

**Tamil Nadu Entertainments Tax (Second Amendment) Act,
2003**

23 of 2003

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An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:- 1. Received the assent of the Governor on the 18th May, 2003 - Published in Tamil Nadu Government Gazette. Extraordinary, Part IV, Section 2, Issue No. 137, dated 20th May, 2003.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2003.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment Of Section 4-E :-

In Section 4-E of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),-

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

"(1) Notwithstanding anything contained in Sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax) on television exhibition at the

following rates, namely.-

(i) Within the limits of the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tirunel-veli, Salem or any other Corporation that may be constituted under any law for the time being in force. Six thousand rupees per month.

(ii) Within the limits of the Municipalities constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920). Three thousand rupees per month.

(iii) Within the limits of Town Panchayats constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or any other area not specified in items (i), (ii) or (iv). One thousand and five hundred rupees per month.

(iv) Within the limits of Village Panchayats constituted under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994)." One thousand rupees per month.

(2) after sub-section (2), the following sub-section shall be added, namely,-

"(3) the provisions of this Act (other than Sections 4, 4-B, 4-D, 4-F, 4-G, 5, 5-A, 5-B, 5-C, 5-D, 5-E, 5-F, 5-G, 6(1), 7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1)."

3. Omission Of Section 4-Ee :-

Section 4-EE of the principal Act shall be omitted.