THE DELHI ENTERTAINMENTS AND BETTING TAX RULES, 1997

[Notification No. F. 12(5)/97-Fin. (G)00/075, dt. 1-4-1998]

(As amended vide Notification No. F. 12(3)/Fin (Rev-I)/2015-16/DSF-V11539, dt. 15-7-2015, w.e.f. 20-7-2015)

CHAPTER I
PRELIMINARY

1. Short title and commencement

(1) These Rules may be called the Delhi Entertainments and Betting Tax Rules, 1997. (2) They shall come into force with effect from the date of their publication in the Official Gazette.

2. Definitions

In these Rules, unless the context otherwise requires,—

(i) "Act" means the Delhi Entertainments and Betting Tax Act, 1996 (Delhi Act 8 of 1997);

[1][1](ii) "authorised officer" means any officer authorised in writing by the Commissioner of Entertainments and Betting Tax under sub-section (1) of Section 3 of the Act, and includes a Deputy Commissioner, if any, appointed under sub-section (2) of Section 3 of the Act for the purposes of exercising powers and performing functions of the Commissioner under Sections 8 and 13, sub-section (3) of Section 15 and Sections 18, 20, 24, 39 and 39A of the Act and the rules made thereunder;]

(iv) "entertainment and betting tax officer" means an officer appointed under sub-section (2) of section 3 of the Act [2][and include an Additional Entertainments and Betting Tax Officer and Assistant Entertainments and Betting Tax Officer];

(v) "inspecting officer" means any officer authorised under sub-section (1) of section 17 of the Act to enter, inspect and search any place of entertainment;

(vi) "inspector" means any person appointed by the government as Entertainments and Betting Tax Inspector under sub-section (2) of section 3 of the Act and includes a Sub-Inspector;

(vii) "form" means a form prescribed under these rules;

(viii) "public holiday" means any Gazetted holiday declared as such by the government or the Central Government at a holiday under the Negotiable Instruments Act, 1881 (26 of 1881), but does not include a local or restricted holiday;

1 Substituted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, *w.e.f.* 1-2-2010. 2 Substituted for "and includes an Additional Entertainments and Betting Tax Officer", ibid.

(ix) "video service" means the exhibition by means of a video or similar electronic or mechanical device of an entertainment and includes video cinema, video games, etc.;

(x) "reduced price" means the price lower than the usual price of admission to the class to which the holder of the ticket is entitled;

(xi) "stamp" means an entertainment tax stamp issued by the Government for the purposes of clause (a) of section 11 of the Act;

(xii) "treasury" means a Government treasury and includes a sub-treasury. •

3. **Manner of collection and levy of tax**

(1) The proprietor of an entertainment in respect of which tax is leviable under sec don 6 of the Act shall intimate in writing to the Commissioner the rates of admission, excluding tax, to various classes, and the rates of different kinds of tickets for each class, the amount of tax and the surcharge if any, leviable on each kind of ticket and the total value of the ticket.

(2) Where payment for a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the tax shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

(3) The entertainment tax and surcharge levied under section 6 of the Act shall be collected by the proprietor from every person obtaining

admission to an entertainment along with the charge for admission by issuing an attested ticket authenticated for each •
such payment.

(4) The application for grant of "admission fee and tax collection authorisation certificate" under section 18 of the Act shall be made in Form '1' at least fifteen clear days before commencement of the entertainment.

(5) The Commissioner, if satisfied, shall grant, "admission fee aild tax collection authorisation certificate" in Form '2'.

4. Form of **ticket**

(1) A ticket for admission to an entertainment on which tax is leviable shall be in three counterfoils in Form '3' and each counterfoil shall clearly bear the name and place of entertainment in block letters, serial number printed by automatic printing machine, class, show, or where the tickets are show-wise, day-wise, day and show and kind of ticket namely, concession, child, complimentary, defence personnel, etc., price of admis-sion or if no price or a reduced price is charged then the usual price of admission to the class to which the holder is entitled, the amount of entertainment tax and surcharge and the total amount payable, date of issue of ticket by a rubber stamp and full name and address of the printing press.

(2) Tickets for different shows to be held on the same day and ticket for different classes in the same show shall be in different colours and each kind of ticket shall bear. separate serial number starting from serial number 1 and ending at 1,00,000. Each ticket book shall contain 200 tickets but the defence personnel, child concession and com-plimentary ticket books may contain only 100 tickets:

PROVIDED that where the sale of tickets is computerized the Commissioner may permit such different form of tickets as he deems fit:

PROVIDED FURTHER that for programmes of casual nature the Commissioner, may permit ticket books containing lesser numbers of tickets.

5. Issue of tickets

(1) The proprietor of an entertainment shall issue the outer and middle counterfoils of ticket to the purchaser thereof and shall retain inner counterfoil in the ticket book. At the time of admission to the class, the middle counterfoil shall be collected at the gate and the outer counterfoil shall be returned to the person obtaining admission.

(2) Each kind of ticket shall be issued strictly in serial order only from one ticket book at a time and no ticket from fresh serial shall be issued unless tickets up to one lakh of the current series have been exhausted. Any ticket used in contravention of this rule shall, unless proved to the contrary, be considered to be a duplicate ticket issued with the object of cvading the tax:

PROVIDED that for programmes of casual nature, the Commissioner may permit sale of tickets from more than one counter and from more than one ticket book:

PROVIDED FURTHER that such more counters so allowed shall be located within the National Capital Territory of Delhi only.

(3) The proprietor of an entertainment shall not keep in stock tickets of fresh serial numbers of any kind unless tickets of the serial 90,000 in use have been exhausted and unless prior information of the same has been given to the Commissioner and any ticket found in stock in contravention of this rule shall unless proved to the contrary, be considered to be duplicate ticket kept for use with the object of evading the tax.

6. Retention of tickets

(1) The middle counterfoils of different kinds of tickets collected at the gate shall be duly arranged in serial order and retained by the gate-keeper of the class concerned till the end of the show and by the proprietor till the end of the same show on the next day, where the tickets are show-wise or till the end of the same show on the same day, in the next week where the tickets are day-wise, show-wise. The inner counterfoils of tickets remaining in the ticket book shall also be retained by the proprietor for a period of ninety days.

(2) The outer counterfoil of ticket returned to the person obtaining admission to the entertainment shall be retained by him till the end of the show.

7. Production of tickets

On demand by the inspecting officer, portions of tickets retained as aforesaid shall be produced before him immediately by the gate-keeper, the proprietor or the person obtaining admission to the entertainment, as the case may be.

8. Restriction on use of plural tickets

A ticket shall be issued for each person and not more than one person shall be admitted on one ticket:

PROVIDED that in the casual entertainment programmes, more than one person can be admitted in the programme on one ticket with the prior approval of the Commissioner.

9. Season ticket

Where a particular taxable entertainment is to be completed in more than one show to be held on a number of days, the proprietor may issue one season ticket for all the days in Form "4" and the dates for which it is issued shall be clearly noted on such ticket and its middle counterfoil shall have as many parts as the number of shows for which the ticket is valid so that one part may be collected at the gate on each day.

10. Attestation of tickets

The proprietor of a taxable entertainment shall before bringing into use, get all ticket books attested by the Entertainment and Betting Tax Officer, or the Inspector in such-manner as may be directed by the Commissioner, and any unattested ticket book found in use shall, unless proved to the contrary, be considered to be a duplicate ticket book used for evading the payment of due tax.

11. Form and manner of information before holding an entertainment

A person or society desirous of holding an entertainment shall submit to the Commissioner an application in Form "5" where it is a ticketed programme and in Form "6" where the admission to the entertainment is exclusively by invitation, at least seven clear days before the date of such entertainment:

PROVIDED that, the Commissioner may accept the application at a shorter period if he is satisfied that there were cogent grounds or difficulties for not submitting the application earlier and there is sufficient time for depositing the security, getting the tickets attested, obtaining Form "7" register and for completing other necessary formalities before starting the show.

12. Permission to be obtained to operate cable television network or video cinema

The proprietor of a cable television network or the video cinema shall submit to the Commissioner an application within 15 days from the date on which these rules come into force or at least 15 days before the date of such entertainment. The proprietor shall also submit a security of an amount fixed by the Commissioner, along with any other information which may be so required by the Commissioner.

[1][**12A. Permission** to be obtained **to operate direct-to-home (DTH) Service**

The proprietor of direct-to-home (DTH) service liable to pay tax in accordance with sub-section (1) of Section 7 of the Act, shall submit to the Commissioner an application in

Form 6A along with an undertaking in Form 6B within fifteen days from the date on which the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010 come into force, or, at least, fifteen days before the start of such DTH service. The proprietor shall also submit a security of an amount fixed by the Commissioner, along with other information which may be so required by the Commissioner. The permission by way of tax collection authorization shall be issued in Form 6C.]

13. Admission without payment of tax

If in any entertainment on which tax is leviable under the Act any person in respect of whom tax is payable is found witnessing the show without a ticket it shall, unless proved to the contrary, be presumed that such person has been allowed admission without payment of due entertainment tax by the proprietor of such entertainment.

14. Return for payment of tax

(1) The proprietor of every entertainment shall prepare separately for each show a return in Form "7" in duplicate, showing the number of each kind of ticket issued for various classes,, the number of tickets cancelled and amount refunded, gross amount received from the sale of tickets and the amount of entertainment tax and surcharge collected.

(2) The account in Form "7" shall be completed within one hour from the commen-cement of the show or ten minutes before the commencement of the interval, whichever is earlier, and shall be kept readily available for inspection in

1 Inserted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

(3) No ticket shall be sold after the account in Form "7" has been prepared.

(4) Where it may be necessary to make corrections in the Form "7" no over-writing or correction in the figures shall be made and the corrections shall be made only by encircling the wrong figure and writing the correct figure above it neatly under the signature of manager. No erasion or over-writing in the Form "T' shall be made.

(5) Contravention of sub-rules (2), (3) and (4) shall, unless proved to the contrary, be deemed to be the evasion of **tax.**

15. Return of tax in respect of cabaret or floor show or programmes of entertainment on special occasions in hotel, restaurant, club, etc.

(1) Where entertainment is held in a hotel or a restaurant, **along with any** meal or refreshment and tax is leviable under sub-section (7) of section 6 of the Act, the proprietor of such hotel or restaurant shall prepare a return in duplicate showing the amount payable by the customer for such meal or

refreshment and the payment for admission, if any charged distinctly, and the amount of entertainment tax and surcharge due.

(2) The return required under sub-rule (1) above shall be prepared separately for each session in such manner and giving such details as may be required by the Commissioner keeping in view the manner of admission to such entertainment.

(3) The return required by the Commissioner under sub-rule (2) shall be completed fifteen minutes before the end of each session.

16. Submission of Form T' and weekly statement

The proprietor shall, within four days from the last day of each week ending with Thursday or any other period which may be specified for the purpose by the Commis-sioner, submit to the assessing authority the original Form "7" statements and also a consolidated statement in such form as may be specified by the Commissioner showing the total number of tickets of each kind issued and the total amount of entertainment tax and surcharge collected during the period.

17. Return in respect of programme or synopsis

Where any programme or synopsis is also'sold the proprietor of such entertain-ment shall **also prepare and submit, along with Form "T' a statement in Form "8".**

18. Payment of tax by stamping the tickets

(1) Where the amount of tax is required to be paid by stamping the tickets in accordance with provisions of clause (a) of section 11 of the Act, every taxable ticket for admission shall also have securely affixed upon the middle and the outer counterfoil of the ticket a stamp of the value of entertainment tax including surcharge, if any, payable thereon:

PROVIDED that no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued to any person by the proprietor of an entertainment.

(2) On admission of the purchaser of a ticket to the entertainment the proprietor shall cause the stamp to be defaced by tearing the ticket into two portions across the stamp and the counterfoils of tickets shall be collected and retained in the manner prescribed under rules 5 and **6.**

19. Purchase and issue of stamps

(1) The stamps required for payment of tax under clause (a) of section **11** of the Act shall be purchased by the proprietor of an entertainment only from the Commissioner or from such other officer as may be authorised by him to sell such stamps.

(2) No stamp purchased by a proprietor for payment of tax shall be issued to any person by or on behalf of the proprietor otherwise than

securely affixed to a ticket issued for the purpose of authorising admission to an entertainment:

PROVIDED that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the Commissioner, to purchase from the former proprietor the stock of unused stamps in the latter's posses-

sion:

PROVIDED FURTHER that on receipt of the notice from the new proprietor the Commissioner may permit the purchase of stamp by new proprietor after getting the accounts of the old proprietor thoroughly checked and after satisfying himself that the value of stamps to be purchased is actually the balance left with the old proprietor after up-to-date payment of tax due.

(3) Proprietor of every entertainment required to pay the tax under clause (a) of section 11 of the Act shall keep sufficient stock of stamps all the time and shall for this purpose replenish the stock of stamps from time to time.

20. Refund of value of unused stamps

The proprietor of an entertainment who closes his business for any reason may, at any time, apply in writing to the Commissioner for return of the balance of unused stamps in his possession and refund of their value to him. The Commissioner may permit the stamps to be returned to the officers from whom they were purchased and for refund of their value after getting the accounts thoroughly checked and after satisfying himself that the value of the stamps proposed to be returned is actually the balance left with the proprietor after up-to-date payment of tax due.

21. Renewal of damaged or spoiled stamps

When any stamps purchased for payment of tax under the Act havL been damaged or spoiled, the proprietor may apply in writing to the Commissioner or the officer authorised by him in this behalf to sell such stamps, who, after satisfying himself that they have not been wilfully damaged or spoiled, may give in lieu thereof—

(a) fresh stamps of the same denomination and value, or

(b) stamps of any other denomination but of the same amount and value.

22. Application under rule 19 or 20

An application for refund under rule 19 or under rule 20 shall be chargeable with the court fee of rupees five.

23. Account of stamps purchased and issued

(1) The proprietor of every entertainment required to pay the tax by

stamping the tickets in accordance with the provision of clause (a) of section 11 of the Act shall keep an account of the stamps purchased and issued by him in Form "9" which shall show the value of stamps purchased every day, the value of stamps issued to the purchasers of tickets in every show, and the value of stamps in balance including the stamps affixed on tickets which have not been issued.

(2) The account shall invariably be prepared in respect of each show and shall be completed within one hour from the commencement of the show or ten minutes before the commencement of the interval, whichever is earlier and shall be kept readily available for inspection along with the account in Form "7' prepared under rule 14 of these rules.

(3) The value of the stamps issued in each show shall invariably be the same as the amount of tax which is payable as per Form "7" statement in respect of that show.

24. Verification of balance of stamps in hand

(1) Proprietor of every entertainment required to pay the tax under clause (a) of section **11** of the Act shall, on demand, produce the stamps in stock including the stamps on tickets'not issued before any inspecting officer.

(2) If on physical verification the balance of stamps in hand is found in excess of the balance shown in Form "4" then, unless proved to the contrary, the excess shall be deemed to be due to non-affixation of stamps on tickets with the object of evading the tax.

(3) Similarly, if on physical verification the balance of stamps in hand is found less than the balance shown in Form "9" then, unless proved to the contrary, the difference shall be deemed to be due to non-entry of tickets issued in the Form "7" statement prepared under rule 14 of these rules with the object of evading the tax.

25. Payment of tax

(1) Proprietor of every entertainment required to make the payment of tax in accordance with the provisions of clause (b), (c) or (d) of section 11 of the Act shall deposit the amount of tax into government account in the form of pay order/bank drafts within four days from the last day of each week ending with Thursday or within such period as may be specified for the purpose by the Commissioner and which shall correspond with the period proscribed under rule 16 for submission of Form "7" statements:

PROVIDED that where the fourth day is a public holiday under the Negotiable Instruments Act, 1881 that tax may be deposited on the next working day.

(2) The treasury challans shall be prepared separately for depositing the entertain-ment tax in triplicate bearing the words "Treasury Copy", "Departmental Copy", and "Depositor's Copy" and shall be presented, before the Entertainment and Betting Tax Officer along with the statements, for verification of amount of tax and head of account.

(3) The proprietor shall, immediately after the tax has been paid intimate the treasury challan or receipt number and the date of deposit to the Commissioner and shall also keep the depositor's copy of the treasury receipt received back after depositing the tax along with the weekly statement of the period to which the payment relates in a file strictly in chronological order and shall on demand, produce the same before an inspecting officer.

26. Payment of tax for cable service

(1) The proprietor of a cable telpvision network liable to pay tax in accordance with sub-section (1) of section 7 of the Act shall file monthly returns in Form "10" in duplicate showing the number of subscribers, the name and address of each subscriber, the amount received from each subscriber and the amount of tax calculated as per the rates notified by the Government. The amount of tax so calculated shall be deposited in the Government account in the form of pay order/demand draft and the return and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which the tax is due. The provisions of sub-rules (2) and (3) of rule 25 shall *mutatis mutandis* apply with regard to payment of tax for cable service.

(2) Where entertainment tax is payable by a hotel in accordance with sub-section (3) of section 7, the tax shall be payable at a rate to be notified by the Government for every room having the facility of cable service. The proprietor shall file a monthly return in Form "11" in duplicate showing the category of hotel, number of rooms having the facility of cable service and the amount of tax calculated. The amount of tax so calculated shall be deposited in the Government account and the return and challan of payment shall bb furnished to the assessing authority within seven days from the end of the month

for which tax is due and the provisions of sub-rules (2) and (3) of rule 25 shall *mutatis mutandis* apply.

(3) Where the subscriber is a restaurant, the entertainment tax shall be paid as per the provisions of sub-section (3) of section 7 of the Act and each

room and premises where signals of cable television net work are received, shall be treated as a subscriber.

. The provisions of sub-rules (2) and (3) of rule 25 shall *mutatis mutandis* apply.

[1][26A. **Payment of Tax for direct-to-home (DTH) Service**

(1) The proprietor of direct-to-home (DTH) service liable to pay tax in accordance with sub-section **(1)** of section 7 of the Act, shall file monthly returns in

Form 10A in duplicate showing the number of subscribers, the amount received from the subscribers and the amount of tax calculated as per the rates notified by the Government. The proprietor in the first such return shall enclose the complete list of names and addresses of the subscribers in hard copy as well as in soft copy. The proprietor in the subsequent monthly returns shall enclose addition/deletion list of subscribers in hard copy and the complete list of subscribers for the corresponding month in soft copy.

(2) The amount of tax so calculated shall be deposited in the Government account in the form of pay order/demand draft and the returns and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which the tax is due. The provisions of sub-rules (2) and (3) of rule 25 shall *mutatis mutandis* apply with regard to payment of tax by the proprietor of direct-to-home (DTH).

(3) Where entertainment tax is payable by a hotel in accordance with sub-section (3) of Section 7 of the Act, the tax shall be payable at a rate to be notified by the Government for every room having the facility of direct-to-home (DTH) service. The proprietor of the hotel shall file a monthly return in

Form 11 in duplicate showing the category of hotel, the number of rooms having the facility of direct-to-home (DTH) service and the amount of tax calculated. The amount of tax so calculated shall be deposited in the Government account. The return and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which tax is due. The provisions of sub-rules (2) and (3) of rule 25 shall apply *mutatis mutandis.]*

27. **Payment of tax for video service**

(1) The proprietor of a video cinema liable to pay tax in accordance with sub-section (4) of section 7 of the Act shall immediately after closing of each week on Thursday prepare and submit to the Commissioner a return in Form "12" showing the number of video shows held during the week and the amount of tax payable. The provisions of rule 25 shall *mutatis mutandis* apply.

(2) The proprietor of a video game, etc., shall pay tax, showing the number and type of video game machines employed, by him during the week and the amount of tax payable per machine at the rate to be notified by the Government, under sub-section (2) of section 6 of the Act. The proprietor shall immediately after closing each week on Thursday prepare and submit a return to the Commissioner in Form "13".

28. Refund of tax deposited in excess

The proprietor of an entertainment claiming refund of tax under sub-section (1) of section 12 of the Act shall submit an application in this behalf to the Commissioner within three months of the deposit of the tax stating dearly the period to which the tax relates, the amount of tax actually due, the amount of tax actually deposited, the treasury

1 Inserted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

challan number and the reasons for the deposit of the tax in excess. An application for refund not submitted within times shall be liable to be rejected.

29. Remission of **tax when entertainment is not completed**

(1) The proprietor of an entertainment claiming remission of tax under sub-section (2) of section 12 of the Act shall submit an application in this behalf to the Commissioner within two days of the date of entertainment along with the original Form *"T'* statement in respect of the show which could not be completed and both the middle and the outer counterfoil of tickets collected at the gates and from the spectators while refunding the value of tickets stating clearly the reasons for not completing the show and certifying that the same were beyond his

control. If the Commissioner remits the tax and orders the show to be treated as cancelled the tax payable for that show shall be deducted from the weekly statement and shall .not be deposited where the payment is made under dauses (b), (c) and (d) of section 11 of the Act and, where the tax is paid by stamping the tickets under clause (a) of section 11 of the Act, the stamps used on the tickets refunded shall be renewed in accordance with the provisions of rule 21. An application for remission of tax not submitted within time shall be rejected.

(2) Where the order for remission of tax and cancellation of the show is not passed by the Commissioner before the due date for depositing the tax and the tax is deposited by the proprietor, the Commissioner may allow the amount remitted to be adjusted against the tax for the subsequent week.

30. Manner of **depositing security**

The proprietor required to deposit security under sub-section (1) of section 13 of the Act shall furnish a security in the form of bank draft or pay order or bank guarantee or a fixed deposit receipt, for such amount as may be specified by the Commissioner under rule 31.

31. **Amount of security**

[1]**[(1)] The** amount of security shall be fixed by the Commissioner and shall not be more than the amount of the total tax chargeable for the full house capacity. In case of cinemas and other regular programmes of entertainment it shall be for seven days as calculated with reference to the number of maximum shows to be held during seven days and shall not be less than fifty per cent of such amount:

PROVIDED that in case of a cinema which has not defaulted in the deposit of tax during the preceding three years, the Commissioner may on application in this behalf, reduce the minimum amount of security as he may deem fit. He may, however, re-fix the amount of security as prescribed under this rule in case of any subsequent default in the deposit of tax:

PROVIDED FURTHER that the amount of security may be fixed at an amount higher than the full house capacity, if the Commissioner deems it fit in the interest of revenue.

[2][(2) The **amount** of security for a direct-to-home (DTH) service shall be fixed by the Commissioner and shall not be more than the total tax chargeable for a period of

three months.]

32. Deduction of tax from security and forfeiture of security

(1) The Commissioner may order for the deduction of any arrears of tax from the security and a copy of such order shall be given to the proprietor. The proprietor shall

1 Existing rule 31 renumbered as sub-rule (1) thereof by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

2 Inserted, ibid.

make good the forfeited amount of security within seven days from the receipt of the order unless the Commissioner grants him more time. The Commissioner shall have the power to suspend the licence or the permission for holding the entertainment granted under any law for the time being in force if the proprietor fails to make good the security within the time allowed for the purpose.

(2) The order passed by the Commissioner to forfeit the security shall clearly state the amount forfeited and the forfeited amount shall not be withdrawn unless such order has been communicated in writing to the proprietor.

(3) Where the licence or permission has been suspended under sub-rule (1), the Commissioner shall also have the power to adjust the balance of security towards the outstanding amount of up-to-date tax and to realise the remaining amount, if any, as arrears of land revenue.

33. Refund of security

Where the proprietor of an entertainment sells or otherwise disposes of his business and ceases to be the proprietor of such entertainment for the purposes of the Act or where he discontinues his entertainment, the Commissioner may, upon application, and after satisfying himself that no dues are outstanding and no case is pending for decision against the said proprietor under the Act or these rules, release the security and order the balance in the security deposit account to be refunded to the proprietor:

PROVIDED that where the proprietor of an entertainment has already deposited -certain amount of security which is subsequently reduced, the Commissioner may, upon application, order the difference to be refunded to the proprietor.

34. Classes of audience or spectators exempted

(1) The following classes of audience or spectator are exempted under sub-section (2) of section 14 of"the Act from liability to pay tax under the Act—

(a) any child not exceeding five years in age when admitted fr e of
(b) payment; any soldier, sailor, or airman who is a member of the arm d forces of the Union of India (but not a commissioned officer) when admi ed in uniform or when not in uniform, on production of his identity card in such manner as may be specified by the

PROVIDED that the words "defence personnel" shall be printed on the ticket issued to such person:

PROVIDED FURTHER that where an inspecting officer is satisfied that any person witnessing the show is not entitled to exemption under this rule owing to his failure to produce his identity card for inspection or for any other reason, the person obtaining admission on defence personnel ticket shall be liable under the Act in the same manner as a person liable to pay tax obtaining admission without payment of such tax and the proprietor of such entertainment shall also be liable for allowing such person admission without payment of tax.

(c) the Chairman and members of the Central Board of Film Censors, the Regional Officers of the Central Board of Film Censors, Chennai and Calcutta, the Assistant Regional Officer, Mumbai and the members of the advisory panel, Mumbai, Calcutta and Chennai of the said Board when they obtain admission into a licensed cinema without payment on a complementary ticket issued to them by the exhibitors of such cinema for the purpose of satisfying themselves that the provisions of the Cinematograph (Censorship) Rules, 1958 are being complied with.

(d) the accredited representatives of the Films Division, Ministry of Information and Broadcasting, Government of India, bearing permits of certificates to that effect and having filed copies thereof with the Commissioner, when obtaining entry into licensed cinema without payment on a complementary ticket issued by the proprietor of the cinema for the purpose of ensuring the observance of the terms and conditions of the contract entered into by the exhibitors with the President of India regarding the supply and exhibition of approved films.

(2) Where the members of the armed forces, their families and their guests are admitted to a performance organized and produced exclusively for the members of the armed forces under the orders of the Government of India then they shall be exempted from the payment of the tax.

- (3) Where members of the armed forces, their families and their guests are admitted on payment to a performance or entertainment not covered under sub-rule (2) above only the members of the armed forces below the rank of commissioned officers, shall be exempted from payment of the tax under clause (b) of sub-rule (1) of this rule and the tax shall be levied and paid in respect of their families and their guests irrespective of the fact whether the entertainment is owned or controlled by defence authorities or any other individual.

(4) When a child exceeding five years but not exceeding twelve years in age is admitted on payment of a reduced sum, tax shall be levied only on the payment for admission actually made by him and he shall be exempted from payment of the tax on the rest of the amount and the sum actually paid by him shall be printed on the ticket issued to him.

(5) Except where a person admitted free of payment is a child not exceeding five years in age, every person, who is admitted either free of payment or on payment of a reduced sum, shall be given a ticket by the proprietor showing clearly thereon the payment for admission made, or, if no payment is made then the word "free" shall be printed thereon.

35. Exemption by Government under section 14(3) of the Act

(1) An application for exemption under sub-section (3) of section 14 of the Act shall be presented to the Commissioner at least fifteen days before the proposed date of entertainment stating the full description and nature of entertainment and any other details which may be required by the Commissioner with necessary proof as also the particular clause of sub-section (3) of section 14 of the Act under which exemption is sought:

PROVIDED that an application may be admitted after the expiry of the period thereof, if the applicant satisfies the Commissioner or any other officer authorised by him that he had sufficient cause for not preferring the application within that period.

(2) The Government may grant exemption on such terms and conditions as it may deem fit to impose in the particular case.

(3) Where exemption is granted a certificate shall be issued to the applicant by the Commissioner or any other officer authorised by him and the same shall, on demand be produced before an inspecting officer. The proprietor shall comply with the condition stated in the certificate.

(4) Where the Government is satisfied, it may grant the exemption after taking such security as it may consider necessary to secure payment of the tax due in case the exemption is cancelled under the proviso to sub-section (3) of section 14 of the Act.

(5) The proprietor of the exempted entertainment shall submit to the Commissioner all tickets for admission for attestation in the manner required by the Commissioner before bringing them into use. He shall also prepare and submit to the Commissioner or any other officer authorised by him, within fifteen days from the date of entertainment a full and true account of the tickets issued at different rates and the gross amount collected from the sale thereof along with the counterfoils of used tickets and all the unused ticket books. He shall also furnish a full and true account of the expenditure incurred along with the vouchers, if so required by the Commissioner or any other officer authorised by him, within fifteen days from the date of entertainment.

36. Exemption by Government under section 14(4) of the Act

(1) The application for exemption under sub-section (4) of section 14 of the Act shall be presented to the Commissioner, at least, fifteen days before the date of the entertain-ment stating clearly the full description, the nature of entertainment and the purposes of entertainment with necessary proof:

PROVIDED that the application may be admitted after the expiry of the period thereof, if he applicant satisfies the Commissioner or any other officer authorised by him that he had sufficient cause for not preferring it within that period.

(2) The application for exemption shall be made in the manner required by the Commissioner.

(3) Where the Government is satisfied it may grant the exemption after taking such security as it may consider necessary to secure payment of the due tax in case the exemption is cancelled under sub-section (6) of section 14 of the Act.

(4) Where exemption is granted a certificate shall be issued to the applicant by the Commissioner or the officer authorised by him and the same shall, on demand, be produced before an inspection officer.

(5) The proprietor of the exempted entertainment shall submit to the Commissioner all tickets for admission for attestation in the manner required by the Commissioner before bringing them into use. He shall also prepare and submit to the Commissioner within fifteen days from the date of entertainment full and true account of the ticket issued at different rates and the gross amounts collected from the sale thereof along with the counterfoils of used tickets and all the unused ticket books. He shall also furnish a full and

true account of the expenditure incurred along with the vouchers, if so required by the Commissioner, within fifteen days from the date of the entertainment.

(6) The proof of utilisation of the entire gross proceeds for philanthropic, religious or charitable purposes shall be furnished by the proprietor of the entertainment within thirty days from the date of entertainment in such manner as may be required by the Commissioner:
PROVIDED that if the proprietor satisfies the Commissioner that he had sufficient reasons for not submitting the proof of utilisation within the period prescribed, the Commissioner may extend the period of time to extent as he may deem fit.

37. Cancellation of exemption under section 14(6) of the Act

Where an exemption granted is proposed to be cancelled under sub-section (6) of section 14 of the Act or under proviso to sub-section (3) of section 14 of the Act, the Commissioner shall give a reasonable opportunity of being heard to he person to whom exemption was granted before submitting his findings to the Government for such action as the Government may deem fit.

38. Manner of sale of tickets

(1) The tickets for admission to a cinematograph exhibition or any other regular programme of entertainment shall be issued by the proprietor only from a booking office provided for the purpose. In case of programme of casual nature, the ticket shall be issued only from the counters which have been permitted by the Commissioner under
sub-rule (2) of rule 5.

(2) The purchaser of a ticket, who, for any reasons, does not want to see the programme of entertainment shall not resell the ticket to any other person but he may do so through the booking office counter.

39. Receipt for records **taken into possession**

Where any books of accounts or other records are taken into possession by any inspecting officer he shall grant a receipt for the same to the proprietor by making a list of all such records in duplicate and obtain the signatures of the proprietor on the
duplicate copy thereof.

CHAPTER II
TOTALIZATOR AND BETTING TAX

40. Rate of the totalizator tax

The rate at which the totalizator tax shall be levied and paid to the Government under sub-section (1) of section 19 of the Act shall be 1120]per cent of all monies paid into any totalizator by way of stakes or bets.

41. Tickets to be issued by stewards

(1) Tickets required to be issued by the steward shall be of different colours and shall bear separate serial numbers for each race and for each kind of stake or bet and for different horses or combination of horses.

(2) Each ticket shall be in triplicate, the original, to be known as ticket, shall be issued from the totalizator to the punter namely the person making payment of money by way of stake or bet. Each ticket shall be retained in the ticket book.

(3) Each ticket and its copy shall have shown upon it the name of the racing club, name of enclosure, number of face, serial number of ticket, amount of bet, amount of tax and surcharge and the total, the name or number of horse or horses and the kind of bet and such other information as may be required by the Commissioner.

(4) Tickets shall be issued in serial order for each enclosure and the name and number of enclosure and the kind and amount of bets to be accepted shall be intimated in writing by the stewards to the Commissioner.

(5) Only one kind of tickets shall be issued from each booking window provided by the stewards for each enclosure at the totalizator.

(6) The tickets shall be got attested in accordance with the provisions of rule 10 of these rules before the **same are** issued by the stewards to the punters.

42. Collection of tax

The amount of totalizator tax and the surcharge payable on each payment made of the totalizator by way of stake or bet shall be collected along with the amount of bet by the stewards who shall be responsible for the payment of the same to the Government.

43. Return of account of totalizator tax

(1) The number of each kind of tickets issued for each race and at each enclosure shall, immediately after the sale of tickets at the totalizator is stopped, and the amount

1 Substituted for "15" vide Noti. No. F. 12(3)/F1ri (Rev-I)/2015-16/DSF-VI/539, dt. 15-7-2015, w.e.f. 20-7-2015.

collected by way of stake or bet as also the amount collected on account of totalizator tax and surcharge, be worked out and noted in Form "15" annexed to these rules to be prepared by the stewards, in duplicate, in respect of each race. The total amount of totalizator tax and surcharge shall be carried over on the next page below the total of tax collected at the next race and the progressive total of tax shall be struck. This process will continue till the end of the last race and the progressive total of tax below the account for the last race shall be the

total of tax collected for the race meeting of that day. If more than one race meeting is held in a week ending with Sunday then the total of tax for the last race meeting shall also be brought forward below the progressive total of tax for the next race meeting so that the progressive total of tax at the close_of the last race meeting in a week shall show the amount of tax collected and payable for that week.

(2) The stewards shall also prepare a statement in Form "16" annexed to these rules, in duplicate, showing the total number of each kind of tickets issued and the total amount of tax collected at all the race meetings held during a week.

44. Submission of accounts of totalizator tax

The stewards shall submit to the assessing authority all the original Form "16" statements for the week along with the originals of all the Form "15" statements for each race within three days from the end of each week.

45. Payment of tax by stewards

(1) The totalizator tax and surcharge for each week ending with Sunday shall be deposited by the stewards within three days from the last day of each week into Government account in the form of a demand draft/pay order in the manner required by the Commissioner through treasury challans to be prepared, in triplicate and marked as "depositor's copy", "treasury copy" and "departmental copy".

46. Licence for book-maker

(1) A person desirous of acting as a book-maker in a race course shall submit an application to the Commissioner through the stewards for obtaining a licence for operating a book, stating clearly his full name, father's name, full address of his permanent residence, profession or vocation, if any, in which he is permanently engaged and the place where such profession or vocation is carried out, the name and style under which he proposes to operate the book and in case he is already operating a book a t any other race course, then the name hider which and the place where such book is operated
shall be stated.

(2) The stewards shall forward the application for obtaining book-maker licence to the Commissioner in case they are willing to allow the applicant to act as a book-maker in the race course and to stand as surety for payment to Government of the amount of betting tax and surcharge collected by him.

(3) The. Commissioner may, if satisfied, grant a licence to the applicant in Form "17" after getting the licence fees at the rates fixed

under sub-rule (4), deposited on the conditions set forth therein and on such additional conditions as he may consider
necessary.

(4) The fee payable for the grant or renewal of licence for book-maker shall be levied
at the following scale:

(a) Up to six months—Rs. 1,00,000 (one
lakh rupees).

(b) six months to one year—Rs. 2,00,000 (two lakh rupees)

(5) The maximum period for which a licence may be granted or renewed shall be one year beginning from April 1 and ending on March 31.

(6) Each book-maker who has been issued a licence shall inform the Commissioner the name and address of the staff who have been engaged by him.

47. Rate of betting tax

The rate at which betting tax shall be paid under sub-section (1) of section 21 of the Act shall be 1[20] per cent of all monies paid or agreed to be paid to a licensed book-maker by a backer as a bet on any race.

48. Issue of card for each bet

(1) The card required to be issued for each bet under sub-section (3) of section 21 of the Act shall have shown upon it the serial number, name of the book, the name and place of the race course, date of the race meeting, number of the race, name or number of the horse on which bet is laid, kind of bet, namely, win or place, amount laid by the backer as bet, amount of betting tax, surcharge and the amount payable by the book-maker to the backer in case the horse on which the bet is laid wins. In the case of credit bets the book-maker shall be fully responsible for the realisation of the tax from the backer.

(2) The cards for bets shall be issued by a book-maker in serial order after getting the same attested in accordance with the provisions of rule 10 of these rules.

49. ,ccoluit of bets

1) Each card issued by a book-maker to a backer shall be entered in a register in Form "18" immediately after the same is issued. In the case of credit bets the name and full address of the backer shall also be noted in the register.

(2) At the end of each race the book-maker shall prepare a return, in duplicate, in Form "19" showing the total number of cards issued,

amount laid with him on account of bets, amount collected on account of betting tax and surcharge including the betting tax and surcharge payable in respect of the credit bets. The total of the amount of betting tax and surcharge collected in each race shall be carried over on the next page below the total of the amount of betting tax and surcharge collected in the ne, t race and the progressive total of tax shall be struck. This process will continue till the end of the last race and the progressive total of the tax below the amount for the last race shall be the total of tax collected for the race meeting of the day. All the completed Form "17" shall be submitted to the inspector concerned or the person authorised by the Commissioner on the completion of the last race of the day.

(3) The book-maker shall also prepare, in duplicate, a statement in Form "20" showing the total number of cards issued and the total amount of tax collected at all the race meetings held during a week ending with Sunday.

50. Submission of accounts of betting tax

Each licensed book-maker shall submit to the Commissioner or any other officer authorised by him the original statement in Form "20" for the week along with the originals of all the statements in Form "19" for each race within three days from the end of each week.

51. Security for due payment of betting tax and surcharge

If the Commissioner so requires the licensed book-maker shall furnish such security and shall also execute a bond in such form and manner as may be required by the Commissioner but the amount of such security shall not exceed one lakh rupees.

52. Payment of betting tax by licensed book-maker

The betting tax and surcharge for each week ending with Sunday shall be deposited by the licensed book-maker within three days from the last day of each week into the Government account in the manner required by the Commissioner through treasury challans in triplicate to be marked as "depositor's copy", "treasury copy" and "departmental copy".

1 Substituted for "10" vide Noti. No. F. 12(3)/Fin (Rev-I)/2015-16/DSF-VI/539, dt. 15-7-2015, w.e,f. - 20-7-2015.

53. Deduction of arrears of tax from security and forfeiture of security

(1) If the licensed book-maker fails to deposit the tax into Government account within three days from the end of any week the Commissioner shall be entitled to deduct the amount of the arrears of tax from the amount of the security and shall immediately send a copy of his order to the licensed book-

maker, who shall make good the amount of security before the tax for the next week falls due. If the security is not made good within the prescribed time-limit, the Commissioner shall also have the power to suspend the licence of the book-maker in accordance with the provisions of section 24 of the Act.

(2) The Commissioner shall also have the power to forfeit in whole or in part the security if any evasion of tax is proved and where the security is so forfeited the book-maker shall make good the security within such period as may be allowed and if he fails to do so the Commissioner shall have the power to suspend the licence of the book-maker in accordance with the provisions of section 24 of the Act.

54. Revocation of book-maker s licence

Whenever an order revoking or suspending the book-maker licence is passed by the Commissioner, a copy of the order revoking or suspending the licence shall be sent to the stewards who shall ensure that the book-maker does not operate the book till the expiry of the period for which the licence has been revoked or suspended or till its restoration, whichever is earlier.

55. Procedure for remission of tax under section 25 of the Act

(1) The stewards in respect of the totalisator tax and every book-maker in respect of betting tax shall submit to the Commissioner an application for granting remission of tax in respect of the race which has been cancelled by the stewards, along with the account of tickets/cards issued for the cancelled race and all portions of tickets/cards in respect of which remission of tax is claimed. The stewards shall also give reasons for the cancellation of the race. The application shall invariably be submitted on the next working day.

(2) If the Commissioner is satisfied that the race was actually cancelled and the amount of all bets paid into the totalizator or that laid with the book-maker including the amount of tax and the surcharge was actually refunded to the persons making the bets, he shall grant the remission of such amount of tax as he finds to have actually been refunded to the punter/backers and get the statement of account and the tickets/cards cancelled.

56. Inspection under section 26

The provisions of rule 39 made under section **17 of** the Act shall also apply, *mutatis mutandis,* in respect of the inspections made under section 26 of the Act.

CHAPTER III
PROSECUTIONS

57. Persons authorised to file prosecutions

Prosecutions shall be launched by any officer authorised to carry out inspections under section *17* of the Act or by any otherofficer authorised in this behalf in writing by the Government or the Commissioner.

58. Sanction of prosecution

A prosecution shall be filed under general or special order of the

Commissioner but no prosecution shall be invalid for the reason only that prior sanction of the Commissioner was not obtained by the person filing the prosecution.

59. Conduct of prosecution

All prosecutions under Chapter V of the Act shall be conducted by the Prosecuting Officer or an Assistant Prosecuting Officer of the district or any other officer specially appointed by the Commissioner where the prosecuting or the assistant prosecuting officer is not free to conduct the case:

PROVIDED that the prosecution of routine nature may be conducted by any officer authorised to file prosecutions or any other departmental officer looking after the case on behalf of the Government and representing the complaint in the court.

60. Appearance **of the complainant on each date in the court**

(1) Where the complainant is an inspector, he shall attend the court on each date fixed for the hearing of the case:

PROVIDED that where a complainant has been transferred or is on leave his successor in office or any officer looking after his work shall attend the court as complainant.

(2) Where the complainant is any officer other than an inspector he shall be represented by an officer conducting the prosecution under rule 59 of these rules in accordance with the provisions of section 256 of the Code of Criminal Procedure, 1973 (2 of 1974) and such officer shall request the court to grant exemption from attending the court personally.

61. Compounding of offences

(1) Any person liable for punishment for contravening the provisions of the Act or these rules may, at any time either before or after the institution of the prosecution under Chapter V of the Act, submit an application to the Commissioner for the compounding of the offence stating clearly the name and place of the entertainment, name and designation of the inspecting officer, date and time of inspection, the irregularity detected and the offence committed.

(2) On receipt of an application for the compounding of an offence the Commis-sioner may, where necessary, call for the records of the case from the officer who has carried out the inspection, and, if satisfied, he may issue an order compounding the offence, subject to realisation of such composition fee, as may be specified under section 37 of the Act.

(3) A copy of the order of the Commissioner for compounding an offence shall be sent by him to the Entertainment and Betting Tax Officer who shall realise the composi-tion fee and, in case where a prosecution has already been filed, inform the court concerned that the offence has been compounded and the composition fee has been realised and deposited into

Government account. A copy of the Commissioners' order shall also be supplied to the court.

(4) The composition fee shall be deposited into the Government account under the same head of account and in the same manner as the entertainment tax or the betting tax, as the case may be, is deposited.

(5) The offence shall stand compounded only after the composition fee has been deposited into the Government account.

CHAPTER IV
MISCELLANEOUS

[1][62. Recovery of Government dues

(1) For the amount of any tax, interest, penalty or other amount due under the Act and recoverable in terms of section 39 of the Act, the Commissioner may issue to the Collector a Recovery Certificate in

Form 21.]

[2][62A. Special mode of recovery

For the purpose of section 39A of the Act, the Commissioner shall serve on the person a notice in Form 22 notifying the person of the requirement to pay the specified amount to the Commissioner in the manner prescribed in rule 65.]

63. Delegation of powers

The powers under the Act or these rules shall be exercised by the Comm ',3sioner or by any other officer to whom such powers have been delegated in accordance with the provisions of the Act to the extent and in the manner prescribed under the Act or these rules.

64. Appeals

(1) An appeal under sub-section (3) of section 31, sub-section (4) of section 15, sub-section (4) of section 18 or sub-section (3) of section 24 of the Act, shall be preferred to the appellate authority along with a certified copy of the order against which the appeal is made and stating clearly the ground or grounds of appeal. A copy of the notice, if any, received, and the reply to notice, if any, given shall also be submitted.

(2) A copy of the appeal along with its enclosures shall also be supplied simul-taneously to the officer against whose order the appeal is preferred and to the Commis-sioner who shall supply necessary records and such other information to the appellate authority as may be required along with his comments.

(3) Where, on perusal of the appeal, the appellate authority is satisfied, it may grant a temporary stay and send a copy of its order to the Commissioner and on receipt of such order no further action in the matter be taken by any of the said officer.

(4) A copy of the final order passed by the appellate authority on the appeal shall also be sent to the Commissioner and,

(i) the appeal is finally allowed by the appellate authority and the tem- porary stay granted, if any, is confirmed, all further proceedings in the matter shall be droped;

(ii) if the appeal is allowed only partially, the order under appeal shall stand amended in accordance with the orders issued by the appellate authority and action shall be taken as per amended orders;

(iii) if the appeal is rejected, the temporary stay granted, if any, shall stand vacated.

(5) An appeal under sub-section (3) of section 15 of the Act shall be preferred to the Commissioner along with a certified copy of the order against which the appeal is made.

The Commissioner shall hear and decide the appeal after giving the appellant a reasonable opportunity of being heard.

65. Manner of service of notice, etc.

Any notice or order under the Act or these rules shall be served by the officer issuing the same in any of the following ways, namely,-

1 Substituted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010. 2 Inserted, ibiri.

(a) by sending the same to the person concerned under certificate of posting or by registered post at the address of his place of business or residence;

(b) by giving it personally to the person concerned or his duly authorised manager or agent or to any adult member of his family if none of the aforesaid persons are available;

(c) by affixing it at some conspicuous place at the last known place of business or residence of the person concerned.

66. Inspection book

Proprietor of every entertainment, stewards of race meetings, or a licensed book-maker shall maintain an inspection book and produced the same immediately on demand for recording of remarks by various inspection officers. The inspection book shall contain one hundred pages serially numbered and shall be brought into use after getting the same authenticated in the manner as may be required by the Commissioner for the attestation of the ticket books. When an inspection book is exhausted a new inspection book shall be brought into use after getting it authenticated as aforesaid and the previous book shall be surrendered to the Commissioner for record after obtaining ' a receipt for the same which shall be pasted on the first page of the new inspection book.

67. Review

(1) No application for review under sub-section (2) of section 43 of an assessment or an order made under the Act or these rules, shall be entertained if the application is not presented within thirty days from the date of such assessment or order.

(2) The Commissioner or any person appointed under section 3 or the appellate authority shall be competent under sub-section (2) of section 43 to review any assess-ment or order made by his predecessor in office.

FORM 1

APPLICATION FOR GRANT OF ADMISSION FEE AND TAX COLLECTION AUTHORISATION CERTIFICATE TO BE ISSUED UNDER SECTION 18 OF THE ACT

To

The Entertainment and Betting Tax Officer,

New Delhi

.....proprietor/par tner/karta /principal officer/head of department of the business known as .....whose head office in Delhi is situated at .....hereby apply on behalf of the said business for grant of admission fee and tax collection authorisation certificate under the Delhi Entertainment and Betting Tax Act, 1996.

2. The nature of business is as under:

3. Particulars in respect of the persons having an interest in the business are as under:

SI.No.	*Name in full*	*Father's/ Husband's name*	*Age*	*Extent of interest in the business*	*Present address*	*Permanent address*	*Signature*

4. The business keeps accounts in ..... and maintains the following books of account.

VERIFICATION

I/We ..... do hereby solemnly affirm and declare that the information contained in paragraphs 1 to 4 is true and correct to the best of my /our knowledge and belief.

Signature .....

FORM 2

ADMISSION FEE AND TAX COLLECTION AUTHORISATION CERTIFICATE TO BE ISSUED UNDER SECTION 18 OF THE ACT

This is to certify that business known as ....having its place of business at .....has been authorised under section 18 of the Delhi Entertainments and Betting Tax Act, 1996 to charge payment for admission and collect entertainment tax and to deposit the same with the Government as per the provisions of the Act and the rules framed thereunder:

Name	*Signature*	*Signature of authorised officer*

Date .....

Signature of the authorised officer

Note : This certificate shall be displayed by the proprietor at his place of business.

FORM 3

TICKET PRESCRIBED UNDER
RULE 4

Inner Middle Outer
S.No. .....S. No. ..... S. No.
..... 1. Name of entertainment
.....

2. Place .....

3. Class and kind of ticket .....

4. Show/day and show .....

5. Admission charge .....

6. Entertainment tax .....

7. Surcharge .....

8. Total payable .....

9. Date of issue .....

10. Number of printing press .....

FORM 4 •

SEASON TICKET PRESCRIBED
UNDER RULE 9

Inner Middle Outer

S. No. ..... S. No. ..... S. No.

..... 1. Name of entertainment

..... 2. Place

.....

.. 3. Class and kind of ticket

..... 4. No. of show and date for which issued ..... 5. Admission charge

..... 6. Entertainment tax

..... 7. Surcharge

..... 8. Total payable

..... 9. Number of printing-press

.....

FORM 5

(Prescribed under rule 11)

INFORMATION BEFORE HOLDING AN ENTERTAINMENT ON WHICH TAX IS LEVIABLE UNDER SECTION 6 OF THE ACT

To

The Commissioner

Sir,

I desire to hold an entertainment on which tax is leviable under section 6 of the Delhi Entertainments and Betting Tax Act, 1996 and submit the following information as required under rule 11 of the rules made under the said Act:

1. Name of entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the proprietor
4. Name and permanent as well as local address of the person who will be responsible for management and for conducting day-do-day business
5. Approximate period of stay in Delhi
6. Place or places where shows are proposed to be held
7. Date from which shows are proposed to be started
8. Charge for admission to various classes (excluding tax), entertainment tax and surcharge and total payable
9. Number of shows to be given daily as well as special shows, if any, and the time of starting of each show
10. Number of seats in each class
11. Starting Sl.No. of each kind of tickets for each class for each show
12. Total number of each kind of tickets printed for each class for each show
13. Maximum amount of tax including surcharge payable for seven days on the basis of full seating capacity for the maximum number of shows proposed to be held in a week
14. Name of place and date, if any, where shows were last held
15. Last serial number of each kind of ticket for each class and for each show issued at last place

16. The amount of security deposit if any, lying with the department if shows were previously held

17. The amount of arrears of tax, if any to be deposited in respect of shows held previously

18. Names and full addresses of two persons to whom the proprietor is known and to whom reference could be made in case if becomes necessary

19. Whether exemption from payment of entertainment tax is claimed and, if so, specific purpose and the rule

20. Specimen signature of the persons who own

21. Specimen signature of the person responsible for management

22. Additional information, if any, required by the Commissioner

Date .....

- Signature

FORM 6

(Prescribed under rule 11)

INFORMATION BEFORE HOLDING AN ENTERTAINMENT
WHERE ADMISSION TO THE ENTERTAINMENT
IS EXCLUSIVELY BY INVITATION

To

The Commissioner

Sir,

I desire to hold an entertainment in which admission is solely on the basis of invitation and submit the following information as required under rule 11 of the Rules made under the said Act:-

1. Name of entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the proprietor
4. name and permanent as well as local address of the person who will be responsible for management and for conducting day-do-day business
5. Approximate period of stay in Delhi
6. Place or places where shows are proposed to be held
7. Date from which shows are proposed to be started

8. Estimate of expenses with details
9. Sources for meeting the expenses
10. Name of sponsors and the amount sponsored by them 11. Name of advertiser and the amount received from them 12. Number of shows to be given daily as well as special
shows, if any, and the time of starting of each show
13. Number of seats in each class
14. Total number of each kind of tickets printed for each
class for each show
15. Name of place and date, if any, where shows were last held 16. Last serial number of each kind of ticket for each class
and for each show issued at last place
17. The amount of security deposit if any, lying with the department if shows were previously held
18. The amount of arrears of tax, if any, to be deposited in
respect of shows held previously
19. Manner and criteria of distribution of invitation cards 20. Outlets of distribution of invitation cards if distribution
is on first come first serve basis
21. Specimen signature of the persons who own
22. Specimen signature of the person responsible for management
23. Additional information, if any, required by the Commissioner

Date .....

Signature .....

[1] **[FORM 6A**

[Refer rule 12A]

APPLICATION FOR TAX COLLECTION AUTHORISATION BY DIRECT-TO-HOME (DTH) SERVICE PROVIDER

(To be submitted in duplicate)

To

The Entertainment Tax Officer,
Delhi

Application for tax collection authorisation by direct-to-home (DTH) service provider.

1 Inserted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

FORM 6B

1. (a) Name of the proprietor (individual/firm/company/association of persons/body of individuals)*

(b) Bank account

(c) PAN No.

(d) Age/Date of establishment/Date of incorporation

2. (a) Address (Office)

(b) Telephone number

3. (a) Nationality (for individual applicants/body of individuals)

(b) By birth/domicile

4. (a) Security Amount deposited

5. Area in which direct-to-home (DTH) service is operating/proposed to be set up. .....

6. Date from which the direct-to-home (DTH) serive is operating/proposed to be set up .....

7. Declaration in Form 6B endosed Yes/No

I/We ..... the applicant(s) *(individital/firm/company/association of persons/body of individuals) do hereby declare that the above facts are correct in all respects.

Signature of Applicant
*(individual/firm/company/
association of persons/

Place .....Name

Date .....

Address. .....

**Strike out the words which are not applicable.*

FORM 6B

[Refer rule 12A1

APPLICATION FOR OBTAINING PERMISSION TO OPERATE DTH SERVICE I/ We .....authorised person(s) of the .....

the Direct-to-home (DTH) service do hereby declare that—

(1) I/We shall ensure that my/our direct-to-home (DTH) service shall run in accordance with the provisions of the Delhi Entertainments and Betting Tax Act, 1996 at all times.

(2) I/ We shall strive to the best of my/our ability to provide direct-to-home service to the satisfaction of the subscriber(s) of my/our direct-to-home (DTH) service.

(3) I/We shall strive to the best of my/our ability to ensure that my/our direct-to-home (DTH) service is not used for any unlawful purpose.

(4) I/We shall obtain the necessary approval/clearance from the relevant authority for the running of my/our direct-to-home (DTH) service.

(5) I/We shall abide all directions issued by the Government in respect of the running of a Direct-to-home (DTH) service within the National Capital Territory of Delhi.

Signature of authorised person(s)
*(individual/firm/company/
Association of persons/
body of individuals)

Place .....Name .....

Date .....Address .....

**Strike out the word or words which are not applicable.*

FORM 6C

[Refer rule 12A1

GOVERNMENT OF NCT OF DELHI

(Entertainment and Betting Tax Department)

TAX COLLECTION AUTHORISATION CERTIFICATE

F. No. .....Date .....

M/s .....direct-to-home (DTH) service provider situated at .....and declared office in National Capital Territory of Delhi at ..... is hereby authorised for collection of entertainment tax as levied as per the Delhi Entertainments and Betting Tax Act, 1996 with following conditions :-

1. The Tax Collection authorisation certificate is valid for the premises stated above only.

2. This Tax Collection authorisation certificate is not transferable.

Entertainments and Betting Tax Officer, Delhi Place .....

Date .....

FORM 7

(Prescribed under rule 14)

RETURN SHOWING THE NUMBER OF EACH KIND OF TICKETS ISSUED FOR VARIOUS CLASSES, GROSS AMOUNT RECEIVED FROM THE SALE OF TICKETS AND THE AMOUNT OF ENTERTAINMENT TAX AND SURCHARGE COLLECTED

Book No .....

1. Name and nature of entertainment 2. Place of entertainment
3. Date of performance

Serial No .....

4. Show
5. Time of starting of show
6. Name of feature film
7. Name of distributor
8. Name/No. of news reel/documentary film 9. Period of licence/permission

From ..... to .....

10. Admission fee and tax collection authorisation certificate No. and date of issue

N.B:

(i) Si. Nos. (6), (7) and (8) shall apply for cinematography exhibitions only.

(ii) In column 5, time of starting of main feature film should also be given in case of English films.

Class	*Kind of tickets, viz. full, concession, child complimentary*	*Price of admission ticket*			*No. of tickets issued*		
		Admission charge		*Total*	*Opening No.*	*Closing No.*	*No. issu*
1 1	2	3	4	5	6	7	8

No, of tickets cancelled	*Amount refunded*	*Gross amount collected (col. 8 x5)—(col. 9 x10)*	*Amount of tax collected*		*Remarks also mention No. of persons, if any on duty*
			Entrance tax	*Surcharge*	
9	10	11	12	13	14

I Total for the show
II Total brought forward
III Prospective total

Remarks by inspecting officer.

Time of inspection .....

Certified that the above account has been prepared correctly and the number of person in each dass tallies with number of tickets shown in column 8 less those in columns 9 and 14

Signature of Proprietor/Manager

FORM 8

(Prescribed under rule 17)

STATEMENT OF PROGRAMME OF SYNOPSIS ISSUED

1. Name and nature of entertainment ..... 2. Place of entertainment ..... 3. Date of performance ..... 4. Show .....

Price of prog.or Price including		*No. of progs. or synopsis printed*	*Whether purchase is compulsory or voluntary*	*No. of progs. or syn issued*
1	2	3	4	5

FORM 10

DELHI E&B TAX RULES

Balance of prog. or synopsis in stock (col. 3-5)	*Gross receipts (col. 5 x 1)*	*Amount of tax collected (col. 5 x 2)*	*Remarks*
6	7	8	9

Remarks by inspecting officer

Certified that the above account has been prepared correctly

Proprietor/Manager

FORM 9

[Rule 23]

ACCOUNT OF ENTERTAINMENT TAX STAMPS PURCHASED AND ISSUED AND THE BALANCE OF UNISSUED STAMPS IN STOCK INCLUDING STAMPS AFFIXED ON TICKETS NOT ISSUED

Date	*Opening balance (as per col. 7 in*	*Value of stamps purchased*	*Value of stamps in stock (col. 2+3)*	*Value of stamps used in each* *Name of show*	
1	2	3	4	5	6

Value of unused stamps in stock (col. 4-6)	*Value of stamps of each denomination*	*Signature of proprietor/manager*	*Remarks*
7	8	9	10

FORM 10

[Rule 26(1)]

STATEMENT SHOWING DETAILS OF SUBSCRIBERS TO THE CABLE TELEVISION NETWORK AND THE ENTERTAINMENT TAX DUE FOR THE MONTH ENDING .....

1. Name of the proprietor of cable television network
2. Local and permanent residential address of the proprietor
3. Area of business (with the name of the locality, etc.)
4. Business address of the proprietor

5. Admission fee and tax collection authorisation certificate No. and date of issue
6. Month to which statement relates

Sl. No.	*Name of subscriber and address*	*Rate of tax applicable per subscriber*	*Amount received from each subscriber*

1. Total No. of subscribers
2. Amount of monthly entertainment tax
3. Amount and date of tax last paid

Certified that the information given above is correct and nothing has been concealed

Date .....Proprietor/Manager

[1][**FORM 10A**

[Refer rule 26(M)]

STATEMENT SHOWING DETAILS OF SUBSCRIBERS OF DIRECT-TO-HOME (DTH) AND THE ENTERTAINMENT TAX DUE FOR THE MONTH ENDING .....

1. Name of the Direct-to-home (DTH) service provider .....
2. Tax Collection authorisation certificate No. and date .....
3. Local and permanent residential address of the proprietor .....
4. Area of business (with the name of the locality etc.) .....

5. Business address of the proprietor
..... 6. License number of
Ministry of Information and Broadcasting, Government ofindia
.....
7. License Number of Service Tax Department
.....
8. Month to which statement relates
.....

(a) Total No. of subscribers
.....

(b) Total amount received or receivable from all subscribers

(c) Amount of monthly entertainment tax
..... (d) Amount and date of tax last paid ..... (e) The first such return shall show the complete list of subscribers, along with the name and address and the amount of tax calculated as per the rates notified by the Government in hard copy as well as in soft copy.

The subsequent returns shall show addition/deletion list of sub-scribers in hard copy showing the amount of tax calculated as per the rates notified by the Government and complete list of subscribers in soft copy.

I Inserted by the Delhi Erttertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

Certified that the information given above is correct and nothing material has been cancealed.

Date .....Proprietor/Manager

*The proprietor of direct-to-home (DTH) service shall maintain data at his designated office in National Capital Territory of Delhi depicting name of subscriber and address, rate of tax applicable per subscriber, amount received from each subscriber and tax liability. The data will be submitted to the Commissioner or any Officer authorised in his behalf, as and when required and which shall be open for inspection.

Proprietor/Manager]

[FORM 11

[Refer rule 26(2) and rule 26A(3)]

STATEMENT SHOWING THE PARTICULARS OF ROOMS HAVING CABLE SERVICE, DIRECT TO HOME (DTH) SERVICE AND ENTERTAINMENT TAX DUE FOR THE MONTH

ENDING

1. Name of the hotel/restaurant ..... 2. Name of the proprietor ..... 3. Address ..... 4. Admission fee and tax collection authorisation certificate No. and date of issue ..... 5. Month to which the statement relates From ..... to ..... 6. No. of rooms having cable service .....

7.. Rate of tax applicable per room/per month Rs.

8. Total tax due for the month .....Rs. ..... 9. Amount and date of last deposit of tax ..... Rs. .....

I certify that the above particulars are correct and nothing has been concealed.

Date

.....Proprietor/ Manager

FORM 12

(Rule 27(1)]

STATEMENT SHOWING NUMBER OF EXHIBITION IN A VIDEO CINEMA HELD DURING A WEEK AND THE AMOUNT OF TAX PAYABLE

1. Name of the video cinema and address ..... 2. Name of the proprietor ..... 3. Address of the proprietor ..... 4. Admission fee and tax collection authorisation certificate No. and datQ.of issue .....

SI.No.	*Date*	*Name of show*	*Time of starting of show*	*Name of the feature film in the cassette*	*Name of distributor video library*	*Reasons if show not held and proof*	*Remarks*
1	2	3	4	5	6	7	8

1 Substituted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

1. Total No. of Shows held during the week
2. Total No. of shows which could not be held
3. Amount of weekly tax
4. Amount and date of tax last paid

Certified that the information given above is correct

Date .....Proprietor/Manager .....

FORM 13

Mule 27(2)1

STATEMENT SHOWING THE NUMBER OF VIDEO GAMES MACHINES EMPLOYED DURING THE WEEK AND THE AMOUNT OF TAX PAYABLE 1. Name of the proprietor ..... 2. Address of the proprietor ..... 3. Tax collection authorisation certificate No. ..... 4. Week to which tax relates .....

SI. No.	*Type of machine*	*Number of machine*	*Tax payable* per *machine*	*Sub-total of the tax payable*
1.				
2.				
3.				
4.				
			Grand total of tax payable	

Certified that the information given above is correct

Date .....

Proprietor/Manager

FORM 14

(Rule 36]

APPLICATION FOR GRANT OF EXEMPTION FROM PAYMENT OF ENTERTAIN- MENT TAX UNDER SECTION 14(4) OF THE DELHI ENTERTAINMENTS
AND BETTING TAX ACT, 1996

1. Name of the applicant (in block letters)

2. Status of the applicant with relation to the society/association of persons

3. Name of the society/association of persons

4. Full address of the society/association of persons

5. Telephone Nos. office .....residence .....

6. Is the society/club/association, a registered body (if so, an attested copy of the regn. certificate and a copy of Memorandum of Association is to be attached)
7. Total number of members and list of executive members with full addresses and their professions and membership fees to be given
8. Bank balance (state the name of the bank with branch and account No. and in whose name the account is operated)
.....
9. Audited balance sheet for the last three years
10. Whether exemption granted in past. If so, give reference of last exemption letter
11. Whether accounts of the previous show furnished and proceeds, if credited have been utilised for the declared objective. If so, give details
12. In case the performance is being organised by a school/college or other educations institution, it may be mentioned whether recognised by the directorate of education or affiliated with the Delhi University or some other affiliating body
13. Description of entertainment in respect of which exemption is applied for with full details
14. Date and time of show
15. Place where entertainment is to be held/performed
16. Purpose for which gross proceeds have to be donated or used with supporting documents
17. Rates of admission to various classes
18. Number of seats provided in each class
19. (a) Total expected receipts from sale of tickets
(b) Donations and advertisement
20. Estimate of expenses with details
21. Sources for meeting the expenses
22. Amount of tax for which exemption is sought
23. Amount of security deposit (give details of D.D. No., date
.....
and issue and bank, etc.)
24. Any other information required by the Commissioner 25. I hereby give the following undertakings:—

(a) that the whole of the taking of account of entertainment shall be donated/funded for the purpose specified in col: No. 15 without any charge, on the takings for any expense of the entertainments, which will be met from other funds of the society.

(b) that within fifteen days from the date of entertainment, I shall furnish the accounts of the whole of the takings in the pro forma for income and expenditure given below:—

(1) Date of performance

(2) Venue of entertainment

(3) Rate of admission

(4) Total number of tickets printed SI. No. wise number of complimen-tary/invitation cards. Printed and issued serial numberwise

(5) Name and address of the printing press with certificate from the press

(6) No. of sold and unsold tickets

(7) Total money realised—

(a) through sale of tickets

(b) through advts. and other sources

(8) Details of expenditure incurred

(9) Receipts/vouchers of expenditure

Together with a certificate from the society/institution/organisation to the effect that the amount has been spent on the declared object. In case of non-utilisation of amount for the specified purpose within 30 days a certificate that the funds shall be utilised within a reasonable period together with bank account showing the deposit thereof shall be fur-nished. In such cases, the account of proper utilisation of the funds shall be rendered within fifteen days after the utilisation of the funds.

(c) that if I fail to comply with the conditions mentioned in the exemption certificate the security amount of Rs .... shall stand forfeited to the Government.

Signature

Name of applicant

Address

Dated .....

Note : The application shall be signed by the President, Vice-President, General Secretary or any other persons specially authorised by the association/society in this behalf.

2. Court fee stamp of Rs. 5 shall be affixed on this application.

FORM 15

[Rule 43(1)1

RETURN OF TICKETS ISSUED AND TAX COLLECTED AT THE TOTALIZATOR

1. Name of race club
2. Place
3. Date of race meeting

FORM 17

DELHI E&B TAX RULES, 19

No. of race	*Name/No. of end.*	*Kind of tickets*	*Price of tickets including tax*	*No. of tickets issued*	*Gross amount collected*	*Amount of totalizator collected*	*Amount of surcharge collected*	*Remark*
1	2	3	4	5	6	7	8	9

Certified that each kind of tickets issued at the totalizator at each enclosure have been duly checked by me and entered in the above account.

Signature

(Rule 43(2)1

RETURN SHOWING THE TOTAL NUMBER OF EACH KIND OF TICKETS ISSUED AND THE TOTAL AMOUNT OF TAX COLLECTED DURING A WEEK

1. Name of race club
2. Place
3. Period of return—From ....to .....
4. Number of race meeting held and date of each meeting

Kind of tickets	*Price of tickets including tax*	Total No. of each kind of tickets issued			*Gross amount collected*	*Amount of totalizator tax*	*Amounts of surcharge*	*Remarks*
		From	*To*	*Total*				
1 .	2	3	4	5	6	7	8	9

Certified that the total number of each kind of tickets issued have been duly checked by me and correctly entered in the above account.

Signature

[Rule 46(3)1

LICENCE FOR BOOK-MAKER

Shri .....son of .....a permanent resident .....at present residing at ....is hereby granted a licence under section 20 of the Delhi Entertainments and Betting Tax Act, 1996 for acting as a book-maker at the .....(name and place of racing club) under the name and style of .....(name of the book) for the period from ....to

This licence is granted subject to the following conditions:—

(1) That the said licensee shall himself operate and manage the book and shall at no time allow any other person to do book-making on his behalf.

(2) That the said licensee shall abide by all the provisions of the Delhi Entertainments and Betting Tax Act, 1996, the rules made thereunder by the

Government and the orders issued from time to time by the Government or the Commissioner.

(3) That the said licensee shall not allow any person to offer or receive bet on his behalf outside the enclosure set apart for the purpose by the race club with the approval of the Commissioner.

(4) That the said licensee shall, at any time, allow the officers empowered or authorised to make inspections to check the accounts, etc., or to take copies thereof.

This licence shall be terminated forthwith if the licensee is guilty of contravening any of the provisions of the Act or the rules or the conditions set forth above or when the stewards of the race meeting express in writing for well and sufficient reasons, their willingness to allow the licensee to operate the book or to stand as surety for payment to Government of the amount of betting tax or surcharge or where the Commissioner has reason to believe that the licensee knowingly gave any wrong information in his application for licence.

Commissioner

Date .....

FORM 18

(Rule 49(1)1

ACCOUNTS OF BETS RECEIVED AND CARDS ISSUED

1. Name of book-maker
2. Name of book
3. Name and place of race club
4. Date of race meeting

No. of race	*Sl.No. of the card*	*Name or No. of the house*	*Kind of bet, viz win or place*	*Amount to bet*	*Amount of betting tax*	*Amount of sur-charge*	*Amount payable if horse wins*	*Remarks : name and address of bankers also to be needed in case*
1	2	3	4	5	6	7	8	9

Signature .....

FORM 19

(Rule 49(2)1

ACCOUNT OF BETTING TAX

COLLECTED 1. Name of book-maker

2. Name of book

3. Name and place of race club

4. Date of race meeting

FORM 21

DELHI E&B TAX RULES

No. of race	*Number of card issued*			*Gross amount collected as bets*	*Amount of betting tax*	*Amount of surcharge*	*Remark*
	From		*Total*				
1	2	3	4	5	6	7	8

Signature of book-maker

FORM 20

[Rule 49(3)1

STATEMENT SHOWING THE TOTAL NUMBER OF CARDS ISSUED AND THE TOTAL AMOUNT OF BETTING TAX COLLECTED AT ALL RACE MEETING HELD DURING A WEEK

1. Name of book-maker
2. Name of book
3. Name and place of race dub
4. Period from ....to....

Date of race meeting	*No. of races held*	*Total No. of cards issued*			*Gross amount collected*	*Amount of betting tax*	*Amount of surcharge*	*Remarks*
		From		*Total*				
1	2	3	4	5	6	7	8	9

Signature of book-maker

1[**FORM 21**

[Refer rule 621

RECOVERY CERTIFICATE

Office of the Assessing Authority,
Department of Excise, Entt. & Luxury Tax,
New Delhi

Date .....

Recovery Certificate No. .....

To

The Collector

New Delhi

1 Inserted by the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010, w.e.f. 1-2-2010.

It is hereby certified that a sum of Rs. ..... is due from .....on account of arrears of tax, interest and penalty as per details provided below :

S. No.	*Date of issue of notice*	*Tax period*	*Amount due*

As per our records, the proprietor has his principal place of business at .....and the lists of additional places of business are provided below :- 1. .....

2 .....

3 .....

With reference to the provision of section 39 of the Delhi Entertainments and Betting Tax Act, 1996 and the Rule 62 of Delhi Entertainments and Betting Tax Rules, 1997 you are hereby requested to recover the said sum as if it was an arrear of land revenue. The amount recovered may please be credited in the appropriate Government Treasury in the Consolidated Fund of NCT of Delhi.

As per our records, the particulars of the person or persons liable to pay the amount due under this certificate are given below :—

Name of the 2roprietor/partner/Direc tor, etc.	*Father's Name*	*Residential address*	*Details of properties owned*

Signture

Designation

Place .....

.....

Date .....

.....

Seal

FORM 22

[Refer rule 62A]

NOTICE FOR SPECIAL MODE OF RECOVERY UNDER SECTION 39A OF THE DELHI ENTERTAINMENTS AND BETTING TAX ACT, 1996

No. .....

Date .....

To

.....(name of the proprietor)

.....(address of the proprietor)

Whereas a sum of Rs. ..... on account of tax/interest/ penalty payable under the Delhi Entertainments and Betting Tax Act, 1996 is due as arrears from .....(Name of the Proprietor) having his principal place of business at .....who has failed to make payment of the said arrears; and

Whereas money is due or may become due to the said proprietor from you; or you hold or may subsequently hold money for/or on account of the said proprietor;

You are hereby required under section 39A of the Delhi Entertainments and Betting Tax Act, 1996, to pay into the Government Treasury the amount due _from you to, or held by you for or on account of the said proprietor up to amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may become due from you to the said proprietor or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith or such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 39(3) of the Delhi Entertainments and Betting Tax Act, 1996 to have been under the authority of the proprietor and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said proprietor to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the proprietor after receipt of this notice, you will be personally liable to the Commissioner under section 39A(4) of the Delhi Entertainments and Betting Tax Act, 1996 to the extent of the liability discharged, or to the extent of the arrears of the proprietor towards tax/ interest/penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Commissioner as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 39A(6) of the Delhi Entertainments and Betting Tax Act, 1996. Necessary challan for depositing the money to the credit of Government Treasury is enclosed herewith.

(Signature) Seal of the authority

(Designation)

(Place)

(Date)

Department of Excise, Entertainment, Luxury and Betting Tax

Copy to :

(Name of the proprietor)

(Address of the proprietor)]