



The Tamil Nadu Entertainments Tax Act, 1939

Act 10 of 1939

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THE TAMIL NADU ENTERTAINMENTS
TAX ACT, 1939.

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[TAMIL NADU] ACT No. X OF 1939.²[THE¹(TAMIL NADU) ENTERTAINMENTS TAX ACT, 1939.]

(Received the assent of the Governor on the 10th June 1939; first published in the Fort St. George Gazette on the 20th June 1939.)

An Act to impose ³[taxes on entertainments] in the ⁴[State of Tamil Nadu].

Madras
Act V of
1927.

WHEREAS it is expedient to provide for the levy by the ⁵[State Government] of ³[taxes on entertainments], to repeal the Madras Local Authorities Entertainments Tax Act, 1926, and to provide for the payment of compensation to local authorities now levying a tax

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George Gazette*, dated the 7th March 1939—Part IV, pages 74-75.

This Act was extended to the merged State of Pudukkottai by section 3 of, and the First Schedule to, the Tamil Nadu Merged States (Laws) Act, 1949 (Tamil Nadu Act XXXV of 1949).

This Act was extended to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district by section 3 of, and the Schedule to, the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1957 (Tamil Nadu Act XXII of 1957).

This Act and any rule, by-law, order, notification or other instrument having the force of law made thereunder in force on the date of the commencement of the Tamil Nadu (Added Territory) Extension of Laws Act, 1961 (Tamil Nadu Act 9 of 1961) in the State of Madras except in the added territory was extended to the added territory by section 3 of the latter Act repealing the corresponding law in the said territory.

³ The words "taxes on amusements" were substituted for the words "a tax on amusements" by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1949 (Tamil Nadu Act XVII of 1949), which came into force on the 1st August 1949; and the word "entertainments" was substituted for the words "amusements and other entertainments" by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), which came into force on the 1st April 1958.

⁴ This expression was substituted for the expression "Province of Madras" by the Tamil Nadu Adaptation of Laws Order, 1970.

⁵ This expression was substituted for the expression "Provincial Government" by *ibid.*

under the Act aforesaid ; It is hereby enacted as follows :—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the ¹[Tamil Nadu] Entertainments Tax Act, 1939.

(2) It extends to the whole of the ²[State of Tamil Nadu].

(3) This section shall come into force at once, and the rest of this Act shall come into force on such ³date as the ⁴(State) Government may, by notification in the Official Gazette, appoint.

Repeal of
Madras Act
V of 1927.

2. The Madras Local Authorities Entertainments Tax Act, 1926, is hereby repealed. Madras
Act V of
1927.

Definitions.

3. In this Act, unless there is anything repugnant in the subject or context—

(1) “admission” includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment ;

(2) “admission to an entertainment” includes admission to any place in which an entertainment is held ;

⁵[(3) * * * .]

⁶[(4) ‘entertainment’ means a horse-race or cinematograph exhibition to which persons are admitted on payment ;]

¹ These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² This expression was substituted for the expression “State of Madras” by *ibid.*

³ Came into force on the 1st August 1939.

⁴ This word was substituted for the word “Provincial” by the Adaptation Order of 1950.

⁵ This clause was omitted by section 3 (a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

⁶ This clause was substituted for the original clause (4) by section 3 (b), *ibid.*

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

¹[(6) 'local authority' means—

(a) the Municipal Corporation of Madras, or of Madurai, or

(b) a Municipal Council constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), or

(c) a township committee constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958), or the Mettur Township Act, 1940 (Tamil Nadu Act XI of 1940), or the Courtallam Township Act, 1954 (Tamil Nadu Act XVI of 1954), or the Bhavanisagar Township Act, 1954 (Tamil Nadu Act XXV of 1954), or under any other law for the time being in force, or

(d) a panchayat union council or a panchayat constituted under the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958);]

¹ The words "Tamil Nadu" were substituted for the word 'Madras' occurring in sub-clause (c) of clause (6) by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. Again sub-clause (a) of clause (6) was substituted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 1 of 1974) as follows :—

"(a) in the City of Madras, the Municipal Corporation of Madras and in the City of Madurai, the Municipal Corporation of Madurai";. For clause (6) as so amended the present clause (6) was substituted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1974).

Clause (6) of section 3 was earlier modified by section 195 (i) of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) in its application to panchayat union councils constituted in respect of panchayat development blocks under the said Act.

(7) "payment for admission" includes—

(a) 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 a tax or a higher tax is required ;

(b) any payment for seats or other accommodation in a place of entertainment ; and

(c) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment ;

(8) "prescribed" means prescribed by rules made under this Act ; and

(9) "proprietor" in relation to any entertainment includes any person responsible for the management thereof.

Tax on
payment for
admission to
entertain-
ments.

¹[²4. (1) On each payment for admission to any entertainment, there shall be levied and paid to the ³(State) Government (except as otherwise expressly

¹ This section was substituted for original section 4 by section 3 of the Madras Entertainments Tax (Amendment) Act, 1947 (Madras Act XXVII of 1947), which came into force on the 1st January 1948.

² The assessment, reassessment or collection of certain taxes made under section 4 or 4-A at any time after the date of the commencement of the principal Act and before the date of the publication in the *Fort St. George Gazette* of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966) was Validated by section 7 of the said Act.

³ This word was substituted for the word "Provincial" by the *daptation Order of 1950.*

provided in this Act), a tax (hereinafter referred to as the entertainments tax) calculated at the following rates, namely :—

Rate of Tax.

Where such payment (inclusive of the amount of the tax)—

- (i) is not more than ¹[thirty ²(paise)]. ³[One-fourth of such payment].
- (ii) is more than ¹[thirty ²(paise)] but is not more than ⁴[one rupee and fifty ²(paise)]. ³[One-third of such payment].
- (iii) is more than ⁴[one rupee and fifty ²(paise)]. ³[Two-fifths of such payment].

Provided that in the case of cinematograph exhibitions, the tax shall be calculated at the rates specified above on each payment for admission, after excluding from such payment the amount of the tax :

5[* * *]

¹ These words were substituted for the words "five annas" by section 11 (a) (i) of the Tamil Nadu General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1957 (Tamil Nadu Act I of 1957).

² The words "paise" and "paisa" were substituted for the words "naye paise" and "naya paisa" respectively by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

³ The words "One-fourth of such payment", "One-third of such payment" and "Two-fifths of such payment" were substituted for the words "One-fifth of such payment", "One-fourth of such payment" and "One-third of such payment" respectively by section 4 (a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

⁴ These words were substituted for the words "one rupee eight annas" by section 11 (a) (i) of the Tamil Nadu General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1957 (Tamil Nadu Act I of 1957).

⁵ The second proviso was omitted by section 4 (b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

¹ [(2) In the determination of the amount of tax payable on each payment for admission under sub-section (1), fractions of a ²(paisa) less than half a ²(paisa) shall be disregarded and fractions of a ²(paisa) equal to or exceeding half a ²(paisa) shall be regarded as one ²(paisa).]

Additional tax
on cinematograph
exhibitions.

³[4-A. (1) In the case of cinematograph exhibitions, in addition to the tax under section 4, there shall be levied and paid to the ⁵(State) Government a tax calculated at the following rates, namely—

Rate of Tax.

(i) Exhibitions held in the ⁷[Five rupees] for City of Madras ⁶[or in every show. the City of Madurai].

¹ This sub-section was substituted for the original sub-section (2) by section 11 (ii) of the Tamil Nadu General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1957 (Tamil Nadu Act I of 1957).

² This word was substituted for the words "naya paisa" by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

³ This section was inserted by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1949 (Tamil Nadu Act XVII of 1949), which came into force on the 1st August 1949.

⁴ The assessment, reassessment or collection of certain taxes made under section 4 or 4-A at any time after the date of the commencement of the principal Act and before the date of the publication in the *Fort St. George Gazette* of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966) was validated by section 7 of the said Act.

⁵ This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

⁶ These words were inserted by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 1 of 1974).

⁷ These words were substituted for the words "Two rupees and fifty naya paise" by section 2 of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1970 (Tamil Nadu Act 16 of 1970), which was deemed to have come into force on the 1st April 1970.

Rate of Tax.

- (ii) Exhibitions held in municipalities notified in this behalf by the ¹(State) Government in the *Fort St. George Gazette*. ²[Four rupees] for every show.
- (iii) Exhibitions held in other municipalities. ²[Three rupees] for every show.
- (iv) Exhibitions held elsewhere ²[Two rupees] for every show. where ³[].

⁴[*Explanation.*—For the purpose of this sub-section [and of ⁶(section 4-C)] ‘show’ means, one complete exhibition or the repeated exhibition of a picture or pictures for one payment for admission.]

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act other than sections 4, 6, 7 and 13 shall, so far as may be, apply in relation to the tax payable under sub-section (1) as they apply in relation to the tax payable under section 4.]

¹ This word was substituted for the word “Provincial” by the Adaptation Order of 1950.

² The words “Four rupees”, “Three rupees” and “Two rupees” were substituted for the words “Two rupees”, “One rupee and fifty naye paise” and “One rupee” respectively by section 2 of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1970 (Tamil Nadu Act 16 of 1970), which was deemed to have come into force on the 1st April 1970.

³ The words “other than those held 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” were omitted by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

⁴ This explanation was added by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

⁵ This expression was inserted by section 2(1) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974) and was deemed to have come into force on the 15th August 1974.

⁶ This expression was substituted for the expression “sections 4-C and 5-A” by section 2(1) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975 (Tamil Nadu Act 32 of 1975), which was deemed to have come into force on the 21st July 1975.

Additional surcharge on tax on payment for admission to entertainments.

¹4-B. ¹[(1) Notwithstanding anything contained in the proviso to sub-section (1) of section 4, on each payment (inclusive of the amount of the entertainments tax and of the amount of surcharge on entertainments tax levied under clause (a) of sub-section (1) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961)] for admission to any cinematograph exhibition, there shall be levied and paid to the State Government an additional surcharge of—

(a) ²(fifteen paise), where such payment does not exceed one rupee ;

³[(b) thirty paise, where such payment exceeds one rupee but does not exceed two rupees ;

¹ This section was inserted by section 3 of the Tamil Nadu Betting and Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 44 of 1971) which was deemed to have come into force on the 1st January 1972.

² This sub-section was substituted for the following sub-section by section 3 (1) of the Tamil Nadu Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 26 of 1973) which was deemed to have come into force on the 10th July 1973 :—

“(1) Notwithstanding anything contained in the proviso to sub-section (1) of section 4, on each payment (inclusive of the amount of the entertainments tax) for admission to any cinematograph exhibition, there shall be levied and paid to the State Government an additional surcharge of—

(a) five paise, where such payment does not exceed one rupee ; and

(b) ten paise, where such payment exceeds one rupee.”

³ These words were substituted for the words “ten paise” by section 2 (2) (i) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974.)

⁴ These Clauses were substituted for the following clauses (b) and (c) by section 2 (2) (ii), *ibid*.

“(b) twenty paise, where such payment exceeds one rupee but does not exceed three rupees ; and

(c) thirty paise, where such payment exceeds three rupees.”

(c) forty paise, where such payment exceeds two rupees but does not exceed three rupees ; and

(d) fifty paise, where such payment exceeds three rupees.]

(2) ¹[On each payment (inclusive of the amount of the entertainments tax and of the amount of surcharge on entertainments tax levied under clause (a) of sub-section (1) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961)] for admission to any horse race, there shall be levied and paid to the State Government an additional surcharge of—

(a) fifty paise, where such payment does not exceed five rupees ; and

(b) one rupee, where such payment exceeds five rupees.

(3) Save as otherwise provided in sub-section (1), the provisions of this Act (other than section 13) and the rules made thereunder shall, so far as may be, apply in relation to the additional surcharge payable under this section, as they apply in relation to the entertainments tax payable under this Act.

²[4-C. (1) In the case of cinematograph exhibitions, in addition to the levies under sections 4, 4-A and 4-B of this Act and the surcharge levied under sub-section (1) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), there shall be levied and paid to the State

Additional surcharge on tax on cinematograph exhibitions.

¹ This portion was substituted for the words and brackets "On each payment (inclusive of the amount of the entertainments tax)" by section 3 (2) of the Tamil Nadu Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 26 of 1973), which was deemed to have come into force on the 10th July 1973.

² This section was inserted by section 2 (3) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974) and was deemed to have come into force on the 15th August 1974.

Government an additional surcharge calculated at the following rates, namely :—

	<i>Rate of tax.</i>
(i) Exhibitions held in the City of Madras—	
(a) air-conditioned (not being mini-air-conditioned ¹ [or partly air-conditioned]) theatres.	Twenty-seven rupees and fifty paise for every show.
(b) ² [mini-air-conditioned theatres, partly air-conditioned theatres, and non-air-conditioned theatres.]	Seventeen rupees and fifty paise for every show.
(ii) Exhibitions held in the City of Madurai.	Seventeen rupees and fifty paise for every show.
(iii) Exhibitions held in municipalities notified under item (ii) of sub-section (1) of section 4-A.	Ten rupees for every show.
(iv) Exhibitions held in other municipalities.	Seven rupees and fifty paise for every show.
(v) Exhibitions held elsewhere.	Five rupees for every show.

³[*Explanation I*].—For the purpose of this sub-section “mini-air-conditioned theatre” means, an air-conditioned theatre with a seating capacity for not more than four hundred spectators.

¹ These words were inserted by section 3 (i) (a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1975), which was deemed to have come into force on the 15th August 1974.

² These words were substituted for the words “mini-air-conditioned theatres and non-air-conditioned theatres” by section 3 (i) (b), *ibid*.

³ The original *Explanation* was numbered as *Explanation I* and *Explanation II* was added by section 3 (ii), *ibid*.

¹[*Explanation II.*—In cases where the air-conditioned part of a partly air-conditioned theatre has seating capacity for more than four hundred spectators, such theatre shall be deemed to be an air-conditioned theatre for the purpose of levy of additional surcharge under this sub-section.]

(2) The additional surcharge levied under sub-section (1) shall be recoverable from the proprietor.

(3) Save as otherwise provided in sub-section (1), the provisions of this Act (other than sections 4, 6, 7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the additional surcharge payable under this section, as they apply in relation to the tax on cinematograph exhibitions payable under section 4-A.]

5. The ²(State) Government may, on the application of the proprietor of any entertainment ³[] ^{Composition and consolidated payment of tax.} in respect of which the entertainments tax is payable under section 4, allow the proprietor on such conditions as they may lay down,

⁴[] to compound the tax payable in ⁴respect of such entertainment for a fixed sum ⁵[].

⁴[* * *].

¹ The original Explanation was numbered as Explanation I and Explanation II was added by section 3 (ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1975), which was deemed to have come into force on the 15th August 1974.

² This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

³ The brackets and words "(other than an entertainment held in any theatre in a panchayat area)", which were substituted by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1975) for the brackets and words "[other than an entertainment held in a temporary (touring) theatre in a panchayat area]" inserted by section 2 (4) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974), were omitted by section 2 (2) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975 (Tamil Nadu Act 32 of 1975), which was deemed to have come into force on the 21st July 1975.

⁴ Clause (b) and the brackets and letter "(a)" at the commencement were omitted by section 4 of the Madras Entertainments Tax (Amendment) Act, 1947 (Madras Act XXVII of 1947), which came into force on the 1st January 1948.

⁵ The word "or" was omitted by *ibid.*

¹[5-A. * * * * *].

¹ The following section 5-A was inserted by section 2 (5) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974) :—

“5-A. *Special provision for composition for certain touring theatres.*—(1) Notwithstanding anything contained in this Act or in the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), every proprietor of cinematograph exhibition held in a temporary (touring) theatre in any panchayat area may, at his option, and subject to such conditions as may be prescribed, instead of paying the taxes in accordance with the provisions of this Act and the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), pay tax at the following rates, namely :—

Rate of tax.

Exhibitions held in panchayat-towns	Forty-five rupees for every show.
Exhibitions held in panchayat villages.	Thirty rupees for every show.

(2) Any proprietor who opts to pay tax under this section shall apply in the prescribed form to the prescribed authority to be permitted to pay the tax under this section.

(3) On being so permitted, such proprietor shall pay the tax for every week according to the number of shows permitted to be run by him in the order of such prescribed authority irrespective of the fact whether or not he runs all such shows.

(4) The option permitted under this section shall continue to be in force for such period as may be prescribed.” In the marginal heading of the said section 5-A, for the words “for certain touring theatres” the words “for certain theatres” were substituted, and for sub-section (1), the following sub-section was substituted by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1975) :—

“(1) Notwithstanding anything contained in this Act or in the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) (hereinafter referred to in this section as the Local Authorities Finance Act), every proprietor of cinematograph exhibition held in a theatre in any panchayat area may, at his option, and subject to such conditions as may be prescribed, instead of paying the taxes in accordance with the provisions of this Act and the Local Authorities Finance Act, pay tax at the following rates, namely :—

(i) Exhibitions held in panchayat towns—	<i>Rate of tax.</i>
(a) permanent theatre (including semi-permanent theatre).	20 per cent of the gross collection capacity for every show.
(b) temporary (touring) theatre	15 per cent of the gross collection capacity for every show.

Rate of tax.

(ii) Exhibitions held in panchayat villages—

- (a) permanent theatre (including semi-permanent theatre). 15 per cent of the gross collection capacity for every show.
- (b) temporary (touring) theatre . . . 10 per cent of the gross collection capacity for every show.

Provided that in the case of exhibitions held in a theatre that has come into existence before or during the financial year 1973-74, where the amount of tax payable per show under this section is less than the average amount of all taxes payable per show under this Act and the Local Authorities Finance Act during the financial year 1973-74, the proprietor concerned shall pay the tax for every show only at the rate of such average amount :

Provided further that in the case of exhibitions held in a theatre that has or may come into existence during or after the financial year 1974-75,—

(a) during the financial year in which such theatre has come into existence, the taxes shall be paid only in accordance with the other provisions of this Act and the provisions of the Local Authorities Finance Act, and the right to compound under this section shall not be available to the proprietor concerned during such financial year only, and

(b) during each of the financial years subsequent to the financial year in which such theatre has come into existence where the amount of tax payable per show under this section is less than the average amount of all taxes payable per show under this Act and the Local Authorities Finance Act during the financial year in which the theatre has come into existence, the proprietor concerned shall pay the tax for every show only at the rate of such average amount.

Explanation.—For the purpose of this sub-section “gross collection capacity” in relation to a cinematograph exhibition means the aggregate of the payments for admission for a show, if all the seats or other accommodation available in the theatre were occupied by spectators, inclusive of the entertainments tax and, the surcharge and additional surcharge on the entertainments tax levied under the Local Authorities Finance Act or under this Act.”

The said section 5-A was omitted by section 2 (3) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975 (Tamil Nadu Act 32 of 1975), which was deemed to have come into force on the 21st July 1975. However, any proprietor of a cinematograph exhibition paying tax at the rates specified in the said section 5-A immediately before the 21st July 1975 shall, with effect on and from the 21st July 1975, be liable to pay taxes in accordance with Tamil Nadu Act X of 1939 and of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), as amended by Tamil Nadu Act 32 of 1975.

admission to
entertainments.

6¹[(1) ²[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.]

³[(1-A) Save in the case referred to in ⁴[] clause (b) 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.]

¹ This sub-section was substituted for the original sub-section (1) by section 6 (i) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

² This expression was substituted for the expression "Save in the case referred to in section 5 or section 5-A, no person shall" by section 6 (i) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1975), the expression "or section 5-A" having been earlier inserted after the expression "section 5" by section 2 (6) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974).

³ This sub-section was inserted by section 6 (ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

⁴ The expression "section 5 or section 5-A and " was omitted by section 6 (ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1974 (Tamil Nadu Act 3 of 1975), the expression "or section 5-A" having been earlier inserted after the expression "section 5" by section 2 (6) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974).

(2) Nothing in sub-section (1) ¹[or sub-section (1-A)] shall be deemed to preclude the ²(State) Government from requiring security from the proprietor of an entertainment for the payment of the entertainments tax in any other case.

7. ¹[(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. Manner of payment of tax.

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

(3) Where the payment for admission to an entertainment is made wholly or partly by means of a lump sum paid as a subscription or contribution to any institution, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum, but where the ²(State) Government are of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period during which the tax has not been in operation, the tax shall be levied on such an amount as appears to the ³(State) Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

¹ This expression was inserted by section 6 (iii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

² This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

³ These sub-sections were substituted for the original sub-sections (1) and (2) by section 7 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

17-A. (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 sub-section (1) before the date prescribed or if the return submitted by him appears to the prescribed authority to be incorrect or incomplete, the prescribed 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.]

27-B. (1) Where, for any reason,—

(i) any payment for admission to any entertainment has escaped assessment to tax under section 4 ; or

(ii) any cinematograph exhibition has escaped assessment to tax under section 4-A,

the authority prescribed under sub-section (1) of section 7-A may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, assess to the best of its judgment

¹ This section was inserted by section 8 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

² This section was inserted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966), which was deemed to have come into force on the 1st April 1960.

Payment for admission, etc., escaping assessment.

the tax due on such payment or exhibition under section 4 or 4-A, as the case may be, after making such enquiry as it may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such assessment.

(2) Where, for any reason, any payment for admission to any entertainment or any cinematograph exhibition has been assessed at a rate lower than the rate at which it is assessable under section 4 or 4-A, the authority prescribed under sub-section (1) of section 7-A may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, re-assess the tax due on such payment or exhibition under section 4 or 4-A, as the case may be, after making such enquiry as it may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such re-assessment.

(3) In making an assessment or re-assessment under sub-section (1) or sub-section (2), as the case may be, the authority prescribed under sub-section (1) of section 7-A may, if it is satisfied that due to wilful mis-statement or suppression of facts by the proprietor, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the proprietor to pay, in addition to the tax assessed or re-assessed under sub-section (1) or sub-section (2), as the case may be, a penalty not exceeding one and a half times the tax so assessed or re-assessed :

Provided that no penalty under this sub-section shall be imposed unless the proprietor affected has had a reasonable opportunity of showing cause against such imposition.

¹[(3-A) Notwithstanding anything contained in sub-section (1) or sub-section (2), in making an assessment or re-assessment under sub-section (1) or

¹This sub-section was inserted by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 1 of 1974).

sub-section (2), as the case may be, the authority prescribed under sub-section (1) of section 7-A, may pass a single order in respect of a financial year or any part thereof.]

(4) The powers under sub-section (1) or sub-section (2) may be exercised by the authority prescribed under sub-section (1) of section 7-A even though the original order of assessment, if any, passed in the matter has been the subject-matter of an appeal or revision.

(5) In computing the period of limitation for assessment or re-assessment under this section, the time during which the proceedings for assessment or re-assessment remained stayed under the orders of a Civil Court or other competent authority shall be excluded.]

Entertainments
exempted
from payment
of tax.

8. ¹[(1) * * * .]

(2) The ²(State) Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.

³[9. * * * .]

Manner of re-
covery of tax
and priority of
arrears of tax
over other
claims.

10. ⁴[(1) Any amount due on account of the tax under section 4 or 4-A or under both may, without

¹ This sub-section was omitted by section 9 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

² This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

³ This section was omitted by section 10 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

⁴ Section 10, which was substituted for the original section 10 by section 11 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), was renumbered as sub-section (1) of that section and this marginal heading was substituted for the marginal heading "Manner of recovery of tax" by section 4 (a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

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.]

¹[(2) Without prejudice to the provisions of sub-section (1), and notwithstanding anything contained in any other law for the time being in force, any tax assessed on, or any other amount due under this Act from, the proprietor shall, subject to the claim of the Government in respect of land revenue, have priority over all other claims against the property of the said proprietor.]

²[10-A. (1) The authority prescribed under sub-section (1) of section 7-A shall have the powers of a Collector under the ³[Tamil Nadu] Revenue Recovery Act, 1864 ⁴* * * ⁵[Tamil Nadu] Act II of 1864 for the purposes of recovery of ⁶[any amount due under this Act].

Special powers of prescribed authority under Revenue Recovery Act.

(2) Subject to the provisions of sub-section (3), the said authority shall, for the purposes of recovery of ⁶[any amount due under this Act], have the powers of the Commissioners under the ³[Tamil Nadu]

¹ This sub-section was added by section 4 (b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

² This section was inserted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1961 (Tamil Nadu Act 20 of 1961).

³ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁴ The expression "and the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Tamil Nadu Act VI of 1867)" was omitted by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971), the words "Tamil Nadu" having been earlier substituted for the word "Madras" occurring in the latter citation by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁵ These words were substituted for the words "any tax due under this Act" by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).

Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), for the sale of property distrained for ¹[any amount due under this Act].

(3) Notwithstanding anything contained in the ²[Tamil Nadu] Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), the said authority in the exercise of the powers conferred by sub-section (2) shall be subject to the control and superintendence of his superior authorities.]

Recovery of
penalty.

³[10-B. Any penalty payable under this Act shall be deemed to be tax under this Act for the purposes of collection and recovery and shall be without prejudice to the institution of any proceeding for an offence under this Act, or for the recovery of the entire amount remaining unpaid under this Act.]

Further mode
of recovery.

⁴10-C. (1) The assessing authority may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the proprietor at his last address known to the assessing authority) require any person from whom money is due or may become due to the proprietor or any person who holds or may subsequently hold money for or on account of the proprietor to pay to the assessing authority either forthwith upon the money becoming due or being held at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the proprietor in respect of arrears of tax or the whole of the money when it is equal to or less than the arrears of such tax.

¹ These words were substituted for the words "any tax due under this Act" by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).

² These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

³ This section was inserted by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).

⁴ Sections 10-C, 10-D and 10-E were inserted by section 6 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

(2) The assessing authority may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the proprietor and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person making any payment to the proprietor after receipt of the notice referred to in this section shall be personally liable to the assessing authority to the extent of the payment made or to the extent of the liability of the proprietor for the amount due under this Act, whichever is less.

(5) Where any person to whom a notice under this section is sent objects to it by a statement on oath, that the sum demanded or any part thereof is not due by him to the proprietor or that he does not hold any money for or on account of the proprietor, then, nothing contained in this section shall be deemed to require such person to pay the sum demanded or part thereof, as the case may be, to the assessing authority but if it is discovered that such statement was false in any material particular, such person shall be personally liable to the assessing authority to the extent of his own liability to the proprietor on the date of the notice or to the extent of the liability of the proprietor for the amount due under this Act, whichever is less.

(6) Any amount which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of the said person and may be recovered as if it were an arrear of land revenue.

Explanation.—For the purposes of this section, the amount due to a proprietor or money held for or on account of a proprietor by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such proprietor to such person and as may be lawfully subsisting.

Liability to tax of a partitioned family, dissolved firm, etc.

¹10-D. Where a proprietor is a Hindu undivided family, firm, or other association of persons, and such family, firm or association is partitioned, or dissolved, as the case may be,—

(a) the tax payable under this Act by such family, firm or association of persons for the period up to the date of such partition or dissolution shall be assessed as if no such partition or dissolution had taken place and all the provisions of this Act shall apply accordingly ; and

(b) every person, who was at the time of such partition, or dissolution a member or partner of the Hindu undivided family, firm or association of persons and the legal representative of any such person who is deceased shall, notwithstanding such partition or dissolution, be jointly and severally liable for the payment of the tax, penalty or other amount payable under this Act by such family, firm or association of persons, whether assessment is made prior to or after such partition or dissolution.

Rounding off of tax, penalty, etc.

¹10-E. The amount of tax, fee, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

¹ Sections 10-C, 10-D and 10-E were inserted by section 6 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

11. (1) (a) Any officer authorized by the ¹(State) Inspection. Government in this behalf may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of seeing whether the provisions of this Act or any rules made thereunder are being complied with.

(b) Every officer so authorized shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Central Act XLV of 1860.

(2) The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.

12. The officer referred to in section 11 or any other officer who has to enter any place of entertainment in pursuance of a duty imposed upon him by or under this Act or any other law shall not be required to pay for his admission to the entertainment. ^{Exemption from payment for admission.}

²[12-A. (1) If any officer authorized by the State Government in this behalf has reasonable ^{Powers of entry, search and seizure.} ground to suspect that a contravention of the provisions of this Act or the rules made thereunder has been committed, he may enter and search at all reasonable times any premises where books, records, accounts, registers, tickets, used and unused, and portions thereof, or any other article connected therewith are kept or suspected to be kept by the proprietor

¹ This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

² This section was inserted by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1961 (Tamil Nadu A. 20 of 1961).

of an entertainment, and, may, for reasons¹ to be recorded in writing, seize such books, records, accounts, registers, tickets, used and unused, and portions thereof, or any other article connected therewith as he may consider necessary, and shall give the proprietor or the person in charge of the premises a receipt for the same. The books, records, accounts, registers, tickets and portions thereof, or any other article so seized shall be retained by such officer only for so long as may be necessary for the purposes of investigation.

(2) If any person prevents or obstructs entry, search or seizure by any such officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.]

Power to
summon
witnesses and
production of
documents.

¹[12-B. (1) The authority competent to assess tax under this Act or any appellate or revising authority shall, for the purpose of this Act, have all the powers conferred on a Court by the Code of Civil Procedure, 1908 (Central Act V of 1908) for the purpose of—

(a) summoning and enforcing the attendance of, any person and examining him on oath or affirmation ; and

(b) compelling the production of any document.

(2) The authority referred to in sub-section (1) shall have powers to call for such information, particulars and records as he may require from any person, for the purpose of assessment, levy and collection of tax under this Act.]

¹ This section was inserted by section 12 of the Tamil Nadu Entertainments Tax (Amendment) Act 1971 (Tamil Nadu Act 47 of 1971).

¹13. ²[(1) Ten per cent of the proceeds of ³[the Payment of compensation to local authorities] tax under section 4 collected every year] in respect of entertainments held within the jurisdiction of any local authority shall be credited to the ⁴[State] Government, and the balance of ninety per cent shall be paid to the local authority :

Provided that the ⁴[State] Government may direct that such balance shall be distributed between the local authority aforesaid and any other local authority or authorities in the neighbourhood in such proportions as the ⁴[State] Government may fix.

⁵[Provided further that nothing contained in this sub-section shall be deemed to prevent the State Government from modifying at any time any order which assigns the entire balance of ninety per cent of the proceeds of the tax to a local authority, or as the case may be, fixes the proportions in which such balance should be distributed among local authorities, if, in the opinion of the State Government,—

(1) the said order had been passed under any mistake, whether of fact or of law ; or

¹ This section was modified by section 195 (ii) of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) in its application to panchayat union councils constituted in respect of panchayat development blocks under the said Act to the effect that the State Government shall have power to apportion the balance of ninety per cent of the tax proceeds between the panchayat union councils and the panchayats functioning in the panchayat union council.

² This sub-section was substituted for original sub-section (1) by section 5 of the Madras Entertainments Tax (Amendment) Act, 1947 (Madras Act XXVII of 1947) which came into force on the 1st January 1948.

³ This expression was substituted for the words "the tax collected under this Act every year" by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1949 (Tamil Nadu Act XVII of 1949), which came into force on the 1st August 1949.

⁴ This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

⁵ These provisos were inserted by section 2 (1), of the Tamil Nadu Entertainments Tax (Amendment) Act, 1953 (Tamil Nadu Act VI of 1953).

(2) the said order had been passed in ignorance of, or without duly taking into account any material fact ; or

(3) any new circumstances have arisen since the order was passed which make it expedient to modify it :

Provided also that no such modification shall be made in respect of any period after the expiry of two years from the end of that period.]

1[** **]

Explanation.—In this sub-section, ‘year’ shall mean the financial year.]

³[(2) Whenever any modification is made under the second proviso to sub-section (1) in respect of any period, the State Government may recover from any local authority any sum paid to it in excess of what it would have been entitled to in accordance with the order as modified.]

Penalties.

*14. (1) (a) The proprietor of any entertainment or any person employed by him in any place

¹ The following proviso, added by section 2 (7) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974), was omitted by section 2 (4) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975 (Tamil Nadu Act 32 of 1975), which was deemed to have come into force on the 21st July 1975:—

“Provided also that where in any case the proprietor of a cinematograph exhibition in a panchayat area pays tax at the compounded rates specified in section 5-A, there shall be paid to the panchayat and the panchayat union council concerned such sum as may be determined by the State Government in this behalf.”

² This sub-section was substituted for the original sub-section (2) by section 2 (2) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1953 (Tamil Nadu Act VI of 1953).

³ In the original section 14, clause (b) and the words “and shall in addition, be liable to pay any tax which should have been paid” occurring at the end were omitted by section 12 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

The present section 14 and sections 14-A and 14-B were substituted for the original section 14 by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).

of entertainment who admits any person to any place of entertainment in contravention of the provisions of section 6, or

(b) the proprietor of any entertainment who—

(i) fraudulently evades the payment of any tax due under this Act, or

(ii) contravenes any of the provisions of this Act,

shall, on conviction by a Magistrate, be liable in respect of each such offence to a fine which may extend to five hundred rupees.

(2) Where any person is found without a ticket or pass in any place of entertainment, the proprietor of the entertainment or the person employed by him shall be deemed to have admitted such person in contravention of the provisions of section 6 unless the proprietor or the person employed by him proves that the person found without a ticket or pass had entered such place without the knowledge or connivance of the proprietor or the person employed by him.

¹14-A. Any person who is found without a ticket or pass in any place of entertainment shall, unless he proves that he was admitted to such place with the knowledge or connivance of the proprietor or any person employed by him, on conviction by a Magistrate, be liable to a fine which may extend to one hundred rupees. Penalty for being found without a ticket or pass.

¹14-B. Whoever abets the commission of any offence under this Act shall be punished with the punishment provided for the offence. Penalty for the abettors.

¹ Sections 14, 14-A and 14-B were substituted for the original section 14 by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).

Power to compound offences.

15. The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act ¹[or the rules made thereunder] by way of composition of such offence—

(a) where the offence consists of ²[] the evasion of any tax payable under this Act, in addition to the tax so payable, a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater, and

(b) in other cases, a sum of money not exceeding five hundred rupees.

Power to rectify any error apparent on the face of record.

³[15-A. (1) The authority competent to assess tax under this Act or any appellate or revising authority may, at any time, within three years from the date of any order passed by it, rectify any error apparent on the face of the record :

Provided that no such rectification which has the effect of enhancing an assessment or any penalty shall be made unless such authority has given notice to the proprietor and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment or penalty, the authority competent to assess tax under this Act shall make any refund which may be due to the proprietor.

(3) Where any such rectification has the effect of enhancing an assessment or penalty, the authority competent to assess tax under this Act shall give the proprietor a revised notice of assessment or penalty

¹ These words were inserted by section 8 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).

² The words " the failure to pay, or " were omitted by section 13 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

³ This section was inserted by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act I of 1974).

and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice had been given in the first instance.]

16. (1) ¹[The State Government may, ²(), ^{Power to make rules.} make rules] for securing the payment of the entertainments tax and generally for carrying into effect the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, they may make rules—

³[(a)];

(b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another, and on payments for seats or other accommodation ;

(c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances ;

(d) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments ⁴[];

¹ These words were substituted for the words "The State Government may make rules" by section 14 (i) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

² The words "by notification in the Official Gazette" were omitted by section 6 (i) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).

³ This clause was omitted by section 14 (ii) (a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

⁴ 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 made" under section 6" were omitted by section 14 (ii) (b), *Ibid.*

¹[(e)];

¹[(f)];

(g) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this Act ;

(h) for the collection of the entertainments tax under this Act and the powers to be exercised by the officers of the ²[State] Government in that behalf ;

(i) for authorizing any local authority to collect the entertainments tax ³[] in the area within the jurisdiction of the local authority or any part of such area, ⁴[], and for the powers to be exercised by the officers of the local authority in connexion with such collection ;

(j) for the issue of passes by proprietors of entertainments for the admission of officers who have to perform any duty in connexion therewith or any other duty imposed upon them by law ; and

⁵[(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]

¹ These clauses were omitted by section 14 (ii) (a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

² This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

³ The words "on behalf of the Provincial Government" were omitted by section 6 of the Madras Entertainments Tax (Amendment) Act, 1947 (Madras Act XXVII of 1947), which came into force on the 1st January 1948.

⁴ The words "for the payment of a commission to the local authority for making the collection" were omitted by *ibid.*

⁵ This clause was substituted for the original clause (k) by section 14 (ii) (c) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).

(3) In making a rule under sub-section (1) or sub-section (2), the ¹[State] Government may provide that a breach thereof shall be punishable with fine which may extend to five hundred rupees.

²[(4) (a) All rules made under this Act shall be published in the Official Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(5) Every rule made or notification issued under this Act shall, as soon as possible after it is made or issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.]

¹ This word was substituted for the word " Provincial " by the Adaptation Order of 1950.

² These sub-sections were substituted by section 6(ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966) for the following sub-section (4), which was substituted for the original sub-sections (4) and (5) by section 14 (iii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958) :—

" (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."

Bar of
certain
proceedings.

17. (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the ¹[State] Government, for any act done or purporting to be done under this Act, without the previous sanction of the ¹[State] Government.

(2) No officer or servant of the ¹[State] Government shall be liable in respect of any such act in any civil or criminal proceedings, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

Limitation
for certain
suits and
prosecu-
tions.

18. No suit shall be instituted against the ²[Government] and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the ¹[State] Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

Proceeding,
etc., against
officers and
servants of
a local
authority
collecting
the tax.

19. If any local authority has been authorized under this Act to collect the entertainments tax on behalf of the ¹[State] Government, the provisions of sections 17 and 18 shall apply in regard to the officers and servants of such authority in the same manner as they apply in regard to the officers and servants of the ¹[State] Government.

Delegation
of certain
powers of the
State
Government

20. (1) The ¹[State] Government may, by notification in the Official Gazette, delegate all or any of their powers under this Act except those conferred upon them by sub-section (3) of section 1, section 16 and this section, to any person or authority subordinate to the ¹[State] Government, and may in like manner withdraw any powers so delegated.

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

¹ This word was substituted for the word "Provincial" by the Adaptation Order of 1950.

² This word was substituted for the word " Crown" by *ibid.*

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¹[TAMIL NADU] ACT No. I OF 1957. ²

[THE ¹[TAMIL NADU] GENERAL SALES TAX, SALES OF MOTOR SPIRIT TAXATION AND ENTERTAINMENTS TAX (AMENDMENT) ACT, 1957.]

(Received the assent of the Governor on the 11th May 1957; first published in the Fort St. George Gazette, Extraordinary on the 13th May 1957.)

An Act to extend the Madras General Sales Tax Act, 1939, and certain other Acts to the transferred territories in the ³[State of Tamil Nadu] and further to amend the Madras General Sales Tax Act, 1939, the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939, and the ¹[Tamil Nadu] Entertainments Tax Act, 1939.

WHEREAS it is expedient to extend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and certain other Acts to the transferred territories in the ³[State of Tamil Nadu] and further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939), and the ¹[Tamil Nadu] Entertainments Tax Act, 1939 (¹[Tamil Nadu] Act X of 1939), for the purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the ¹[Tamil Nadu] General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1957.

(2) The provisions of sub-section (2) of section 8 shall be deemed to have come into force on the 26th January 1950.

¹These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

²For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV-A, Extraordinary, dated the 30th April 1957, pages 10—12.

³This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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1957: T.N, Act I] *General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment)* 685

2-8 [The amendments made by sections 2-8 have been incorporated in the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939).]

9. Tax may be assessed or collected and licence fees levied or collected for the year 1955-56 ¹[and for any subsequent year] notwithstanding the retrospective operation of the amendments to the Madras General Sales Tax Rules, 1939, and the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, and all assessments made, taxes collected and licence fees levied for the year 1955-56 ¹[and for any subsequent year] shall be deemed to have been made, collected or levied, as the case may be, as if those rules as amended were in force at all relevant times: Validation of certain assessments and levy of licence fees for the year 1955-56 ⁴[and for any subsequent year.]

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not been enacted.

10-11. [The amendments made by sections 10 and 11 have been incorporated in Tamil Nadu Acts VI of 1939 and X of 1939 respectively.]

12. (1) The Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and the ³[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (³[Tamil Nadu] Act VI of 1939), as amended by this Act, and the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953), as amended by the ³[Tamil Nadu] Tobacco (Taxation of Sales and Registration) Amendment Act, 1956 (³[Tamil Nadu] Act XXXII of 1956), and any rule, bye-law, order, notification or other instrument having the force of law made there under (hereinafter referred to as the ⁴[Tamil Nadu law] and in force on the commencement of this Act are hereby extended to, and shall be in force in, the transferred territories. Extension of ²[Tamil Nadu Acts] IX of 1939, VI of 1939 and IV of 1953 to the transferred territories and the repeal of corresponding laws.

¹These words were inserted and deemed always to have been inserted by section 3 of the Tamil Nadu General Sales Tax (Turnover and Assessment) Rules Validation Act, 1959 (Tamil Nadu Act 27 of 1959).

²This expression was substituted for the expression "Madras Acts" by the Tamil Nadu Adaptation of Laws Order, 1970.

³These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁴This expression was substituted for the expression "Madras Law" by paragraph 4 of, and the Schedule to, the Tamil Nadu Adaptation of Laws Order, 1970.

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(2) If, immediately before the commencement of this Act, there is in force in the transferred territories, any law corresponding to the ¹[Tamil Nadu law] such corresponding law shall stand repealed on such commencement:

Provided that anything done or any action taken under any such corresponding law shall be deemed to have been done or taken under the ¹[Tamil Nadu law] corresponding thereto and shall continue to have effect accordingly, unless and until superseded by anything done or any action taken under the ¹[Tamil Nadu law].

(3) Unless the context otherwise requires, the ²[Tamil Nadu] General Clauses Act, 1891 (²[Tamil Nadu] Act I of 1891), shall apply for the interpretation of the ¹[Tamil Nadu law].

(4) For the purpose of facilitating the application of the ¹[Tamil Nadu law] in the transferred territories, any court or other authority may construe such law with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court or other authority.

Explanation.—For the purposes of this section, the expression ‘the transferred territories’ shall mean the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.

Repeal of Madras Ordinance I of 1957. 13. (1) The Madras General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Ordinance, 1957 (Madras Ordinance I of 1957), is hereby repealed.

¹This expression was substituted for the expression “Madras Law” by paragraph 4 of, and the Schedule to, the Tamil Nadu Adaptation of Laws Order, 1970.

²These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939) and the ¹[Tamil Nadu] Entertainments Tax Act, 1939 (¹[Tamil Nadu] Act X of 1939), as amended by the said Ordinance, shall be deemed to have been done or taken in the exercise of the powers conferred by or under the said Acts, as if this Act were in force on the day on which such thing was done or action was taken.

¹These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

¹[TAMIL NADU] ACT No. V OF 1958².

[THE ¹[TAMIL NADU] ENTERTAINMENTS TAX (AMENDMENT)
ACT, 1958.]

[Received the assent of the Governor on the 29th March 1958 ; first published in the Fort St. George Gazette Extraordinary, on the 31st March 1958 (Chaitra 10,1880)].

An Act further to amend the ¹[Tamil Nadu] Entertainments Tax Act, 1939.

WHEREAS it is expedient further to amend the ¹[Tamil Nadu] Entertainments Tax Act, 1939 (¹[Tamil Nadu] Act X of 1939), for the purposes hereinafter appearing ;

BE it enacted in the Ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the “¹[Tamil Nadu] Entertainments Tax (Amendment) Act, 1958.” Short title and commencement
- (2) It shall come into force on the 1st April 1958.

2. to 14. [Incorporated in the principal Act, viz., Tamil Nadu Act X of 1939].

¹ These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George Gazette Extraordinary*, dated the 10th March 1958, Part IV-A, page 123.

¹[TAMIL NADU] ACT No. 20 OF 1966.²

THE ¹[TAMIL NADU] ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1966.

[Received the assent of the Governor on the 25th November 1966, first published in the Fort St. George Gazette on the 30th November 1966 (Agrahayana 9, 1888).]

An Act further to amend the ¹[Tamil Nadu] Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the ³[State of Tamil Nadu] in the Seventeenth Year of the Republic of India as follows :—

1. (1) This Act may be called the ¹[Tamil Nadu] Entertainments Tax (Amendment) Act, 1966. Short title and commencement.

(2) Section 2 shall be deemed to have come into force on the 1st April 1960 and the rest of this Act shall come into force at once.

2-6. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).]

¹These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

²For Statement of Objects and Reasons, see *Fort St. George Gazette Extraordinary*, dated the 3rd November 1965, Part IV—Section 3, pages 273-274.

³This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Validation of
assessment and
collection of
certain taxes.

7. Notwithstanding anything contained in this Act or in the principal Act or in any judgment, decree or order of any court, no assessment or re-assessment or collection of any tax due on any payment for admission to any entertainment or any cinematograph exhibition which has escaped assessment to tax, or which has been assessed at a rate lower than the rate at which it is assessable, under section 4 or 4-A of the principal Act, made at any time after the date of the commencement of the principal Act and before the date of the publication of this Act in the **Fort St. George Gazette* shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment or re-assessment or collection was not in accordance with law and such tax assessed or re-assessed or collected or purporting to have been assessed or re-assessed or collected shall, for all purposes, be deemed to be and to have always been validly assessed or re-assessed or collected ; and accordingly—

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment or re-assessment or collection of such tax shall, for all purposes be deemed to be, and to have always been done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court against the State Government or any person or authority whatsoever for the refund of any tax so paid ; and

(c) no court shall enforce any decree or order directing the refund of any tax so paid.

*Now the *Tamil Nadu Government Gazette*.

TAMIL NADU ACT No. 16 OF 1970.*

THE TAMIL NADU ENTERTAINMENTS TAX AND
LOCAL AUTHORITIES FINANCE (AMENDMENT)
ACT, 1970.

[Received the assent of the Governor on the 4th June 1970,
first published in the Tamil Nadu Government Gazette
Extraordinary, on the 9th June 1970 (Jyaishta 19, 1892).]

An Act further to amend the Tamil Nadu Entertainments
Tax Act, 1939 and the Tamil Nadu Local Authorities
Finance Act, 1961.

BE it enacted by the Legislature of the State of Tamil Nadu
in the Twenty-first Year of the Republic of India as
follows :—

1. (1) This Act may be called the Tamil Nadu Enter-
tainments Tax and Local Authorities Finance (Amendment)
Act, 1970.

Short title
and com-
mencement.

(2) It shall be deemed to have come into force on
the 1st April 1970.

2. [The amendment made by this section has already
been incorporated in the principal Act, viz., the Tamil Nadu
Entertainments Tax Act, 1939 (Tamil Nadu Act X of
1939).]

3. [The amendment made by this section has already
been incorporated in the principal Act, viz., the Tamil
Nadu Local Authorities Finance Act, 1961 (Tamil Nadu
Act 52 of 1961).]

4. Notwithstanding anything contained in section 3,
any resolution of a local authority determining the levy of
tax under clause (b) of sub-section (1) of section 3 of
the said Act and in force immediately before the date of the
commencement of this Act shall continue in force after
such date, until a fresh resolution determining the levy of
tax under clause (b) of sub-section (1) of section 3 of the
said Act as amended by this Act has taken effect.

Saving.

*For Statement of Objects and Reasons, see Fort St. George
Gazette Extraordinary, dated the 4th April 1970, Part IV—Section
3, page 66.

TAMIL NADU ACT NO. 32 OF 1975.*

**THE TAMIL NADU ENTERTAINMENTS TAX
AND LOCAL AUTHORITIES FINANCE
(AMENDMENT) ACT, 1975.**

[Received the assent of the Governor on the 13th November 1975, first published in the Tamil Nadu Government Gazette Extraordinary on the 15th November 1975 (Aippasi 29, Iratchasa (2006-Tiruvalluvar Andu)).]

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939 and the Tamil Nadu Local Authorities Finance Act, 1961.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975. Short title and commencement.

(2) It shall be deemed to have come into force on the 21st July 1975.

2. [The amendments made by this section have already been incorporated in the principal Act, namely, the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).]

3. [The amendment made by this section has already been incorporated in the principal Act, namely, the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961).]

4. For the removal of doubts, it is hereby declared that if any proprietor of a cinematograph exhibition was paying tax at the rates specified in section 5-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), as in force immediately before the 21st July 1975, such proprietor shall, with effect on and from the 21st July 1975, be liable to pay taxes in accordance with the provisions of that Act and of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), as amended by this Act. Special provision regarding payment of tax.

5. The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Ordinance, 1975 (Tamil Nadu Ordinance 6 of 1975), is hereby repealed. Repeal.

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 21st October 1975 Part IV—Section 1, Page 228.

TAMIL NADU ACT NO. 8 OF 1977.*

THE TAMIL NADU ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1977.

[Received the assent of the Governor on the 10th September 1977, first published in the Tamil Nadu Government Gazette Extraordinary on the 19th September 1977, (Purattasi 3, Pinkala (2008-Tiruvalluvar Andu)).]

An Act further to amend the Tamil Nadu Entertainments
Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-eighth Year of the Republic of India as follows :—

1. This Act may be called the Tamil Nadu Entertain- Short title.
ments Tax (Amendment) Act, 1977.

2. In section 4-B of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), in sub-section (1), for clause (a), the following clauses shall be substituted, Amendment of section 4-B, Tamil Nadu Act X of 1939.
namely :—

“(a) five paise, where such payment does not exceed twenty-five paise ;

(aa) ten paise, where such payment exceeds twenty-five paise but does not exceed one rupee ;”.

* For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 19th August 1977, Part IV—Section 1, Page 18.

TAMIL NADU ACT NO. 5 OF 1978.*

THE TAMIL NADU ENTERTAINMENTS TAX AND
LOCAL AUTHORITIES FINANCE (AMENDMENT)
ACT, 1978.

[Received the assent of the Governor on the 20th January 1978, first published in the Tamil Nadu Government Gazette Extraordinary on the 21st January 1978 (Thai 8, Pinkala (2009—Tiruvalluvar Andu)).]

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939 and the Tamil Nadu Local Authorities Finance Act, 1961.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-eighth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978.

(2) It shall be deemed to have come into force on the 26th December 1977.

Amendment of Tamil Nadu Act X of 1939.

2. In the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939),—

(1) in section 4-A, for the *Explanation* under subsection (1), the following *Explanation* shall be substituted, namely :—

“*Explanation.*—For the purposes of this subsection and of sections 4-C, 5-A and 5-B, ‘show’ means one complete exhibition or the repeated exhibition of a full length feature film with or without approved documentaries and news reviews, for one payment for admission.”;

(2) in section 5, after the words “on the application of the proprietor of any entertainment”, the expression “[other than a proprietor of an entertainment held in any theatre specified in column (2) of the Table under section 5-A or 5-B and located in the local areas specified in the corresponding entry in column (1) of the said Table]” shall be inserted;

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 6th January 1978, Part IV—Section 1, Pages 104—105.

(3) after section 5, the following sections shall be inserted, namely :—

“ 5-A. Tax on shows held in certain theatres.—

(1) Notwithstanding anything contained in this Act or in the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) (hereinafter referred to in this section as the Local Authorities Finance Act), in the case of cinematograph exhibitions held in the theatres specified in column (2) of the Table below and located in the local areas specified in the corresponding entry in column (1) of the said Table, there shall be levied and paid to the State Government, a tax at the rate specified in the corresponding entry in column (3) thereof.

THE TABLE.

<i>Local Areas.</i>	<i>Theatres.</i>	<i>Rate of tax for every show.</i>
(1)	(2)	(3)
(a) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	27½ per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) theatre.	24 per cent of the gross collection capacity for every show.
(b) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) theatre.	23 per cent of the gross collection capacity for every show.

THE TABLE—*cont.*

<i>Local Areas.</i>	<i>Theatres.</i>	<i>Rate of tax for every show.</i>
(1)	(2)	(3)
(c) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) theatre.	22 per cent of the gross collection capacity for every show.
(d) Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	24 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) theatre.	21 per cent of the gross collection capacity for every show.
(e) Panchayat villages.	(i) Permanent and semi-permanent theatres.	21 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) theatre.	20 per cent of the gross collection capacity for every show.

Explanation I.—For the purposes of this section and of section 5-B, “gross collection capacity” in relation to a cinematograph exhibition, means the notional aggregate of all payments for admission for a show (inclusive of the entertainments tax and the surcharge and additional surcharge on the entertainments tax leviable under the Local Authorities Finance Act or under this Act) if all the seats or other accommodation available in the theatre were occupied by spectators.

Explanation II.—For the [purposes of this section and of section 5-B,—

(i) “Municipalities, Second Grade” means the Municipalities specified in Part A of Schedule I;

(ii) “Municipalities, Third Grade” means the Municipalities specified in Part B of Schedule I;

(iii) “Selection Grade Panchayat Towns” means the Selection Grade Panchayat Towns specified in Schedule II.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) (a) Every proprietor of a cinematograph exhibition who is liable to pay tax under this section or who opts to pay tax under section 5-B shall submit a return relating to the actual number of shows held by the proprietor in a week to the prescribed authority in such manner and within such period as may be prescribed and also give prior notice to the prescribed authority of any proposed variation in the gross collection capacity per show in respect of the place of entertainment. Such prior notice shall not be less than such period as may be prescribed.

(b) If the prescribed authority is satisfied that any return submitted under clause (a) is correct and complete, it shall assess the proprietor on the basis thereof.

(c) If no return is submitted by the proprietor under clause (a) within the prescribed period, or if the return submitted by him appears to the prescribed authority to be incomplete or incorrect, the prescribed authority shall, after making such enquiry as it may consider necessary, assess the proprietor to the best of its judgment :

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

(4) The tax payable under sub-section (1) shall be calculated for the actual number of shows held by the proprietor in a week.

(5) No proprietor of a cinematograph exhibition who is liable to pay tax under this section shall conduct such cinematograph exhibition unless he has given security up to an amount and in a manner approved by the State Government for the payment of tax under this section.

5-B. Option to pay.—(1) In lieu of the tax payable under section 5-A, in the case of cinematograph exhibitions held in the theatres specified in column (2) of the Table below and located in the local areas specified in the corresponding entry in column (1) of the said Table, the proprietor of such cinematograph exhibition may, at his option and subject to such conditions as may be prescribed, pay the amount of tax to the State Government every week as specified in the corresponding entry in column (3) thereof.

THE TABLE.

<i>Local Areas.</i>	<i>Theatres.</i>	<i>Amount of tax.</i>
(1)	(2)	(3)
(a) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	22½ per cent of the gross collection capacity for a show multiplied by 20.
	(ii) Temporary (touring) theatre.	19 per cent of the gross collection capacity for a show multiplied by 16.
(b) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	21 per cent of the gross collection capacity for a show multiplied by 20.
	(ii) Temporary (touring) theatre.	18 per cent of the gross collection capacity for a show multiplied by 16.

THE TABLE—cont.

Local Areas. (1)	Theatres. (2)	Amount of tax. (3)
(c) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	20 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatre.	17 per cent of the gross collection capacity for a show multiplied by 14.
(d) Other Panchayat towns.	.. (i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatre.	16 per cent of the gross collection capacity for a show multiplied by 14.
(e) Panchayat villages. (i) Permanent and semi-permanent theatres.	16 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatre.	15 per cent of the gross collection capacity for a show multiplied by 14.

(2) The amount of tax referred to in sub-section (1) shall be payable by the proprietor, irrespective of the actual number of shows held by him in a week.

(3) Any proprietor who opts to pay tax under this section, shall apply in the prescribed form, to the prescribed authority to be permitted to pay the tax under this section.

(4) On being so permitted, such proprietor shall pay the tax for every week as specified in sub-section (1).

(5) The option permitted under this section shall continue to be in force till the end of the financial year in which such option is permitted.

(6) No proprietor of a cinematograph exhibition who opts to pay tax under this section, shall conduct such cinematograph exhibition unless he has given security up to an amount and in a manner approved by the State Government for the payment of tax under this section.

5-C. Tax under section 5-A or 5-B to be in lieu of the other taxes under this Act or under Tamil Nadu Act 52 of 1961.—(1) No tax or additional surcharge shall be payable under section 4, 4-A, 4-B or 4-C of this Act and no surcharge shall be payable under the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), by any proprietor of a cinematograph exhibition held in the theatres specified in column (2) of the Table under section 5-A or 5-B, and located in the local areas specified in the corresponding entry in column (1) of the said Table.

(2) The State Government may make rules whether prospectively or retrospectively for carrying into effect the provisions of sections 5-A and 5-B. Such rules shall also provide for the issue of tickets for admission and the manner in which and the conditions subject to which a ticket may be issued.

(3) The provisions of this Act (other than sections 4, 4-A, 4-B, 4-C, 6 and 7) and of the rules made thereunder shall, so far as may be, apply in relation to the tax payable under section 5-A or 5-B, as they apply in relation to the tax payable under section 4-A.” ;

(4) in sub-section (2) of section 8, for the words “The State Government may”, the words “The State Government may subject to such conditions as they deem fit” shall be substituted ;

(5) to sub-section (1) of section 13, the following proviso shall be added at the end, namely :—

“ Provided also that where in any case the proprietor of a cinematograph exhibition held in the theatres specified in column (2) of the Table under section 5-A or 5-B and located in the local areas specified in the corresponding entry in column (1) of the said Table pays tax under section 5-A or 5-B, there shall be paid to the municipality, the panchayat and the panchayat union council concerned such sum as may be specified by the State Government in this behalf.” ;

(6) in section 14,—

(a) in sub-section (1), for the portion commencing with the words “shall, on conviction by a Magistrate” and ending with the words “five hundred rupees”, the following shall be substituted, namely :—

“shall, on conviction by a Magistrate,—

(i) in respect of each such offence falling under clause (a) or sub-clause (ii) of clause (b), be liable to a fine which may extend to one thousand rupees ;

(ii) in respect of an offence falling under sub-clause (i) of clause (b), be punished with imprisonment of either description for a term which may extend to one year and with fine.” ;

(b) after sub-section (1), the following sub-sections shall be inserted, namely :—

“(1-A) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), an offence falling under sub-clause (i) of clause (b) of sub-section (1) shall be cognizable.

(1-B) No court shall take cognizance of an offence falling under sub-clause (i) of clause (b) of sub-section (1), except upon complaint, in writing, made by any officer not below the rank of Deputy Commercial Tax Officer and authorised in this behalf by the State Government by general or special order.” ;

(7) in section 15,—

(a) in clause (a), for the words “five hundred rupees or double the amount of the tax”, the words “one thousand and five hundred rupees or thrice the amount of the tax” shall be substituted ;

(b) in clause (b), for the words “five hundred rupees”, the words “one thousand rupees” shall be substituted ;

(8) after section 16, the following section shall be inserted, namely :—

“16-A. *Power to amend Schedules.*—(1) The State Government may, by notification, having due regard to the population including the floating population, annual income and such other matters as may be prescribed, amend any of the Schedules.

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislature, as soon as may be, but in any case during the next session of the Legislature following the date of the issue of the notification, a Bill on behalf of the State Government, to give effect to the amendment specified in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder :

Provided that if the notification under sub-section (1) is issued when the Legislature is in session, such a Bill shall be introduced in the Legislature during that session :

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislature, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to any of the Schedules shall be considered as relating to the Schedules as for the time being amended in exercise of the powers conferred by this section .” ;

(9) after section 20, the following Schedules shall be added, namely :—

“SCHEDULE I.

[*See Explanation II to section 5-A (1).*]

PART A.

MUNICIPALITIES—SECOND GRADE

North Arcot district.

1. Ambur.
2. Arni.
3. Arcot.
4. Arkonam.
5. Vaniyambadi.

South Arcot district.

1. Panruti.
2. Tiadivanam.
3. Virudhachalam.

Chengalpattu district.

1. Alandur.
2. Chengalpattu.
3. Pallavapuram.

Coimbatore district.

1. Dharapuram.
2. Mettupalayam.
3. Sathyamangalam.

Dharmapuri district.

1. Dharmapuri.
2. Krishnagiri.

Madurai district.

1. Bodinayakanur.
2. Cumbum.
3. Periakulam.
4. Theni-Allinagaram.

Ramanathapuram district.

1. Aruppukottai.
2. Paramakudi.
3. Ramanathapuram.
4. Sivakasi.
5. Srivilliputhur.

Salem district.

1. Namakkal.
2. Rasipuram.
3. Tiruchengode.

Thanjavur district.

1. Mannargudi.
2. Pattukkottai.
3. Tiruvarur.

Tirunelveli district.

1. Kovilpatti.
2. Tenkasi.

PART B.

MUNICIPALITIES—THIRD GRADE.

North Arcot district.

1. Ranipet.
2. Walajapet.

South Arcot district.

Nellikuppam.

Chengalpattu district.

1. Maduranthakam.
2. Tiruvallur.

Kanyakumari district.

1. Colachel.
2. Kuzhithurai.
3. Padmanabhapuram.

Madurai district.

Chinnamanur.

Pudukkottai district.

Arantangi.

Ramanathapuram district.

1. Devakottai.
2. Sattur.
3. Sivaganga.

Salem district.

1. Idappadi.
2. Suramangalam.

Thanjavur district.

Sirkali.

Tiruchirappalli district.

1. Goldenrock.
2. Manapparai.
3. Thuraiyur.

Tirunelveli district.

1. Kadayanallur.
2. Melapalayam.
3. Puliankudi.
4. Sankarankoil.
5. Shencottah.

SCHEDULE II.

[See *Explanation* II to section 5-A (1) .]

SELECTION GRADE PANCHAYAT TOWNS.

North Arcot district.

1. Thiruvettipuram.
2. Vandavasi.
3. Polur.
4. Pernampet.

South Arcot district.

1. Tirukoilur.
2. Kallakurichi.
3. Chinnasalem.

Chengalpattu district.

1. Tiruttani.
2. Villivakkam.
3. Uthiramerur.
4. Poonamallee.
5. Tirukalikundram.
6. Saligramam.
7. Velacheri.
8. Manali.

Coimbatore district.

1. Andhiyur.
2. P. Puliampatti.
3. Bhavani.
4. Kavandapadi.
5. Veerapanchatram.
6. Kodumudi.
7. Kangayam.
8. Kottur.
9. Palladam.

Coimbatore district—cont.

10. Sular.
11. Irugur.
12. Annur.
13. Sirumugai.
14. Avanashi.
15. Karamadai.
16. Thelungupalayam.
17. Kunniyamuthur.
18. Kurichi.
19. Perianaickenpalayam.
20. Lakkampatti.
21. Kasipalayam.
22. Nambiyur.
23. Ganapathi.
24. Sunganur.
25. Thudialur.
26. Vellakinar.
27. Vettaikaranpudur.
28. Vaniputhur.

Dharmapuri district.

1. Hosur.
2. Harur.
3. Kaveripattinam.
4. Karimangalam.

Madurai district.

1. Natham.
2. Oddanchatram.
3. Sholavandan.
4. Chinnalapatti.
5. Usilampatti.
6. Gudalur.
7. Uthamapalayam.
8. Thirupparankundram.

Madurai district—cont.

9. Thirumangalam.
10. Melur.
11. Batlagundu.
12. Nilakkottai.

Nilgiris district.

1. Kotagiri.
2. Melur.
3. Hulical.
4. Gudalur.

Salem district.

1. Velur.
2. Kumarapalayam.

Thanjavur district.

1. Thiruthuraiipoondi.
2. Thiruvaiyaru.

Tiruchirappalli district.

1. Lalgudi.
2. Ariyalur.
3. Pallapatti.
4. Kulithalai.
5. Musiri.
6. Manachanallur.
7. Thottiam.
8. Kallakudi.

Tirumelveli district.

1. Ambasamudram.
2. Vikramasingapuram.
3. Veeravanallur.
4. Kallidaikurichi.
5. Vadakkuvalliyoor.”.

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3. [The amendment made by this section has already been incorporated in the principal Act, viz., the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961).]

4. (1) The Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Ordinance, 1977 (Tamil Nadu Ordinance 5 of 1977), is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act as if this Act had come into force on the 26th December 1977.

TAMIL NADU ACT NO. 31 OF 1979.*

**THE TAMIL NADU ENTERTAINMENTS
TAX (AMENDMENT) ACT, 1979.**

[*Received the assent of the Governor on the 28th May 1979,
first published in the Tamil Nadu Government
Gazette Extraordinary on the 29th May 1979
(Vaikasi 15, Chitharthi (2010-Tiruvalluvar Andu))*]

**An Act further to amend the Tamil Nadu Entertainments
Tax Act, 1939.**

BE it enacted by the Legislature of the State of Tamil Nadu
in the Thirtieth Year of the Republic of India as
follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1979. Short title
and commen-
cement.

(2) Sections 2, 3 and sub-clause (b) of clause (iv) of
section 6 shall be deemed to have come into force on the
26th December 1977.

2. In the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), in section 5-A, in column (2) of the Table under sub-section (1), for the expression “(ii) Temporary (touring) theatre” wherever it occurs, the expression “(ii) Temporary (touring) theatre and open-air theatre” shall be substituted. Amendment
of section
5-A, Tamil
Nadu Act X
of 1939.

3. In section 5-B of the principal Act, in the Table under sub-section (1),— Amendment
of section
5-B, Tamil
Nadu Act X
of 1939.

(i) after the entries in columns (2) and (3) against item (a), the following entries shall respectively be added, namely :—

“(iii) Open-air theatre. 19 per cent of the gross collection capacity for a show multiplied by 12.”;

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 25th April 1979, Part IV—Section 1, Pages 274-275.

(ii) after the entries in columns (2) and (3) against item (b), the following entries shall respectively be added, namely :—

“(iii) Open-air theatre .. 18 per cent of the gross collection capacity for a show multiplied by 12.”;

(iii) after the entries in columns (2) and (3) against item (c), the following entries shall respectively be added, namely :—

“(iii) Open-air theatre .. 17 per cent of the gross collection capacity for a show multiplied by 12.”;

(iv) after the entries in columns (2) and (3) against item (d), the following entries shall respectively be added, namely :—

“(iii) Open-air theatre .. 16 per cent of the gross collection capacity for a show multiplied by 12.”;

(v) after the entries in columns (2) and (3) against item (e), the following entries shall respectively be added, namely :—

“(iii) Open-air theatre .. 15 per cent of the gross collection capacity for a show multiplied by 12.”.

Amendment of section 16-A, Tamil Nadu Act X of 1939.

4. In section 16-A of the principal Act, in sub-section (1), for the expression “amend any of the Schedules”, the expression “amend prospectively or retrospectively any of the Schedules” shall be substituted.

Amendment of Schedule I, Tamil Nadu Act X of 1939.

5. In Schedule I to the principal Act,—

(a) in PART A,—

(i) under the heading “*Coimbatore district.*”, for items 2 and 3, the following item shall be substituted, namely :—

“2. *Bhavanisagar.*”;

(ii) under the heading “*Thanjavur district.*”, item 3 shall be omitted ;

(b) in PART B,—

(i) under the heading “*North Arcot district.*”, after item 2, the following item shall be added, namely:—

“ 3. Thiruvettipuram.”;

(ii) under the heading “*Madurai district.*” for the item “*Chinnamanur*”, the following items shall be substituted, namely :—

“ 1. Chinnamanur.
2. Melur.”;

(iii) under the heading “*Salem district.*”, after item 2, the following item shall be added, namely:—

“ 3. Kumarapalayam.”;

(iv) after the heading “*Tirunelveli district.*” and the entries relating thereto, the following heading and entry shall be added, namely:—

“ *Coimbatore district.*
Bhavani.”.

6. In Schedule II to the principal Act,—

(i) under the heading “*North Arcot district.*”, item 1 shall be omitted ;

Amendment
of Schedule
II, Tamil
Nadu Act X
of 1939.

(ii) under the heading “*Chengalpattu district.*”,—

(a) items 2, 6 and 7 shall be omitted ;

(b) after item 8, the following item shall be added, namely :—

“ 9. Kunrathur.”;

(iii) under the heading “*Coimbatore district.*”, item 3 shall be omitted ;

(iv) under the heading “*Madurai district.*”,—

(a) item 10 shall be omitted ;

(b) after item 12, the following item shall be added, namely :—

“ 13. Avaniapuram.”;

(v) under the heading “*Salem district.*”, item 2 shall be omitted ;

(vi) under the heading “*Tiruchirappalli district.*”, after item 8, the following item shall be added, namely :—

“ 9. *Punjaipugalur.*”.

Adjustment
of tax
collected
under Tamil
Nadu Act X
of 1939.

7. Any amount collected or purporting to have been collected from any person in respect of cinematograph exhibitions held in the open air theatres under the provisions of section 5-A or 5-B of the principal Act at any time after the 26th December 1977 and before the date of the publication of this Act in the *Tamil Nadu Government Gazette*, shall be adjusted towards the tax due from such person under the said section 5-A or 5-B of the principal Act as amended by this Act and if on such adjustment the amount is in excess of the tax due from such person under the said section 5-A or 5-B of the principal Act as amended by this Act, such excess, or if no such adjustment be made, such amount, shall be refunded to the person concerned.

Validation
of levy,
assessment
and collection
of certain
taxes.

8. Notwithstanding anything contained in the principal Act or in any judgment, decree or order of any court or other authority, no assessment, re-assessment, levy or collection of any tax made or purporting to have been made under the provisions of section 5-A or section 5-B of the principal Act at any time after the 26th December 1977 and before the date of the publication of this Act in the *Tamil Nadu Government Gazette*, shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment, re-assessment, levy or collection was not in accordance with law and such tax assessed, re-assessed, levied or collected or purporting to have been assessed, re-assessed, levied or collected shall, for all purposes, be deemed to be and always to have been validly assessed, re-assessed, levied or collected, and accordingly—

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority whatsoever for the refund of any tax so paid ; and

(c) no Court shall enforce any decree or order directing the refund of any tax so paid.

TAMIL NADU ACT NO. 51 OF 1979.*

**THE TAMIL NADU ENTERTAINMENTS TAX AND
LOCAL AUTHORITIES FINANCE (AMENDMENT)
ACT, 1979.**

*[Received the assent of the Governor on the 29th November
1979, first published in the Tamil Nadu Government
Gazette Extraordinary on the 3rd December 1979
(Karthigai 17, Chitharathi (2010—Tiruvalluvar Andu)).]*

**An Act further to amend the Tamil Nadu Entertainments
Tax Act, 1939 and the Tamil Nadu Local Authorities
Finance Act, 1961.**

BE it enacted by the Legislature of the State of Tamil
Nadu in the Thirtieth Year of the Republic of India as
follows :—

Short title and commencement. 1. (1) This Act may be called the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979.

(2) (i) Clause (2) of section 2 shall be deemed to have come into force on the 6th August 1979 ;

(ii) Clauses 5 (a) (i), (5) (a) (ii) (B), (5) (b) and (6) of section 2 shall be deemed to have come into force on the 17th October 1979 ;

(iii) Clause (5) (a) (ii) (A) of section 2 shall be deemed to have come into force on the 24th October 1979.

Amendment of Tamil Nadu Act X of 1939. 2. In the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939),—

(1) in section 3, for clause (9), the following clause shall be substituted, namely :—

“(9) “ proprietor ” in relation to any entertainment means a licensee of cinematograph exhibition under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 3rd November 1979, Part IV—Section 1, Pages 435—436.

Nadu Act IX of 1955) and includes the State Government, any local authority or any person responsible for the management thereof.” ;

(2) in section 5-B, in the Table under sub-section (1), in the entries in column (3), against items (a) and (b), for the figures “ 16 ”, the figures “ 14 ” shall be substituted;

(3) in section 6, in sub-sections (1-A) and (2), for the expression “ the entertainments tax ”, the expression “ the entertainments tax, the additional tax on cinematograph exhibition, the additional surcharge on entertainments tax and the additional surcharge on tax on cinematograph exhibition ” shall be substituted;

(4) after section 10-A, the following section shall be inserted, namely :—

“ 10—AA. *Publication of information respecting proprietors.*—(1) If the State Government are of opinion that it is necessary or expedient in the public interest to publish the names of any proprietors and any other particulars relating to any proceedings under this Act in respect of such proprietors, they may, subject to such conditions as may be prescribed, cause to be published such names and particulars in such manner as they think fit.

(2) No publication under this section shall be made in relation to any penalty imposed or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal or a revision, as the case may be, has expired without an appeal or revision having been presented or the appeal or revision, if presented, has been disposed of.

Explanation.—In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers, or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the State Government, the circumstances of the case justify it.” ;

(5) in Schedule I,—

(a) in PART A,—

(i) under the heading “ *Chengalpattu District* ”, item 1 shall be omitted ;

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(ii) under the heading "*Ramanathapuram district*"—

(A) item 1 shall be omitted ;

(B) item 4 shall be omitted ;

(b) in PART B, under the heading "*Madurai district*", after item 2, the following item shall be added, namely :—

" 3. Thirumangalam. ";

(6) in Schedule II, under the heading "*Madurai district*", item 9 shall be omitted.

Amendment of
Tamil Nadu
Act 52 of 1961.

3. In the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961),—

(1) in section 4, after sub-section (3), the following sub-section shall be added, namely :—

" (4) The person liable to pay the tax under section 3 shall, in addition to the payment of security mentioned in sub-section (1-A) of section 6 of the Entertainments Tax Act, also give security up to an amount and in a manner approved by the Government for the payment of the tax due under section 3. ";

(2) after section 4-A, the following section shall be inserted, namely :—

" 4-B. *Publication of information respecting assesses.*—(1) If the Government are of opinion that it is necessary or expedient in the public interest to publish the names of any assesses and any other particulars relating to any proceedings under this Act in respect of such assesses, they may, subject to such conditions as may be prescribed, cause to be published such names and particulars in such manner as they think fit.

(2) No publication under this section shall be made in relation to any penalty imposed, or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal or a revision, as the case may be, has expired without an appeal or revision having been presented or the appeal or revision, if presented, has been disposed of.

Explanation.—In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers, or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Government, the circumstances of the case justify it.” .

TAMIL NADU ACT NO. 20 OF 1981.*

THE TAMIL NADU ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1981.

[Received the assent of the Governor on the 24th March 1981, first published in the Tamil Nadu Government Gazette Extraordinary on the 25th March 1981 (Panguni 12, Rowthiri—2012—Thiruvalluvar Aandu).]

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows :—

Short title
and com-
mencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1981.

(2) (i) Section 2 shall be deemed to have come into force on the 15th October, 1980 ;

(ii) Clause (i) of section 3 shall be deemed to have come into force on the 16th January, 1981 ; and

(iii) Clause (ii) of section 3 shall be deemed to have come into force on the 15th October, 1980.

Amendment
of Schedule
I, Tamil
Nadu Act
X of 1939.

2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(a) in PART A,—

(i) under the heading “*Thanjavur district*” item 1 shall be omitted ;

(i) after the heading “*Thanjavur district*” and the entries relating thereto, the following heading and entry shall be inserted, namely :—

“*Tiruchirappalli district—
Manapparai*” ;

*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 27th January 1981, Part IV—Section 1, page 8.

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(b) in PART B, under the heading "*Tiruchinappalli district*" item 2 shall be omitted.

3. In Schedule II to the principal Act,—

(i) under the heading "*South Arcot district*" after Amendment item 3, the following items shall be added, namely :—

of Schedule
II, Tamil
Nadu Act X
of 1939.

" 4. Kattumannarkoil

5. Portonovo";

(ii) under the heading "*Coimbatore district*" items 16, 23 and 24 shall be omitted.

TAMIL NADU ACT NO. 20 OF 1981.*

THE TAMIL NADU ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1981.

[Received the assent of the Governor on the 24th March 1981, first published in the Tamil Nadu Government Gazette Extraordinary on the 25th March 1981 (Panguni 12, Rowthiri—2012—Thiruvalluvar Aandu).]

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows :—

Short title
and com-
mencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1981.

(2) (i) Section 2 shall be deemed to have come into force on the 15th October, 1980 ;

(ii) Clause (i) of section 3 shall be deemed to have come into force on the 16th January, 1981 ; and

(iii) Clause (ii) of section 3 shall be deemed to have come into force on the 15th October, 1980.

Amendment
of Schedule
I, Tamil
Nadu Act
X of 1939.

2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(a) in PART A,—

(i) under the heading “*Thanjavur district*” item 1 shall be omitted ;

(i) after the heading “*Thanjavur district*” and the entries relating thereto, the following heading and entry shall be inserted, namely :—

“*Tiruchirappalli district—
Manapparai*” ;

*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 27th January 1981, Part IV—Section 1, page 8.

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(b) in PART B, under the heading "*Tiruchinappalli district*" item 2 shall be omitted.

3. In Schedule II to the principal Act,—

(i) under the heading "*South Arcot district*" after Amendment of Schedule II, Tamil Nadu Act X of 1939. item 3, the following items shall be added, namely :—

“ 4. Kattumannarkoil

5. Portonovo ”;

(ii) under the heading "*Coimbatore district* ” items 16, 23 and 24 shall be omitted.

TAMIL NADU ACT NO. 25 OF 1982.*

THE TAMIL NADU ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1982.

[Received the assent of the Governor on the 27th April 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 30th April 1982 (Chithirai 17, Thunthubi, Thiruvalluvar Aandu-2013).]

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1982.

Short title and commencement.

(2) (a) The provisions of this Act, except sections 14 and 15, shall come into force on such date as the State Government may, by notification, appoint.

(b) Sections 14 and 15 shall be deemed to have come into force on the 16th March 1982.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

Amendment of section 3, Tamil Nadu Act X of 1939.

(a) after clause (2), the following clause shall be inserted, namely :—

“(3) ‘complimentary ticket’ means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission.

Explanation.—For the purposes of this clause and clause (10), “pass” shall not include any authorisation given by the proprietor to a person who has to perform any duty inside any place of entertainment, or in connection with any entertainment or any duty imposed upon him by or under this Act or any other law, for admission to any entertainment without payment ;” ;

* For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 5th April 1982, Part IV--Section 1, pages 378-379.

(b) in clause (7),—

(i) in sub-clause (b), the word “and” at the end shall be omitted ;

(ii) in sub-clause (c), the word “and” shall be added at the end ;

(iii) after sub-clause (c), the following sub-clause shall be added, namely :—

“(d) any payment deemed to have been made under sub-section (1-A) of section 4 in respect of any taxable complimentary ticket;” ;

(c) after clause (9), the following clause shall be added, namely :—

“(10) ‘taxable complimentary ticket’ means any complimentary ticket issued in excess of ten complimentary tickets or of two per cent of the seating capacity of the place of entertainment, whichever is less,—

(a) for each entertainment, in the case of single ticket or pass ; or

(b) for each season, in the case of season ticket or pass.

Explanation.—For the purpose of determining the taxable complimentary ticket under this clause, any fraction of a ticket shall be regarded as one ticket.”.

Amendment of
section 4,
Tamil Nadu
Act X of 1939.

3. In section 4 of the principal Act,—

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

“(1-A) Notwithstanding anything contained in sub-section (1), there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act), on every taxable complimentary ticket, entertainments tax at the appropriate rate specified in sub-section (1), as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such taxable complimentary ticket is entitled to occupy or use ; and for the purposes of this Act and the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), the holder of such taxable complimentary ticket shall be deemed to have been admitted on payment.” ;

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

4. In section 5-B of the principal Act, after sub-section (6), the following sub-sections shall be added, namely:—

Amendment
of section 5-B,
Tamil Nadu
Act X of 1939

"(7) Notwithstanding anything contained in this section, in case where no show has been held in the theatre specified in column (2) of the Table under sub-section (1) continuously for the entire week, the prescribed authority shall, subject to such conditions as may be prescribed, remit the tax payable under this section as relates to the theatre concerned for that week during which no show has been held.

(8) Notwithstanding anything contained in this section, the option permitted under this section may be withheld by the prescribed authority for such period as may be specified by the prescribed authority in case of violation of the conditions prescribed in regard to gross collection capacity and such violation occurs in ten or more occasions in the financial year."

5. In sub-section (1) of section 6 of the principal Act, for the opening paragraph, the following paragraph shall be substituted, namely:—

Amendment
of section 6,
Tamil Nadu
Act X of 1939.

"Save as otherwise provided in this Act, no person other than a person who has to perform any duty inside any place of entertainment, or in connection with any entertainment or any duty imposed upon him by or under this Act or any other law, shall be admitted to any entertainment except".

6. In sub-section (1) of section 7 of the principal Act, for the words "each person admitted on payment", the words "each person admitted or deemed to have been admitted on payment" shall be substituted.

Amendment
of section 7,
Tamil Nadu
Act X of 1939,

Amendment of section 7-A, Tamil Nadu Act X of 1939. 7. In sub-section (1) of section 7-A of the principal Act, after the words "relating to payments for admission", the words "and all complimentary tickets" shall be inserted.

Amendment of section 7-B, Tamil Nadu Act X of 1939. 8. In section 7-B of the principal Act, in sub-section (3), for the expression "a penalty not exceeding one and a half times the tax so assessed or re-assessed", the expression "a penalty which shall not be less than fifty per cent but which shall not be more than one hundred and fifty per cent of the tax so assessed or re-assessed" shall be substituted.

Amendment of section 10-E, Tamil Nadu Act X of 1939. 9. In section 10-E of the principal Act, after the words "or any other sum payable", the words "or the amount of assignment made" shall be inserted.

Insertion of new section 10-F, Tamil Nadu Act X of 1939. 10. After section 10-E of the principal Act, the following section shall be inserted, namely :—

"10-F. Penalty for belated payment.—If the tax assessed under this Act or any instalment thereof is not paid by any proprietor or any person from whom such tax is due within the time specified therefor in the notice of assessment, the proprietor or the person liable to pay such tax, shall pay by way of interest, in addition to the amount due, a sum equal to a sum calculated at the rate of two per cent of such amount for each month or part thereof after the date specified for its payment :

Provided that if the tax assessed under this Act is less than one hundred rupees, no interest shall be levied for a period of one month after the expiry of the time specified in the notice of assessment :

Provided further that where a proprietor or a person has preferred an appeal or revision against any order of assessment under this Act, the interest payable under this section, in respect of the amount in dispute in the appeal or

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revision shall be postponed till the disposal of the appeal or revision, as the case may be, and shall be calculated on the amount that becomes due in accordance with the final order passed on the appeal or revision as if such amount had been the subject matter of the appeal or revision.”.

11. After section 12-B of the principal Act, the following section shall be inserted, namely :—

Insertion of
new section
12-C, Tamil
Nadu Act X
of 1939.

“ 12-C. *Authorisation of manager or person in charge of any place of entertainment to appear before the prescribed authority.*—Any person who intends to appear before any prescribed authority and any person who is acting as manager or person in charge of any place of entertainment shall be duly authorised by the proprietor, partner, or permit-holder of the place of entertainment in such form and in such manner as may be prescribed.”.

12. In section 14 of the principal Act, in sub-section(1),—

Amendment
of section 14,
Tamil Nadu
Act X of 1939.

(i) in clause (b), the word “or” shall be added at the end ;

(ii) after clause (b), the following clause shall be inserted, namely :—

“(c) the proprietor of any entertainment who, being liable to pay tax under section 5-A or section 5-B, or any person employed by him, admits more persons in any class of accommodation than that authorised by the licensing authority in the licence issued to such proprietor under the provisions of the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955), and the rules made thereunder,”;

(iii) after the expression “or sub-clause (ii) of clause (b)” the expression “or clause (c)” shall be inserted.

13. In sub-section (2) of section 16 of the principal Act, for clause (j), the following clause shall be substituted, namely :—

Amendment
of section 16,
Tamil Nadu
Act X of 1939.

“(j) for the issue of passes by proprietors of entertainments for the admission of persons who have to perform any duty inside any place of entertainment, or in connection with any entertainment, or any duty imposed upon them by or under this Act or any other law: and”

14. In Schedule I to the principal Act,—

(i) in PART A,—

(a) under the heading “*North Arcot district*”, after item 5, the following item shall be added, namely:—

“ 6. Ranipet.”;

(b) under the heading “*Chengalpattu district*”, after item 3, the following item shall be added, namely:—

“ 4. Madavaram.”;

(c) the heading “*Coimbatore district*” and the entries thereunder shall be omitted;

(d) after the heading “*Madurai district*” and the entries relating thereto, the following heading and entries shall be inserted, namely:—

“ *Periyar district* ”

1. Bhavanisagar.
2. Dharamam.
3. Sathyamangalam.”;

(e) under the heading “*Ramanathapuram district*” after item 5, the following item shall be added, namely:—

“ 6. Devakotta.”;

(f) under the heading “*Thanjavur district*” the following item shall be added, namely:—

“ 4. Sirkazi.”;

(g) under the heading “*Tiruchirappalli district*”, for the item “*Manapparai*”, the following items shall be substituted, namely:—

- “ 1. Manapparai.
2. Golden Rock.”;

(h) under the heading “*Tirunelveli district*”, after item 2, the following item shall be added, namely:—

“ 3. Sankarankoil.”;

(ii) in PART B,—

(a) under the heading “North Arcot district” item 1 shall be omitted ;

(b) after the heading “Madurai district” and the entries relating thereto, the following heading and entry shall be inserted, namely :—

“ Periyar district ”

Bhavani. ;

(c) under the heading “Ramanathapuram district” item 1 shall be omitted ;

(d) under the heading “Thanjavur district” the word “Sirkazhi” shall be omitted ;

(e) under the heading “Tiruchirappalli district” item 1 shall be omitted ;

(f) under the heading “Tirunelveli district”, item 4 shall be omitted ;

(g) the heading “Coimbatore district” and the entry relating thereto shall be omitted.

15. In Schedule II to the principal Act,—

Amendment of
Schedule II,
Tamil Nadu
Act X of 1939.

(i) under the heading “Coimbatore district”, items 1, 2, 4 to 7, 21, 22 and 28 shall be omitted ;

(ii) after the heading “Nilgiris district” and the entries relating thereto, the following heading and entries shall be inserted, namely :—

Periyar district

1. Andhiyur.
2. P. Puliampatti.
3. Kavandapadi.
4. Veerappanchatram.
5. Kodumudi.
6. Kangayam.
7. Kasipalayam.
8. Nambiyur.
9. Vaniputhur.”.

TAMIL NADU ACT NO. 43 OF 1982.*

**THE TAMIL NADU ENTERTAINMENTS TAX
(SECOND AMENDMENT) ACT, 1982.**

[Received the assent of the Governor on the 21st September 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 24th September 1982 (Purattasi 8, Thunthubi, Thiruvalluvar Aandu-2013).]

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1982.

(2) (a) Clauses (i) and (ii) of section 2 shall be deemed to have come into force on the 9th August 1982.

(b) Clause (iii) of section 2 shall be deemed to have come into force on the 7th July 1982.

Amendment
of Sche-
dule II,
Tamil
Nadu Act
X of 1939.

2. In Schedule II to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939),—

(i) under the heading, “*South Arcot district*”, after item 5, the following item shall be added, namely :—

“ 6. *Bhuvanagiri.*”;

(ii) under the heading, “*Thanjavur district*”, after item 2, the following items shall be added, namely :—

“ 3. *Ayyampet.*

4. *Valangaiman.*

5. *Peravoorani.*

6. *Orathanadu.*

7. *Vedaranyam.*

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 4th September 1982, Part —section 1, page 410.

8. Koothanallur.
9. Papanasam.
10. Adirampattinam.
11. Muthupet.
12. Ammapet.
13. Madukkur.
14. Thirukattupalli.”.

(iii) under the heading, “*Tiruchirappalli district*”, after item 9, the following item shall be added, namely : —

“ 10. Thuvakkudi.”.

TAMIL NADU ACT NO. 1 OF 1983.*

THE TAMIL NADU ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1983.

[Received the assent of the Governor on the 23rd February 1983, first published in the Tamil Nadu Government Gazette Extraordinary on the 25th February 1983 (Masi 13, Thunthubi, Thiruvalluvar Aandu-2014).]
An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1983. Short title and commencement.

(2) It shall be deemed to have come into force on the 15th November 1982.

2. In the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), in section 5-A, in sub-section (1),— Amendment of section 5-A, Tamil Nadu Act X of 1939.

(i) for the Table, the following Table shall be substituted, namely :—

“ THE TABLE.

<i>Local areas.</i>	<i>Theatres.</i>	<i>Rate of tax for every show.</i>
(1)	(2)	(3)
(a) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	36 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	26 per cent of the gross collection capacity for every show.
(b) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	35 per cent of the gross collection capacity for every show.

* For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 1st February 1983, Part IV —section 1, page 33.

<i>Local areas.</i>	<i>Theatres.</i>	<i>Rate of tax for every show.</i>
(1)	(2)	(3)
	(ii) Temporary (touring) and open air theatres.	25 per cent of the gross collection capacity for every show.
(c) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	31 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	24 per cent of the gross collection capacity for every show.
(d) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	28 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	23 per cent of the gross collection capacity for every show.
(e) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	27 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	22 per cent of the gross collection capacity for every show.
(f) Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	21 per cent of the gross collection capacity for every show.
(g) Panchayat villages.	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	20 per cent of the gross collection capacity for every show.
(h) Townships (Municipal).	(i) Permanent and semi-permanent theatres.	28 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	23 per cent of the gross collection capacity for every show.
(i) Townships (Panchayat).	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	21 per cent of the gross collection capacity for every show."

(ii) for *Explanation II*, the following *Explanation* shall be substituted, namely :—

“ *Explanation II*.—For the purposes of this section and of section 5-B,—

(i) “ Municipalities, Selection Grade ” means the Municipalities specified in Part A of Schedule I ;

(ii) “ Municipalities, First Grade ” means the Municipalities specified in Part B of Schedule I ;

(iii) “ Municipalities, Second Grade ” means the Municipalities specified in Part C of Schedule I ;

(iv) “ Municipalities, Third Grade ” means the Municipalities specified in Part D of Schedule I ;

(v) “ Selection Grade Panchayat towns ” means the Selection Grade Panchayat towns specified in Schedule II ;

(vi) “ Townships (Municipal) ” means the townships specified in Part A of Schedule III ;

(vii) “ Townships (Panchayat) ” means the townships specified in Part B of Schedule III.”.

3. In section 5-B of the principal Act, for the Table under sub-section (1), the following Table shall be substituted, namely:—

Amendment
of section
5-B, Tamil
Nadu Act
X of 1939.

“ *THE TABLE.* ”

<i>Local areas.</i>	<i>Theatres.</i>	<i>Amount of tax.</i>
(1)	(2)	(3)
(a) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	31 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Temporary (touring) theatres.	21 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	21 per cent of the gross collection capacity for a show multiplied by 12.

<i>Local areas.</i>	<i>Theatres.</i>	<i>Amount of tax.</i>
(1)	(2)	(3)
(b) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	30 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	20 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	20 per cent of the gross collection capacity for a show multiplied by 12.
(c) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	19 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	19 per cent of the gross collection capacity for a show multiplied by 12.
(d) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	18 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	18 per cent of the gross collection capacity for a show multiplied by 12.
(e) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	17 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	17 per cent of the gross collection capacity for a show multiplied by 12.

<i>Local areas.</i>	<i>Theatres.</i>	<i>Amount of tax.</i>
(1)	(2)	(3)
(f) Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	20 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied by 12.
(g) Panchayat villages.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatres.	15 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	15 per cent of the gross collection capacity for a show multiplied by 12.
(h) Townships (Municipal).	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	18 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	18 per cent of the gross collection capacity for a show multiplied by 12.
(i) Townships (Panchayat).	(i) Permanent and semi-permanent theatres.	20 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied by 12.

Amendment of
Schedule I,
Tamil Nadu
Act of 1939.

4. In Schedule I to the principal Act, Part A and Part B shall be re-lettered as Part C and Part D respectively and before the said Parts as so re-lettered, the following Part shall be inserted, namely :—

“ PART A.

Municipalities—Selection Grade.

Coimbatore district :

1. Pollachi.
2. Thiruppur.

Kanyakumari district :

Nagercoil.

Madurai district :

Dindigul.

Nilgiris district :

Uthagamandalam.

Thanjavur district :

1. Kumbakonam.
2. Thanjavur.

Tirunelveli district :

1. Tirunelveli.
2. Tuticorin.

PART B.

Municipalities—First Grade.

North Arcot district :

1. Gudiyatham.
2. Tiruppathur.
3. Thiruvannamalai.

South Arcot district :

1. Chidambaram.
2. Cuddalore.
3. Villupuram.

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Chengalpattu district :

1. Kancheepuram.
2. Alandur.
3. Tambaram.
4. Thiruvottiyur.

Coimbatore district :

1. Udumalaipettai.
2. Mettupalayam.

Madurai district :

- Palani.

Nilgiris district :

- Coonoor.

Periyar district :

- Gobichettipalayam.

Pudukkottai district :

- Pudukkottai.

Ramanathapuram district :

1. Aruppukottai.
2. Karaikudi.
3. Rajapalayam.
4. Sivakasi.
5. Virudhunagar.

Salem district :

- Athoor.

Thanjavur district :

1. Mailaduthurai.
2. Mannargudi.
3. Nagapattinam.
4. Thiruvarur.

Tiruchirappalli district :

1. Karur.
2. Srirangam.

Tirunelveli district :
Palayamkottai.”.

Addition of
new Schedule
III in Tamil
Nadu Act X
of 1939.

5. After Schedule II to the principal Act, the following
Schedule shall be added, namely :—

“ SCHEDULE III.

[See Explanation II to section 5-A (i).]

PART A.

Townships (Municipal).

Chengalpattu district :

1. Ambattur.
2. Avadi.
3. Kathivakkam.
4. Madhavaram.

Madurai district :
Kodaikanal.

Periyar district :
Bhavanisagar.

Salem district :
Mettur.

Tirunelveli district :
Courtallam.

PART B.

Townships (Panchayat).

South Arcot district :
Annamalai Nagar.,

Chengalpattu district :
1. Mamallapuram.
2. Thiruvarkadu.

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Coimbatore district :

1. Valparai.
2. Madukkarai.

Kanyakumari district :

Kanyakumari.

Madurai district :

1. Harveypatti.
2. Highways.

Nilgiris district :

Aravankadu.

Ramanathapuram district :

Rameswaram.

Salem district :

Yercaud.

Tirunelveli district :

1. Sankar Nagar.
2. Manimuthar. ”.

6. (1) The Tamil Nadu Entertainments Tax (Third Amendment) Ordinance, 1982 (Tamil Nadu Ordinance 11 of 1982) is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 12th April 1985 and is hereby published for general information :—

ACT No. 17 OF 1985.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1985.

(2) (a) Section 2 shall be deemed to have come into force on the 3rd September 1984.

(b) (i) Clause (x) of section 3 in so far as it relates to the addition of new items 10 to 16 shall be deemed to have come into force on the 2nd July 1984.

(ii) Clauses (i) to (ix) of section 3 and clause (x) of section 3 in so far as it relates to the addition of new items 17 to 21 shall be deemed to have come into force on the 29th September 1984.

2. *Amendment of Schedule I, Tamil Nadu Act X of 1939.*—In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(1) in Part A,—

(i) under the heading “*Tirunelveli district*”, item 2 Tuticorin shall be omitted;

(ii) for the heading “*Thanjavur district*”, and the entries relating thereto, the following heading and entries shall be substituted, namely:—

“*Thanjavur district.*

1. Kumbakonam.

2. Mailaduthurai.”;

(2) in Part B,—

(i) under the heading “*North Arcot district*”, after item 3, the following item shall be added, namely:—

“4. Arakonam.”;

(ii) under the heading "*Chengalpattu district*," after item 5, the following item shall be added, namely:—

"6. *Chengalpattu*.";

(iii) after the heading "*Coimbatore district*", and the entries relating thereto, the following heading and entry shall be inserted, namely:—

"*Dharmapuri district*."

Krishnagiri.";

(iv) under the heading "*Ramanathapuram district*," after item 5, the following items shall be added, namely:—

"6. *Ramanathapuram*."

"7. *Srivilliputhur*.";

(v) under the heading "*Salem district*", after item 2, the following item shall be added, namely:—

"3. *Tiruchengodu*.";

(vi) under the heading "*Thanjavur district*".

(a) item 1. *Mailaduthurai* shall be omitted;

(b) after item 4, the following item shall be added, namely:—

"5. *Pattukkottai*.";

(3) in Part C.—

(i) under the heading "*North Arcot district*", item 4. *Arakonam* shall be omitted;

(ii) under the heading "*Chengalpattu district*", item 2. *Chengalpattu* shall be omitted;

(iii) under the heading "*Dharmapuri district*", item 2. *Krishnagiri* shall be omitted;

(iv) under the heading "*Madurai district*", after item 4, the following items shall be added, namely:—

"5. *Chinnamanur*."

"6. *Thirumangalam*.";

(v) under the heading "*Ramanathapuram district*",—

(a) item 3. Ramanathapuram and item 5. Srivilliputhur shall be omitted;

(b) after item 7, the following item shall be added, namely:—

"8. Sivaganaga";

(vi) under the heading "*Salem district*",—

(a) item 3. Tiruchengodu shall be omitted;

(b) after item 4, the following items shall be added, namely:—

"5. Kumarapalayam.

6. Suramangalam";

(vii) under the heading "*Thanjavur district*", item 2. Pattukkottai shall be omitted;

(viii) under the heading "*Tirunelveli district*", after item 3, the following item shall be added, namely:—

"4. Kadayanallur.";

(4) in Part D,—

(i) under the heading "*Madurai district*", item 1. Chinna-manur and item 3. Thirumangalam shall be omitted;

(ii) the heading "*Ramanathapuram district*", and the entries relating thereto shall be omitted;

(iii) the heading "*Salem district*" and the entries relating thereto shall be omitted;

(iv) under the heading "*Thirunelveli district*", item 1. Kadayanallur shall be omitted.

3. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—In Schedule II to the principal Act,—

(i) under the heading "*North Arcot district*", after item 14, the following items shall be added, namely:—

15. Alangayam.
16. Timiri.
17. Pallikonda.
18. Kallinjur.
19. Shenbakkam
20. Kalambur.";

(ii) under the heading "*South Arcot district*", after item 11, the following items shall be added, namely:—

12. Thittagudi.
13. Valavanur.";

(iii) under the heading "*Coimbatore district*", after item 28, the following items shall be added, namely:—

29. Saravanampatti.
30. 49-Koundampalayam.
31. Gudalur.
32. Kallapatti.
33. 15-Velampalayam.
34. Karumanthanpatti.
35. Madathukalam.
36. Anaimalai.
37. Vadavalli.
38. Vellalur.";

(iv) under the heading "*Dharmapuri district*", after item 4, the following items shall be added, namely:—

5. Denkanikottai.
6. Palacode.
7. Uthangarai.";

(v) after the heading "*Dharmapuri district*" and the entries relating thereto, the following heading and entries shall be inserted, namely:—

- "*Kanyakumari district.*
1. Kulasegaram.
 2. Suchindram";

(vi) under the heading "*Madurai district*", after item 17, the following item shall be added, namely :—

" 18. Vendasalur. ";

(vii) under the heading "*Nilgiris district*", after item 4, the following item shall be added, namely :—

" 5. Cherangode. ";

(viii) under the heading "*Periyar district*", after item 14, the following items shall be added, namely :—

15. Periyasemur.

16. Kolathurpalayam.

17. Sivagiri. ";

(ix) under the heading "*Ramanathapuram district*", after item 5, the following items shall be added, namely :—

" 6. Kamudi.

7. Thirupuvanam. ";

(x) under the heading "*Salem district*", after item 9, the following items shall be added, namely :—

" 10. Mohanur.

11. Pothanur.

12. Ayothiyapattinam.

13. Mecheri.

14. P. N. Patti.

15. Padaveedu.

16. Mallasumudiram.

17. Namagiripettai.

18. Jarikondalampatti.

19. Valappadi.

20. Paramathi.

21. Kolathur. "

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 29th July 1985 and is hereby published for general information:—

ACT No. 34 OF 1985.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1985.

(2) (a) Clause (ii) of section 2 in so far as it relates to the addition of new item 19 shall be deemed to have come into force on the 12th December 1984.

(b) The rest of this Act shall be deemed to have come into force on the 21st February 1985.

2. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*— in Schedule II to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939),—

(i) under the heading "*Kanyakumari district*", after item 2, the following item shall be added, namely:—

"3. Kaliakkavillai.";

(ii) under the heading "*Madurai district*", after item 18, the following items shall be added, namely:—

"19. Tirunagar.

20. Kombai,

21. Pudupatti.

22. Palayam.";

(iii) under the heading "*Pudukottai district*", after item 2, the following item shall be added, namely:—

"3. Illupur."

(iv) under the heading "*Salem district*", after item 21, the following items shall be added, namely:—

- “ 22. Narasingapuram.
- 23. Peddunaickenpalayam.
- 24. Konganapuram.
- 25. Pandamangalam.
- 26. Senthamangalam.
- 27. Kannankurichi.
- 28. Attayampatti. ”;

(v) under the heading "*Thanjavur district*", after item 17, the following items shall be added, namely:—

- “ 18. Vallam.
- 19. Kodaivasal.
- 20. Aduthurai. ”;

(vi) under the heading "*Tirunelveli district*", after item 10, the following items shall be added, namely:—

- “ 11. Ettayapuram.
- 12. Thisayanvilai.
- 13. Kalakad.
- 14. Mukkudal.
- 15. Kilapavoor.
- 16. Sivagiri. ”.

(By order of the Governor)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 29th July 1985 and is hereby published for general information:—

ACT No. 35 OF 1985.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Third Amendment) Act, 1985.

(2) (i) Section 6 shall be deemed to have come into force on the 26th December 1977;

(ii) Section 7 shall be deemed to have come into force on the 1st April 1970;

(iii) The rest of this Act shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 3, Tamil Nadu Act X of 1939.*—In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), in clause (6), for sub-clause (a), the following sub-clause shall be substituted, namely:—

“(a) the Municipal Corporations of Madras, Madurai, Coimbatore or any other Municipal Corporation that may be constituted under any law for the time being in force, or”.

3. *Amendment of section 4-A, Tamil Nadu Act X of 1939.*—In section 4-A of the principal Act, in sub-section (1), in item (i), for the words “Exhibitions held in the city of Madras, or in the city of Madurai”, the words “Exhibitions held in the Municipal Corporations of Madras, Madurai, Coimbatore or in any other Corporation that may be constituted under any law for the time being in force”, shall be substituted.

4. *Amendment of section 4-C, Tamil Nadu Act X of 1939.*—In section 4-C of the principal Act, in sub-section (1), in item (ii), for the words “Exhibitions held in the city of Madurai”, the words “Exhibitions held in the Municipal Corporations of Madurai, Coimbatore or any other Corporation that may be constituted under any law for the time being in force”, shall be substituted.

5. *Amendment of section 5-A, Tamil Nadu Act X of 1939.*—In section 5-A of the principal Act, in *Explanation 1*, for the words “available in the theatre”, the expression “in the theatre as specified in the licence issued by the competent authority under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955)”, shall be substituted.

6. *Amendment of section 5-B, Tamil Nadu Act X of 1939.*—For sub-section (5) of section 5-B of the principal Act, the following sub-section shall be substituted, namely:—

“(5) The option permitted under this section shall continue to be in force so long as the proprietor is eligible to pay tax under this section and has not withdrawn his option.”

7. *Insertion of new section 7-C in Tamil Nadu Act X of 1939.*—After section 7-B of the principal Act, the following section shall be inserted, namely:—

“7-C. *Assessment of legal representatives.*—Where a proprietor dies, his executor, administrator or other legal representative shall be deemed to be the proprietor for the purpose of this Act and the provisions of this Act shall apply to him in respect of the entertainments conducted by the said deceased proprietor:

Provided that in respect of any tax, penalty or other amount assessed as payable by any such proprietor or any tax or penalty or other amount which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his charge.”

8. *Amendment of section 10-F, Tamil Nadu Act X of 1939.*—In section 10-F of the principal Act, in the marginal heading, for the word “Penalty”, the word “Interest” shall be substituted.

9. *Insertion of new section 15-B in Tamil Nadu Act X of 1939.*—After section 15-A of the principal Act, the following section shall be inserted, namely:—

“15-B. *Prohibition of disclosure of particulars produced before the entertainment tax authorities.*—(1) All particulars contained in any statement made, return furnished, or accounts, registers, records or documents produced under the provisions of this Act or in any

evidence given or affidavit or deposition made, in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall be treated as confidential and shall not be disclosed.

(2) Nothing contained in sub-section (1) shall apply to the disclosure of any such particulars—

(i) for the purpose of investigation of, or prosecution for, an offence under this Act, or under the Indian Penal Code (Central Act XLV of 1860) or under any other law for the time being in force; or

(ii) to any person enforcing the provisions of this Act where it is necessary to disclose the same to him for the purposes of this Act; or

(iii) occasioned by the lawful employment under this Act of any process for the recovery of any demand; or

(iv) to a civil court in any suit to which the Government are party and which relates to any matter arising out of any proceeding under this Act; or

(v) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (Central Act II of 1899) to impound an insufficiently stamped document; or

(vi) to an officer of—

(a) the Government of India; or

(b) the Government of any State or Union Territory in India with which an agreement for disclosure on a reciprocal basis has been entered into by the Government of the State; or

(vii) to an officer of any department other than the Commercial Taxes Department of the State Government after obtaining the permission of the prescribed authority:

Provided that such particulars shall be furnished under clause (vii) only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment.”.

10. *Certain contraventions, etc., not to be offences.*—Notwithstanding the retrospective operation of sections 6 and 7 of this Act, no contravention of, or no failure to comply with, any of the provisions of the principal Act as amended by the said sections or any

rule made or notification issued thereunder shall render any person guilty of any offence if such contravention or failure—

(i) relates either to any provision inserted in the principal Act by the said sections or to any existing provision thereof, as amended by the said sections; and

(ii) occurred on or after the 26th December 1977 in so far as section 6 is concerned and 1st April 1970 in so far as section 7 is concerned, and before the date of publication of this Act in the *Tamil Nadu Government Gazette*.

(By order of the Governor)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 13th June 1986 and is hereby published for general information :—

ACT No. 45 OF 1986.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1986.

(2) (a) Clauses (i) and (iii) of section 2 shall be deemed to have come into force on the 26th July 1985.

(b) Clause (ii) of section 2 shall be deemed to have come into force on the 7th August 1985.

2. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—In Schedule II to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939),—

(i) under the heading “*Dharmapuri district*”, after item 7, the following items shall be added, namely:—

“ 8. Pennagaram.

9. Barugur.”;

(ii) under the heading “*Nilgiris district*”, after item 5, the following items shall be added, namely :—

“ 6. Nelliyalam.

7. Naduvattam.

8. Ketti.

9. Devarshola.”;

(iii) under the heading "*Periyar district*", after item 17, the following items shall be added, namely :—

18. Suriyampalayam.
19. Appakudal.
20. Siruvalur.
21. Kugalur.
22. Periakodiveri.
23. Mulanur.
24. Kannivadi."

(By order of the Governor)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 13th June 1985 and is hereby published for general information :—

ACT No. 46 OF 1986.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 17th February 1986.

2. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—In the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), in Schedule II,—

(i) under the heading “*Madurai district*”, after item 22, the following items shall be added, namely :—

- “ 23. Pannaikadu.
- 24. Veerapandi.
- 25. Vadipatti.
- 26. Kamayya Goundampatti.
- 27. Paravai.”;

(ii) under the heading “*Tirunelveli district*”, after item 16, the following item shall be added, namely :—

- “ 17. Nasanammalpuram.”;

(By order of the Governor)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 13th June 1986 and is hereby published for general information :—

ACT No. 47 OF 1986.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

Be it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Third Amendment) Act, 1986.

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

2. *Amendment of section 5-A, Tamil Nadu Act X of 1939.*—In section 5-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), in column (3) of the Table under sub-section (1),—

(1) in item (a),—

(i) for the expression “36 per cent”, the expression “40 per cent” shall be substituted;

(ii) for the expression “26 per cent”, the expression “29 per cent” shall be substituted.

(2) in item (b),—

(i) for the expression “35 per cent”, the expression “39 per cent” shall be substituted;

(ii) for the expression “25 per cent”, the expression “28 per cent” shall be substituted.

(3) in item (c),—

(i) for the expression “31 per cent”, the expression “34 per cent” shall be substituted;

(4) in item (d),—

(i) for the expression "28 per cent", the expression "31 per cent" shall be substituted ;

(ii) for the expression "23 per cent", the expression "25 per cent" shall be substituted.

(5) in item (e),—

(i) for the expression "27 per cent", the expression "30 per cent" shall be substituted ;

(ii) for the expression "22 per cent", the expression "24 per cent" shall be substituted.

(6) in item (f),—

(i) for the expression "25 per cent", the expression "28 per cent" shall be substituted ;

(ii) for the expression "21 per cent", the expression "23 per cent" shall be substituted.

(7) in item (g),—

(i) for the expression "22 per cent", the expression "24 per cent" shall be substituted ;

(ii) for the expression "20 per cent", the expression "22 per cent" shall be substituted.

(8) in item (h),—

(i) for the expression "28 per cent", the expression "31 per cent" shall be substituted ;

(ii) for the expression "23 per cent", the expression "25 per cent" shall be substituted.

(9) in item (i),—

(i) for the expression "25 per cent", the expression "28 per cent" shall be substituted ;

(ii) for the expression "21 per cent", the expression "23 per cent" shall be substituted.

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3. *Amendment of section 5-B, Tamil Nadu Act X of 1939.*—In section 5-B of the principal Act, in the Table under sub-section (1), in column (3),—

(1) in item (a),—

(i) for the expression “31 per cent”, the expression “34 per cent” shall be substituted;

(ii) for the expression “21 per cent” occurring in two places, the expression “23 per cent” shall be substituted.

(2) in item (b),—

(i) for the expression “30 per cent”, the expression “33 per cent” shall be substituted;

(ii) for the expression “20 per cent” occurring in two places, the expression “22 per cent” shall be substituted.

(3) in item (c),—

(i) for the expression “26 per cent”, the expression “29 per cent” shall be substituted;

(ii) for the expression “18 per cent” occurring in two places, the expression “21 per cent” shall be substituted.

(4) in item (d),—

(i) for the expression “23 per cent”, the expression “25 per cent” shall be substituted;

(ii) for the expression “18 per cent” occurring in two places, the expression “20 per cent” shall be substituted.

(5) in item (e),—

(i) for the expression “22 per cent”, the expression “24 per cent” shall be substituted;

(ii) for the expression “17 per cent” occurring in two places, the expression “19 per cent” shall be substituted.

(6) in item (f),—

(i) for the expression “20 per cent”; the expression “22 per cent” shall be substituted;

(ii) for the expression “16 per cent” occurring in two places, the expression “18 per cent” shall be substituted.

(A Group) IV-2 Ex. [321]—2

(7) in item (g),—

(i) for the expression "17 per cent", the expression "19 per cent" shall be substituted;

(ii) for the expression "15 per cent" occurring in two places, the expression "17 per cent" shall be substituted.

(8) in item (h),—

(i) for the expression "23 per cent", the expression "25 per cent" shall be substituted;

(ii) for the expression "18 per cent" occurring in two places, the expression "20 per cent" shall be substituted.

(9) in item (i),—

(i) for the expression "20 per cent", the expression "22 per cent" shall be substituted;

(ii) for the expression "16 per cent" occurring in two places, the expression "18 per cent" shall be substituted.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.

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The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 13th June 1986 and is hereby published for general information:—

ACT No. 48 OF 1986.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Fourth Amendment) Act, 1986.

(2) (a) Sections 2 (2) (ii), (iv) and (v), 2 (3), 3 (v), (viii) and (ix) shall be deemed to have come into force on the 15th March 1985;

(b) Sections 2 (1), 2 (2) (i) and (iii) and in section 3, in clause (i), items 1 to 5 and clause (vii) and section 4 (1) shall be deemed to have come into force on the 15th September 1985;

(c) in section 3, in clause (i), items 6 and 7 shall be deemed to have come into force on the 17th February 1986 and item 8 shall be deemed to have come into force on the 27th March 1986;

(d) in section 3, in clause (x), item 18 shall be deemed to have come into force on the 1st April 1986; and

(e) the rest of this Act shall come into force at once.

2. *Amendment of Schedule I, Tamil Nadu Act X of 1939.*—In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(1) in PART A,—

(i) after the words "Municipalities—Selection Grade", before the heading "South Arcot district", the following heading and entry shall be inserted, namely:—

"Anna district.

Dindigul.";

(ii) the heading "Madurai district" and the entry relating thereto shall be omitted;

(2) in PART B,—

(i) after the words "Municipalities—First Grade", before the heading "*North Arcot district*", the following heading and entry shall be inserted, namely:—

"*Anna district.*

Palani.";

(ii) after the heading "*Dharmapuri district*" and the entry relating thereto, the following heading and entries shall be inserted, namely:—

"*Kamarajar district.*

1. Aruppukkottai.

2. Rajapalayam.

3. Sivakasi.

4. Virudhunagar.

5. Srivilliputhur.";

(iii) under the heading "*Madurai district*", item 1 and the entry relating thereto shall be omitted;

(iv) after the heading "*Madurai district*" and the entry relating thereto, the following heading and entry shall be inserted, namely:—

"*Pasumpon Muthuramalingam district.*

Karaikudi.";

(v) under the heading "*Ramanathapuram district*", items 1 to 5 and 7 and the entries relating thereto shall be omitted;

(3) in PART C,—

(i) after the heading "*Dharmapuri district*" and the entry relating thereto, the following heading and entry shall be inserted, namely:—

"*Kamarajar district.*

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(ii) after the heading "*Madurai district*" relating thereto, the following heading and entries shall namely:—

"*Pasumpon Muthuramalingam district.*

1. Devakottai.
2. Sivaganga." ;

(iii) under the heading "*Ramanathapuram district*", items 6, 7 and 8 and the entries relating thereto shall be omitted.

3. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—In Schedule II to the principal Act,—

(i) after "Selection Grade Panchayat Towns", before the heading "*North Arcot district*", the following heading and entries shall be inserted, namely:—

"*Anna district.*

1. Chinnalapatti.
2. Batlagundu.
3. Nilakottai.
4. Nathan.
5. Gddanchatram.
6. Pattiveeranpatti.
7. Balasamudram.
8. Neikarapatti." ;

(ii) under the heading "*North Arcot district*", after item 20, the following item shall be added, namely:—

" 21. Kalavai." ;

(iii) under the heading "*Chengalpattu district*", items 1 and 3 shall be omitted ;

(iv) under the heading "*Dharmapuri district*", after item 9, the following item shall be added, namely:—

" 10. Papparpatti." ;

(v) after the heading "*Dharmapuri district*" and the entries relating thereto, the following heading and entry shall be inserted, namely :—

"*Kamarajar district.*

Thiruthangal." ;

(vi) under the heading "*Kanyakumari district*", after item 3, the following item shall be added, namely :—

"4. Thiruparappu." ;

(vii) under the heading "*Madurai district*", items 1, 2, 4, 11 and 12 and the entries relating thereto shall be omitted;

(viii) after the heading "*Nilgiris district*" and the entries relating thereto, the following heading and entries shall be inserted, namely :—

"*Pasumpon Muthuramalingam district.*

1. Manamadurai.

2. Thirupathur.

3. Singampuneri.

4. Thiruppuvanam." ;

(ix) under the heading "*Ramanathapuram district*", items 2, 3, 4, 5 and 7 and the entries relating thereto shall be omitted ;

(x) under the heading "*Tirunelveli district*", after item 17, the following items shall be added, namely :—

"18. Surandai.

19. Alangulam." ;

4 Amendment of Schedule III, Tamil Nadu Act X of 1939.—In Schedule III to the principal Act,—

(1) in PART A,—

(i) after "*Townships (Municipal)*", before the heading "*Chengalpattu district*", the following heading and entry shall be inserted, namely :—

"*Anna district.*

Kodaikanal." ;

TAMIL NADU GOVERNMENT GAZETTE

(ii) the heading "*Maduro*" thereto shall be omitted.

(2) in PART B,—

(i) under the head the following items shall

- “ 3. Thiruttani.
4. Manali.
5. Maraimalai Nagar.”;

(ii) after the heading "*Salem district*" relating thereto, the following headings and entries namely :—

“*Thanjavur district.*
Velankanni.

Truchirappalli district.

Tamil Nadu Paper Mills, Pugalur.”.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.



TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 750] MADRAS, FRIDAY, DECEMBER 19, 1986
MARGAZHI 4, ATCHAYA, THIRUVALLOVAR AANDU—2017

Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th December 1986 and is hereby published for general information:—

ACT No. 80 OF 1986

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 Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Fifth Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 9th July 1986.

2. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—
In the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), in Schedule II,—

(i) under the heading "*Chengalpattu district*", after item 25, the following item shall be added, namely:—

"26. *Maduravayal.*";

(A Group) IV-2 Ex. (750)—1 [497]

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th June 1987 and is hereby published for general information.

Act No. 18 OF 1987.

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 Thirty-eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1987.

(2) (a) Section 3(2) shall be deemed to have come into force on the 27th January 1987.

(b) The rest of this Act shall be deemed to have come into force on the 20th October 1986.

2. *Amendment of Schedule I, Tamil Nadu Act X of 1939.*—In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(1) in PART A, for the heading "*Tirunelveli district*", the heading "*Tirunelveli Kattabomman district*" shall be substituted;

(2) in PART B,—

(i) after the heading "*Chengalpattu district*" and the entries relating thereto, the following heading and entry shall be inserted, namely :—

"*Chidambaranar district.*

Kovilpatti.";

(ii) for the heading "*Tirunelveli district*" and the entries relating thereto, the following heading and entry shall be substituted, namely:—

"*Tirunelveli Kattabomman district*.
Palayamkottai.";

(3) in PART C, for the heading "*Tirunelveli district*", the heading "*Tirunelveli Kattabomman district*" shall be substituted;

(4) in PART D, for the heading "*Tirunelveli district*", the heading "*Tirunelveli Kattabomman district*" shall be substituted.

3. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—In Schedule II to the principal Act,—

(1) after the heading "*Chengalpattu district*" and the entries relating thereto, the following heading and entries shall be inserted, namely:—

"*Chidambarnar district*

1. Tiruchendur.
2. Kayalpattinam.
3. Srivajkundam.
4. Sathankulam.
5. Ettayapuram.
6. Arumuganeri.
7. Nazareth.
8. Udangudi.
9. Kalugumalai.
10. Vilathikulam.";

(2) under the heading "*Kanyakumari district*" after item 4, the following items and entries shall be added, namely:—

- "5. Puthukadai.
6. Ponmanai.";

(3) (i) for the heading "*Tirunelveli district*", the heading "*Tirunelveli Kattabomman district*" shall be substituted;

(ii) items 6, 7, 9, 10, 11, 20, 21, 22, 25 and 26 and the entries relating thereto shall be omitted.

4. *Amendment of Schedule III, Tamil Nadu Act X of 1939.*—In Schedule III to the principal Act,—

(i) in PART A, for the heading "*Tirunelveli district*", the heading "*Tirunelveli Kattabomman district*" shall be substituted;

(ii) in PART B, for the heading "*Tirunelveli district*", the heading "*Tirunelveli Kattabomman district*" shall be substituted. .

(By order of the Governor.)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th June 1987 and is hereby published for general information :—

ACT No. 19 OF 1987.

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 Thirty-eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1987.

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

2. *Amendment of section 8, Tamil Nadu Act X of 1939.*—In section 8 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Power to exempt or remit tax.” ;

(2) for sub-section (2), the following sub-sections shall be substituted, namely :—

“(2) The State Government may, subject to such conditions as they deem fit, by general or special order, exempt any entertainment or class of entertainments from liability to entertainments tax payable under this Act.

(3) The State Government may, in such circumstances and subject to such conditions as may be prescribed, by order,—

(i) remit, whether prospectively or retrospectively, the whole or any part of entertainments tax payable under this Act in respect of any entertainment or class of entertainments or by any proprietor or class of proprietors or any person or class of persons liable to pay such tax, and

(ii) cancel or vary such order.”.

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3. *Amendment of section 10-F, Tamil Nadu Act X of 1939—*
■ section 10-F of the principal Act,—

(i) for the expression “If the tax assessed”, the expression “If the tax assessed or the tax that has become payable” shall be substituted ;

(ii) in the first proviso, for the expression “if the tax assessed”, the expression “if the tax assessed or the tax that has become payable” shall be substituted.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1987 and is hereby published for general information:—

ACT No. 54 OF 1987.

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 Thirty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Third Amendment) Act, 1987.

2. (a) Clause (i) of section 2 shall be deemed to have come into force on the 28th October 1987;

(b) Clauses (ii) and (iii) of section 2 and clause (ii) of section 3 shall come into force at once;

(c) Clauses (i) and (v) of section 3 shall be deemed to have come into force on the 17th February 1986;

(d) Clauses (iii) and (vi) of section 3 shall be deemed to have come into force on the 29th October 1987; and

(e) Clause (iv) of section 3 shall be deemed to have come into force on the 16th June 1987.

2. *Amendment of Schedule I, Tamil Nadu Act X of 1939.*—In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act),—

(i) in PART A, the heading "*Tirunelveli Kattabomman district*" and the entry relating thereto shall be omitted;

(ii) in PART B, under the heading "*Dharmapuri district*", for the item "*Krishnagiri*", the following items shall be substituted, namely:—

"1. Krishnagiri.

2. Dharmapuri. ";

(iii) in PART C, the heading "*Dharmapuri district*" and the entry relating thereto shall be omitted.

3. *Amendment of Schedule II, Tamil Nadu Act X of 1939.*—In Schedule II to the principal Act,—

fol

(i) under the heading "*Anna disurici*", after item 8, the following items shall be added, namely :—

9. Ayakudi.
10. Ayyampalayam.
11. Palayam.
12. Vedasandur.
13. Ammanaickanur.
14. Pannaikadu." ;

(ii) under the heading "*Chengalpattu district*", after item 26, the following items shall be added, namely :—

27. Puzhuthivakkam.
28. Sholinganallur." ;

(iii) under the heading "*Chidambaranar district*", after item 10, the following items shall be added, namely :—

11. Eral.
12. Athur.
13. Sayarpuram." ;

(iv) under the heading "*Dharmapuri district*", after item 10, the following items shall be added, namely :—

11. Pappireddipatti.
12. Kelamangalam.
13. Kadathur.
14. Marandahalli." ;

(v) under the heading "*Madurai district*", items 14, 15, 16, 18, 22 and 23 and the entries relating thereto shall be omitted ;

—In (vi) under the heading "*Periyar district*", after item 24, the following items shall be added, namely:—

“25. Soorampatti.

26. Kunrathur.

27. Chithode.

28. Vengambur.”.

(By order of the Governor)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information :—

ACT No. 22 OF 1989.

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 Fortieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1989. Short title
and
commence-
ment.

(2) (a) Sub-clauses (a), (b), (f) and (i) of clause (1) of section 2 and sub-clause (b) of clause (2) of section 2 shall be deemed to have come into force on the 10th January, 1989.

(b) Sub-clause (c) of clause (1), sub-clause (c) of clause (2), sub-clause (a) of clause (3) and clause (4) of section 2, clauses (1), (2) and (4) of section 3 and section 4 shall be deemed to have come into force on the 27th March, 1989.

(c) Sub-clause (b) of clause (3) of section 2 and clause (5) of section 3 shall be deemed to have come into force on the 5th April, 1989.

(d) The rest of this Act shall come into force at once.

2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),— Amendment
of Schedule I

(1) in Part-A, —

(a) the heading "Anna district" and the entry relating thereto shall be omitted ;

(b) under the heading "South Arcot district", for the item "Cuddalore" the following items shall be substituted, namely :—

"1. Cuddalore.

2. Villupuram." ;

(c) for the heading "Chengalpattu district", the heading "Chengai-Anna district" shall be substituted ;

(d) under the heading "Chengai-Anna district" as so substituted, after item 2, the following item shall be added, namely :—

"3. Thiruvottiyur." ;

(e) after the heading "Coimbatore district" and the entries relating thereto, the following headings and entries shall be inserted, namely :—

"Dindigul-Quaid-e-Milleth district.

Palani

Kamarajar district.

Rajapalayam." ;

(f) the heading "Kanyakumari district" and the entry relating thereto shall be omitted ;

(g) before the heading "Thanjavur district", the following headings and entries shall be inserted, namely :—

"Pasumpon-Thevar Thirumagan district.

Karaikudi.

Salem district.

Naraakkal." ;

(h) under the heading "*Thanjavur district*", item 1. Kumbakonam shall be omitted ;

(i) the heading "*Tiruchirappalli district*" and the entry relating thereto shall be omitted.

(2) in Part-B,—

(a) the heading "*Anna district*" and the entry relating thereto shall be omitted ;

(b) under the heading "*South Arcot district*", item 3. Villupuram shall be omitted ;

(c) for the heading "*Chengalpattu district*", the heading "*Chengai-Anna district*" shall be substituted ;

(d) under the heading "*Chengai-Anna district*" as so substituted, item 4. Thiruvottiyur shall be omitted ;

(e) under the heading "*Kamarajar district*", item 2. Rajapalayam shall be omitted ;

(f) the heading "*Pasumpon-Muthuramalingam district*" and the entry relating thereto shall be omitted ;

(g) under the heading "*Salem district*" item 2. Namakkal shall be omitted.

(3) in Part-C,—

(a) for the heading "*Chengalpattu district*", the heading "*Chengai-Anna district*" shall be substituted ;

(b) for the heading "*Pasumpon-Muthuramalingam district*", the heading "*Pasumpon-Thevar Thirumagan district*" shall be substituted.

(4) in Part-D, for the heading "*Chengalpattu district*", the heading "*Chengai-Anna district*" shall be substituted.

3. In Schedule II to the principal Act,—

(1) the heading "*Anna district*" and the entries relating thereto shall be omitted ;

(2) for the heading "*Chengalpattu district*", the heading "*Chengai-Anna district*" shall be substituted ;

(3) under the heading "*Chengai-Anna district*" as so substituted, for item 9, the following item shall be substituted, namely:—

"9. Kunnathur." ;

(4) after the heading "*Coimbatore district*" and the entries relating thereto the following heading and entries shall be inserted, namely:—

"*Dindigul-Quaid-e-Milleth district.*"

1. Chinnalapatti.
2. Batlagundu.
3. Nilakottai.
4. Natham.
5. Oddanchatram.
6. Pattiveeranpatti.
7. Balasamudram.
8. Neikarapatti.
9. Ayakudi.
10. Ayyampalayam.
11. Palayam.
12. Vedasandur.
13. Ammanaickanur.
14. Pannaikadu."

Amendment of
Schedule II

(5) for the heading "*Pasumpon Muthuramalingam district*", the heading "*Pasumpon-Thevar Thirumagan district*" shall be substituted.

4. In Schedule III to the principal Act,—

Amendment of
Schedule III.

(1) in Part-A,—

(a) the heading "*Anna district*" and the entry relating thereto shall be omitted ;

(b) for the heading "*Chengalpattu district*", the heading "*Chengai-Anna district*" shall be substituted ;

(c) after the heading "*Chengai-Anna district*" as so substituted, the following heading and entry shall be inserted, namely:—

"*Dindigul-Quaid-e-Milleth district.*
Kodaikanal.".

(2) in Part-B, for the heading "*Chengalpattu district*", the heading "*Chengai-Anna district*" shall be substituted.

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th November 1989 and is hereby published for general information:—

ACT No. 40 OF 1989.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939 and the Tamil Nadu Local Authorities Finance Act, 1961.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989. Short title and commencement

(2) It shall be deemed to have come into force on the 1st July 1989.

Tamil Nadu Act X of 1939.

2. In the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act) in section 4,— Amendment of section 4.

(1) for sub-section (1), the following sub-section shall be substituted, namely:— Amendment (a)

“(1) There shall be levied and paid to the State Government, a tax (hereinafter referred to as the entertainments tax) calculated at the following rates, namely:—

(a) on each payment for admission to any cinematograph exhibition, at the rate of forty per cent of the gross payment for admission inclusive of the amount of the tax ;

(b) on each payment for admission to any horse-race,—

Where such payment (inclusive of the amount of the tax)	Rate of tax.
(i) is not more than thirty paise	one-fourth of such payment.
(ii) is more than thirty paise but is not more than one rupee and fifty paise	one-third of such payment.
(iii) is more than one rupee and fifty paise	two-fifths of such payment.”

(i) is not more than thirty paise

one-fourth of such payment.

(ii) is more than thirty paise but is not more than one rupee and fifty paise

one-third of such payment.

(iii) is more than one rupee and fifty paise

two-fifths of such payment.” Amendment (b)

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

“(3) The tax levied under clause (a) of sub-section (1) shall be recoverable from the proprietor.”

3. Sections 4-A and 4-C of the principal Act shall be omitted. Omission of sections 4-A and 4-C.

4. In section 4-B of the principal Act,—

(i) for the marginal heading “Additional surcharge on tax on payment for admission to entertainments”, the following marginal heading shall be substituted, namely:—

“Additional surcharge on tax on payment for admission to horse-race”;

(ii) sub-section (1) shall be omitted;

(iii) in sub-section (2), the expression “clause (a) of” shall be omitted ;

(iv) in sub-section (3), the expression “Save as otherwise provided in sub-section (1)” shall be omitted. Amendment of section 4-B

5. In section 4-D of the principal Act,—

(i) in sub-section (1), for the expression “sections 4, 4-A, 4-B and 4-C of this Act and sub-section (1) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961)”, the expression “section 4 of this Act” shall be substituted;

(ii) in sub-section (2), the figures and the letters “4-B, 4-C” shall be omitted. Amendment of section 4-D.

6. In section 5-A of the principal Act, for sub-section (1) and The Table thereunder, the following shall be substituted, namely.— Amendment of section 5-A

“(1) Notwithstanding anything contained in this Act, in the case of cinematograph exhibitions held in the theatres specified in column (2) of the Table below and located in the local areas specified in the corresponding entry in column (1) of the said Table, there shall be levied and paid to the State Government, a tax at the rate specified in the corresponding entry in column (3) thereof :

Provided that nothing contained in this sub-section shall apply to theatres, other than the temporary (touring) and open air theatres, located in the area within five kilometres from the outer peripheral limits of the area where clause (a) of sub-section (1) of section 4 is in force :

Provided further that where the theatres, other than the temporary (touring) and open air theatres, located in the local areas specified in the Schedules fall within the scope of clause (a) of sub-section (1) of section 4 in view of their location within five kilometres from the outer peripheral limits of the area where clause (a) of sub-section (1) of section 4 is in force, nothing

THE TABLE.

Local areas.	Theatres.	Rate of tax for every show.
(1)	(2)	(3)
(a) Municipalities, Selection Grade	(i) Permanent and semi-permanent theatres.	35 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	26 per cent of the gross collection capacity for every show.
(b) Municipalities, First Grade	(i) Permanent and semi-permanent theatres.	34 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	25 per cent of the gross collection capacity for every show.
(c) Municipalities, Second Grade	(i) Permanent and semi-permanent theatres.	30 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	23 per cent of the gross collection capacity for every show.
(d) Municipalities, Third Grade	(i) Permanent and semi-permanent theatres.	27 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	22 per cent of the gross collection capacity for every show.
(e) Selection Grade Panchayat towns	(i) Permanent and semi-permanent theatres.	27 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	21 per cent of the gross collection capacity for every show.
(f) Other Panchayat towns	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	20 per cent of the gross collection capacity for every show.
(g) Panchayat villages	(i) Permanent and semi-permanent theatres.	21 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	19 per cent of the gross collection capacity for every show.
(h) Townships (Municipal)	(i) Permanent and semi-permanent theatres.	27 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	22 per cent of the gross collection capacity for every show.
(i) Townships (Panchayats)	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	20 per cent of the gross collection capacity for every show.

Explanation I.—For the purposes of this section and section 5-B, “gross collection capacity” in relation to a cinematograph exhibition, means the notional aggregate of all payments for admission for a show (inclusive of the Entertainments Tax) if all the seats or other accommodation in the theatre as specified in the licence issued by the competent authority under the Tamil Nadu Cinemas (Regulation) Act, 1955 were occupied by spectators.

Tamil Nadu
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1955.

Explanation II.—For the purposes of this section and section 5-B,—

- (i) “Municipalities, Selection Grade” means the Municipalities specified in Part A of Schedule I ;
- (ii) “Municipalities, First Grade” means the Municipalities specified in Part B of Schedule I ;
- (iii) “Municipalities, Second Grade” means the Municipalities specified in Part C of Schedule I ;
- (iv) “Municipalities, Third Grade” means the Municipalities specified in Part D of Schedule I ;
- (v) “Selection Grade Panchayat Towns” means the Selection Grade Panchayat Towns specified in Schedule II ;
- (vi) “Townships (Municipal)” means the townships specified in Part A of Schedule III ;
- (vii) “Townships (Panchayat)” means the townships specified in Part B of Schedule III ;

Explanation III.—For the purposes of this section and section 5-B, “show” means one complete exhibition or the repeated exhibition, of a full length feature film with or without approved documentaries and news reviews, for one payment for admission”.

7. In section 5-B of the principal Act, for sub-section (1) and The Table thereunder, the following shall be substituted, namely:—

Amendment
of
section 5-B

“(1) In lieu of the tax payable under section 5-A, in the case of cinematograph exhibitions held in the theatres specified in column (2) of the Table below and located in the local areas specified in the corresponding entry in column (1) of the said Table, the proprietor of such cinematograph exhibition may, at his option and subject to such conditions as may be prescribed, pay the amount of tax to the State Government every week as specified in the corresponding entry in column (3) thereof :

Provided that nothing contained in this sub-section shall apply to theatres, other than the temporary (touring) and open air theatres, located in the area within five kilometres from the outer peripheral limits of the area where clause (a) of sub-section (1) of section 4 is in force :

Provided further that where the theatres other than the temporary (touring) and open air theatres, located in the local areas specified in the Schedules, fall within the scope of clause (a) of sub-section (1) of section 4 in view of their location within five kilometres from the outer peripheral limits of the area where clause (a) of sub-section (1) of section 4 is in force, nothing contained in the Schedules shall apply to such theatres.

THE TABLE

(1)	(2)	(3)
Municipalities	Theatres	Amount of tax
(a) Municipalities, Selection Grade	(i) Permanent and semi-permanent theatres.	30 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	20 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	20 per cent of the gross collection capacity for a show multiplied
(b) Municipalities, First Grade	(i) Permanent and semi-permanent theatres.	29 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	19 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	19 per cent of the gross collection capacity for a show multiplied
(c) Municipalities, Second Grade	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	19 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	19 per cent of the gross collection capacity for a show multiplied
(d) Municipalities, Third Grade	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	18 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	18 per cent of the gross collection capacity for a show multiplied
(e) Selection Grade Panchayat Towns	(i) Permanent and semi-permanent theatres.	21 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	17 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	17 per cent of the gross collection capacity for a show multiplied
(f) Other Panchayat Towns	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied
(g) Panchayat Villages	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for a show multiplied
	(ii) Temporary (touring) theatres.	15 per cent of the gross collection capacity for a show multiplied
	(iii) Open air theatres.	15 per cent of the gross collection capacity for a show multiplied

(1)	(2)	Amount of tax.
(ii) Townships (Municipal)	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	18 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	18 per cent of the gross collection capacity for a show multiplied by 12.
(i) Townships (Panchayat)	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied by 12.

8. In section 5-C of the principal Act,—

Amendment of section 5 C.

(1) for the marginal heading "Tax under section 5-A or 5-B to be in lieu of the other taxes under this Act or under Tamil Nadu Act 52 of 1961.", the following marginal heading shall be substituted, namely:—

"Tax under section 5-A or 5-B to be in lieu of tax under section 4 of this Act.";

(2) in sub-section (1), for the expression "No tax or additional surcharge shall be payable under section 4, 4-A, 4-B or 4-C of this Act and no surcharge shall be payable under the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961)", the expression "No tax shall be payable under section 4 of this Act" shall be substituted;

(3) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) The provisions of this Act (other than sections 4, 6 and 7) and of the rules made thereunder shall apply in relation to the tax payable under section 5-A or 5-B."

9. In section 5-D of the principal Act, the expression "or in the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961)" shall be omitted.

Amendment of section 5-D.

10. In section 5-F of the principal Act,—

Amendment of section 5-F.

(1) for the marginal heading "Tax under section 4-D, 5-D or 5-E to be in lieu of the other taxes under this Act or under Tamil Nadu Act 52 of 1961", the following marginal heading shall be substituted, namely:—

"Tax under section 4-D, 5-D or 5-E to be in lieu of tax under section 4 of this Act.";

(2) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) No tax shall be payable under section 4, 5-A or 5-B of this Act by any proprietor exhibiting a cinematograph film on Television Screen through Video Cassette Recorder.";

(3) in sub-section (3), the expression "4-A, 4-B, 4-C" shall be omitted.

11. In section 6 of the principal Act, in sub-sections (1-A) and (2), for the expression "the additional tax on cinematograph exhibition, the additional surcharge on entertainments tax and the additional surcharge on tax on cinematograph exhibition", the expression "and the additional surcharge on tax on payment for admission to horse-race" shall be substituted.

Amendment of section 6.

12. In section 7-A of the principal Act, in sub-section (3), the expression "or 4-A or under both" shall be omitted.

Amendment of section 7-A.

Amendment of section 7-B.

13. In section 7-B of the principal Act,—

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

“(1) Where, for any reason, any payment for admission to any entertainment has escaped assessment to tax under section 4, the authority prescribed under sub-section (1) of section 7-A may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, assess to the best of its judgment the tax due on such payment or exhibition under section 4, after making such enquiry as it may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such assessment.”;

(2) in sub-section (2), the expressions “or 4-A” and “or 4-A, as the case may be” shall be omitted.

Amendment of section 10.

14. In section 10 of the principal Act, in sub-section (1), the expression “or 4-A or under both” shall be omitted.

Amendment of section 13.

15. In section 13 of the principal Act, in sub-section (1),—

(i) for the expression “Ten per cent”, the expression “Thirty per cent” shall be substituted ;

(ii) for the expression “ninety per cent” in three places where it occurs, the expression “seventy per cent” shall be substituted.

Amendment of Schedule I.

16. In Schedule I to the principal Act,—

(1) in Part-A, after the heading “*Pasumpon-Thevar Thirumagan district*” and the entry relating thereto, the following heading and entry shall be inserted, namely :—

“*Pudukkottai district.*”

Pudukkottai.”;

(2) in Part -B, after the heading “*Madurai district*” and the entry relating thereto, the following heading and entry shall be inserted, namely :—

“*Nilgiris district.*”

Coonoor.”.

Amendment of Tamil Nadu Act 52 of 1961.

17. In the Tamil Nadu Local Authorities Finance Act, 1961,—

(1) in section 3,—

(i) for the marginal heading “*Levy of taxes - as surcharge on entertainments tax and on tax on cinematograph exhibitions*”, the following marginal heading shall be substituted, namely :—

Levy of tax as surcharge on tax on payment for admission to horse-race”;

(ii) for sub-section (1), the following shall be substituted, namely :—

“(1) Any local authority may levy in the form of a surcharge, a tax on each payment for admission to any horse-race held within the local limits of the local authority at such a rate, not exceeding the rate of tax levied under section 4 of the Entertainments Tax Act for that payment, as the local authority may determine.”;

(2) in section 4, in sub-section (2), for the expression “under clause (a), or clause (b) of sub-section (1) of section 3 (including any penalty payable in respect thereof) in the same manner as the tax under section 4 or section 4-A as the case may be”, the expression “under sub-section (1) of section 3 (including any penalty payable in respect thereof) in the same manner as the tax under section 4” shall be substituted ;

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 1991 and is hereby published for general information:—

ACT No. 2 OF 1991.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-first Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1991.

(2) It shall come into force on the 4th day of February, 1991.

Amendment of section 5-A.

2. In section 5-A of the Tamil Nadu Entertainments Tax Act, 1939 (herein-after referred to as the principal Act), in sub-section (1), for the Table before *Explanation 1*, the following Table shall be substituted, namely:—

“THE TABLE.

<i>Local areas.</i>	<i>Theatres.</i>	<i>Rate of tax for every show.</i>
(1)	(2)	(3)
(a) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	30 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	23 per cent of the gross collection capacity for every show.
(b) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	29 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	22 per cent of the gross collection capacity for every show.
(c) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	20 per cent of the gross collection capacity for every show.
(d) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	19 per cent of the gross collection capacity for every show.
(e) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	18 per cent of the gross collection capacity for every show.

(1)	(2)	(3)
(f) Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	17 per cent of the gross collection capacity for every show.
(g) Panchayat villages	(i) Permanent and semi-permanent theatres.	18 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	16 per cent of the gross collection capacity for every show.
(h) Townships (Municipal)	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	19 per cent of the gross collection capacity for every show.
(i) Townships (Panchayats)	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	17 per cent of the gross collection capacity for every show.

3. In section 5-B of the principal Act, in sub-section (1), for the Table, the following Table shall be substituted, namely:—

“THE TABLE

Local areas.	Theatres.	Amount of tax.
(1)	(2)	(3)
(a) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Temporary (touring) theatres.	18 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	18 per cent of the gross collection capacity for a show multiplied by 12.
(b) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	17 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	17 per cent of the gross collection capacity for a show multiplied by 12.

(1)	(2)	(3)
(c) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	17 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	17 per cent of the gross collection capacity for a show multiplied by 12.
(d) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied by 12.
(e) Selection Grade Panchayat Towns.	(i) Permanent and semi-permanent theatres.	18 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	15 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	15 per cent of the gross collection capacity for a show multiplied by 12.
(f) Other Panchayat Towns.	(i) Permanent and semi-permanent theatres.	16 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	14 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres	14 per cent of the gross collection capacity for a show multiplied by 12.
(g) Panchayat Villages.	(i) Permanent and semi-permanent theatres.	15 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatres.	13 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres	13 per cent of the gross collection capacity for a show multiplied by 12.

(1)	(2)	(3)
(h) Townships (Municipal).	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres	16 per cent of the gross collection capacity for a show multiplied by 12.
(i) Townships (Panchayat).	(i) Permanent and semi-permanent theatres.	16 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	14 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres	14 per cent of the gross collection capacity for a show multiplied by 12."

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th February 1991 and is hereby published for general information :—

ACT No. 11 OF 1991.

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 Forty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1991. Short title and commencement.

(2) It shall be deemed to have come into force on the 25th day of June 1990.

Tamil Nadu
Act X of 1939.

2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),— Amendment of Schedule I.

(1) in Part B, under the heading "South Arcot district", after item 1, the following item shall be added, namely :—

" 2. Panruti. " ;

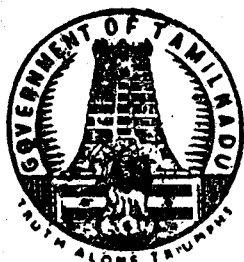
(2) in Part C, under the heading "South Arcot district", item I. Panruti shall be omitted.

3. In Schedule II to the principal Act, under the heading "Nilgiris district", after item 9, the following item shall be added, namely :— Amendment of Schedule II.

" 10. Nelakotta. ".

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 23rd July 1991 and is hereby published for general information :—

ACT No. 24 OF 1991.

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 Forty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Third Amendment) Act, 1991. Short title and commencement.

(2) Section 2 shall be deemed to have come into force on the 4th day of February 1991 and section 3 shall be deemed to have come into force on the 25th day of February 1991.

Tamil Nadu
Act of 1939.

2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),— Amendment of

(1) in Part B, under the heading "*Salem district*", after item 3, the following item shall be added, namely :—

" 4. Kumarapalayam. ";

(2) in Part C, under the heading "*Salem district*", item 5 "*Kumarapalayam*" shall be omitted.

3. In Schedule II to the principal Act, under the heading "*Chengai-Anna district*" after item 28, the following item shall be added, namely :—

" 29. Nandivaram-Kuduvancheri. "

(By order of the Governor.)

P. JEYASINGH PETER
Secretary to Government, Law Department

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th October 1992 and is hereby published for general information :—

ACT No. 54 OF 1992.

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 Forty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1992.

Short title
and com-
mencement

(2) (a) Clause (a) (i) of section 2 and section 3 shall be deemed to have come into force on the 1st day of June 1992.

(b) Clauses (a) (ii) and (b) of section 2 shall be deemed to have come into force on the 24th day of August 1992.

2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of
Schedule I.

(a) in PART C,—

(i) before the heading "*Kamarajar district*" and the entry relating thereto, the following heading and entry shall be inserted, namely :—

" *Dharmapuri district*
Hosur."

(ii) under the heading "*Periyar district*", after item 3, the following item shall be added, namely :—

" 4. *Bhavani*."

(b) in PART D, the heading "*Periyar district*" and the entry relating thereto shall be omitted.

3. In Schedule II to the principal Act,—

Amendment of
Schedule II.

(a) under the heading "*South Arcot district*", after item 13, the following items shall be added, namely :—

" 14. *Kottakuppam*.

15. *Vadakkanandal*."

(b) under the heading "*Dharmapuri district*", item "1. *Hosur*" shall be omitted.

(By order of the Governor.)

SECRETARY TO GOVERNMENT

MR. ISMAIL,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th May 1993 and is hereby published for general information :—

ACT No. 22 OF 1993.

Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

Enacted by the Legislative Assembly of the State of Tamil Nadu in the 43rd Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1993.

Short title
and com-
mencement.

(2) It shall be deemed to have come into force on the 14th day of December 1992.

2. In Schedule II to the Tamil Nadu Entertainments Tax Act, 1939, under the heading "Dharmapuri district", after item 14, the following item shall be added, namely :—

Amendment of
Schedule II.

" 15. Mathigiri. "

((By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.

Tamil Nadu
Act X of
1939.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th June 1994 and is hereby published for general information :—

ACT No. 37 OF 1994.

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 Forty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1994.

Short title and commencement.

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

Tamil Nadu
Act X of 1939.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of section 3.

(1) after clause (2), the following clauses shall be inserted, namely :—

“(2A) “antenna” means an apparatus which receives television signals which enable viewers to tune into transmissions including national or inter-national satellite transmissions and is erected or installed for television exhibition :

(2-B) “cable television” means a system organised for television exhibition by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or non-residential place of a connection holder”;

(2) in clause (4), for the words “on payment”, the words “on payment or television exhibition for which persons are required to make payment by way of contribution, or subscription, or installation or connection charges or any other charges collected in any manner whatsoever” shall be substituted ;

(3) in clause (9), for the expression “Video Cassette Recorder under the Tamil Nadu Exhibition of Films on Television Screen through Video Cassette Recorders (Regulation) Act, 1984 (Tamil Nadu Act 7 of 1984) and includes”, the expression “Video Cassette Recorder or through Cable Television Network under the Tamil Nadu Exhibition of Films on Television Screen through Video Cassette Recorders and Cable Television Network (Regulation) Act, 1984 (Tamil Nadu Act 7 of 1984) or any person providing television exhibition and includes” shall be substituted ;

(4) after clause (10), the following clause shall be added, namely :—

“(11) “television exhibition” means an exhibition with the aid of any type of antenna with a cable network attached to it or cable television, of a film, or moving picture or series of moving pictures, by means of transmission of television signals by wire where subscribers’ television sets at residential or non-residential place are linked by metallic coaxial cable or optic fibre cable to a central system called the head-end.”.

3. In sections 4-D, 5-D, 5-E and 5-F of the principal Act, including the marginal headings thereto, for the expression “through Video Cassette Recorder” wherever it occurs, the expression “through Video Cassette Recorder or through Cable Television Network” shall be substituted.

Amendment of sections 4-D, 5-D 5-E and 5-F

4. After section 4-D of the principal Act, the following section shall be inserted, namely:—

insertion of new section 4-E.

4-E. Tax on television exhibition.—(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 entertainments tax) calculated at forty per cent of the amount collected by way of contribution or subscription or installation or connection charges, or any other charges collected in any manner whatsoever for television exhibition.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4, 4-B, 4-D, 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)."

Amendment of section 5-G.

5. In section 5-G of the principal Act,—

(1) in the marginal heading, for the expression "through Video Cassette Recorders", the expression "through Video Cassette Recorders or through Cable Television Network" shall be substituted;

(2) in sub-section (1),—

(a) for the expression "through Video Cassette Recorder at any place", the expression "through Video Cassette Recorder or through Cable Television Network at any place" shall be substituted;

(b) for the expression "through Video Cassette Recorders (Regulation) Act, 1984", the expression "through Video Cassette Recorders and Cable Television Network (Regulation) Act, 1984" shall be substituted.

Amendment of section 7-A.

6. In section 7-A of the principal Act,—

(1) in sub-section (1), after the words "all complimentary tickets", the words "or relating to collection of amount for television exhibition, as the case may be" shall be inserted;

(2) in sub-section (3), for the expression "section 4", the expression "section 4 or section 4-E, as the case may be" shall be substituted.

Amendment of section 7-B.

7. In section 7-B of the principal Act,—

(1) in sub-section (1),—

(a) for the expression "any payment for admission to any entertainment has escaped assessment to tax under section 4", the expression "any payment for admission to any entertainment or any amount collected for television exhibition has escaped assessment to tax under section 4 or section 4-E, as the case may be" shall be substituted;

(b) for the expression "exhibition under section 4", the expression "exhibition under section 4 or on such amount collected for television exhibition under section 4-E, as the case may be" shall be substituted;

(2) in sub-section (2),—

(a) for the expression "any cinematograph exhibition has been assessed at a rate lower than the rate at which it is assessable under section 4", the expression "any cinematograph exhibition or any amount collected for television exhibition has been assessed at a rate or amount lower than the rate or amount at which it is assessable under section 4 or section 4-E, as the case may be" shall be substituted;

(b) for the expression "exhibition under section 4", the expression "exhibition under section 4 or on such amount collected for television exhibition under section 4-E, as the case may be" shall be substituted.

8. In section 10 of the principal Act, in sub-section (1), for the expression "section 4", the expression "section 4 or section 4-E, as the case may be" shall be substituted.

Amendment of section 10.

9. In section 11 of the principal Act, after sub-section (3), the following *Explanation* shall be added, namely :—

Amendment of section 11.

Explanation.—For the purposes of this section and section 12-C, "place of entertainment" in relation to television exhibition, shall mean the place from where such television exhibition is provided".

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th June 1994 and is hereby published for general information :—

ACT No. 38 OF 1994.

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 Forty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1994. Short title and commencement.

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

Tamil Nadu Act X of 1939. 2. In the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in section 3, after clause (3), the following clause shall be inserted, namely :— Amendment of section 3.

“(3-A) “dubbed film” means any film for cinematograph exhibition made or produced originally in a language other than Tamil and subsequently dubbed in Tamil language ;”.

3. In section 4 of the principal Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely :— Amendment of section 4.

“(a) on each payment for admission to any cinematograph exhibition,—

(i) at the rate of forty per cent of the gross payment for admission inclusive of the amount of the tax for any film other than dubbed film ; and

(ii) at the rate of fifty per cent of the gross payment for admission inclusive of the amount of the tax for dubbed films ;”.

4. In section 4-D of the principal Act, in sub-section (1), for the expression “payment for admission at the rate of fifty per cent of the gross payment for admission inclusive of the amount of tax”, the following shall be substituted, namely :— Amendment of section 4-D.

“payment for admission,—

(i) at the rate of fifty per cent of the gross payment for admission inclusive of the amount of tax for any film other than dubbed film ; and

(ii) at the rate of sixty per cent of the gross payment for admission inclusive of the amount of tax for dubbed films.”.

5. In section 5-A of the principal Act, in sub-section (1),—

(1) for the expression “a tax at the rate specified in the corresponding entry in column (3) thereof”, the following shall be substituted, namely :— Amendment of section 5-A.

“a tax,—

(i) at the rate specified in the corresponding entry in column (3) thereof for any film other than dubbed film ; and

(ii) at the rate specified in the corresponding entry in column (4) thereof for dubbed film.”.

(2) for the Table, the following Table shall be substituted, namely :—

“THE TABLE.

Local areas.	Theatres.	Rate of tax for every show of any film other than dubbed film.	Rate of tax for every show of dubbed film.
(1)	(2)	(3)	(4)
(a) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	30 per cent of the gross collection capacity for every show.	40 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	23 per cent of the gross collection capacity for every show.	33 per cent of the gross collection capacity for every show.
(b) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	29 per cent of the gross collection capacity for every show.	39 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	22 per cent of the gross collection capacity for every show.	32 per cent of the gross collection capacity for every show.
(c) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for every show.	36 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	20 per cent of the gross collection capacity for every show.	30 per cent of the gross collection capacity for every show.
(a) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.	33 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	19 per cent of the gross collection capacity for every show.	29 per cent of the gross collection capacity for every show.
(e) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.	33 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	18 per cent of the gross collection capacity for every show.	28 per cent of the gross collection capacity for every show.
(f) Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for every show.	32 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	17 per cent of the gross collection capacity for every show.	27 per cent of the gross collection capacity for every show.
(g) Panchayat Villages.	(i) Permanent and semi-permanent theatres.	18 per cent of the gross collection capacity for every show.	28 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	16 per cent of the gross collection capacity for every show.	26 per cent of the gross collection capacity for every show.

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(1)	(2)	(3)	(4)
(h) Townships (Municipal).	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.	33 per cent of the gross collection capacity for every show
	(ii) Temporary (touring) and open air theatres.	19 per cent of the gross collection capacity for every show.	29 per cent of the gross collection capacity for every show.
(i) Townships (Panchayats).	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for every show.	32 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	17 per cent of the gross collection capacity for every show.	27 per cent of the gross collection capacity for every show."

6. in section 5-B of the principal Act, in sub-section (1),—

Amendment of section 5-B.

(1) for the expression "pay the amount of tax to the State Government every week as specified in the corresponding entry in column (3) thereof", the following shall be substituted, namely :—

"pay the amount of tax to the State Government every week,—

(i) as specified in the corresponding entry in column (3) thereof for any film other than dubbed film ; and

(ii) as specified in the corresponding entry in column (4) thereof for dubbed film";

(2) after the second proviso, the following proviso shall be inserted, namely :—

"Provided also that for the purpose of calculation of the amount of tax payable under this section, where majority of shows held in a theatre in a week are of dubbed film, the amount of tax shall be for the entire week as for dubbed film. ";

(3) for the Table, the following Table shall be substituted, namely :—

"THE TABLE.

Local areas.	Theatres.	Amount of tax for any film other than dubbed film.	Amount of tax for dubbed film.
(1)	(2)	(3)	(4)
(a) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	26 per cent of the gross collection capacity for a show multiplied by 23.	36 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Temporary (touring) theatres.	18 per cent of the gross collection capacity for a show multiplied by 14.	28 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	18 per cent of the gross collection capacity for a show multiplied by 12.	28 per cent of the gross collection capacity for a show multiplied by 12.

(1)	(2)	(3)	(4)
(b) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	25 per cent of the gross collection capacity for a show multiplied by 21.	35 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	17 per cent of the gross collection capacity for a show multiplied by 14.	27 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	17 per cent of the gross collection capacity for a show multiplied by 12.	27 per cent of the gross collection capacity for a show multiplied by 12.
(c) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for a show multiplied by 21.	33 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	17 per cent of the gross collection capacity for a show multiplied by 14.	27 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	17 per cent of the gross collection capacity for a show multiplied by 12.	27 per cent of the gross collection capacity for a show multiplied by 12.
(d) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 21.	29 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.	26 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied by 12.	26 per cent of the gross collection capacity for a show multiplied by 12.
(e) Selection Grade Panchayat Towns.	(i) Permanent and semi-permanent theatres.	18 per cent of the gross collection capacity for a show multiplied by 17.	28 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	15 per cent of the gross collection capacity for a show multiplied by 14.	25 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	15 per cent of the gross collection capacity for a show multiplied by 12.	25 per cent of the gross collection capacity for a show multiplied by 12.
(f) Other Panchayat Towns.	(i) Permanent and semi-permanent theatres.	16 per cent of the gross collection capacity for a show multiplied by 17.	26 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	14 per cent of the gross collection capacity for a show multiplied by 14.	24 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	14 per cent of the gross collection capacity for a show multiplied by 12.	24 per cent of the gross collection capacity for a show multiplied by 12.

(1)	(2)	(3)	(4)
(g) Panchayat Villages.	(i) Permanent and semi-permanent theatres.	15 per cent of the gross collection capacity for a show multiplied by 16.	25 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatres.	13 per cent of the gross collection capacity for a show multiplied by 14.	23 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	13 per cent of the gross collection capacity for a show multiplied by 12.	23 per cent of the gross collection capacity for a show multiplied by 12.
(h) Townships (Municipal).	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 21.	29 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	16 per cent of the gross collection capacity for a show multiplied by 14.	26 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	16 per cent of the gross collection capacity for a show multiplied by 12.	26 per cent of the gross collection capacity for a show multiplied by 12.
(i) Townships (Panchayat).	(i) Permanent and semi-permanent theatres.	16 per cent of the gross collection capacity for a show multiplied by 17.	26 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	14 per cent of the gross collection capacity for a show multiplied by 14.	24 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	14 per cent of the gross collection capacity for a show multiplied by 12.	24 per cent of the gross collection capacity for a show multiplied by 12.

7. In section 5-D of the principal Act, in sub-section (1), for the expression "a tax on each show at the rate specified in the corresponding entry in column (3) thereof as applicable to permanent and semi-permanent theatres.", the following shall be substituted, namely :—

"a tax on each show,—

(i) at the rate specified in the corresponding entry in column (3) thereof for any film other than dubbed film; and

(ii) as specified in the corresponding entry in column (4) thereof for dubbed film,
as applicable to permanent and semi-permanent theatres."

8. In section 5-E of the principal Act, for the expression "pay the amount of tax to the State Government every week as specified in the corresponding entry in column (3) thereof as applicable to permanent and semi-permanent theatres", the following shall be substituted, namely :—

"pay the amount of tax to the State Government every week,—

(i) as specified in the corresponding entry in column (3) thereof for any film other than dubbed film; and

(ii) as specified in the corresponding entry in column (4) thereof for dubbed film,

as applicable to permanent and semi-permanent theatres."

(By order of the Governor).

M. MUNIRAMAN,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 6th July 1995 and is hereby published for general information :—

ACT No. 21 OF 1995.

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 Forty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1995.

Short title
and com-
mencement.

(2) It shall be deemed to have come into force on the 1st day of April 1995.

2. In section 4-E of the Tamil Nadu Entertainments Tax Act, 1939, in subsection (1), for the expression "forty per cent", the expression "twenty per cent" shall be substituted.

Amendment
of section
4-E.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government,
Law Department.

Tamil Nadu
Act X of
1995

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1995 and is hereby published for general information:—

ACT No. 39 of 1995.

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 Forty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1995.

*Short title
and com-
mencement.*

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

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in clause (7), for sub-clause (d), the following shall be substituted, namely:—

*Amendment
of section 3.*

“(d) any payment deemed to have been made under sub-section (1-A) of section 4 in respect of any taxable complementary ticket,

but shall not include such maintenance charge—

(a) in the case of fully air-conditioned theatres and partially air-conditioned theatres in so far as it relates to seats provided with air-conditioned facility, not exceeding fifty paise per ticket, as may be prescribed;

(b) in the case of non-airconditioned theatres and partially air-conditioned theatres in so far as it relates to seats not provided with air-conditioned facility, not exceeding twenty five paise per ticket as may be prescribed;

and collected by any licensee of cinematograph exhibition under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955):

Provided that such maintenance charge shall be printed in the tickets.”.

3. All amounts collected by the licensees of the fully air-conditioned theatres, partially air-conditioned theatres or other theatres as maintenance charge, in accordance with the orders issued by the State Government during the period commencing on the 6th day of January 1993 and ending with date of commencement of this Act, shall not be included in the payment for admission for the purpose of determining the amount of tax payable under the principal Act.

Saving.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th May 1997 and is hereby published for general information:—

ACT No. 38 OF 1997.

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 Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1997.

Short title and commencement.

(2) (a) Sections 2 and 3 shall come into force on such date as the State Government may, by notification, appoint.

(b) Section 4 in so far as it relates to Keeranur Panchayat town shall be deemed to have come into force on the 7th day of August 1984 and so far as it relates to Karambakudi Panchayat town it shall be deemed to have come into force on the 12th day of December 1989.

Tamil Nadu Act of 1939.

2. In section 4-E of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act) for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 4-E

“(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 entertainments tax) calculated at the following rates per month for every connection for television exhibition, namely:—

- | | |
|---|-----------------|
| (i) Within the limits of the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tiruvelveli, Salem or in any other Corporation that may be constituted under any law for the time being in force; | Twenty rupees. |
| (ii) Within the limits of Municipalities constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); | Fifteen rupees. |
| (iii) Within the limits of Industrial Townships and Town Panchayats constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or in the Village Panchayats constituted under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994). | Ten rupees”. |

3. In section 13 of the principal Act, in sub-section (1)—

(i) for the expression “Thirty per cent”, the expression “Ten per cent”, shall be substituted;

Amendment of section 13.

(ii) for the expression “seventy per cent” in three place where it occurs, the expression “ninety per cent” shall be substituted;

Amendment of section II

4. In Schedule II to the principal Act, under the heading “Pudukkottai District”, after item “3. Illupur”, the following items shall be added, namely:—

- “4. Keeranur;
5. Karambakudi”.

(By order of the Governor)

A.K. RAJAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 7th September 1998 and is hereby published for general information:-

ACT No. 32 OF 1998

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 Forty-ninth Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1998.

Short title and commencement.

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

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of section 3.

(1) clause (2-A) shall be renumbered as clause (2-AA) and before clause (2-AA) as so renumbered, the following clause shall be inserted, namely:-

“(2-A) “amusement” means any amusement, for which persons are required to make payment for admission to any amusement arcade or amusement park or theme park or the like by whatever name called.”

(2) in clause (4), after the expression “or any other charges collected in any manner whatsoever”, the expression “or an amusement” shall be inserted:

(3) in clause (9), after the expression “or any person providing television exhibition”, the expression “or any person providing amusement” shall be inserted.

3. After section 4-E of the principal Act, the following section shall be inserted, namely:-

Insertion of new section 4-F.

“4-F. Tax on amusement.-(1) Notwithstanding anything contained in section 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax), calculated at twenty per cent on each payment for admission to an amusement.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

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

4. In section 7-A of the principal Act,-

Amendment of section 7-A.

(1) in sub-section (1), after the expression “television exhibition”, the expression “or for amusement” shall be inserted:

(2) in sub-section (3), after the expression “section 4-E”, the expression “or section 4-F” shall be inserted.

5. In section 7-B of the principal Act,-

Amendment of section 7-B.

(1) in sub-section (1),-

(a) for the expression “section 4 or section 4-E”, the expression “section 4 or 4-E or 4-F or 5-A or 5-B” shall be substituted;

(b) for the expression “exhibition under section 4 or on such amount collected for television exhibition under section 4-E”, the expression “exhibition under section 4 or 5-A or 5-B or on such amount collected for television exhibition under section 4-E or on such payment under section 4-F” shall be substituted.

(2) IN SUB-SECTION (2).

(a) for the expression "section 4 or section 4-E", the expression "section 4 or 4-E or 4-F or 5-A or 5-B" shall be substituted;

(b) for the expression "exhibition under section 4 or on such amount collected for television exhibition under section 4-E", the expression "exhibition under section 4 or 5-A or 5-B or on such amount collected for television exhibition under section 4-E or on such payment under section 4-F" shall be substituted.

(3) for sub-section (3) excluding the proviso thereto, the following sub-section shall be substituted, namely:-

"(3) In making an assessment or reassessment under sub-section (1) or sub-section (2), as the case may be, the authority prescribed under sub-section (1) of section 7-A may, if it is satisfied that due to wilful mis-statement or suppression of facts by the proprietor, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the proprietor to pay, by way of penalty, in addition to the tax assessed or reassessed under sub-section (1) or sub-section (2), as the case may be, a sum which shall be—

(a) fifty per cent of tax assessed or reassessed, if the tax paid as per the return falls short of the tax assessed or reassessed by not more than ten per cent;

(b) one hundred per cent of tax assessed or reassessed, if the tax paid as per the return, falls short of the tax assessed or reassessed by more than ten per cent but not more than fifty per cent;

(c) one hundred and fifty per cent of tax assessed or reassessed, if the tax paid as per the return, falls short of the tax assessed or reassessed by more than fifty per cent."

Amendment of section 10.

6. In section 10 of the principal Act, in sub-section (1), after the expression "section 4-E", the expression "or section 4-F" shall be inserted.

Amendment of section 13.

7. In section 13 of the principal Act, in sub-section (1), after the expression "section 4", the expression "and section 4-F" shall be inserted.

Amendment of section 14.

8. In section 14 of the principal Act, in sub-section (1),—

(1) in clause (c), the word "or" shall be added at the end;

(2) after clause (c), the following clause shall be inserted, namely:-

"(d) the proprietor of an entertainment or any person employed by him who collects any amount as price of admission in excess of the amount prescribed by the licensing authority under the provisions of the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955) and the rules made thereunder,";

(3) for the portion commencing with the words "shall, on conviction by a Magistrate" and ending with the words "one year and with fine", the following shall be substituted, namely:-

"shall, on conviction by a Magistrate,—

(i) in respect of each such offence falling under clause (a) or sub-clause (ii) of clause (b) or clause (c), be liable to a fine which may extend to one thousand rupees;

(ii) in respect of an offence falling under sub-clause (i) of clause (b) or clause (d), be punished with imprisonment of either description for a term which may extend to one year and with fine."

(By order of the Governor)

A.K. RAJAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th December 1998 and is hereby published for general information :—

ACT No. 46 OF 1998.

An Act to amend the Tamil Nadu Entertainments Tax (Amendment) Act, 1998.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Amendment Act, 1998. Short title and commencement.

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

2. In section 1 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (hereinafter referred to as the Amendment Act), for sub-section (2), the following sub-section shall be substituted, namely :— Amendment of section 1.

“(2) (a) Sections 2, 3, 4, 6 and 7 shall be deemed to have come into force on the 1st day of April 1998 ;

(b) Sections 5 and 8 shall come into force at once.”.

3. In section 8 of the Amendment Act, for clause (3), the following clause shall be substituted, namely :— Amendment of section 8,

“(3) for the portion commencing with the words “ shall, on conviction by a Magistrate ” and ending with the words “ one year and with fine ”, the following shall be substituted, namely :—

“ shall, on conviction by a Magistrate,—

(i) in respect of each such offence falling under clause (a) or sub-clause (ii) of clause (b) or clause (c) or clause (d), be liable to a fine which may extend to one thousand rupees ;

(ii) in respect of an offence falling under sub-clause (i) of clause (b), be punished with imprisonment of either description for a term which may extend to one year and with fine.”.

(By order of the Governor.)

A. K. RAJAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 23rd December 1998 and is hereby published for general information :—

ACT No. 47 OF 1998.

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 Forty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1998. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of August 1998.

2/ In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),— Amendment of section 3.

(1) clause (3-A) shall be omitted:

(2) after clause (6), the following clauses shall be inserted, namely :—

(6-A) “ new film ” means a film of not more than ten years old.

Explanation.— For the purpose of this clause and clause (6-B), the ten years period shall be calculated from the date of issue of certificate for the film for the first time under the Cinematograph Act, 1952 (Central Act XXXVII of 1952);

(6-B) “ old film ” means a film of more than ten years old; ”.

3/ In section 4 of the principal Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely :— Amendment of section 4.

“ (a) on each payment for admission to any cinematograph exhibition,—

(i) at the rate of thirty per cent of the gross payment for admission inclusive of the amount of the tax for new film; and

(ii) at the rate of twenty per cent of the gross payment for admission inclusive of the amount of the tax for old film; ”.

4/ In section 4-D of the principal Act, in sub-section (1),—

Amendment of section 4-D.

(1) in clause (i), for the expression “ for any film other than dubbed film ”, the expression “ for old film ” shall be substituted;

(2) in clause (ii), for the expression “ for dubbed films ”, the expression “ for new film ” shall be substituted.

5. In section 5-A of the principal Act, in sub-section (1),—

Amendment of section 5-A.

(1) in clause (i), for the expression “ for any film other than dubbed film ”, the expression “ for new film ” shall be substituted;

(2) in clause (ii), for the expression “ for dubbed film ”, the expression “ for old film ” shall be substituted;

(5) for the Table, the following Table shall be substituted, namely :—

“ THE TABLE

Local areas.	Theatres.	Rate of tax for every show of new film.	Rate of tax for every show of old film.
(1)	(2)	(3)	(4)
Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	23 per cent of the gross collection capacity for every show.	15 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	17 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for every show.	15 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	17 per cent of the gross collection capacity for every show.	11 per cent of the gross collection capacity for every show.
Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	20 per cent of the gross collection capacity for every show.	13 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	15 per cent of the gross collection capacity for every show.	10 per cent of the gross collection capacity for every show.
Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	14 per cent of the gross collection capacity for every show.	10 per cent of the gross collection capacity for every show.
Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	14 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show.
Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for every show.	11 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	13 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show.
(g) Panchayat villages.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	12 per cent of the gross collection capacity for every show.	8 per cent of the gross collection capacity for every show.

(1)	(2)	(3)	(4)
Townships (Municipal).	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	14 per cent of the gross collection capacity for every show.	10 per cent of the gross collection capacity for every show.
Township (Panchayats).	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for every show.	11 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	13 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show."

6. In section 5-B of the principal Act, in sub-section (1),—

Amendment of section 5-B.

(1) in clause (i), for the expression "for any film other than dubbed film", the expression "for new film" shall be substituted;

(2) in clause (ii), for the expression "for dubbed film", the expression "for old film" shall be substituted;

(3) in the third proviso, for the expression "dubbed film" in two places where it occurs, the expression "new film" shall be substituted;

(4) for the Table, the following Table shall be substituted, namely:—

"THE TABLE

Local areas.	Theatres.	Amount of tax for new film.	Amount of tax for old film.
(1)	(2)	(3)	(4)
Municipalities, Urban Grade.	(i) Permanent and semi-permanent theatres.	20 per cent of the gross collection capacity for a show multiplied by 23.	13 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Temporary (touring) theatres.	14 per cent of the gross collection capacity for a show multiplied by 14.	9 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	14 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.
Municipalities, Rural Grade.	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for a show multiplied by 21.	13 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	13 per cent of the gross collection capacity for a show multiplied by 14.	9 per cent of the gross collection capacity for a show multiplied by 14.

(1)	(2)	(3)	(4)	(f) (
Municipalities, First Grade—cont.	(iii) Open air theatres.	13 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.	(f) (
Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for a show multiplied by 21.	12 per cent of the gross collection capacity for a show multiplied by 21	(g) I
	(ii) Temporary (touring) theatres.	13 per cent of the gross collection capacity for a show multiplied by 14.	9 per cent of the gross collection capacity for a show multiplied by 14.	
	(iii) Open air theatres.	13 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.	
) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for a show multiplied by 21.	10 per cent of the gross collection capacity for a show multiplied by 21.	(h)'
	(ii) Temporary (touring) theatres.	12 per cent of the gross collection capacity for a show multiplied by 14.	8 per cent of the gross collection capacity for a show multiplied by 14.	
	(iii) Open air theatres.	12 per cent of the gross collection capacity for a show multiplied by 12.	8 per cent of the gross collection capacity for a show multiplied by 12.	
(e) Selection Grade Panchayat towns.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for a show multiplied by 17.	9 per cent of the gross collection capacity for a show multiplied by 17.	(i) 7 (1
	(ii) Temporary (touring) theatres.	11 per cent of the gross collection capacity for a show multiplied by 14.	8 per cent of the gross collection capacity for a show multiplied by 14.	
	(iii) Open air theatres,	11 per cent of the gross collection capacity for a show multiplied by 12.	8 per cent of the gross collection capacity for a show multiplied by 12.	
(f) Other Panchayat towns.	(i) Permanent and semi-permanent theatres.	12 per cent of the gross collection capacity for a show multiplied by 17.	8 per cent of the gross collection capacity for a show multiplied by 17.	
	(ii) Temporary (touring) theatres.	11 per cent of the gross collection capacity for a show multiplied by 14.	7 per cent of the gross collection capacity for a show multiplied by 14.	

(1)	(2)	(3)	(4)
Other Panchayat towns—cont.	(iii) Open air theatres.	11 per cent of the gross collection capacity for a show multiplied by 12.	7 per cent of the gross collection capacity for a show multiplied by 12.
Panchayat Villages.	(i) Permanent and semi-permanent theatres.	11 per cent of the gross collection capacity for a show multiplied by 16.	8 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatres.	10 per cent of the gross collection capacity for a show multiplied by 14.	7 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	10 per cent of the gross collection capacity for a show multiplied by 12.	7 per cent of the gross collection capacity for a show multiplied by 12.
Townships (Municipal).	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for a show multiplied by 21.	10 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	12 per cent of the gross collection capacity for a show multiplied by 14.	8 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	12 per cent of the gross collection capacity for a show multiplied by 12.	8 per cent of the gross collection capacity for a show multiplied by 12.
Townships (Panchayats).	(i) Permanent and semi-permanent theatres.	12 per cent of the gross collection capacity for a show multiplied by 17.	8 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	11 per cent of the gross collection capacity for a show multiplied by 14.	7 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	11 per cent of the gross collection capacity for a show multiplied by 12.	7 per cent of the gross collection capacity for a show multiplied by 12.

7. In section 5-D of the principal Act, in sub-section (1)—

Amendment of section 5-D

(1) in clause (i), for the expression "for any film other than dubbed film", the expression "for new film" shall be substituted;

(2) in clause (ii), for the expression "for dubbed film", the expression "for old film" shall be substituted.

Amendment of
section 5-E,

8. In section 5-E of the principal Act, —

(1) in clause (i), for the expression “for any film other than dubbed film”, the expression “for new film” shall be substituted;

(2) in clause (ii), for the expression “for dubbed film”, the expression “for old film” shall be substituted.

Tamil Nadu
Ordinance 3 of
1998.

9. (1) The Tamil Nadu Entertainments Tax (Second Amendment) Ordinance, 1998, is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor).

A. K. RAJAN,
Secretary to Government, Law Department,

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

ACT No. 17 OF 2000.

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-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2000. Short title and commencement.

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

2. In section 4 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in sub-section (1), in clause (a), in sub-clause (i), for the expression "thirty per cent", the expression "twenty-five per cent" shall be substituted. Amendment of section 4.

3. In section 5-A of the principal Act, for the Table, the following Table shall be substituted, namely:— Amendment of section 5-A.

"THE TABLE"

Local areas.	Theatres.	Rate of tax for every show of new film.	Rate of tax for every show of old film.
(1)	(2)	(3)	(4)
Municipalities, Select Grade.	(i) Permanent and semi-permanent theatres.	19 per cent of the gross collection capacity for every show.	15 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	14 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	18 per cent of the gross collection capacity for every show.	15 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	14 per cent of the gross collection capacity for every show.	11 per cent of the gross collection capacity for every show.
Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for every show.	13 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	13 per cent of the gross collection capacity for every show.	10 per cent of the gross collection capacity for every show.

"THE TABLE—cont.

Local areas.	Theatres.	Rate of tax for every show of new film.	Rate of tax for every show of old film.
(1)	(2)	(3)	(4)
(d) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	12 per cent of the gross collection capacity for every show.	10 per cent of the gross collection capacity for every show.
(e) Selection Grade Panchayat Towns.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	12 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show.
(f) Other Panchayat Towns.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for every show.	11 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	11 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show.
(g) Panchayat Villages.	(i) Permanent and semi-permanent theatres.	12 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	10 per cent of the gross collection capacity for every show.	8 per cent of the gross collection capacity for every show.
(h) Townships (Municipal).	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for every show.	12 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	12 per cent of the gross collection capacity for every show.	10 per cent of the gross collection capacity for every show.
(i) Townships (Panchayats).	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for every show.	11 per cent of the gross collection capacity for every show.
	(ii) Temporary (touring) and open air theatres.	11 per cent of the gross collection capacity for every show.	9 per cent of the gross collection capacity for every show."

4. in section 5-B of the principal Act,--

Amendment
of section
5-B.

(1) in sub-section (1), for the expression "section 5-A", the expression "section 4 in respect of the areas of Municipal Corporations and Special Grade Municipalities or under section 5-A" shall be substituted;

(2) for the Table, the following Table shall be substituted, namely:—

"THE TABLE"

Local areas.	Theatres.	Amount of tax for new film.	Amount of tax for old film.
(1)	(2)	(3)	(4)
Municipal Corpora-	(i) Permanent and semi-permanent theatres.	22 per cent of the gross collection capacity for a show multiplied by 25.	13 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Open air theatres.	12 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.
Municipalities, Special	(i) Permanent and semi-permanent theatres.	21 per cent of the gross collection capacity for a show multiplied by 25.	13 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Open air theatres.	12 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.
(c) Municipalities, Selection Grade.	(i) Permanent and semi-permanent theatres.	17 per cent of the gross collection capacity for a show multiplied by 23.	13 per cent of the gross collection capacity for a show multiplied by 23.
	(ii) Temporary (touring) theatres.	12 per cent of the gross collection capacity for a show multiplied by 14.	9 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	12 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.
(d) Municipalities, First Grade.	(i) Permanent and semi-permanent theatres.	16 per cent of the gross collection capacity for a show multiplied by 21.	13 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	11 per cent of the gross collection capacity for a show multiplied by 14.	9 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	11 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.
(e) Municipalities, Second Grade.	(i) Permanent and semi-permanent theatres.	14 per cent of the gross collection capacity for a show multiplied by 21.	12 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	11 per cent of the gross collection capacity for a show multiplied by 14.	9 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	11 per cent of the gross collection capacity for a show multiplied by 12.	9 per cent of the gross collection capacity for a show multiplied by 12.

"THE TABLE—cont.

Local areas:	Theatres.	Amount of tax for new film.	Amount of tax for old film.
(1)	(2)	(3)	(4)
(f) Municipalities, Third Grade.	(i) Permanent and semi-permanent theatres.	12 per cent of the gross collection capacity for a show multiplied by 21.	10 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	10 per cent of the gross collection capacity for a show multiplied by 14.	8 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	10 per cent of the gross collection capacity for a show multiplied by 12.	8 per cent of the gross collection capacity for a show multiplied by 12.
(g) Selection Grade Panchayat Towns.	(i) Permanent and semi-permanent theatres.	12 per cent of the gross collection capacity for a show multiplied by 17.	9 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	9 per cent of the gross collection capacity for a show multiplied by 14.	8 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	9 per cent of the gross collection capacity for a show multiplied by 12.	8 per cent of the gross collection capacity for a show multiplied by 12.
(h) Other Panchayat Towns.	(i) Permanent and semi-permanent theatres.	10 per cent of the gross collection capacity for a show multiplied by 17.	8 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	9 per cent of the gross collection capacity for a show multiplied by 14.	7 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	9 per cent of the gross collection capacity for a show multiplied by 12.	7 per cent of the gross collection capacity for a show multiplied by 12.
(i) Panchayat Villages.	(i) Permanent and semi-permanent theatres.	9 per cent of the gross collection capacity for a show multiplied by 16.	8 per cent of the gross collection capacity for a show multiplied by 16.
	(ii) Temporary (touring) theatres.	8 per cent of the gross collection capacity for a show multiplied by 14.	7 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	8 per cent of the gross collection capacity for a show multiplied by 12.	7 per cent of the gross collection capacity for a show multiplied by 12.
(j) Townships (Municipal)	(i) Permanent and semi-permanent theatres.	12 per cent of the gross collection capacity for a show multiplied by 21.	10 per cent of the gross collection capacity for a show multiplied by 21.
	(ii) Temporary (touring) theatres.	10 per cent of the gross collection capacity for a show multiplied by 14.	8 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	10 per cent of the gross collection capacity for a show multiplied by 12.	8 per cent of the gross collection capacity for a show multiplied by 12.

55

"THE TABLE—cont.

<i>Local areas.</i>	<i>Theatres.</i>	<i>Amount of tax for new film.</i>	<i>Amount of tax for old film.</i>
(1)	(2)	(3)	(4)
Townships (Panchayats)	(i) Permanent and semi-permanent theatres.	10 per cent of the gross collection capacity for a show multiplied by 17.	8 per cent of the gross collection capacity for a show multiplied by 17.
	(ii) Temporary (touring) theatres.	9 per cent of the gross collection capacity for a show multiplied by 14.	7 per cent of the gross collection capacity for a show multiplied by 14.
	(iii) Open air theatres.	9 per cent of the gross collection capacity for a show multiplied by 12.	7 per cent of the gross collection capacity for a show multiplied by 12.

Explanation.--For the purpose of this section,--

(i) 'Municipal Corporation' means the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tirunelveli, Salem or any other Municipal Corporation that may be constituted under any law for the time being in force.

(ii) "Municipality, Special Grade" means Special Grade Municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920)."

5. in section 5-E of the principal Act, after the expression "section 5-B", the expression "other than the areas of Municipal Corporations and Municipalities, Special Grade" shall be inserted.

Amendment
of section
5-E.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

ACT No. 18 OF 2000.

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 - first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2000.

Short title and commencement.

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

Tamil Nadu
Act X of
1939.

2. In section 4-E of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of section 4-E.

(1) in sub-section (1), for the expression beginning with the words “there shall be levied and paid” and ending with the word “namely”, the following expression shall be substituted, namely:—

“there shall be levied and paid to a local authority a tax (hereinafter referred to as the entertainments tax) for every connection for television exhibition at such rate for such period as may be fixed by the local authority, but such rate shall not exceed the following rate, namely:—”;

(2) sub-section (3) shall be omitted.

3. After section 4-E of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 4-EE.

“4-EE *Provisions of this Act shall apply to the levy and payment of tax on television exhibition subject to certain modifications.*—In regard to the levy and payment of tax on television exhibition under section 4-E, the provisions of this Act [other than sections 4, 4-B, 4-D, 4-F, 5, 5-A, 5-B, 5-C, 5-D, 5-E, 5-F, 5-G, 6(1) and (2), 7, 12 and 13] shall, so far as may be, apply, subject to the following modifications, namely:—

(1) in section 3, in clause (6), for sub-clause (d), the following sub-clause shall be substituted, namely:—

“(d) a village panchayat constituted under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).”;

(2) in section 7-A, the following *Explanation* shall be added at the end, namely:—

“*Explanation.*—For the purposes of this section and sections 12-C, 15 and 15-B, “Such authority” or “the prescribed authority” shall mean the commissioner or the executive authority, as the case may be, as defined in the respective Act governing the local authority.”;

(3) in section 10-AA,—

(a) in sub-section (1),—

(i) for the expression “State Government are”, the expression “local authority concerned is” shall be substituted;

(ii) for the expression “they may”, the expression “it may” shall be substituted;

(iii) for the expression “as they think fit”, the expression “as it thinks fit” shall be substituted;

(b) in the *Explanation*, for the expression "State Government", the expression "local authority concerned" shall be substituted;

(4) in section 11, in sub-section (1), in clause (a) for the expression "the State Government", the expression "the commissioner or the executive authority referred to in the *Explanation* to section 7-A" shall be substituted;

(5) in section 12-A, in sub-section (1), for the expression "the State Government", the expression "the commissioner or the executive authority referred to in the *Explanation* to section 7-A" shall be substituted;

(6) in section 14, in sub-section (1-B), for the expression "any officer not below the rank of Deputy Commercial Tax Officer and authorised in this behalf by the State Government by general or special order", the expression "the commissioner or the executive authority referred to in the *Explanation* to section 7-A" shall be substituted;

(7) in section 15-B, in sub-section (2),—

(a) in clause (iv), for the expression "the Government are the party", the expression "the local authority concerned is a party" shall be substituted;

(b) in clause (vii), for the expression "any department other than Commercial Taxes Department of the State Government", the expression "any local authority concerned" shall be substituted;

(8) in section 17, for the expression "State Government" in three places where it occurs, the expression "local authority" shall be substituted;

(9) in section 18, for the expressions "Government" and "State Government", the expression "local authority" shall be substituted."

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.

32

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 3rd December 2000 and is hereby published for general information:—

ACT No. 42 OF 2000.

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-first Year of the Republic of India as follows:—

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|---|-------------------------------|
| 1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Third Amendment) Act, 2000. | Short title and commencement. |
| (2) It shall be deemed to have come into force on the 11th day of December 1995. | |
| 2. In Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in Part-D, under the heading "Madurai district", after item 3, the following item shall be added, namely:—

"4. Usilampatti." | Amendment of Schedule I. |
| 3. In Schedule II to the principal Act, under the heading "Madurai district", item "5. Usilampatti" shall be omitted. | Amendment of Schedule II. |

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th September 2001 and is hereby published for general information:—

ACT No. 21 OF 2001.

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-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2001.

Short title and commencement.

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

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of section 3.

(1) in clause (4), after the expression "an amusement", the expression "or a recreation parlour where a game such as bowling, billiards, snooker or the like is provided" shall be inserted;

(2) in clause (9), after the expression "or any person providing amusement", the expression "or any person providing recreation parlour" shall be inserted;

(3) after clause (9), the following clause shall be inserted, namely:—

"(9-A) "recreation parlour" means any place where a game such as bowling, billiards, snooker, or the like by whatever name called is provided, for which persons are required to make payment for admission or participation;"

3. After section 4-F of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 4-G.

"4-G. Tax on recreation parlour.—

(1) Notwithstanding anything contained in section 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax), calculated at twenty per cent on each payment to the recreation parlour.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act [other than sections 4, 4-B, 4-D, 4-F, 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)."

4. In section 4-EE of the principal Act, after the expression "4-F", the expression "4-G" shall be inserted;

Amendment of section 4-EE.

5. In section 7-A of the principal Act,—

Amendment of section 7-A.

(1) in sub-section (1), after the expression "amusement", the expression "or recreation parlour" shall be inserted;

(2) in sub-section (3), after the expression "section 4-F", the expression "or section 4-G" shall be inserted;

6. In section 7-B of the principal Act,—

Amendment of section 7-B.

(1) in sub-section (1),—

(a) for the expression "4-F", the expression "4-F or 4-G" shall be substituted;

(b) after the expression "section 4-F", the expression "or on such payment for recreation parlour under section 4-G" shall be inserted;

Tamil Nadu Act X of 1939.

(2) in sub-section (2),—

(a) for the expression "4-F", the expression "4-F or 4-G" shall be substituted;

(b) after the expression "under section 4-F", the expression "or on such payment for recreation parlour under section 4-G" shall be inserted.

Amendment of
section 10.

7. In section 10 of the principal Act, in sub-section (1), after the expression "section 4-F", the expression "or section 4-G" shall be inserted.

(By order of the Governor)

M. BAULIAH,
Secretary to Government,
Law Department.

33

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th February 2003 and is hereby published for general information:—

ACT No. 2 OF 2003.

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:—

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|-------------------------------------|---|---|
| Tamil Nadu Act
X of 1939. | 1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 31st day of December 2002. | Short title and commencement. |
| Tamil Nadu Ordinance
14 of 2002. | 2. In Section 4-F of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the Principal Act), in sub-section (1), for the expression "twenty per cent", the expression "ten per cent" shall be substituted.

3. (1) The Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2002 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Principal Act, as amended by this Act. | Amendment of section 4-F.

Repeal and saving. |

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
*Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th May 2003 and is hereby published for general information:—

ACT No. 15 OF 2003.

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

Short title and commencement.

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

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), after clause (3), the following clause shall be inserted, namely:—

Amendment of section 3.

“(3-A) “dubbed film” means any film for cinematograph exhibition made or produced originally in a language other than Tamil and subsequently dubbed in Tamil language.”.

3. After section 4-G of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 4-H.

“4-H. Tax on dubbed film.—(1) Notwithstanding anything contained in this Act, there shall be levied and paid to the State Government, a tax (hereinafter referred to as the entertainment tax), on each payment for admission to any cinematograph exhibition of dubbed film, calculated at the rate of fifty per cent of the gross payment for admission inclusive of the amount of the tax.

(2) Notwithstanding anything contained in sub-section (1), there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act), on every taxable complimentary ticket, entertainment tax at the rate specified in sub-section (1), as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such taxable complimentary ticket is entitled to occupy or use; and for the purposes of this Act, and the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), the holder of such taxable complimentary ticket shall be deemed to have been admitted on payment.

(3) Where the proprietor has exercised option to pay tax under section 5-B and exhibits dubbed film on any day in the week, the tax in respect of payment for admission to such exhibition shall be calculated under sub-section (1) and the tax in respect of exhibition of other films in that week shall be calculated under section 5-B proportionately.

(4) The tax levied under sub-section (1) shall be recovered from the proprietor.

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

4. In section 13 of the principal Act, in sub-section (1), for the expression “section 4 and section 4-F”, the expression “section 4, section 4-F and section 4-H” shall be substituted.

Amendment of section 13.

(By Order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th May 2003 and is hereby published for general information:—

ACT No. 23 OF 2003.

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

Short title and commencement.

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

2. In section 4-E of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act).—

Amendment of section 4-E.

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

Omission of section 4-EE.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 2004 and is hereby published for general information:—

ACT No. 38 OF 2004.

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-fifth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2004.

(2) It shall be deemed to have come into force on the 4th day of October 2004.

Amendment of section 3.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in clause (7), in sub-clause (d),—

(i) in item (a), for the expression "not exceeding fifty paise per ticket, as may be prescribed", the expression "of one rupee" shall be substituted;

(ii) in item (b), for the expression "not exceeding twenty-five paise per ticket, as may be prescribed", the expression "of fifty paise" shall be substituted.

Amendment of section 4.

3. In section 4 of the principal Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

"(a) on each payment for admission to any cinematograph exhibition in the theatres located,—

(i) within the limits of the areas of the Municipal Corporations, Municipalities, Special Grade and in the theatres, whether permanent or semi-permanent, within five kilometres from the outer peripheral limits of such areas of the Municipal Corporations and Municipalities, Special Grade,—

(A) at the rate of fifteen per cent of the gross payment for admission inclusive of the amount of the tax for new film; and

(B) at the rate of ten per cent of the gross payment for admission inclusive of the amount of the tax for old film;

(ii) in areas other than those specified in sub-clause (i), at the rate of ten per cent of the gross payment for admission inclusive of the amount of the tax for new or old film.

Explanation-I.— For the purposes of this clause, "Municipal Corporations" mean, the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tirunelveli, Salem or any other Municipal Corporation that may be constituted under any law for the time being in force.

Explanation-II.— For the purposes of this clause, "Municipality, Special Grade" means a Municipality classified as Municipality, Special Grade under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920)."

Amendment of section 4-D.

4. In section 4-D of the principal Act, in sub-section (2), the expression "5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

Amendment of section 4-E.

5. In section 4-E of the principal Act, in sub-section (3), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

Amendment of section 4-F.

6. In section 4-F of the principal Act, in sub-section (3), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

Amendment of section 4-G.

7. In section 4-G of the principal Act, in sub-section (3), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

Amendment of section 4-H.

8. In section 4-H of the principal Act,—

(1) sub-section (3) shall be omitted;

(2) in sub-section (5), the expression "5, 5-A, 5-B, 5-C, 5-D, 5-E" shall be omitted.

Tamil Nadu
Act X of
1939.

9. Sections 5, 5-A, 5-B, 5-C, 5-D and 5-E of the principal Act shall be omitted. Omission of sections 5, 5-A, 5-B, 5-C, 5-D and 5-E.
10. In section 5-F of the principal Act,—
(1) in the marginal heading, for the expression "sections 4-D, 5-D or 5-E", the expression "section 4-D" shall be substituted;
(2) in sub-section (1), for the expression "sections 4, 5-A or 5-B", the expression "section 4" shall be substituted;
(3) in sub-section (2), for the expression "sections 4-D, 5-D and 5-E", the expression "section 4-D" shall be substituted;
(4) sub-section (3) shall be omitted. Amendment of section 5-F.
11. In section 7-B of the principal Act, in sub-sections (1) and (2), the expression "or 5-A or 5-B" wherever it occurs, shall be omitted. Amendment of section 7-B.
12. In section 13 of the principal Act, the fifth proviso to sub-section (1) shall be omitted. Amendment of section 13.
13. In section 14 of the principal Act, in sub-section (1),—
(1) clause (c) shall be omitted;
(2) the expression "or clause (c)" shall be omitted. Amendment of section 14.
14. Section 16-A of the principal Act shall be omitted. Omission of section 16-A.
15. Schedules I, II and III to the principal Act shall be omitted. Omission of Schedules I, II and III.
16. (1) The Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2004 is hereby repealed. Repeal and saving.
(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

L. JAYASANKARAN,
Secretary to Government-in-charge,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2010 and is hereby published for general information:—

ACT No. 10 OF 2010.

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 Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2010.

Short title and commencement.

(2) It shall be deemed to have come into force on the 6th day of January 1993.

Tamil Nadu Act X of 1939.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939, in clause (7), for sub-clause (d), the following shall be substituted, namely:—

Amendment of section 3.

“(d) any payment deemed to have been made under sub-section (1-A) of section 4 in respect of any taxable complimentary ticket,

but shall not include such maintenance charge which the licensee of cinematograph exhibition is permitted to collect, by order of the Government, from time to time, under the Tamil Nadu Cinemas Regulation Act, 1955 (Tamil Nadu Act IX of 1955) and collected by the said licensee:

Provided that such maintenance charge shall be printed on the tickets.”.

Tamil Nadu Act 39 of 1995.

3. The Tamil Nadu Entertainments Tax (Second Amendment) Act, 1995 and section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 are hereby repealed.

Repeal.

Tamil Nadu Act 38 of 2004.

4. All amounts collected by the licensees of cinematograph exhibition as maintenance charge, in accordance with the orders issued by the State Government during the period commencing from the 6th day of January 1993 and ending with the date of publication of the Tamil Nadu Entertainments Tax (Amendment) Act, 2010, shall not be included in the payment for admission for the purpose of determining the amount of tax payable under the Tamil Nadu Entertainments Tax Act, 1939.

Saving.

Tamil Nadu Act X of 1939.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th March 2011 and is hereby published for general information:—

ACT No. 9 OF 2011.

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 Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu
Act
X of 1939.

2. In section 14 of the Tamil Nadu Entertainments Tax Act, 1939, in sub-section (1-B), for the expression "Deputy Commercial Tax Officer", the expression "Commercial Tax Officer" shall be substituted.

Amendment of section 14.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th September 2011 and is hereby published for general information:—

ACT No. 25 of 2011.

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 Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu
Act X of 1939.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),-

Amendment of section 3.

(1) after clause (3-A), the following clause shall be inserted, namely:—

“(3-B) “direct to home service” means distribution of multi channel television programmes by using a satellite system by providing television signals direct to subscribers’ premises without passing through an intermediary such as cable operator;”;

(2) in clause (4), after the expression “snooker or the like is provided”, the expression “or direct to home service or a cricket tournament conducted by the Indian Premier League” shall be added;

(3) in clause (9), after the expression “recreation parlour”, the expression “or any person providing direct to home service or the Indian Premier League” shall be inserted;

(4) to clause (10), the following proviso shall be added, namely:-

“Provided that in the case of a cricket tournament conducted by the Indian Premier League, any complimentary ticket issued in excess of two per cent of the seating capacity of the stadium shall be taxable.”.

3. In section 4 of the principal Act, in sub-section (1), in clause (a),-

Amendment of section 4.

(1) in sub-clause (i),-

(i) in item (A), for the expression “fifteen per cent”, the expression “thirty per cent” shall be substituted;

(ii) in item (B), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted;

(2) in sub-clause (ii), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted.

4. After section 4-H of the principal Act, the following sections shall be inserted, namely:-

Insertion of new sections 4-I and 4-J.

“4-I. *Tax on direct to home service.*-(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’) calculated at the rate of thirty per cent of the gross charges excluding the service tax, received by the provider of a direct to home service.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4,7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).

4-J. Tax on cricket tournament conducted by Indian Premier League.- (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 any cricket tournament conducted by the Indian Premier League calculated at the rate of twenty five per cent of the gross payment for admission inclusive of the amount of tax.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4(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).".

Amendment of section 7-A.

5. In section 7-A of the principal Act,-

(1) in sub-section (1), after the expression "recreation parlour", the expression "or direct to home service" shall be inserted;

(2) in sub-section (3), after the expression "section 4-G", the expression "or section 4-I or section 4-J" shall be inserted.

Amendment of section 7-B.

6. in section 7-B of the principal Act,-

(1) in sub-section (1),-

(a) after the expression "any amount collected for television exhibition", the expression "or any charges received for direct to home service" shall be inserted;

(b) after the expression "or 4-G", the expression "or 4-I or 4-J" shall be inserted;

(c) after the expression "on such payment for recreation parlour under section 4-G", the expression "or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J" shall be inserted;

(2) in sub-section (2), -

(a) after the expression "any amount collected for television exhibition", the expression "or any charges received for direct to home service" shall be inserted;

(b) after the expression "or 4-G", the expression "or 4-I or 4-J" shall be inserted;

(c) after the expression "on such payment for recreation parlour under section 4-G", the expression "or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J" shall be inserted;

Amendment of section 10.

7. In section 10 of the principal Act, in sub-section (1), after the expression "or section 4-G", the expression "or section 4-I or section 4-J" shall be inserted.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th May 2013 and is hereby published for general information:—

ACT No. 10 OF 2013.

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 Sixty-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2013.

(2) It shall come into force at once.

Amendment of section 3.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Tamil Nadu Act
X of 1939.

(1) in clause (4), after the expression “Indian Premier League”, the expression “or the Champions League Twenty 20 cricket tournament conducted by the Board of Control for Cricket in India” shall be added;

(2) in clause (9), after the expression “the Indian Premier League”, the expression “or the Board of Control for Cricket in India” shall be inserted;

(3) in clause (10), in the proviso, the expression “conducted by the Indian Premier League” shall be omitted.

Amendment of section 4-J.

3. In section 4-J of the principal Act,—

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Tax on cricket tournament”;

(2) in sub-section (1), after the expression “Indian Premier League”, the expression “or the Champions League Twenty 20 cricket tournament conducted by the Board of Control for Cricket in India” shall be inserted.

Amendment of section 7-B.

4. In section 7-B of the principal Act, in sub-sections (1) and (2), for the expression “on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J”, the expression “on such payment for admission to a cricket tournament under section 4-J” shall be substituted.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*