
Uttar Pradesh Entertainments And Betting Tax Act, 1979

28 of 1979

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Uttar Pradesh Entertainments And Betting Tax Act, 1979

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Amended by V. P. Acts 1 of 1982, 29 of 1985, 12 of 1989, 14 of 1990, 13 of 1991, 14 of 1992 and 3 of 1995. An Act to consolidate and amend the law relating to taxes on entertainments, amusements, and on certain forms of betting in the State of Uttar Pradesh It is hereby enacted in the Thirtieth Year of the Republic of India as follows : 1. Received the assent of the President on August 29, 1979 published in U.P. Gazette, Extra, dated 10th September, 1979.

CHAPTER 1 PRELIMINARY

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax Act, 1979.
- (2) It shall extend to the whole of Uttar Pradesh.
- (3) It shall come into force¹ on such date as the State Government may, by notification, appoint in this behalf, and different dates may be appointed for different provisions of this Act or for different areas of the State.

1" The date of enforcement was 16th August, 1981, vide

Notification No. XXX-EB 6(2) 176, dated 6th July, 1981, published in U.P. Gazette (Extra), dated 7th July, 1981.

2. Definitions :-

In this Act-

- (a) admission to an entertainment includes admission to any place in which the entertainment is held ;
- (b) Assistant Commissioner means Assistant Entertainment and Betting Tax Commissioner ;
- (c) backer includes any person with whom a licensed book-makers bets ;
- (d) bet includes wager ;
- (e) book-maker means any person who, whether on his own account or as servant or agent of any other person, carries on, whether occasionally or regularly, the business of receiving or negotiating bets or who in any manner, holds himself out, or permits himself to be held out in any manner as a person, who receives or negotiates bets, or conducts such operations, and includes a turf commission agent; so, however, that a person shall not be deemed to be a bookmaker by reason only of the fact that he operates, or is employed in operating, a totalizator ;
- (f) Commissioner means the Entertainment and Betting Tax Commissioner and includes Additional Entertainment and Betting Tax Commissioner, Joint Entertainment and Betting Tax Commissioner and Deputy Entertainment and Betting Tax Commissioner, authorised by the Commissioner to exercise all or any of his powers under this Act ;
- (g) entertainment includes any exhibition, performance, amusement, game, sport or race (including horse race) to which persons are admitted for payment and in the case of cinematograph exhibitions, includes exhibition of news reels, documentaries, cartoons, advertisement shorts or slides, whether before or during the exhibition of a feature film or separately ;
- (h) Inspector means the Entertainment and Betting Tax Inspector and includes any person authorised by the Commissioner or District Magistrate to perform the functions of an Inspector under this Act or the rules made thereunder ;
- (i) interior cinema means a travelling or temporary cinema licensed under the Uttar Pradesh Cinema (Regulation) Act, 1955 to provide cinematograph exhibitions in a local area other than a local area--
- (i) which is the district headquarters or is situated within eight

kilometres from the outer limits thereof ; or

(ii) which is a local area having a permanent cinema licensed under the said Act, or is situated within eight kilometres from the outer limits thereof ; or

(iii) where a fair, mela or exhibition notified from time to time by the State Government in this behalf is being held during the period specified in such notification ;

(j) licensed book-maker means a book-maker who holds a licence under Section 17 ;

(k) local area means a city within the meaning of the Uttar Pradesh Nagar Mahapalika Adhiniyam, 1959, or a municipality or a notified area within the meaning of the Uttar Pradesh Municipalities Act, 1916, or a town area within the meaning of the U.P. Town Areas Act, 1914, or a cantonment within the meaning, of the Cantonments Act, 1924, or a village within the meaning of the Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950 ;

(l) payment for admission includes--

(i) any payment for seats or other accommodation in any form in a place of entertainment ;

(ii) any payment for a programme or synopsis of an entertainment ;

(iii) any payment made for the loan or use 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 ;

(iv) 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 a 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 ;

(v) 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 or donation collected in connection with an entertainment in any form shall be deemed to be payment for admission ;

1[(II) population in relation to a local area means the population of such local areas as ascertained at the last preceding census of which the relevant figures have been published;)

(m) proprietor in relation to any entertainment includes any

person--

- (i) connected with the organisation 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 ;

2[(mm) public service vehicle shall have the meaning assigned to it in the Motor Vehicles Act, 1939; *]

(n) race club includes a body of persons, corporate or incorporate, society, club or other association--

(i) formed for the purpose of promoting horse racing or pony racing or for holding race meetings ; or

(ii) conducting or controlling such meetings ;

(o) steward, in relation to a raceclub includes any person--

(i) connected with the organisation of the race club ; or

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

(p) tax means entertainment tax, betting tax or the totalizator tax, as the case may be, and includes surcharge, cess, penalty or any other charge levied under this Act ;

(q) ticket means a ticket or a complimentary pass for the purposes of securing admission to an entertainment in accordance with the provisions of this Act or the rules made thereunder, 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 made thereunder ;

(r) totalizator means a totalizator in an enclosure which the stewards controlling a race meeting have set apart for the purpose, and includes any instrument, machine or contrivance known as the totalizator, or any other instrument, machine or contrivance of a like nature, or any scheme for enabling any number of persons to make bets with one another on like principles but does not include a bookmaker.

3[(s) Video Cinema means an exhibition by means of video as defined in the Uttar Pradesh Cinemas (Regulation) Act, 1955 and licensed under the said Act.]

1 . Inserted by U.P. Act 12 of 1989, Section 6(a).

2. Inserted by U.P. Act 12 of 1989, Section 6(b).

* See now Motor Vehicles Act, 1988.

3. Inserted by U.P. Act 12 of 1989, Section 6(c).

CHAPTER 2

ENTERTAINMENT TAX

3. 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 1[Section 4 or Section 4-A or Section 4-B applies or a compounded payment is made under the proviso to this sub-section], an entertainment tax at such rate not exceeding 2[one hundred and fifty per cent] of each such payment as the State Government may from time to time notify in this behalf, and the tax shall be collected by the proprietor from the person making the payment for admission and paid to the Government in the manner prescribed:

3[Provided that a proprietor of a cinema in a local area having a population not exceeding one lac, may, in lieu of payment under this subsection, pay a compounded payment to the State Government on such conditions and in such manner as may be prescribed and at such rate 4[* * * *] as the State Government may from time to time notify, and different rates of compounded payments may be notified for different categories of local areas.]

Explanation.--5[* * * *]

6[(2) Nothing in sub-section (1) shall preclude the State Government from notifying different rates of entertainment tax for different areas or for different classes of entertainment or for different payments for admission to entertainment.

7[(3) Where the payment for admission to an entertainment, together with the tax, charges for maintenance of cinema premises and extra charge for air cooling or air conditioning facility, is not a multiple of fifty paise, then notwithstanding anything contained in sub-section (1) or sub-section (2) or any notification issued thereunder, the tax shall be increased to such extent and be so computed that the aggregate of such payment for admission to entertainment, the tax, charge for maintenance of cinema premises and extra charge for air cooling or air conditioning facility 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.

(4) If in any entertainment, referred to in sub-section (1), to which admission is generally on payment, any person is admitted free of charge or on a concessional rate, the same amount of tax shall be payable as would have been payable had such person been admitted on full payment.

(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) Where in a hotel or a restaurant, entertainment by way of cabaret or floor show (by whatever name called, but excluding a mere band in attendance or recorded music) is provided along with any meal or refreshment with a view to attracting customers, whether or not payment for admission is charged distinctly for such entertainment, twenty per cent of the amount payable by the customer for such meal or refreshment or the amount charged distinctly for such entertainment, whichever is higher, shall be deemed to be the payment for admission to such entertainment and the tax shall be levied and paid accordingly.

1. Substituted by U.P. Act 12 of 1989, Section 7 (a)(i), for "Section 4 applies".

2. Substituted by U.P. Act 1 of 1982, Section 2 (a), (w.e.f. 21-7-1981,) for the words "one hundred and ten per cent".

3. Inserted by U.P. Act 12 of 1989, Section 7 (a) (ii).

4. The words "not exceeding forty per cent of the gross collection capacity", omitted by U.P. Act 14 of 1990, Section 2(a), (w.e.f. 4-6-1990).

5. Omitted by ibid, Section 2 (b), (w.e.f. 4-6-1990).

6. Substituted by U.P. Act 1 of 1982, Section 2 (b), (w.e.f. 21-7-1981).

7. Substituted by U.P. Act 3 of 1995, Section 2, (w.e.f. 10-10-1994).

3A. Extra Charges For Maintenance Of Cinema And Air-Cooled And Air-Conditioned Facility :-

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3[1[2[(1) Notwithstanding anything contained in this Act, the proprietor of a cinema may realise from the person making payment for admission to an entertainment in such cinema,--

(a) an extra charge of 4[one rupee] which shall be utilised for maintenance of the cinema premises ;

(b) in case of a centrally air-cooled or centrally air-conditioned cinema a further extra charge of ten paise and twenty five paise for air-cooling or air-conditioning facility respectively during the period commencing on the fifteenth day of March in any year and ending on the fifteenth day of October next following :

Provided that the proprietor of a cinema receiving grant-in-aid from the State Government under any incentive scheme shall not be entitled to realise extra charge under clause (a) during the period such grant-in-aid is received by him].

(2) The amount charged under sub-section (1) shall not be deemed to be payment for admission to an entertainment.

5[(3) Where the extra charge referred to--

(a) in clause (a) of sub-section (1) has not been utilised for maintenance of cinema

premises ;

(b) in clause (b) of sub-section (1) has been realised without providing the air-cooling or air-conditioning facility, as the case may be, the amount so realised shall be deemed to represent the aggregate of additional payment for admission to the entertainment and entertainment tax payable thereon.]

1. Inserted by U.P. Act 12 of 1989, Section 8.

2. Substituted by P. Act 14 of 1992, Section 2 (a), for "charge for".

3. Substituted by U.P. Act 14 of 1992, Section 2 (b).

4. Substituted by U.P. Act 3 of 1995, Section 3, for the words "twenty-five paise".

5. Substituted by U.P. Act 14 of 1992, Section 2 (c).

4. Lump Sum Tax On Interior Cinema :-

(1) The proprietor of an interior cinema who provides cinematograph exhibitions shall be liable to pay entertainment tax as follows:

(a) where such exhibitions are provided in a local area with a population of ten thousand or below, such amount, not exceeding 1[one thousand five hundred rupees] per week as the State Government may, from time to time, notify ;

(b) in any other case, such amount, not exceeding 2[three thousand rupees] per week, as the State Government may, from time to time, notify.

(2) Where the proprietor of an interior cinema liable to pay tax under sub-section (1), satisfies the District Magistrate, or any other officer authorised by the State Government in this behalf, that the number of cinematograph exhibitions provided by him in a particular week were less than fourteen, then the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-fourteenth of the amount of weekly tax for every exhibition by which the number of exhibitions provided falls short of fourteen.

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

1. Substituted by U.P. Act 13 of 1991, Section 2 (a) (w.e.f. 29th Oct. 1990), for the words one thousand rupees".

2. Substituted by U.P. Act 13 of 1991, Section 2 (b) (w.e.f. 29th Oct. 1990), for the words "two thousand rupees".

4A. Tax On Video Cinema :-

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1[(1) The proprietor of a video cinema shall be liable to pay entertainment tax at such rates not exceeding three thousand rupees for every week, as the State Government may, from time to time, notify in this behalf.

(2) The State Government may by notification classify video cinemas for the purposes of this Act with regard to the population of, and the number of permanent cinemas existing in, the local areas where they are situate, and may notify

different rates of entertainment tax for different classes of video cinemas.

(3) Where any proprietor liable to pay entertainment tax under subsection (1) satisfies the District Magistrate or any other officer authorised by the State Government in this behalf that the number of video exhibitions provided by him in a particular week were less than twenty-one, the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-twenty first of the amount of weekly tax for every exhibition by which the number of exhibitions provided falls short of twenty-one.

(4) The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.

1. Sections 4-A and 4-B, inserted by U.P. Act 12 of 1989, Section 9

4B. Tax On Video Show In Public Service Vehicles Or Hotels

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(1) The proprietor of a public service vehicle who provides exhibition by means of video in such vehicle shall be liable to pay entertainment tax at such rate not exceeding one thousand five hundred rupees per month, as the State Government may from time to time notify.

(2) Where the proprietor of such vehicle satisfies the District Magistrate or any other officer authorised in this behalf by the State Government, that the vehicle did not ply on all the days in a particular month, the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-thirtieth of the monthly tax for each day by which the number of days falls short of thirty.

(3) Where exhibition by video is given in rooms let out to lodgers in a hotel, the proprietor of such hotel shall be liable to pay entertainment tax at such rate not exceeding one hundred rupees per week for every room having the facility of video exhibition, as the State Government may notify from time to time.

(4) The tax payable under this section shall be paid, collected and realised in the manner prescribed.

5. Information Before Holding Entertainment :-

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

(2) Notwithstanding anything contained in this Act or any other law for the time being in force, the District Magistrate, or any other officer authorised by the State Government in this behalf, may prohibit the holding of such entertainment, if he is satisfied that--

(a) the proprietor has given any false information which is likely to result in the evasion of tax ;

(b) the proprietor has committed or is likely to commit a breach of any of the provisions of this Act or the rules made thereunder ; or

(c) the holding of the entertainment is prejudicial to public safety, decency or morality :

Provided that nothing in this section shall apply to a cinematograph exhibition licensed under the provisions of the Uttar Pradesh Cinemas (Regulation) Act, 1955.

6. Restriction Of Admission :-

Save as otherwise expressly provided by or under this Act, no person (other than a person who has some duty to perform in connection with the entertainment, or a duty imposed upon him by law, or a person authorised by the State 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 3 has been paid.

7. Restriction On Entertainment :-

No person (other than a person who has some duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorised by the State Government in this behalf) shall enter or obtain admission to an entertainment without being in possession of a proper ticket as required under Section 6.

8. Manner Of Payment :-

The State Government may, on such conditions as may be prescribed, require the proprietor to pay the amount of the tax payable under Section 3--

- (a) by stamping the tickets with an impressed, embossed, engraved or adhesive stamp, issued by the State Government for the purpose, denoting that the proper entertainment tax payable under Section 3 has been paid ; or
- (b) in accordance with returns of the payments for admission to the entertainment and on account of tax ; or
- (c) by a consolidated payment of a percentage, to be fixed by the State Government, of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax ; or
- (d) in accordance with results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

9. Refund Of Tax :-

(1) Where the District Magistrate is satisfied that the proprietor has deposited tax in excess of the amount actually due, he shall grant a refund in respect of such amount or allow its adjustment against future payments of tax.

(2) When an entertainment is not completed for reasons beyond the control of the proprietor, and the District Magistrate 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.

(3) Where the State Government is satisfied that the entire net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, it shall refund to the proprietor, the amount of the tax paid in respect of such entertainment.

10. Deposit And Forfeiture Of Security :-

(1) Every proprietor before holding an entertainment on which tax is leviable shall, if so required by the officer authorised by the State Government by notification in this behalf, deposit such security and in such manner as may be prescribed.

Such officer may deduct any arrears of tax from the security and may vary or forfeit the security in such manner as may be prescribed.

(2) No order to forfeit the security shall be made under sub-section (1) unless, after giving the proprietor reasonable opportunity of being heard the Officer authorised in this behalf is satisfied for reasons to be recorded that the proprietor has evaded the tax.

(3) Any person aggrieved by an order forfeiting the security may, within fifteen days from the date of communication of such order prefer an appeal to the State Government in such manner as may be prescribed and the order of the appellate authority shall be final.

11. Exemption :-

(1) The State Government may, for promotion of peace, international goodwill, arts, sports or other public interest, by general or special order, exempt any entertainment or class of entertainments from liability to pay tax under this Act.

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

(3) Without prejudice to the generality of the provisions of sub-section (1) where the State 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 conducted or established for profit ; or
(c) is provided by a society not conducted 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 question 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 food stuff 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 State 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 as failed to comply with any of the terms or conditions imposed or directions issued in this behalf and thereafter the proprietor shall be liable to pay the tax which would have been payable had not the entertainment been so exempted.

(4) Where the District Magistrate is satisfied that the entire gross proceeds of an entertainment are to be devoted to philanthropic, religious or charitable purposes, without any deductions whatsoever on account of the expenses of the entertainment, he may, subject to the rules made under this Act, grant exemption to such entertainment from payment of tax under this Act on such terms and conditions as he may deem fit to impose.

(5) Where any exemption from payment of tax is granted under subsection (4), the proprietor of such entertainment shall furnish to the District Magistrate such documents and records and in such manner as may be prescribed.

(6) If the proprietor of an entertainment exempted under subsection (4) fails to furnish the documents and records required under sub-section (5), or fails to comply with any conditions imposed or directions issued in this behalf, or if the District Magistrate is not satisfied with the correctness of such documents or records, the District Magistrate may 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.

12. Assessment Of Tax :-

(1) Where the Commissioner or the District Magistrate is satisfied that the proprietor of an entertainment--

(a) has failed to give information as required under sub-section (1) of Section S; or

(b) has failed to prepare or to submit true and full returns in the prescribed forms; or

(c) possesses or has used duplicate tickets ; or

(d) has fraudulently evaded or attempted to evade, the payment of tax due in any manner whatsoever, he shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgment, the amount of the tax due from the proprietor, and may also impose a penalty not exceeding 1[tens thousand rupees] :

Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding, if commenced, shall be of no effect and shall be dropped.

(2) Any person aggrieved by an order under sub-section (1) may, within fifteen days from the date of service of such order, prefer an appeal to the State Government in such manner as may be prescribed, and the order of the appellate authority shall be final.

1. Substituted by U.P. Act 3 of 1995, Sec 4, for the words "two thousad rupees", (w.e.f. 10-10-1994).

13. Provision Against Resale Of Tickets :-

(1) Notwithstanding anything contained in Section 56 of the Indian Easements Act, 1882, 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 a cinematograph exhibition in respect whereof tax is payable under Section 3, except from the enclosure set apart by the proprietor for the purpose and in such manner as may be prescribed.

14. Inspections :-

(1) The Commissioner or any other officer authorised in this behalf by the Commissioner or by the State Government, in respect of the whole of Uttar Pradesh, and the District Magistrate or any other

officer authorised by him, in respect of his district, 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 or suspected to be 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 made thereunder.

(2) Any officer referred to in sub-section (1) may require the proprietor to produce for inspection before him or any other officer not below the rank of Inspector, all books 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.

(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.

(6) Every officer referred to in sub-sections (1) and (2) may require a person who is suspected of contravening any of the provisions of this Act or the rules made thereunder to declare immediately his name and address, and if such person refuses or fails to give his name and address, or if the officer so empowered or authorised reasonably suspects him of giving a false name or address, he may arrest him and detain or get him detained at the nearest Police Station and the provisions of Section 42 of the Code of Criminal Procedure, 1973 shall apply.

15. Suspension Or Revocation Of Licence Or Permission For Entertainment :-

(1) Notwithstanding anything contained in any other law and without prejudice to the other provisions of this Act, the District Magistrate or the Commissioner, may, by order, revoke, or suspend by way of punishment for a period not exceeding three months, any permission or licence granted for an entertainment under any other law for the time being in force, 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 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 made thereunder or any order or direction issued under any such provision :

Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding, if commenced, shall be of no effect and shall be dropped.

(2) No order to revoke or suspend any permission or licence shall be made under sub-section (1) without giving the holder of the licence or permission a reasonable opportunity of being heard :

Provided that where the District Magistrate or the Commissioner is of the opinion that the object of the action proposed to be taken would be defeated by the delay, he may, while or after communicating to the holder of the licence or permission the grounds on which the action is proposed, pass an interim order suspending the permission or licence in the mean time.

(3) Any person aggrieved by an order revoking or suspending any permission or licence under this section may, within fifteen days from the date of communication of such order, prefer an appeal to the State Government in such manner as may be prescribed and the order of the appellate authority shall be final.

1[(4) Where any permission or licence granted for an entertainment has been revoked or suspended under this section, the District Magistrate or, as the case may be, the Commissioner shall have the power to prevent such entertainment and may for this purpose use such minimum force as he may consider necessary in the circumstances of the case.]

1. Inserted by U.P. Act 12 of 1989, Section 10.

CHAPTER 3

TOTALIZATOR AND BETTING TAX

16. Tax On Totalizator And Payment Thereof :-

(1) There shall be charged, levied and paid to the State Government, out of all moneys paid into any totalizator by way of stakes or bets, a totalizator tax at the prescribed percentage, not exceeding ten per cent, of every sum so paid.

(2) The stewards shall issue a ticket for each stake or bet received into the totalizator, and there shall be charged and levied a surcharge at the rate of ten paise on each such ticket.

(3) The tax shall be collected by the stewards and shall be paid to the State Government in the manner prescribed.

(4) The stewards shall keep accounts in the prescribed form of all moneys paid into the totalizator and, at such times and in such manner as may be prescribed, forward to the District Magistrate, or any other officer authorised by him in this behalf, a return stating the total amount of all the moneys paid into the totalizator.

17. Licence For Bookmaker :-

No person shall act as a bookmaker unless he obtains a licence from the District Magistrate in the form and manner prescribed.

18. Betting Tax :-

(1) There shall be charged, levied and paid to the State Government by the backer, a betting tax at a prescribed rate, not exceeding ten per cent on all moneys paid or agreed to be paid to a licensed bookmaker by a backer, as a bet on any race.

(2) The betting tax shall be collected by the licensed bookmaker along with the money laid by the backer with him and in case of credit bets at such times as may be prescribed.

(3) The licensed bookmaker shall issue a card for each bet laid with him, denoting the amount of bet.

(4) There shall be charged and levied a surcharge at the rate of ten paise on each such card.

19. Accounts Of Bookmakers And Procedure For Making Over Betting Tax To Government :-

(1) A licensed bookmaker shall keep accounts of all sums paid or agreed to be paid to him as bets by backers in such manner as may be prescribed, and forward to the District Magistrate, or any other officer authorised by him in this behalf, a return of all such sums in the prescribed form.

(2) All sums retained on account of the tax by a licensed bookmaker shall be deposited into the Government account at such times and in such manner as may be prescribed.

20. Restrictions On Betting :-

(1) No person shall bet on the result of any race held or conducted by a race club except with a licensed bookmaker and in an enclosure approved by the District Magistrate and set apart for this purpose by that club.

(2) No person other than a licensed bookmaker shall offer or receive bets on the result of any race held or conducted by a race club and no such bet shall be offered or received except in the enclosure referred to in sub-section (1).

21. Revocation Etc., Of Book-Makers Licence :-

(1) Without prejudice to any other provisions of this Act, the District Magistrate or the Commissioner may, by order, revoke, or suspend by way of punishment for such period as may be prescribed, the licence granted under Section 17, if the licensee is guilty of contravention of the provisions of Section 18, or Section 19, or Section 20 or Section 23, or any rules framed under this Act : Provided that where either of the aforesaid officer has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding if commenced shall be of no effect and shall be dropped.

(2) No order to revoke or suspend a licence shall be made under subsection (1) without giving to the licensee a reasonable opportunity of being heard :

Provided that where the District Magistrate or the Commissioner is of the opinion that the object of the action proposed to be taken would be defeated by the delay, he may, while or after communicating to the licensee the grounds on which the action is proposed, pass an interim order suspending the licence in the meantime.

(3) The Commissioner may delegate his power to suspend a licence under sub-section (1) or sub-section (2) to any other officer not below the rank of Assistant Commissioner.

(4) Any person aggrieved by an order revoking or suspending any licence under this section may, within fifteen days from the date of communication of such order, prefer an appeal to the State

Government in such manner as may be prescribed and the order of the appellate authority shall be final.

22. Refund To Totalizator And Betting Tax :-

Where any race, bets where for have been offered or accepted either at the totalizator or by a licensed book-maker, is cancelled by the stewards, and the District Magistrate is satisfied that the amount of such bets and the tax thereon has been returned to the backers, he may remit the amount of the tax, and order the race to be treated as cancelled.

23. Inspections :-

The officers empowered or authorised under Section 14 shall have the power to make inspections to ensure compliance of the provisions of this Act and the rules made thereunder in respect of races, bookmaking, betting and the totalizator and all the provisions of the said section shall, mutatis mutandis, apply to such inspections.

CHAPTER 4

PENALTIES AND PROCEDURE

24. Penalty For Holding Entertainment Without Information :-

Any person holding an entertainment in contravention of Section 5 shall be punishable with a fine not exceeding 1[Two thousand rupees] with or without simple imprisonment which may extend to three months.

1 . Substituted by U.P. Act 29 of 1985, Section 3 (w.e.f. 1-11-1985), for the words "one thousand rupees"

25. Penalty For Admission And Entry Without Tickets :-

(1) If any person liable to pay any tax under Section 3 is admitted to a place of entertainment in contravention of the provisions of Section 6, the proprietor of the entertainment to which such person is so admitted shall be punishable with a fine, not exceeding one thousand rupees with or without simple imprisonment which may extend to three months.

(2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of Section 7 shall be punishable with a fine not exceeding 1[fifty times] the amount

of tax due from him in addition to the amount of tax due.

1. Substituted by U.P. Act 29 of 1985, Section 4 (w.e.f. 1-11-1985), for the words "twenty time

26. Penalty For Authorised Sale And Purchase Of Tickets :-

(1) Any person who sells any ticket in contravention of the provisions of--

(a) sub-section (1) of Section 12 shall be punishable with a fine not exceeding one thousand rupees with or without imprisonment which may extend to three months ;

(b) sub-section (2) of the said section shall be punishable with a fine not exceeding 1[five hundred rupees]

(2) Any person, who purchases any ticket in contravention of the provisions of Section 13, shall be punishable with a fine not exceeding two hundred rupees.

1. Substituted by U.P. Act 29 of 1985, Section 5 (w.e.f. 1-11-1985), for the words "Two hundred rupees"

27. Penalty For Using Duplicate Tickets :-

Every proprietor using or possessing a duplicate ticket shall be punishable with a fine not exceeding 1[five thousand rupees], or with imprisonment which may extend to six months, or with both.

1. Substituted by U.P. Act 29 of 1985, Section 6, (w.e.f. 1-11-1985), for the words "Three thousand rupees"

28. Penalty For Unauthorised Betting :-

(1) Any person who bets in contravention of the provisions of sub-section (1) of Section 20 shall be punishable with a fine not exceeding one thousand rupees.

(2) Any person who offers or receives bets in contravention of the provisions of sub-section (2) of Section 20 shall be punishable with a fine not exceeding one thousand rupees.

29. Penalty For Obstructing Inspecting Officers :-

If any person prevents the entry of any officer duly authorised in this behalf or otherwise obstructs such officer in the discharge of his duties imposed by or under this Act or the rule made thereunder, such person shall be punishable with a fine not exceeding 1[three thousand rupees].

1. Substituted by U.P. Act 29 of 1985, Section 7, (w.e.f. 1-11-

1985), for the words "Two thousand rupees"

29A. Penalty For Entertainment When Permission Is Revoked Or Suspended :-

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Whoever holds any entertainment while the permission or licence for such entertainment remains suspended or revoked under subsection (1) of Section 15, shall be punishable with simple imprisonment for a term which may extend to six months or with fine which may extend to five thousand rupees or with both.]

1. Inserted by U.P. Act 12 of 1989Section 11.

30. Penalty For Other Offences :-

Any person who contravenes any other provisions of this Act or the rules made thereunder or fails to comply with any order or direction issued in accordance with the provisions of this Act or the rules made thereunder, shall be punishable with a fine not exceeding 1[two thousand rupees].

1. Substituted by U.P. Act 29 of 1985, Section 8, (w.e.f. 1-11-1985), for the words "One thousand rupees".

30A. Enhanced Penalty After Previous Conviction :-

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1[Whoever having been convicted of an offence punishable under Section 24, or sub-section (1) of Section 25or clause (a) of sub-section (1) of Section 26, or Section 27, or Section 292[or Section 29-A] or Section 30is 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 one and half times of the amount of fine provided in such provision, besides the sentence of imprisonment if any, provided in such provision.]

1. Inserted by U.P. Act 29 of 1985, Section 9, (w.e.f. 1-11-1985).

2. Inserted by U.P. Act 12 of 1989, Section 12.

31. Offences 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 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. Certain Offences To Be Cognizable :-

Every offence punishable under clause (a) of sub-section (1) of Section 26, or Section 27 or Section 29 shall be cognizable :

Provided that no Police Officer shall arrest a person for an offence under Section 27 or Section 29¹[or Section 29-A] unless information in writing has been given to him by an officer authorised in this behalf by the State Government by notification.

1. Inserted by U.P. Act 12 of 1989, Section 13

32A. Bar Of Jurisdiction Of Civil Courts :-

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1[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 deal with, by the State Government, or any other authority or officer]

1. Inserted by U.P. Act 12 of 1989, Section 14.

33. Compounding Of Offences :-

(1) Any offence punishable under this Act may, subject to any general or special order of the State Government in this behalf, be compounded by the Commissioner, either before or after the institution of the prosecution on realisation of such amount of composition fees, as he thinks fit, not exceeding the maximum amount of fine fixed for the offence.

(2) Where the offence is so compounded--

(a) before the institution of the prosecution, the offender shall not be liable to prosecution for such offence and shall, if in custody, be set at liberty ;

(b) after the institution of the prosecution, the composition shall amount to acquittal of the offender.

34. Recovery Of Tax :-

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

35. Bar On Certain Proceedings :-

No action shall lie against the State 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 made thereunder.

36. Delegation :-

(1) The State Government may, by notification delegate all or any of its powers under this Act, except the powers under Sections 3, 4any 38 to any person or authority subordinate to it and may in the like manner withdraw any power so delegated.

(2) The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations or conditions as may be laid down by the State Government from time to time, and shall also be subject to control and revision by Government at any time.

37. Repeal And Savings :-

(1) The United Provinces Entertainment and Betting Tax Act, 1937 is hereby repealed.

(2) Repeal of the Act referred to in sub-section (1) shall not affect any liability of any tax incurred before the date of such repeal and proceedings pending on the said date before any competent authority or court and all proceeding Inserted after the commencement of this Act and relating to any such liability as aforesaid shall be continued and disposed of, or Instituted or disposed of, as the case may be, as if this Act had not been passed :

Provided that all rules made, notifications published, powers conferred and other things done or purported to have been done under the said Act and in force on the commencement of this Act shall, so far as they are not inconsistent with the provisions of this

Act, be deemed to have been made, published, conferred or done under this Act.

38. Powers To Make Rules Or Issue Directions :-

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

(2) Without prejudice to the generality of the provision of subsection (1), the rules may regulate the sale, supply of forms of tickets of any entertainment, the supply of paper by the State Government for the said purpose and matters connected therewith.

(3) The Commissioner shall have the power to issue from time to time directions, not inconsistent with the provisions of this Act or rules made thereunder, to the proprietors of entertainments, licensed bookmakers and stewards of a race club for carrying out the purposes of this Act.