

**Madras Entertainments Tax (Amendment) Act, 1958**

**05 of 1958**

**[31 March 1958]**

CONTENTS

1. Short title and commencement
2. Amendment of the long title of, and the preamble to, Madras Act X of 1939
3. Amendment of section 3, Madras Act X of 1939
4. Amendment of section 4, Madras Act X of 1939
5. Amendment of section 4-A, Madras Act X of 1939
6. Amendment of section 6, Madras Act X of 1939
7. Amendment of section 7, Madras Act X of 1939
8. Insertion of new section 7-A in Madras Act X of 1939
9. Amendment of section 8, Madras Act X of 1939
10. Omission of section 9, Madras Act X of 1939
11. Substitution of new section for section 10, Madras Act X of 1939
12. Amendment of section 14, Madras Act X of 1939
13. Amendment of section 15, Madras Act X of 1939
14. Amendment of section 16, Madras Act X of 1939

**Madras Entertainments Tax (Amendment) Act, 1958**

**05 of 1958**

**[31 March 1958]**

PREAMBLE

An Act further to amend the Madras Entertainments Tax Act, 1939.  
Whereas it is expedient further to amend the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), for the purposes hereinafter appearing;

Be it enacted in the Ninth Year of the Republic of India, as follows:-

-

1 For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 10th March 1958, Part IV-A, page 123.

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

(1) This Act may be called the "Madras Entertainments Tax (Amendment) Act, 1958."

(2) It shall come into force on the 1st April 1958.

**2. Amendment of the long title of, and the preamble to, Madras Act X of 1939 :-**

In the long title of, and in the first paragraph of the preamble to, the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939) (hereinafter referred to as the principal Act), for the words "amusements and other entertainments", the words "entertainments" shall be substituted.

**3. Amendment of section 3, Madras Act X of 1939 :-**

In section 3 of the principal Act.--

(a) clause (3) shall be omitted; and

(b) for clause (4), the following clause shall be substituted, namely:--

"(4) entertainment means a horse-race or cinematograph exhibition to which persons are admitted on payment;".

**4. Amendment of section 4, Madras Act X of 1939 :-**

In sub-section (1) of section 4 of the principal Act--

(a) for the words "One-fifth of such payment", "One-fourth of such payment", and "One-third of such payment", the words "One-fourth of such payment", "One-third of such payment", and "Two-fifths of such payment" shall respectively be substituted; and

(b) the second proviso shall be omitted.

**5. Amendment of section 4-A, Madras Act X of 1939 :-**

In item (iv) of sub-section (1) of section 4-A of the principal Act, the words "other than those hold with cinematograph apparatus

and plant taken from place to place, either in panchayat areas with a population of less than ten thousand at the last census or in non-panchayat areas" shall be omitted.

#### **6. Amendment of section 6, Madras Act X of 1939 :-**

In section 6 of the principal Act.--

(i) for sub-section (1), the following sub-section shall be substituted, namely;--

"(1) Save in the case referred to in section 5, no person shall be admitted on payment to any entertainment where the payment is subject to the entertainments tax except--

(a) with a ticket issued in such manner and subject to such conditions as may be prescribed, or

(b) in special cases, with the approval of the State Government, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted.";

(ii) after sub-section (1), the following sub-section shall be inserted, namely:--

"(1-A) Save in the case referred to in section 5 and clause (6) of sub-section (1), no proprietor of an entertainment shall conduct the entertainment unless he has given security up to an amount and in a manner approved by the State Government for the payment of the entertainments tax".; and

(iii) in sub-section (2), after the expression "sub-section (1)", the expression "or sub-section (1-A)" shall be inserted.

#### **7. Amendment of section 7, Madras Act X of 1939 :-**

In section 7 of the principal Act, for sub-sections (1) and (2), the

following sub-sections shall be substituted, namely:--

"(1) The entertainments tax shall be levied in respect of each person admitted on payment, and shall be calculated and paid on the number of admissions.

(2) The entertainments tax shall be due and be recoverable from the proprietor."

#### **8. Insertion of new section 7-A in Madras Act X of 1939 :-**

After section 7 of the principal Act, the following section shall be inserted, namely:--

"7-A. Returns.--

(1) Every proprietor of an entertainment shall submit such returns relating to payments for admission, to such authority, in such manner and within such periods, as may be prescribed.

(2) If the prescribed authority is Satisfied that any return submitted under sub-section (1) is correct and complete, it shall assess the proprietor on the basis thereof.

(3) If no return is submitted by the proprietor of the entertainment under tub-section (1) before the date prescribed or if the return submitted by him appears to the prescribed authority to be incorrect or incomplete, the proscribed authority shall, after making such inquiry as it considers necessary, determine the tax due under section 4 or 4-A or under both and assess the proprietor to the best of its judgment:

Provided that before taking action under this sub-section, the proprietor shall be given a reasonable opportunity of proving the correctness and completeness of any return submitted by him or that no return was due from him."

#### **9. Amendment of section 8, Madras Act X of 1939 :-**

Sub-section (1) of section 8 of the principal Act shall be omitted.

**10. Omission of section 9, Madras Act X of 1939 :-**

Section 9 of the principal Act shall be omitted.

**11. Substitution of new section for section 10, Madras Act X of 1939 :-**

For section 10 of the principal Act, the following section shall be substituted, namely:--

"10. Manner of recovery of tax--Any amount due on account of the tax under section 4 or 4-A or under both may, without prejudice to any other mode of collection be recovered--

(a) as if it were an arrear of land revenue, or

(b) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him."

**12. Amendment of section 14, Madras Act X of 1939 :-**

In section 14 of the principal Act--

(i) clause (b) shall be omitted; and.

(ii) the words "and shall in addition, be liable to pay any tax which should have been paid" occurring at the end shall be omitted.

**13. Amendment of section 15, Madras Act X of 1939 :-**

In clause (a) of section 15 of the principal Act, the words "the failure to pay, or" shall be omitted.

**14. Amendment of section 16, Madras Act X of 1939 :-**

In section 16 of the principal Act--

(i) in sub-section (1), for the words "The State Government may make rules", the words "The State Government may, by notification

in the Official Gazette, make rules" shall be substituted;

(ii) in sub-section (2)--

(a) clauses (a) (e) and (f) shall be omitted; and

(b) in clause (d), the words and figures "to which the provisions of section 5 are applied or in respect of which the arrangements approved by the State Government for furnishing returns are undo under section 6" shall be omitted; and

(c) for clause (k), the following shall be substituted, namely:--

"(k) for appeals and revisions in respect of proceedings under this Act, the period within which such appeals and revisions should be preferred and the fees to be paid, in respect of such appeals and revisions; and";

(iii) for sub sections (4) and (5), the following subsection shall be substituted, namely:--

"(4) All rules made and notifications and orders issued under this Act shall, as soon as possible after they are made or issued, be placed on the table of both the Houses of the Legislature and shall be subject to such modifications by way of amendment or repeal as the Legislative Assembly may make within fourteen days on which it sits either in the same session or in more than one session.".