obtained the necessary orders of Government as early as possible, and the orders so obtained shall be intimated to the proprietor. Provided that an application for exemption from payment of the entertainments duty in respect of a feature film shall be made to the Commissioner along with a fee of five hundred rupees, Who shall forward the same to the Government with his recommendations.

Explanation: -The expression "feature film" used in the above proviso shall mean a full length cinematograph film produced wholly or partly in India with a format and story woven around a number of characters where the plot is revealed mainly through dialogues and not wholly through narration, animation or cartoon

depiction and does not include an advertisement film.

### **23. All Soldiers, Sailors And Airmen<sup>3</sup>(-) Serving In The Indian Army :-**

(a) The price of tickets sold to such soldiers, sailors and airmen(\*\*) shall be the price of admission only exclusive of duty. Provided that the person claiming exemption from payments of entertainment duty under this rule shall produce (his identity card) and a certificate in form P.E.D. 15 duly signed by an officer of his unit, not below the rank of junior Commissioner Officer.

(b) The tickets sold to such soldiers, sailors and (-) uniform shall be in form P.E.D. 16 and the proprietor shall submit to the Entertainment Tax Officer of the District concerned within three days of the entertainment, a return of such ticket in form P.E.D. 17. Provided that where a mechanical contrivance under section 10(2)(c) is used, such soldiers, sailors and airmen in uniform shall be admitted by a special entrance.

### **CHAPTER 4** CHAPTER 4

### **CHAPTER 5** CHAPTER 5

### **CHAPTER 6** Returns and Registers

### **24. Payment Under Section 10(2) :-**

(1) Every proprietor making a consolidated payment under section 10(2)(a) of the Act of making payment in accordance with the return of the payment for admission under section 10(2)(b) of the Act, shall within three days of the of entertainment submit to the Entertainment Tax Officer of the district concerned, a return in form P.E.D 18 showing the number of tickets issued at each rate, the gross amount received from the sale of tickets and the amount of duty collected.

(2) When a proprietor is permitted to avail himself of the provisions of section 10(2)(c) of the Act, he shall submit to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment, a return in form P.E.D. 19 showing the number of persons admitted by the mechanical contrivance, gross amount including duty paid for admission by such persons and the amount of duty collected from them.

(3) All payments of entertainment duty to be made in accordance with the provision of section 10(2) of the Act shall be made to the

Entertainment Tax Officer of the district concerned within three days of date of entertainment at such time and place and in such manner as he shall require.

**25. Register Of Stamps :-**

Every proprietor of an entertainment shall keep a register in form P.E.D.(1) 20 showing the number of tickets of each denomination issued for the entertainment and the number of stamps purchased of an entertainment [by the interval] of each entertainment.

[(2) The register shall be paged from one end to the other end and each page shall be initialled by the Entertainment Tax Officer before its issue.

**25A.** Submission Of Return In Form P.E.D. 20-A :- Every proprietor other than that referred to in rule 24 shall submit to the entertainment Tax Officer of the district concerned a monthly return in Form P.E.D. 20-A showing the total number of stamps purchased and used as well as the total number of tickets issued for the entertainment held during the particular month. Such a return shall be submitted within a period of seven days of the close of the month to which it relates.

**25B.** Submission Of Return In Form P.E.D.20-B :- Every proprietor shall submit to the Entertainment Tax Officer of the District concerned a weekly return in the Form P.E.D.20-B showing the names of the pictures shown and the gross income accrued therefrom. Such a return shall be submitted within three days of the close of the week to which it relates.

**26. Complimentary Tickets :-**

Every proprietor shall submit to the Entertainment Tax Officer of the District concerned within three days from the date of performance of the entries of return of complimentary tickets in form P.E.D. 21.

**CHAPTER 7** Miscellaneous

**27. Provisions To Persons Admitted Without Payment :-**

(1) The proprietor shall not admit any person to an entertainment without payment for admission unless that person is the holder of a ticket issued by the proprietor entitling him to be admitted without

payment and clearly marked Complimentary on which duty has been duly paid or unless in the case of an employee of the proprietor, or such person bears a badge or a pass supplied by the employer entitling the holder thereof to be so admitted.

Provided that the badge or passes shall be issued by the proprietor only to: -

(a) his bona fide employees at the places of entertainment where such entry is necessitated in the discharge of the particular duties of that employee. The badge or pass so issued, by the proprietor, shall be displayed prominently on the person of the employee or the hawker, as the case may be.

(2) Any person seeking admission to an entertainment in connection with the discharge, of his duties under any other law for the time being in force in the State, shall be issued a pass in the form P.E.D. 22. Such passes shall be issued by name and will be non-transferable and shall bear the words On Duty conspicuously marked there on. The holder of such a pass shall be bound, on demand to produce the same before any officer authorized to inspect and enter the place of entertainment under rule 28.

(3) No person seeking admission on duty under the foregoing sub rule shall enter anyplace of entertainment without first obtaining the requisite pass in form PED 22, and if he does so, he shall be deemed to have contravened the provisions of section 8 of the Act.

## **28. Power To Enter And Inspect A Place Of Entertainment :-**

(1) The following officers of the Excise and Taxation Department may enter into, inspect and search any place of entertainment at any reasonable time, while the entertainment is proceeding for the purpose of ensuring that the provisions of the Act or any rule made thereunder are being complied with: -

(a) Commissioner, joint Excise and Taxation Commissioner, Joint Excise and Taxation Commissioner(Inspection), Deputy Excise And Taxation Commissioner(Special Cell Inspection, Assistant Excise and Taxation Commissioner(Inspection) Chief Enforcement Officer and Excise and Taxation Officer(Special Cell) Inspection, in the whole of the State of Punjab.

(b) Deputy Excise and Taxation Commissioner Incharge of Division and the Excise and Taxation Officer Enforcement) attached to his office, with respect to any entertainment within the district.

(c) Entertainment Tax Officer with respect to any entertainment with in the district under his charge.

- (d) Excise and Taxation Officer and Excise and Taxation Officer (Mobile squad),
  - (e) Excise and Taxation Officer(Enforcement)with respect to any entertainment within the district in which he is posted.
  - (f) Excise and Taxation Officer(Enforcement)posted in Central Wing with respect to any entertainment within he State.
  - (g) Inspector of the Excise and Taxation Department with respect to any entertainment with in the district in which he is posted.]
- (2) For the same purpose Situated at a place ,Which is Within the normal jurisdiction of the said officer of the Revenue and Police Department .

### **29. Production Of Tickets :-**

A Person, who has been admitted to an entertainment shall, upon demand made during the Course of an entertainment, Produce to any officer Prescribed in the preceding rule ,the tickets, badge ,Card of membership, voucher or document by means of which he was admitted ,or a portion of tickets by means of which he was admitted, bearing the stamp defaced in accordance with these rules ,or the stamped cover of the book or the stamped principal part of the sheet from which the tickets , by means of which he was admitted , was taken.

### **30. Posting Of Table Of Rate Of Payment For Admission :-**

- (1) The proprietor of an entertainment shall maintain conspicuously painted letters in Hindi, Gurmukhi and English , the rate of payment for admission in respect of each class and the amount of entertainment duty payable on such rate .
- (2) Similar sign board indicating the rate of payment for admission and the amount of entertainments duty payable on such rate, shall be exhibited at the entrance to each of seats, pertaining to that particular class.
- (3)The Proprietor of an entertainment wishing to make any change in the rate of payment for admission shall give the entertainment Tax Officer of the district concerned at least three days clear notice of his intention to do so and sub-rule (1) and (2) above shall apply mutatis matandis to the claimed rates of payment for admission to the entertainment and the entertainments duty payable thereon .

### **31. Notice Of A Casual Entertainment :-**

Any person wishing to hold a casual not being an entertainment which is exempt from the payment of entertainment duty under



section 11 of the act, shall -(give) the entertainment Tax officer of the district concerned at least three days clear notice of his intention to do so.

#### section 31 Deposit Of The Security By Proprietor

(1) When ,in exercise of power under section 5 of the act ,the [Deputy Exercise and Taxation Commissioner of area concerned] decide that the proprietor of entertainment should deposit a certain amount as security, he shall serve ,through the entertainment Tax Officer of the district concerned ,a written order to that effect upon the said proprietor. With in a fortnight of the service of such an order the proprietor the requisite amount, as security, pledged to the Government in a Government treasury in the state.

(2) Every Entertainment Tax Officer of the district shall maintain a register in form P.E.D.23 showing the securities deposited by the proprietor of entertainment under section5 of the Act.

(3) If the proprietor of the entertainment sells or otherwise disposes of his business or any part or such business or effects any other change in the ownership, name, style, nature or extent of such business or discontinue such business, he may, soon after such sale, disposal, discontinuance or change, submit a report to that effect to the entertainment Tax officer, Who shall make a report to the {deputy exercise and Taxation commissioner of area concerned} of the refund or release of security , as the case may be , to the proprietor or his legal heirs.

#### **32. Service Of Notice Orders :-**

Service of any notice or order under the act or these rules may be effected in any of the followings ways, viz-

(a) by sending it to the person concerned under a certificate of posting; or

(b) by giving or tendering it to the person concerned or his manager or agent, if any ;or

(c) if the person concerned or his manager or agent , if any , cannot be found , by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family ;or

(d) if none of the methods aforesaid is practicable , by affixing in some conspicuous place at the last known place of business of the person concerned

#### **33. Inspection Note Book :-**

Every proprietor shall maintain or cause to be maintained an inspection note book , which shall, on demand , be produced before

an inspecting officer for recording of remarks by the said officer . the note book shall be in form P.E.D. 24 & the proprietor shall get it authenticated by the entertainment tax officer of the district concerned before bringing it in to use, the one already in use shall be surrendered to the entertainment tax officer .

### **34. Section 34 :-**

### **35. Admission By Mechanical Contrivance :-**

No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of duty. Such price inclusive of duty shall be shown in a conspicuous position on or near the mechanical contrivance , the fact that price is inclusive of duty shall also be stated clearly.

## **CHAPTER 8 Appeal and revision**

### **36. Appeal :-**

(1) an appeal against an order passed under section 14-A of act shall lie to the deputy excise & taxation commissioner (hereinafter referred to as the appeal late authority).

(2) A memorandum of appeal may be presented to the application authority by the appellatant or his agent , or it may be sent to the appellate authority by registered post.

(3) The memorandum of appeal shall be written on the standard water- marked paper stamped with a court fee of the value of {ruppes four} and it shall contain the following particulars:

{a} The date of the order appeal against ;

{b} the name and designation of the officer who passed the order ;  
and

{c} the grounds of appeal briefly but clearly set out .

(4) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against.

(5) It shall be endorsed by the appellatant or his agent as follow :-

{a} whether or not penalty imposed has been paid and in case it has not been the reasons for non- payment;

{b} that to the best of his knowledge and relief the facts set out in the memorandum are true.

(6) It shall be signed by the appellatant or his agent.

### **37. Summary Rejection :-**

The appeal may summarily rejected if appellatant fails to comply with any of the requirements of rule 36.

**38. Hearing Of Appeal :-**

If the appellate authority does not reject the appeal summarily, it shall fix a date of its hearing. The appeal shall be decided after notice to the parties concerned and after giving an opportunity to them to represent their case themselves or through an authorized agent. The appellate authority may before deciding the appeal, itself hold such further enquiries or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the appellate authority.