THE MAHARASHTRA ENTERTAINMENTS DUTY ACT

[*Text as on 19th April 2024*]

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1. Amended by Bom. 6 of 1925.
2. Amended by Bom. 13 of 1931.
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4. Adapted and modified by the Adaptation of Indian Laws Order in Council.
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6. Amended by Bom. 17 of 1945[1]
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8. Amended by Bom. 37 of 1948.
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10. Amended by Bom. 38 of 1950.
11. Amended by Bom. 25 of 1954.
12. Adapted and modified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order,1956.
13. Amended by Bom. 53 of 1956.
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15. Amended by Bom. 56 of 1959.
16. Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order,1960.
17. Amended by Mah. 25 of 1962.
18. Amended by Mah. 51 of 1965.
19. Amended by Mah. 17 of 1967.
20. Amended by Mah. 41 of 1967.
21. Amended by Mah. 11 of 1974 (1-5-1974)
22. Amended by Mah. 77 of 1975 (1-4-1976)
23. Amended by Mah. 33 of 1976 (1-11-1976)

1 This Act has been repealed and re-enacted and amendments made by section 9 and Schedule 'E' of the said Act have been continued in force by Bom. 52 of 1947, s. 2.

Note.- The date mentioned in the bracket indicates the date of commencements of the Act.

24. Amended by Mah. 11 of 1984[1,2](1-1-1984)[3]

1 Section 11 of this Act reads as follows:—

"**11. Savings.—** Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done by him or anything omitted to be done by him, during the period commencing on the 1st day of January 1984 and ending on the day immediately preceding the date of publication of this Act in the *Official Gazette*, if such act or omission was not an offence under the principal Act, but for the amendments made by this Act; nor shall any person in respect of such act or omission be subjected to a penalty greater than that which could have been inflicted on him under the law in force immediately before the date of such publication."

2 Maharashtra Ordinance No. XII of 1983 was repealed by Mah. XI of 1984, s. 13.

3 Section 10 of Mah. 11 of 1984, reads as under :—

"10. Retrospective levy of duty in respect of touring cinemas, video exhibitions and video games and collection thereof, etc.— (*1*) Without prejudice to the provisions of sections 3 and 3AA, as amended by this Act, on and with effect from the 1st day of January 1984 the entertainments duty and surcharge in respect of touring cinemas, video exhibitions and video games shall be leviable, and shall be deemed to have been validity leviable at the following rates, as if the amendments and special provisions in so far as such amendments and provisions relate to the levy of duty as consolidated sum of money or lump sum and payment thereof in advance in respect of touring cinema, video exhibition, or as the case may be, video game made by the Bombay Entertainments Duty (Amendment) Ordinance,1983 (Mah. Ord. XXII of 1983) had not been enacted, namely :—

(*a*) in the case of touring cinema and video exhibition, entertainments duty at the same rates specified in clause (*b*) of sub-section (*1*) of section 3 of the principal Act, as amended by this Act, and surcharge at the rates specified in clause (*a*) of sub-section (*1*) of section 3AA of the principal Act, as amended by this Act ;

(*b*) in the case of video game, the entertainments duty at the rates specified in sub-section (*1A*) of section 3 of the principal Act, as amended by this Act, and surcharge at the rates specified in clause (*b*) of sub-section (*1*) of section 3AA of the principal Act, as amended by this Act.

(*2*) The proprietor liable to pay duty and surcharge for the period commencing from the 1st day of January 1984 and ending on the 31st March 1984,—

(*i*) in the case of touring cinema and video exhibition, shall file returns in Form B of the Bombay Entertainments Duty Rules, 1958 before the prescribed officer showing *inter-alia* the particulars of the sale of tickets for each class of accommodation per show and the duty and surcharge due in respect thereof within one month from the date of publication of the Bombay Entertainments Duty (Amendment and Retrospective Levy of Duty) Act, 1984 (Mah XI of 1984), in the *Official Gazette*, and subject to the provisions of sub-section (*3*), pay to the prescribed officer the amount of duty and surcharge due according to such returns in cash or by cheque or by *challan* which shall accompany such return ;

(*ii*) in the case of video games, shall, subject to the provisions of sub-section (*3*), pay the amount of lump sum duty and surcharge due in cash, by cheque or by *challan* within one month from the date of publication of the Bombay Entertainments Duty (Amendment and Retrospective Levy of Duty) Act, 1984 (Mah. XI of 1984) in the *Official Gazette* :

Provided that, where any video game machine has remained inoperative and unproductive of any entertainment for any number of days during the period commencing from 1st day of January 1984 and ending on the 31st March 1984, the prescribed officer shall, on being satisfied that the machine has so remained inoperative or unproductive, grant to the proprietor of such video game parlour the proportionate remission or refund of duty in respect of the machine so remaining inoperative or unproductive :

Provided further that, the burden of proving the fact entitling any such proprietor to claim any such relief shall be upon him.

(*3*) If any proprietor of a touring cinema or video exhibition or video game parlour has paid any duty and surcharge under the provisions of the Bombay Entertainments Duty (Amendment and Retrospective Levy of Duty) Ordinance, 1983 (Mah Ord. XXII of 1983), such proprietor shall be entitled to adjust the amount so paid in the returns to be submitted and payment to be made in accordance with such returns under clause (*i*) of, or while making payment under clause (*ii*) of sub-section (*2*), as the case may be, and if any amount so paid is in excess the same shall at this option be refundable to him or be further adjusted towards payment of duty and surcharge due from him from the 1st day of April 1984 onwards under the provisions of the principal Act, as amended by this Act.

(*4*) Nothing in this section shall affect the liability of any such proprietor to pay entertainments duty and surcharge with effect from 1st day of April 1984 onwards under the principal Act, as amended by this Act.".

Note.- The date mentioned in the bracket indicates the date of commencements of the Act.

25. Amended by Mah. 7 of 1987[1] (1-1-1987)
26. Amended by Mah. 10 of 1993 (25-12-1993)
27. Amended by Mah. 49 of 1994 (16-9-1994)
28. Amended by Mah. 8 of 1996[2] (15-9-1995)
29. Amended by Mah. 28 of 1997 (2-5-1997)
30. Amended by Mah. 20 of 1998[3] (1-1-1998)
31. Amended by Mah. 13 of 1999 (25-1-1999)
32. Amended by Mah. 3 of 2000[4] (1-6-1999)[5]
33. Amended by Mah. 28 of 2000
34. Amended by Mah. 5 of 2001 (3-1-2001)
35. Amended by Mah. 2 of 2002[6](17-8-2001)
36. Amended by Mah. 20 of 2002 (1-5-2002)
37. Amended by Mah. 22 of 2003[7] (1-8-2003)
38. Amended by Mah. 4 of 2004 (9-4-2004)

1 Maharashtra Ordinance No. I of 1987 was repealed by Mah. 7 of 1987, s. 17.

2 Maharashtra Ordinance No. XIII of 1995 was repealed by Mah. 8 of 1996, s. 3 (*1*).

3 Maharashtra Ordinance No. VII of 1998 was repealed by Mah. 20 of 1998, s. 5.

4 Maharashtra Ordinance No. XXIV of 1999 was repealed by Mah. 3 of 2000, s. 5.

5 Section 4 of Mah. 3 of 2000 reads as under :—

"**4. Validating provisions and savings.—** Notwithstanding anything contained in any law or any judgement, decree or order of any court to the contrary, any assessment, re-assessment, levy or collection of entertainment duty in respect of pool game effected or made under the principal Act during the period commencing on the 1st day of June 1999 and ending on and including the 1st December 1999, being the date

immediately preceding the date of publication of the Bombay Entertainments Duty (Amendment and Continuance) Ordinance, 1999 (Mah. Ord. XXIV of 1999) shall be deemed to have been validly levied and collected and shall be effective as if the amendments made to the principal Act by this Amendment Ordinance were in force at all relevant times and shall for all purposes, be deemed to be and shall be deemed to have always been assessed, levied and collected in accordance with law and accordingly,—

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

(*b*) no suits, appeal, application or other proceedings, shall lie or be maintained or continued in any court, for the refund of any such entertainment duty; and

(*c*) no court or other authority shall enforce any decree or order directing the refund of any such entertainment duty.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person from questioning in accordance with the provisions of the principal Act, as amended by this Amendment Act, any assessment, re-assessment, levy or collection of duty referred to in sub-section (*1*).".

6 Maharashtra Ordinance No. XXIV of 2001 was repealed by Mah. 2 of 2002, s. 4.

7 Sub-section (*2*) of section 1 of Mah. 22 of 2003 provides as under:—

"(*2*)(*a*) Section 1, clauses (*d*), (*e*) and (*f*) of section 2, sub-clauses (*i*) and (*iii*) of clause (*a*) and clauses (*b*) to (*f*) of section 3 and clauses (*i*),(*ii*) and (*iii*) of section 4 shall be deemed to have come into force on the 14th May 2003.

(*b*) Clauses (*a*), (*b*) and (*c*) of section 2, sub-clause (*ii*) of clause (*a*) of section 3 and clause (*iv*) of section 4 of this Act shall be deemed to have come into force on the 1st July 2003.".

Note.- The date mentioned in the bracket indicates the date of commencements of the Act.

39. Amended by Mah. 54 of 2005[1] (29-11-2005)

40. Amended by Mah. 16 of 2006 (4-5-2006)

41. Amended by Mah. 2 of 2010[2] (31-8-2009)

42. Amended by Mah. 22 of 2010 (2-8-2010)

43. Amended by Mah. 31 of 2010 (21-12-2010)

44. Amended by Mah. 13 of 2011[3] (15-1-2011)

45. Amended by Mah. 24 of 2012 (22-8-2012)

46. Amended by Mah. 6 of 2013[4] (22-2-2013)

47. Amended by Mah. 22 of 2014[5] (10-02-2014)

48. Amended by Mah. 42 of 2014[6] (29-12-2014)

49. Amended by Mah. 26 of 2015[7] (12-6-2015)

50. Amended by Mah. 42 of 2017[8]

1 Maharashtra Ordinance No. X of 2005 was repealed by Mah. 54 of 2005, s. 5.

2 Maharashtra Ordinance No. XXIII of 2009 was repealed by Mah. 2 of 2010, s. 4.

3 Maharashtra Ordinance No. III of 2011 was repealed by Mah. 13 of 2011, s. 3.

4 Maharashtra Ordinance No. IV of 2013 was repealed by Mah. 6 of 2013, s. 5.

5 Maharashtra Ordinance No. X of 2014 was repealed by Mah. 22 of 2014, s. 6.

6 Maharashtra Ordinance No. XI of 2015 was repealed by Mah. 26 of 2015, s. 7.

7 Maharashtra Ordinance No. XI of 2015 was repealed by Mah. 26 of 2015, s. 7.

8 Sections 13 to 31 of this Act has not come into force yet, therefore, the amendments carried out by said sections are not incorporated.

Note.- The date mentioned in the bracket indicates the date of commencements of the Act.

ACT No. I OF 1923[1]

[THE MAHARASHTRA ENTERTAINMENTS DUTY ACT.][2]

An Act to impose a duty in respect of admission to entertainment in the [3][State] of Bombay.

WHEREAS it is expedient to provide for the levy of duty in respect of admission to [4][entertainments] in the [5][State] of Bombay ; It is hereby enacted as follows:—

1. Short title, extent and operation.— (*1*) This Act may be called [6][the Maharashtra Entertainments Duty Act.]

[7][(*2*) It extends to the whole of the [8][State of Maharashtra]].

[9][(*3*) It shall be deemed to have come into operation in the whole of the State of Maharashtra on the 1st day of January 1984.]

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

[10][(*a-1*) "amusement park" means a place wherein various types of amusements including games or rides or both [11][but excluding exhibition by cinematograph and video exhibition] are provided fairly on permanent basis, on payment for admission;

(*a-2*) "antenna" means an apparatus which receives television signals which enable viewers to tune into transmission including national or international satellite transmissions and is erected or installed for exhibition of films or moving pictures or series of pictures, by means of transmission of television signals by wire where subscribers' television sets at the residential or non-residential place are linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, on payment by the connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;]

[12][(*a-3*) "Award Function" means the award distribution programme organised by the representative bodies of the Film or Television Industry or Media organisations with intermittent performance of songs or dances or other performances or such other award function as the State Government may, by notification in the *Official Gazette*, specify in this behalf;]

[13][(*a*) "entertainment" includes any exhibition performance, amusement, game or sport to which persons are admitted for payment, [14][or, in the case of television exhibition with the aid of any type of antenna with a cable network attached to it or cable television [15][or Direct-to-Home (DTH) Broadcasting Service], for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner

1 For statement of Objects and Reasons, *see Bombay Government Gazette*, 1922, Part V, p. 177, for Report of Select Committee, *see ibid*., 1922, pp. 244-245 ; and for Proceedings in Council, *see* Bombay Legislative Council Debates, 1922, Vol. VII.

2 The Act was extended to the part of the State of Bombay to which immediately before the commencement of Bom. 41 of 1958 it did not extend (*vide* Bom. 41 of 1958, s. 2).

3 This word was substituted for the word "Presidency" by Bom. 41 of 1958, s. 3(*a*).

4 The word "entertainments" was substituted for the original words by Bom. 25 of 1954, s. 2.

5 This word was substituted for the word "Presidency" by Bom. 41 of 1958, s. 3(*a*).

6 The short title of the Act was amended for "the Bombay Entertainments Duty Act, 1923" by Mah. 24 of 2012, s. 2, Schedule, entry 15, with effect from the 1st May 1960.

7 This sub-section was substituted for the original by Bom. 41 of 1958, s. 3(*b*).

8 These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

9 This sub-section was substituted for the original by Mah.11 of 1984, s. 2.

10 These clauses were inserted by Mah. 10 of 1993, s. 2(*1*).

11 These words were inserted by Mah. 49 of 1994, s. 2(*1*).

12 This clauses was inserted by Mah. 2 of 2010, s. 2(*a*).

13 Clause (*a*) was substituted for the original by Mah. 11 of 1984, s. 3(*a*).

14 These words were inserted by Mah. 10 of 1993, s. 2(*a*).

15 These words, brackets and letters were inserted by Mah. 20 of 2002, s. 2(*a*).

whatsoever] [1][but does not include magic show] [2][and temporary amusement including games and rides.]

Explanation.— For the purpose of this clause,—

[3][(*i*) the expression "exhibition" includes any exhibition by cinematograph including video exhibition or television exhibition with the aid of any type of antenna with a cable network attached to it or cable television [4] *;]

(*ii*) the expression "game" includes video games which are played with the aid of machine which is operated electronically or mechanically or electromechanically for the purpose of entertainment or [5][otherwise; and]

[6][(*iii*) the expression "temporary amusement" means the amusement rides and games which are not provided on fairly permanent basis like in amusement park as defined in clause (*a-1*) of section 2 read with clause (*b*) of sub-section (*5*) of section 3]];

[7][(*a-a1*) "bowling-alley" means a building housing a hardwood lane or lanes or lane or lanes made of any other material for bowling or an enclosed ground or part of ground having hardwood lane or lanes or lane or lanes made of any other material for playing any of the several games in which balls are rolled down an alley at an object or group of objects or pins ;]

[8][(*a-a2*) "cable operator" means any person or a company registered as a cable operator and has also been registered as a Multi-System Operator for a notified area as per the provisions of the Cable Television Networks (Regulation) Act, 1995 (7 of 1995) and re-transmits digital television signal installed for exhibition of films or moving pictures or series of pictures to subscriber's television sets at the residential or non-residential places ;

(*a-a3*) "local cable operator" means any person or a company who accepts digital television signal from Multi- System Operator and re-transmits at the residential or non-residential places on payment by a subscriber;]

[9][(*a-a*) "cable television" means a system organised on payment by a connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic coaxial cable or optic fibre cable to a central system called the head-end, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc 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 holders ;]

[10][(*a-ab*) "Multi-System Operator" means a cable operator who receives a programming service from a broadcaster or its authorised agencies and re-transmits the same or transmits his own programming service, for simultaneous reception either by multiple subscribers directly or through one or more local cable operators and includes his authorised distribution agencies, by whatever name called;]

[11][(*b*) "payment of admission" [12][in relation to the levy of entertainments duty,] includes,—

1 These words were inserted by Mah. 49 of 1994, s. 2(*2*).

2 These words were added by Mah. 13 of 1999, s. 2(*a*).

3 Clause (*i*) was substituted for the original by Mah. 10 of 1993, s. 2(*b*).

4 The word "and" was deleted by Mah. 13 of 1999, s. 2(*b*)(*i*).

5 These words were substituted for the word "otherwise," by Mah. 13 of 1999, s. 2(*b*)(*ii*). 6 This entry was added by Mah. 13 of 1999, s. 2(*b*)(*iii*).

7 This clause was inserted by Mah. 28 of 2000, s. 2(*i*) with effect from 1st April 2000. 8 These clauses were inserted by Mah. 22 of 2014, s. 2(*i*).

9 Clause (*a-a*) was inserted by Mah. 10 of 1993, s. 3.

10 These clauses were inserted by Mah. 22 of 2014, s. 2(*ii*).

11 This clause was substituted for the original by Bom. 13 of 1931, s. 2.

12 These words were inserted by Mah. 11 of 1984, s. 3(*b*)(*i*).

(*i*) any payments 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 duty or more duty is required ;

(*ii*) any payment for seats or other accommodation in a place of entertainment;

(*iii*) any payment for a programme or synopsis of an entertainment; [1][* *]

[2][(*iii-a*) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing, of the entertainment which, without the aid of such instrument or contrivance, such person would not get;[3] [* * *]]

[4][(*iv*) any payment, by whatever name called for any purpose whatsoever, connected with an entertainment, which a person is required to make, in any form as a condition of attending, or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admission ;

(*v*) any payment made by a person for admission to a video exhibition irrespective of whether any eatables or beverages or both are or are not provided to him against such payment;]

[5][(*vi*) any payment made by a person by way of contribution or subscription or installation connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television [6][* *];]

[7][(*vii*) any payment made by person to the proprietor of a Direct-to-Home (DTH) Broadcasting Service by way of contribution, subscription, installation or connection charges, or any other charges collected in any manner whatsoever for Direct-to-Home (DTH) Broadcasting Service with the aid of any type of set at a residential or non-residential place of connection-holder directly to the Satellite ; [8][and]

[9][(*viii*) any payment made by way of sponsorship amount for a programme which is organised only for invitees, without selling tickets ;]

[10][*Explanation*.— For the purposes of this sub-clause any expenditure incurred by any co-operative society including a co-operative housing society or by the management of, any factory, hotel, lodge, bar, permit room, pub, or by a person or group of persons, for the purchase of any type of antenna or any other apparatus for securing transmission through the cable network of cable television attached to it, for its members, or for workers or customers or for himself or themselves, as the case may be, shall be deemed to be the payment made under this sub-clause for the television exhibition with the aid of any type of antenna with cable network attached to it or cable television :]

Provided that, where regular tickets are not issued by the proprietor for admission to a video exhibition and the amount charged to a person admitted to the exhibition is inclusive of the price for any eatables or beverages or both, then seventy-five per cent., of such amount shall be deemed to be payment for such admission :]

[11][Provided further that,[12][subject to the provisions of sub-section (*13*) of section 3] any payment not exceeding [13][seven rupees in case of ordinary and air-cooled cinemas and nine rupees in case of air-conditioned cinemas] per proprietor towards service charges separately the proprietor shows to the

1 The word “and” was deleted by Bom. 25 of 1954, s. 3(*a*).

2 Sub-clause (*iii-a*) was inserted, by Bom. 25 of 1954, s. 3(*b*).

3 The word “and” was deleted by Mah. 20 of 2002, s. 2(*b*)(*i*).

4 Clauses (*iv*) and (*v*) were substituted for clause (*iv*) by Mah. 11 of 1984, s. 3(*b*)(*ii*).

5 Sub-clause (*vi*) was inserted by Mah. 10 of 1993, s. 2(*4*)(*a*).

6 The word “and” was deleted by Mah. 22 of 2003, s. 2(*a*).

7 This sub-clause was added by Mah. 20 of 2002, s. 2(*b*)(*iii*).

8 The word “and” and clause (*viii*) was added by Mah. 22 of 2003, s. 2(*b*) and (*c*).

9 The word “and” and clause (*viii*) was added by Mah. 22 of 2003, s. 2(*b*) and (*c*).

10 *Explanation* was inserted by Mah. 20 of 1998, s. 2(*a*).

11 This proviso was added by Mah. 10 of 1993, s. 2(*4*)(*b*).

12 These words, brackets and figures were inserted by Mah. 2 of 2002, s. 2(*a*).

13 These words were substituted for the words “five rupees in case of ordinary and air-cooled cinemas and six rupees in case of air-conditional cinemas” by Mah. 6 of 2013, s. 2(*a*)(*i*).

satisfaction of the prescribed officer as defined in the rules made under this Act that the amount of such service charges is spent by him towards maintenance and providing facilities and safety measures in the permanent cinema [1][or quasi-permanent cinema] in addition to those required under the provisions of the [2]Bombay Cinemas (Regulation) Act, 1953 (Bom. XI of 1953) and the Maharashtra Cinemas (Regulation) Rules, 1966, or any other law for the time being in force, such service charges shall not be included in the payment for admission;]

[3][Provided also that, the proprietor shall submit, before the 30th September of every year, to the prescribed officer the audited accounts of the service charges collected and spent by him towards maintenance and providing facilities and safety measures as provided in the second proviso. The proprietor shall be allowed to carry forward unspent amount of service charges for [4][four financial years] immediately following the financial year in which the amount has remained so unspent. If the prescribed officer on perusal of the accounts is satisfied at the end of the admissible period for which the proprietor is allowed to carry forward the unspent amount of the service charges or part thereof, that, the said amount has not been spent towards the maintenance and providing facilities and safety measures as provided in the second proviso, then the said amount of service charges or part thereof, not so spent shall be included in the payment for admission and thereupon, the provisions of sub-sections (*2*) *to (*5*)* of section 4-B shall, *mutatis mutandis*, apply for the purpose of assessment of the entertainments duty at the rate specified in clause (*c*) of sub-section (*1*) or clause (*a*) of sub-section (*3*) of section 3 of this Act:]

[5][Provided also that, the proprietor shall be allowed to set off the amount spent in a financial year in excess of the amount collected as service charges in that financial year towards maintenance and for providing facilities and safety measures as provided in the second proviso, against the amount of the service charges which will be collected during the next four financial years immediately following the financial year in which the excess amount is spent:]

[6][Provided also that, any payment not exceeding [7][one rupee] per ticket if charged by the proprietor of a touring cinema towards service charges, separately and the proprietor of such touring cinema shows to the satisfaction of the prescribed officer (as defined in the rules made under this Act), that such payment made is spent by him during the license period towards maintenance and providing facilities and safety measures in such touring cinema, as specified by the State Government (by notification in the *Official Gazette* issued in this behalf), in addition to those required under the provisions of the [8]Bombay Cinemas (Regulation) Act, 1953 (Bom. XI of 1953) and the Maharashtra Cinemas (Regulation) Rules, 1966, or any other law for the time being in force, in that case, such payment towards service charges shall not be included in the payment for admission, subject to the condition that the proprietor of such touring cinema shall submit, to the prescribed officer within a period of one month from the date of expiry of license period, the audited accounts of the service charges collected and spent by him towards the maintenance and for providing the additional specified facilities and safety measures for such touring cinema:]

[9][Provided also that, any payment of [10][one rupee] per ticket if charged by the proprietor of a permanent or quasi-permanent cinema having computerised ticket terminal network with the help of information technology through satellite, towards additional service charges, separately in that case, such payment towards additional service charges shall not be included in the payment for admission ;]

1 These words were inserted by Mah. 49 of 1997, s. 2(*3*)(*a*)(*ii*).

2 Now, the short title has been amended as "the Maharashtra Cinemas (Regulation) Act" by Mah. 24 of 2012, s. 2, Schedule, entry 47, with effect from the 1st May 1960.

3 This proviso was substituted by Mah. 20 of 1998, s. 2(*b*).

4 These words were substituted for the words "two financial years" by Mah. 22 of 2003, s. 2(*e*).

5 This proviso was added by Mah. 22 of 2003, s. 2(*f*).

6 This proviso was added by Mah. 4 of 2004, s. 2(*b*).

7 These words were substituted for the words "*fifty paise*" by Mah. 6 of 2013, s. 2(*a*)(*ii*).

8 Now, the short title has been amended as "the Maharashtra Cinemas (Regulation) Act" by Mah. 24 of 2012, s. 2, Schedule, entry 47, with effect from the 1st May 1960.

9 This proviso was added by Mah. 2 of 2010, s. 2(*b*)(*ii*).

10 These words were substituted for the words "*fifty paise*" by Mah. 6 of 2013, s. 2(*a*)(*iii*).

[1][Provided also that, any payment not exceeding ten rupees or any such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, per ticket if charged by the proprietor himself or through any service provider towards service charges, separately for providing facility for online ticket booking in all entertainments, in that case, such payment towards such service charges shall not be included in the payment for admission, subject to the condition that the proprietor and the service provider shall submit the data of online tickets sold per month, and online internet handling fee or convenience charges charged thereof and also the certified copies of agreement for online ticket booking services to the Collector before seventh day of every succeeding month; and any amount of such service charges in any

form more than ten rupees or more than such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, levied by the proprietor himself or through any service provider, for providing facility for online ticket booking, shall be included in the payment for admission.

Explanation.—For the purposes of this proviso, the expression "service provider" means and includes any person or any company or agent who is authorized or permitted by the proprietor of any entertainment to book online tickets through their website or portal or by any other means.]

[2][(*b-1*) "pool game" means game played on a Pool Table or Billiard Table or any Table by whatever name called or by whatever way described, with a long stick called a cue, a cue ball and designated number of object balls. Each player using the cue ball with pocket the object balls in any order or combination or in any manner or method;

(*b-2*) "pool parlour" means a place of entertainment wherein one or more tables are provided for playing pool-game for which persons are required to make a payment in any manner or form ;]

[3][(*c*) "proprietor" in relation to an entertainment, includes any person—

(*i*) responsible for the management thereof, or

(*ii*) connected in whatsoever manner with the organisation of the entertainment, for any duration whatsoever, or

(*iii*) charged or entrusted or authorised with the work of admission to the entertainment, or

(*iv*) responsible for, or for the time being in charge of the management of entertainment, whether or not he has obtained licence, if any, for a place of such entertainment under any law for the time being in force ;]

[4][* * *]

[5][(*v-a*) or a partnership firm, body corporate or a company registered under the [6]Companies Act, 1956 (1 of 1956), having licence to provide Internet Protocol Television service;]

[7][(*vi*) responsible for, or for the time being in charge of, the management of pool-parlour ;][8]* *

[9][(*vii*) responsible for, or for the time being in charge of, the management of bowling-alley;][10] * * * *

1 This proviso was added by Mah. 42 of 2014, s. 2.

2 These clauses were inserted by Mah. 3 of 2000, s. 2(*1*)

3 Clause (*c*) was substituted for the original by Mah. 11 of 1984, s. 3(*c*).

4 This sub-clause was deleted by Mah. 22 of 2014, s. 2(*iii*).

5 Sub-clause (*v-a*) was inserted by Mah. 22 of 2010, s. 2 (*1*)(*i*).

6 Now, *see* the Companies Act, 2013 (18 of 2013).

7 Sub-clause (*vi*) was added by Mah. 3 of 2000, s. 2(*2*)(*b*).

8 The word "or" was deleted by Mah. 28 of 2000, s. 2(*ii*)(*2*).

9 Sub-clause (*vii*) was added by Mah. 28 of 2000, s. 2(*ii*)(*3*) with effect from 1st April 2000. 10 The word "or" was deleted by Mah. 2 of 2002, s. 2(*b*)(*i*).

[1][(*viii*) responsible for, or for the time being in charge of the management of any dance bar, [2][permit room or beer bar with live orchestra, pub,] or responsible for organising performances of western music (classical, light or instrumental) and dances from western countries including folk dances from western countries, or Indian folk dances such as *Ras-Garba, Dandiya, Disco-Dandiya* or *Rain Dandiya* or *Ras-Garba* or *Dandiya*, by whatever name it is known;] [3 * * * * *]

[4][(*ix*) any person, partnership firm, body corporate or a company registered under [5]the Companies Act, 1956 (1 of 1956), responsible for or for the time being in charge of the management of any Multiplex Theatre Complex] ;[6][or]

[7][(*x*) or a partnership firm, body corporate or a company registered under [8]the Companies Act, 1956 (1 of 1956), responsible for or for the time being in charge of the management of any Go-carting centre;

(*xi*) or a partnership firm, body corporate or a company registered under [9]the Companies Act, 1956 (1 of 1956), having ownership of a tourist bus with a video facility;

(*xii*) or a company registered under the [10]Companies Act, 1956 (1 of 1956), having licence to provide Direct-to-Home (DTH) Broadcasting service by the Government of India under section 4 of the Indian Telegraph Act, 1885 (13 of 1885) and the Indian Wireless Telegraph Act, 1933 (17 of 1933) ;]

[11][(*xiii)* responsible for or for the time being in charge of, the management of any Tourism Project to which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006 ;]

(*d*) "admission to an entertainment", includes admission to any place in which the entertainment is held [12][or any place where from the entertainment is provided by means of cable connection from any type of antenna with a cable network attached to it or cable television [13][for Direct-to-Home (DTH) Broadcasting service]] ;

[14][(*d-1*) "Collector", means the Collector for the district appointed under section 7 of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966) ;

(*d-2*) "Commissioner", means the Commissioner of a division appointed under section 6 of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966)] ;

[15][(*e*) "complimentary ticket", means a ticket or pass for admission to an entertainment free of any payment or at reduced rate of payment for such admission;]

[16][(*e-e*) "dance bar" means and includes any bar or permit-room where along with serving liquor, for entertainment, any type of dance is also performed to the tune of any type of music ;]

1 Sub-clause (*viii*) was added by Mah. 5 of 2001, s. 2(*1*)(*c*).

2 These words were inserted by Mah. 22 of 2010, s. 2 (*1*) (*ii*).

3 The word "or" was deleted by Mah. 20 of 2002, s. 2(*c*)(*i*).

4 Sub-clause (*ix*) was added by Mah. 2 of 2002, s. 2(*b*)(*iii*).

5 Now, *see* the Companies Act, 2013 (18 of 2013).

6 The word "or" was added by Mah. 20 of 2002, s. 2(*c*)(*ii*).

7 Sub-clause (*x*), (*xi*) and (*xii*) were added by Mah. 20 of 2002, s. 2(*c*)(*iii*). 8 Now, *see* the Companies Act, 2013 (18 of 2013).

9 Now, *see* the Companies Act, 2013 (18 of 2013).

10 Now, *see* the Companies Act, 2013 (18 of 2013).

11 Sub-clause (*xiii*) was added by Mah. 2 of 2010, s. 2(*c*).

12 These words were added by Mah. 10 of 1993, s. 2(*6*).

13 These words, brackets and letters were added by Mah. 20 of 2002, s. 2(*d*). 14 Clauses (*d-1*) and (*d-2*) were inserted by Mah. 7 of 1987, s. 2(*a*).

15 Clause (*e*) was substituted for the original by Bom. 38 of 1950, s. 2. 16 Clauses (*e-e*) were inserted by Mah. 5 of 2001, s. 2(*2*).

[1][(*e-el*) "Direct-to-Home (DTH) Broadcasting service" means a system of distribution of multi channel television programmes in Ku Band by using a Satellite system, by providing television signals direct to the subscriber's premises without passing through an intermediary such as cable operator ;

Explanation.–For the purpose of this clause and clause (*g-1A*) "Ku Band" ordinarily means the 11.7-12.7 Ghz. (Gigahertz) frequency band which splits into two segments, *viz*. the first having the frequency of 11.7-12.2 Ghz. known as FSS (Fixed Satellite Service) and the other having the frequency of 12.2-12.7 Ghz. known as BSS (Broadcasting Satellite Service), or it may have such other band width as may be approved by the Government of India from time to time ;]

[2][(*e-e2*) " Internet Protocol Television" means broadcasting of television channels through telephone network with the help of Internet Protocol network by the Internet Protocol Service Providers who have right to transmit media-programming to their customers ;]

[3][(*f*) "entertainment duty", or "duty" in respect of any entertainment means the entertainment duty levied under [4][***] section 3;]

[5][(*f-al*) "Government Sponsored Cultural Festival" means the festival or programme organised, sponsored or co-sponsored by the State Government or the Government Undertaking or an autonomous

body or such other cultural festival as the State Government may, by notification in the *Official Gazette,* specify in this behalf or the cultural festival organised by the educational institution;]

[6][(*f-a*) "Multiplex Theatre Complex" means an entertainment-*cum*-cultural centre which provides,—

(*i*) within the limits of Municipal Corporation of Brihan Mumbai not less than four theatres in a complex with minimum total seating capacity of 1250; and

(*ii*) anywhere else in the State, not less than three theatres in a complex with minimum total seating capacity of 1000,

and such other incidental and connected matters and facilities, and multi-entertainment activities and other facilities as specified by Government in this behalf, by notification in the *Official Gazette* ;]

[7][(*f-1*) "permanent cinema", or "quasi-permanent cinema" means a cinema which is licensed as a permanent cinema or a quasi-permanent cinema, as the case may be, under the Maharashtra Cinemas (Regulation) Rules, 1966 ;]

[8][(*f-2*) "permit room or beer bar with live orchestra" means and includes any permit room or beer bar where along with serving of liquor, any type of live music is performed for entertainment ;]

[9][(*g*) "place of entertainment", includes—

(*i*) any addition to the place of entertainment;

(*ii*) a house, building, tent or any other place where the books of account, ticket books and other relevant records pertaining to the entertainment [10][or pertaining to the management of providing cable connections from any type of antenna or cable television] [11][or pertaining to the

1 This clause was inserted by Mah. 20 of 2002, s. 2(*e*).
2 Clauses (*e-e2*) were inserted by Mah. 22 of 2010, s. 2(*2*).
3 Clause (*f*) was substituted for the original by Mah. 7 of 1987, s. 2(*b*).
4 The words, brackets, figures and letters "sub-sections (*1*) and (*1A*) of" were deleted by Mah. 10 of 1993, s. 2(*7*).
5 Clause (*f-al*) was inserted by Mah. 2 of 2010, s. 2 (*d*).
6 Clause (*f-a*) was inserted by Mah. 2 of 2002, s. 2(*c*).
7 Clause (*f-1*) was inserted by Mah. 7 of 1987, s. 2(*c*).
8 Clause (*f-2*) was inserted by Mah. 22 of 2010, s. 2(*3*).
9 Clauses (*g*), (*h*), (*i*) (*j*) and (*k*) were inserted by Mah. 11 of 1984, s. 3(*d*).
10 These words were inserted by Mah. 10 of 1993, s. 2(*8*).
11 These words, brackets and letters were inserted by Mah. 20 of 2002, s. 2(*f*).

management of providing Direct-to-Home (DTH) Broadcasting service] are kept or are believed to have been kept;

[1][(*g-1A*) "set top box" means an apparatus connected to a television set at a residential place which receives encrypted television signals through dish antenna from satellite directly and provides decrypted television signals to the television set, which enables the viewers to tune into multi-channel television programmes in Ku Band, on payment, by the connection-holder, of the charges collected in any manner whatsoever by the proprietor];

[2][(*g-1*) "prescribed", means prescribed by rules made under this Act;]

[3][(*g-g1*) "pub" means and includes permit room or beer bar where along with serving of liquor, any type of music is performed for entertainment ;]

[4][(*g-g1a*) "single-screen cinema" means a place of entertainment not having more than one auditorium with one screen using cinematography projection system having licence under the Maharashtra Cinemas (Regulation) Act, (XI of 1953) other than Multiplex Theatre Complex;]

(*g-2*) "surcharge", means the surcharge on any entertainment [5][including the exhibition by means of any type of antenna with a cable network attached to it or cable television] other than exhibition by cinematography including video exhibition levied under section 3AA;]

[6][(*g-3*) "sponsorship amount" means an amount paid [7][or value of goods supplied or services rendered or benefits provided] to the organizer of an entertainment programme by the sponsorer in lieu of advertisement of sponsorer's product or his brand name, etc.];

(*h*) "ticket", *or* "season ticket" means a ticket issued by a proprietor of an entertainment for admission of a person or persons to an entertainment;

(*i*) "touring cinema", means an outfit comprising the cinematograph apparatus and plant and enclosures taken from place to place for giving cinematograph exhibition, or for giving cinematograph exhibition in local theatres or halls [8][whether such theatres or halls are having the roof over them or are open to sky;]

[9][(*i-a*) "Tourism Development Corporation" means the Maharashtra Tourism Development Corporation Limited, a Company registered under the [10]Companies Act, 1956 (1 of 1956) ;

(*i-b*) "Tourism Policy-2006" means the Tourism Policy formulated by the Government of Maharashtra, under the Government Resolution, Department of Tourism and Cultural Affairs, No. MTC-2005/2/CR-172/Tourism, dated the 16th December 2006;

(*i-c*) "Tourism Project" means the following project, which is eligible as an Eligible Unit for the incentives under the Tourism Policy-2006, namely :—

(*1*) Hotels, Heritage Hotels, Resorts and Health Farms, Health and Wellness Spa and units registered under the Bed and Breakfast Scheme of the Tourism Development Corporation;

(*2*) Motels and wayside amenities;

(*3*) Apartment Hotels or Service Apartments;

(*4*) Water Sports and Amusement Parks;

1 Clause (*g-1A*) was inserted, ibid, s. 2(*g*).

2 Clause (*g-1*) and (*g-2*) was inserted by Mah. 7 of 1987, s. 2(*b*). 3 Clause (g-*g1*) was inserted by Mah. 22 of 2010, s. 2(*4*).

4 Clause (*g-g1a*) was inserted by Mah. 6 of 2013, s. 2(*b*).

5 These words were inserted by Mah. 10 of 1993, s. 2(*9*).

6 Clause (*g-3*) was added by Mah. 20 of 2002, s. 2(*h*).

7 These words were inserted by Mah. 54 of 2005, s. 2.

8 These words were added by Mah. 10 of 1993, s. 2(*10*).

9 These clauses were inserted by Mah. 2 of 2010, s. 2(*e*).

10 Now, see the Companies Act, 2013 (18 of 2013).

(*5*) Arts and Crafts Villages;

(*6*) Golf Courses;

(*7*) Camping, Caravanning and Tent Facilities;

(*8*) Aerial Ropeways;

(*9*) Convention Centres;

(*10*) Development of Hill Stations;

(*11*) Adventure Tourism Projects;

(*12*) Houseboats;

(*13*) Eco-Tourism Projects;

(*14*) Museums and Aquariums;

(*15*) Projects approved by the Classification Committee of the Tourism Department of the Government of Maharashtra or the Government of India;]

(*j*) "video exhibition", means an exhibition of a cinematograph film or moving pictures or series of pictures organised for a financial gain by playing or re-playing [1][a pre-recorded cassette or disc or both by means of a video cassette player or recorder or video disc player or recorder or any such similar apparatus] either on the screen of a television set or video-scope or otherwise, [2][other than by means of any type of antenna or cable television] at a residential or non-residential place of entertainment, other than a hotel or a public vehicle, which is or is not licensed under the [3]Bombay Cinemas (Regulation) Act, 1953 (Bom. XI of 1953) and the rules made thereunder or under any law for the time being in force ;

(*k*) "video games parlour", means a place of entertainment where persons are required to make a payment for the purpose of working a machine installed therein which operates electronically or mechanically or electro mechanically.]

3. **Duty on payments for admission to entertainment.**—[4][(*1*) There shall be levied and paid to the State Government [5][on payment for admission fixed by the proprietor] to any entertainment [6][expect in the case of video games, exhibition by means of any type of antenna or cable television, [7][or Internet Protocol Television,] or exhibition by means of Direct-to-Home (DTH) Broadcasting service, bowling alley, go-carting, dance bar,[8][permit room or beer bar with live orchestra, pub,] discotheque, amusement park, water sports activity, pool game] [9][or tourist bus with video facility] a duty (hereinafter referred to as "entertainments duty") at the following rates, namely :—

(*a*) where the payment [10]* * * * is made for Admission to a racecourse licensed under [11]the Bombay Racecourses Licensing Act, 1912 (Bom. II of 1912) [12][or under the Maharashtra Dog Racecources Licensing Act, 1976 (Mah. XXXIII of 1976)] [13][100] per cent. of such payment, and

1 These words were substituted for the words "a pre-recorded cassette by means of video cassette player or recorder", by Mah. 10 of 1993, s. 2(*11*)(*a*).

2 These words were inserted by Mah. 10 of 1993, s. 2(*11*)(*b*).

3 Now, the short title has been amended as "the Maharashtra Cinemas (Regulation) Act" by Mah. 24 of 2012, s. 2 and 3, Schedule, entry 47, w.e.f. 1st May 1960.

4 This sub-section was substituted by Bom. 53 of 1956, s. 2.

5 These words were substituted for the words "on all payments for admission" by Mah. 13 of 2011, s. 2(*i*).

6 This portion was substituted for the words "expect in the case of video games and exhibition by means of any type of antenna or cable television" by Mah. 20 of 2002, s. 3(*a*)(*1*).

7 These words were inserted by Mah. 22 of 2010, s. 3(*1*)(*a*).

8 These words were inserted by Mah. 22 of 2010, s. 3(*1*)(*b*).

9 These words were inserted by Mah. 22 of 2010, s. 3(*a*)(*i*).

10 The words "excluding amount of duty" were deleted by Mah. 17 of 1967, s. 2(*1*).

11 Now, the short title has been amended as "the Maharashtra Racecourses Licensing Act" by Mah. 24 of 2012, s. 2 and 3, Schedule, entry 12, w.e.f. 1st May 1960.

12 These words were inserted by Mah. 33 of 1976, s.11, Sch.

13 These figures were substituted for the figures "50" by Mah. 10 of 1993, s. 3(*1*)(*b*).

[1][(*b*) in the case of every entertainment, other than exhibition by cinematograph including video exhibition, video games, exhibition by means of any type of antenna, cable television, [2][Internet Protocol Television,] exhibition by means of Direct-to-Home (DTH) Broadcasting service, bowling alley, go-carting, dance bar, [3][permit room or beer bar with live orchestra, pub,] discotheque, amusement park, water sports activity, pool game or tourist bus with video facility, within the limits of,—

TABLE

Serial No.	Area	[4][Rate of entertainment duty on payment for admission fixed by the proprietor]

(1)	(2)	(3)
1	*Brihan Mumbai* Municipal Corporation.	25 per cent.
2	All Municipal Corporations (other than *Brihan Mumbai* Municipal Corporation) and all Cantonment areas.	20 per cent.
3	"A" Class, "B" Class and "C" Class Municipal Councils.	15 per cent.
4	Any other areas not covered by entries 1 to 3 above.	[5][10 per cent.]]:

[6][Provided that, in the case of the cabaret or discotheque entertainment, fifty per cent. of the total payment charged by the proprietor per person per show, whether with or without eatables or beverages and whether regular tickets are issued or not, for a admission to such entertainment, shall be deemed to be the payment for admission and duty shall be levied thereon accordingly under this clause :

Provided further that, the entertainment duty in respect of an amusement park shall be 15 per cent. of the payment made for admission to the amusement park, including payment made for admission for games and rides, whether charges separately or not:]

[7][Provided also that, the entertainment duty in respect of water sports activity, by whatever name called, whether situated within or outside the amusement park, shall be [8][15 per cent.]of the payment made for admission to the water sports activity including payment made for admission for water games and sports, whether charged separately or not:]

[9][Provided also that, the entertainment duty in respect of the Award Function organised only for invitees, without selling tickets, shall be 12.5 per cent. of the total sponsorship amount received for such function.]

[10][(*c*) in the case of exhibition by cinematograph including video exhibition other than exhibition by means of any type of antenna or cable television within the limits of,—

1 Clauses (*b*) was substituted for the original by Mah. 22 of 2003, s. 3(*a*)(*ii*).
2 These words were inserted by Mah. 22 of 2010, s. 3(*1*)(*c*)(*i*).
3 These words were inserted by Mah. 22 of 2010, s. 3(*1*)(*c*)(*ii*).
4 These words were substituted by Mah. 13 of 2011, s. 2(*ii*)(*a*).
5 These figures and words were substituted for the words "No Duty", by Mah. 13 of 2011, s. 2(*ii*)(*b*).
6 These provisos were substituted for existing proviso by Mah. 49 of 1994, s. 3(*1*).
7 This proviso was added by Mah. 20 of 1998, s. 3(*a*).
8 These figures and words were substituted for the figures and words "10 per cent." by Mah. 31 of 2010, s. 2.
9 This proviso was added by Mah. 2 of 2010, s. 3(*a*).
10 Clauses (*c*) was substituted by Mah. 22 of 2003, s. 3(*a*)(*iii*).

[1][TABLE

Serial No.	Area	Rate of entertainment duty on payment for admission fixed by the proprietor
(1)	(2)	(3)
1	Within the limits of *Brihan Mumbai* Municipal Corporation.	45 per cent.
2	Within the limits of all other Municipal Corporations and Cantonments.	40 per cent.

3	Within the limits of "A" Class Municipal Councils.	34 per cent.
4	Within the limits of "B" Class Municipal Councils.	28 per cent.
5	Within the limits of "C" Class Municipal Councils.	22 per cent.
6	Any other areas not covered by entries (1) to (5) above.	15 per cent.]]

[2][(*1A*) Notwithstanding anything contained in clauses (*a*) and (*b*) of section 2 or in any other provisions in relation to the admission on payment contained in this Act, there shall be levied and paid to the State Government entertainments duty in the case of video game [3][at the rates specified in the TABLE below, namely :—]

[4][TABLE

Serial No.	Area	Type of Video Game Machine per machine	Rate of entertainment duty per month, (in Rupees)
(1)	(2)	(3)	(4)
1	Within the limits of *Brihan Mumbai* Municipal Corporation.	(1) Machine operated by one person.	1,000
		(2) Machine operated by two persons simultaneously.	2,000
2	Within the limits of all Municipal Corporations other than *Brihan Mumbai* Municipal Corporation.	(1) Machine operated by one person.	750
		(2) Machine operated by two persons simultaneously.	1,500
3	Within the limits of all other areas not covered by entries 1 and 2 above.	(1) Machine operated by one person.	500
		(2) Machine operated by two persons simultaneously.	1,000.]

[1][(*1AA*) In computing the duty and the surcharge under this Act, a fraction of a rupee less than 5 paise, or which is not a multiple of 5 paise, shall be rounded off to 5 paise, or to next higher multiple of 5 paise, as the case may be.]

(*2*) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainments during a certain period of time, or for any privilege, right, facility or thing combined with the right to admission to any entertainment or involving such right of admission

1 This Table was substituted by Mah. 4 of 2004, s. 3.

2 Sub-section (*1A*) was renumbered as sub-section (*1AA*) and before sub-section (*1AA*) so remembered sub-section (*1A*) was inserted by Mah. 11 of 1984, s. 4(*b*).

3 These words were substituted for the words "at the following lump sum rates, namely" by Mah. 22 of 2003, s. 3(*b*)(*i*).

4 This table was substituted for clauses (*a*) and (*b*), *ibid*., s. 3(*b*)(*ii*).

without further payment or at a reduced charge, [2][the entertainment duty shall be levied and paid on 50 per cent. of such lump sum at the rates specified in clause (*b*) of sub-section (*1*).]

[3][(*3*)(*a*) In lieu of the tax payable under clause (*c*) of sub-section (*1*) in the case of [4]*** video exhibition [5][but excluding exhibition by means of any type of antenna or cable television] held in the places of entertainment specified in column (*2*) of the Table below and situated in the areas specified in column (*1*) of the said Table, the proprietor of such exhibition may, subject to such conditions as may be prescribed, pay the amount of duty to the State Government every week as specified in the corresponding entry in column (*3*) thereof.

[6][TABLE

Serial No.	Area	Amount of duty
(1)	(2)	(3)
I.	(A) Within the limits of the areas of all Municipal Corporations, Cantonments of Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee;	30 per cent. of the gross collection capacity for a show multiplied by 72 per cent. of the shows actually held.
	(B) Within the limits of the areas of cities and towns having population of one lakh fifty thousand and above.	30 per cent. of the gross collection capacity for a show multiplied by 68 per cent. of the shows actually held.
II.	Within the limits of the areas of cities towns having population above twenty-five thousand but below one lakh fifty thousand.	20 per cent. of the gross collection capacity for a show multiplied by 72 per cent. of the shows actually held.

1 Sub-section (*1AA*) was substituted by Mah. 7 of 1987, s. 3(*b*).
2 This portion was substituted for the portion beginning with the words "the entertainments duty shall be paid" and ending with the words "in respect of which the entertainment duty is payable", by Mah. 7 of 1987, s. 3(*c*).
3 Sub-section (*3*) was added by Mah. 7 of 1987, s. 3(*d*).
4 The words "exhibition by cinematograph including" were deleted by Mah. 22 of 2003, s. 3(*c*)(*i*)(*4*).
5 These words were inserted by Mah. 10 of 1993, s. 3(*2*)(*a*)(*i*).
6 This Table was substituted by Mah. 22 of 2003, s.3(*c*)(*i*)(*b*).

Serial No.	Area	Amount of duty
(1)	(2)	(3)
III.	Any other areas with population upto twenty- five thousand and below.	15 per cent. of the gross collection capacity for a show multiplied by 60 per cent. of the shows actually held.]

Explanation.—For the purpose of this sub-section, "gross collection capacity" in relation to a [1][video exhibition] means the notional aggregate of all payments for admission for a show inclusive of the duty leviable under clause (*c*) of sub-section (*1*) if all the seats and other accommodation available and provided for the audience in the [2][video cinema] as specified in the licence issued by the Licensing Authority under the Maharashtra Cinemas (Regulation) Rules, 1966, were occupied by spectators.

[3][(*a-a*) In lieu of the tax payable under clause (*c*) of sub-section (*1*), in the case of exhibition by cinematograph but excluding video exhibition and exhibition by means of any type of antenna or cable television held in the places of entertainment specified in column (*2*) of the Table below, the proprietor of such exhibition may, subject to such conditions as may be prescribed, pay the amount of duty to the State Government every week as specified in the corresponding entry in

column (*3*) of the said Table.

TABLE

Serial No.	Area	Amount of entertainment duty
(1)	(2)	(3)
1.	Within the limits of 'A' Class Municipal Councils.	30 per cent. of the houseful tax capacity of a show multiplied by the number of shows actually held.
2.	Within the limits of 'B' Class Municipal Councils.	24 per cent. of the houseful tax capacity of a show multiplied by the number of shows actually held.
3.	Within the limits of 'C' Class Municipal Councils.	18 per cent. of the houseful tax capacity of a show multiplied by the number of shows actually held.
4.	All other areas not covered by entries 1 to 3 above but, excluding the areas of Municipal Corporations and Cantonments.	12 per cent. of the houseful tax capacity of a show multiplied by the number of shows actually held.

Explanation.—For the purposes of this sub-section, "houseful tax capacity", in relation to a cinematograph exhibition, means the notional aggregate of duty for a show leviable under clause (*c*) of sub-section (*1*) if all the seats and other accommodation available and provided to the audience in the cinema theatre as specified in the licence issued by the Licensing Authority under the Maharashtra Cinemas (Regulation) Rules, 1966, were occupied by spectators.]

4[(*b*) The duty leviable under this sub-section shall be recoverable weekly in accordance with the rates specified in column (*3*) of the Table to clause (*a*) 5[or clause (*a-a*), as the case may be,] from the proprietor taking into consideration the actual number of shows held by him in each week.]

1 These words were substituted for the words and brackets "cinematograph exhibition (including video exhibition)" by Mah. 22 of 2003, s. 3(*c*)(*i*)(*C*)(*1*).

2 These words were substituted for the word "cinema", by Mah. 22 of 2003, s. 3(*c*)(*i*)(*C*)(*2*).

3 This clause, the Table and the *Explanation* were inserted by Mah. 22 of 2003, s. 3(*c*)(*ii*).

4 Clause (*b*) was substituted by Mah. 10 of 1993, s. 3(*2*)(*b*).

5 This portion was inserted by Mah. 22 of 2003, s. 3(*c*)(*iii*).

1[*Explanation*.—For the purpose of this clause, actual number of shows held by the proprietor in a week shall not include the shows of a tax free film held by him in the week.]

(*c*) Any proprietor who opts to pay duty under this sub-section shall apply in the prescribed form to the prescribed officer who permission to pay the duty under this sub-section.

(*d*) After the determination of gross collection capacity of a 2[video cinema or houseful tax capacity of a cinema theatre], no change or modification either in the number of seats or accommodation or in the rates of payment for admission to such exhibition shall be made, unless the proprietor has given fifteen day's notice thereof to the prescribed officer and, until the gross collection capacity of 3[video cinema or houseful tax capacity of a cinema theatre, as the case may be,] is re-determined the proprietor shall pay the duty as previously fixed.]

(*e*) No proprietor of a 4[video cinema or a cinema theatre, as the case may be,] to which this sub-section is applicable shall collect or cause to be collected any amount either by way of duty or otherwise in excess of the payment for admission taken into consideration for calculating the gross collection capacity 5[or houseful tax capacity, as the case may be,] of such exhibition.

(*f*) Notwithstanding anything contained in this sub-section, where a cinematograph film is allowed exemption from, or reduction in, the payment of duty under section 6, the rates of payment for admission shall be reduced in respect of each admission to the extent of the duty exempted or reduced in respect of such payment. Where a proprietor does not reduce the rates of payment for admission, he shall, in addition to any other penalty under this Act, be liable to pay duty as if no exemption or reduction from the payment of duty was made under section 6.

(*g*) In calculating the reduction in the rates of payment for admission under clause (*f*), the gross collection capacity [6][or houseful tax capacity as the case may be,] for the purpose of payment of such reduction of duty shall be the same as specified in the *Explanation* to clause (*a*) [7][or clause (*a-a*), as the case may be].

(*h*) The option permitted under this sub-section shall be exercised once in a calendar year and the proprietor shall not be permitted to withdraw the same during that calendar year.

(*i*) No proprietor of [8][Video exhibition or Cinematograph exhibition, as the case may be,] who fails to pay duty under this sub-section shall conduct such [9][Video exhibition or Cinematograph exhibition, as the case may be,] unless he gives security of such amount and in such manner as the State Government may, by general or special order, specify for the payment of duty under this sub-section.

(*j*) Notwithstanding anything contained in this sub-section, in case where no show has been held in the place of exhibition [10][specified in the Tables under clause (*a*) or (*a-a*), as the case may be,] continuously for the entire week, the Commissioner shall after such enquiry as he may deem necessary and subject to such conditions as may be prescribed, remit the duty payable under this sub-section as relates to the exhibition concerned for the week during which no show has been held.]

[11][[12][(*4*)[13][*a*] Notwithstanding anything contained in sub-section (*2*) or in any other provisions of this Act, there shall be levied, and paid by the proprietor to the State Government, the entertainments duty at the rate specified in the table below, per television set which receives radio frequency signals

1 This Explanation was added by Mah. 49 of 1994, s. 3(*2*).

2 These words were substituted for the words "a cinema theatre" by Mah. 22 of 2003, s. 3(*c*)(*iv*)(*A*).

3 These words were inserted by Mah. 22 of 2003, s. 3(*c*)(*iv*)(*B*).

4 These words were substituted for the words "cinema theatre", by Mah. 22 of 2003, s. 3(*c*)(*v*)(*A*).

5 These words were inserted by Mah. 22 of 2003, s. 3(*c*)(*v*)(*B*).

6 These words were inserted by Mah. 22 of 2003, s. 3(*c*)(*vi*)(*A*).

7 These words, brackets and letters were inserted by Mah. 22 of 2003, s. 3(*c*)(*vi*)(*B*).

8 These words were substituted for the words "cinematograph exhibition", by Mah. 22 of 2003, s. 3(*c*)(*v*ii).

9 These words were substituted for the words "cinematograph exhibition", by Mah. 22 of 2003, s. 3(*c*)(*v*ii). 10 These words, brackets and letters were substituted for the words, brackets, figures and letter "specified in column (*2*) of the Table under clause (*a*)" by Mah. 22 of 2003, s. 3(*c*)(*viii*).

11 Sub-section (*4*) and (*5*) were added by Mah. 10 of 1993, s. 3(*3*).

12 Sub-section (*4*) was substituted by Mah. 20 of 1998, s. 3(*b*).

13 Sub-section (*4*) was renumbered as clause (*a*) by Mah. 22 of 2014, s. 3.

for exhibition of films or moving pictures or series of pictures with the aid of any type of antenna or any other apparatus for securing transmission through cable network or cable television attached to it [1][or through Internet Protocol Television].

[2][TABLE

Serial No.	Area to be paid per television	Amount of entertainment duty set per month (Rupees)
(1)	(2)	(3)
1	Within the limits of all Municipal Corporations and all Cantonments.	45

2	Within the limits of 'A' and 'B' class Municipal Councils.	30
3	Within the limits of any other areas not covered by entries and 2.	15.] 1

3[(*b*) Notwithstanding anything contained in sub-section (*2*) or in any other provisions of this Act, there shall be levied, and paid by the Multi-System Operator to the State Government, the entertainments duty at the rate specified in the table below, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of any type of antenna or any other apparatus for securing transmission through cable network or cable television attached to it or through Internet Protocol Television.

(*c*) The local cable operator shall recover the entertainments duty from the connection holders and shall handover the same to the Multi-System Operator, within a time, where the Multi-System Operator is registered, or pay directly to the State Government where the Multi-System Operator is not registered, however, the entertainments duty shall be levied on the television sets which receives the radio frequency signals through pre-activated and activated set top box at the rate specified in the table below.

(*d*) For securing levy, recovery and payment of the entertainments duty payable under clauses (*b*) and (*c*), the Multi-System Operator or cable operator shall furnish to the Collector of District, such security deposit and such information, as may be prescribed.]

(*5*)(*a*) Notwithstanding anything contain in sub-section (*2*) or in any other provisions of this Act but subject to the provisions of clause (*b*), on and with effect from the 25th December 1989, there shall be levied, and paid by the proprietor to the State Government, the entertainment duty in respect of an amusement park in the following manner, namely:—

(*i*) for the first three years from the date of commencement of the amusement park, no duty;

(*ii*) for the subsequent two years, at the rate of fifty per cent. of the rate of duty leviable under clause (*b*) of sub-section (*1*) or, as the same may be, sub-section (*2*) of section 3 ;

(*iii*) from the sixth year, full amount of entertainments duty leviable at the rate specified in clause (*b*) of sub-section (*1*) or, as the case may be, sub-section (*2*) of section 3.

Explanation.— For the purpose of this sub-section,—

(*i*) the date on which an amusement park is opened to the public for admission shall be deemed to be the date of commencement of the amusement park;

(*ii*) the change in the management of the amusement park or the change in the games or rides in the amusement park shall not be construed as a fresh commencement of the amusement park.

1 These words were added by Mah. 22 of 2010, s. 3(*2*). 2 This Table was substituted by Mah. 16 of 2006, s. 2(*a*).

3 These clauses were inserted by Mah. 22 of 2014, s.3.

(*b*) The concession of duty under clause (*a*) shall be available to the proprietor of an amusement park if, and only if, the amusement park is continued at the same place where it has commenced and continuously for ten years and if it is not so continued, the duty shall be levied from the date of commencement of the amusement park at the rates specified in clause (*b*) of sub-section (*1*) or as the case may be, sub-section (*2*) of section 3 and the proprietor shall be liable to pay the same.]

1[(*5A*) (*a*) Notwithstanding anything contained in sub-section (*2*) or in any other provisions of this Act but, subject to the provisions of clause (*b*), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 1998 (Mah. XX of 1998), there shall be levied and paid by the proprietor to the State Government, the entertainments duty in respect of any water sports activity as follows, namely :—

(*i*) for the first three years from the date of commencement of the water sports activity, no duty ;

(*ii*) for the subsequent, two years, at the rate of fifty per cent. of the rate of duty leviable under clause (*b*) of sub-section (*1*) or, as the case may be, sub-section (*2*) of section 3 ;

(*iii*) from the sixth year, full amount of entertainments duty leviable at the rate specified in clause (*b*) of sub-section (*1*) or, as the case may be, sub-section (*2*) of section 3.

Explanation.— For the purposes of this sub-section,—

(*i*) the date on which the water sports activity is opened to the public for admission shall be deemed to be the date of commencement of the water sports activity;

(*ii*) the change in the management of the water sports activity, or the change in the activities of water sports shall not be construed as a fresh commencement of the water sports activity.

(*b*) The concession in duty under clause (*a*) shall be available to the proprietor of the water sports activity if, and only if, the water sports activity is continued at the same place where it has commenced and continuously for ten years and if it is not so continued, the duty shall be levied from the date of commencement of the water sports activity at the rates specified in clause (*b*) of sub-section (*1*) or, as the case may be, sub-section (*2*) of section 3 and the proprietor shall be liable to pay the same.]

2[(*6*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or any other provisions of this Act for a period of 3[two years] commencing from the 16th September 1994 and ending on the 15th September 4[1996] there shall be levied, and paid by the proprietor to the State Government, the entertainment duty in the case of every entertainment other than exhibition by cinematograph including video exhibition, video games and exhibition by means of any type of antenna or cable television,—

(I) within the limits of all Municipal Corporations, all 'A' and 'B' Class Municipal Councils, and all Cantonment areas—

(*a*) out of the first 100 *paise* of payment for admission.	20 per cent. of such payment.
(*b*) out of the next 100 *paise* of payment for admission.	30 per cent. of such payment.
(*c*) out of the balance of the total payment admission.	35 per cent. of for such payment.

(II) within the limits of any other areas—

1 This sub-section was inserted by Mah. 20 of 1998, s. 3(*c*).

2 Sub-sections (*6*), (*7*) and (*8*) were added by Mah. 49 of 1994, s. 3(*3*).

3 These words were substituted for the words "one year" by Mah. 8 of 1996, s. 2(*i*)(*a*). 4 This figure was substituted by Mah. 8 of 1996, s. 2(*i*)(*b*).

(*a*) out of the first 100 *paise* of payment for admission.	20 per cent. of such payment.
(*b*) out of the next 100 *paise* of payment for admission.	25 per cent. of such payment.
(*c*) out of the balance of the total payment for admission.	35 per cent. of such payment.

(*7*) Notwithstanding anything contained in clause (*c*) of sub-section (*1*) or any other provisions of this Act, for a period of 1[two years] commencing from the 16th September 1994 and ending on the 15th September 2[1996], there shall be levied, and paid by the proprietor to the State Government, the entertainment duty in respect of exhibition by cinematograph including video exhibition other than exhibition by means of any type of antenna or cable television, as specified in the Table below :—

TABLE

Area	Rate of entertainment duty on payment for admission fixed by the proprietor
(1)	(2)
I Within the limits of the areas	For areas specified in entries (*a*) to (*d*) both

of —	inclusive,—	
(*b*) The Municipal Councils of Bhiwandi and Ulhasnagar;		payment for admission.
(*a*) All Municipal Corporations; (*c*) The Cantonments of Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee; (*d*) any city or town other than those referred to above having population of one lakh fifty thousand and above.	(*i*) upto 1 rupee	40 per cent. of such payment.
	(*ii*) above 1 rupee but not exceeding 2 rupees, and	45 per cent. of such payment.
	(*iii*) above 2 rupees	50 per cent. of such payment.
II Within the limits of cities and towns other than those referred to in sub-clause (*1*), having population above twenty-five thousand but below one lakh fifty thousand.	(*i*) upto 1 rupee	35 per cent. of such payment.
	(*ii*) above 1 rupee but not exceeding 2 rupees, and	40 per cent. of such payment.
	(*iii*) above 2 rupees	45 per cent. of such payment.
III Within the limits of any other area having a population upto twenty five thousand and below.	(*i*) upto 1 rupee	30 per cent. of such payment.
	(*ii*) above 1 rupee but not exceeding 2 rupees, and	35 per cent. of such payment.
	(*iii*) above 2 rupees	40 per cent. of such payment.

(*8*) Notwithstanding anything contained in clause (*a*) of sub-section (*3*) or any other provisions of this Act, for a period of [3][two years] commencing from the 16th September 1994 and ending on the 15th September [1][1996] in lieu of the tax payable under clause (*a*) of sub-section (*3*) in the case of exhibition by cinematograph including video exhibition but excluding exhibition by means of any type of antenna or cable television held in the places of entertainment specified in column (*2*) of the table below and situated in the areas specified in column (*1*) of the said Table, the proprietor of such exhibition may, subject to such conditions as may be prescribed, pay the amount of duty to the State Government every week as specified in the corresponding entry in column (*3*) thereof.

1 These words were substituted for the words "one year" by Mah. 8 of 1996, s. 2(*2*)(*a*).

2 This figure was substituted for the figure "1995" by Mah. 8 of 1996, s. 2(*2*)(*b*).

3 These words were substituted for the words "one year" by Mah. 8 of 1996, s. 2(*3*)(*a*).

TABLE

Area	Type of exhibition of Cinema	Amount of Duty
(1)	(2)	(3)
Within the limits of the areas of—		
I.(A) All Municipal Corporations, Municipal	Video exhibition	20 per cent. of the gross collection

Councils of Bhiwandi and Ulhasnagar, Cantonments Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee.		capacity for a show multiplied by 90 per cent. of the shows actually held.
(B) Cities and towns having population of one lakh fifty thousand and above.	Permanent, quasi-permanent and touring cinemas with roof over it and video exhibitions.	20 per cent. of the gross collection capacity for a show multiplied by 85 per cent. of the shows actually held.
	Touring cinemas open to sky.	20 per cent. of the gross collection capacity for a show multiplied by 75 per cent. of the shows actually held.
II. Cities and towns having population of above twenty five thousand but below one lakh fifty thousand.	Permanent, quasi-permanent and touring cinemas with roof over it and video exhibitions.	15 per cent. of the gross collection capacity for a show multiplied by 80 per cent. of the shows actually held.
	Touring cinemas open to sky.	15 per cent. of the gross collection capacity for a show multiplied by 65 per cent. of the shows actually held.
III. Any other area with population upto twenty five thousand and below.	Permanent, quasi-permanent and touring cinemas with roof over it and video exhibitions.	10 per cent. of the gross collection capacity for a show multiplied by 75 per cent. of the shows actually held.

1 This figure was substituted for the figure "1995" by Mah.8 of 1996, s. 2(*3*)(*b*).

Area	Type of exhibition of Cinema	Amount of Duty
(1)	(2)	(3)
	Touring cinemas open to sky.	10 per cent. of the gross collection capacity for a show multiplied by 60 per cent. of the shows actually held.

[1][(*9*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every pool-parlour, the entertainments duty in case of such pool-parlour, to the State Government, at the rates specified in the table below :—

TABLE

Serial No.	Area	Amount of entertainment duty to be paid per pool-table, per month in advance
(1)	(2)	(3)
1.	Within the limits of Municipal Corporations of Brihan Mumbai, Navi Mumbai and Thane.	Rs. 5,000
2.	With the limits of Pune Municipal Corporation.	3,000
3.	With the limits of other Municipal Corporations not covered by entries (1) and (2).	2,000
4.	Within the limits of any other areas not covered by entries (1), (2) and (3).	1,000

[2][(*10*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every bowling-alley to the State Government, the entertainment duty in respect of such bowling-alley [3][at the rates specified in Table below :—

TABLE

Serial No.	Area	Amount of entertainment duty per lane per month (in rupees)
(1)	(2)	(3)
1.	Within the limits of *Brihan Mumbai* Municipal Corporation.	5,000.
2.	All other areas not covered by entry 1.	3,000].

[4][(*11*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every dance bar, the entertainment duty in respect of every dance performance in such dance bar, to the State Government, at the rate specified in the Table below :—

[1][TABLE

Serial No.	Area	Amount of entertainment duty in a dance bar per performance per

1 This sub-section was added by Mah. 3 of 2000, s. 3(*b*).

2 This sub-section was added by Mah. 28 of 2000, s. 3(*b*), with effect from 1st April 2000.

3 These words and the Table were substituted for the words and figures "at the rate of Rs. 1,000 per lane per month" by Mah. 22 of 2003, s. 3 (*d*).

4 Sub-section (*11*) and (*12*) were added by Mah. 5 of 2001, s. 3.

		month (in rupees)
(1)	(2)	(3)
1.	Within the limits of *Brihan Mumbai* Municipal Corporation.	30,000.
2	Within the limits of the Municipal Corporations other than the *Brihan Mumbai* Municipal Corporation.	25,000.
3.	All other areas not covered by entries 1 and 2 above.	15,000].

[2][(*11A*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every permit room or beer bar with live orchestra, the entertainment duty in respect of entertainment in such permit room or beer bar with live orchestra, to the State Government, at the rates specified in the Table below :—

TABLE

Serial No.	Area	Amount of entertainment duty in permit room or beer bar with live orchestra, per month (in rupees)
(1)	(2)	(3)
1.	Within the limits of all Municipal Corporations.	50,000
2.	All other areas not covered by entry 1.	25,000.]

(*12*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in other provisions of this Act, in case of all performances of,—

(*i*) western music (classical, light or instrumental);

(*ii*) western dances including folk dances from western countries; and

(*iii*) Indian folk dances such as *Ras-Garba Dandiya, Disco-Dandiya* or *Rain-Dandiya* or *Ras-Garba* or *Dandiya* by whatever name it is known;

[3][* * *] there shall be levied and paid, by the proprietor to the State Government, in respect of such performance or show, entertainment duty at the rate specified in clause (*b*) of sub-section (*1*).]

[4][(*13*) (*a*) Notwithstanding anything contained in any other provisions of this Act, but subject to the terms and conditions specified in clause (*b*), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 2001 (Mah. II of 2002), there shall be levied and collected by the State Government from the proprietor of a Multiplex Theatre Complex the duty in respect of any such complex as follows, namely :—

1 This Table was substituted for the existing table by Mah. 22 of 2003, s. 3(*e*).

2 Sub-section (*11A*) was inserted by Mah. 22 of 2010, s. 3(*3*).

3 The words "where the payment for admission to such performance or shall exceeds rupees one hundred," were deleted by Mah. 20 of 2002, s. 3(*b*).

4 Sub-section (*13*) was added by Mah. 2 of 2002, s. 3.

(*i*) for the first three years from the date of commencement of the Multiplex Theatre Complex, no duty;

(*ii*) for the subsequent two years, at the rate of twenty-five per cent. of the rate of duty leviable under clause (*b*) and clause (*c*) of sub-section (*1*) or, as the case may be, sub-section (*3*);

(*iii*) from the sixth year, full amount of duty leviable at the rate specified in clause (*b*) and clause (*c*) of sub-section (*1*) or, as the case may be, sub-section (*3*):

Provided that, the duty leviable shall also be subject to the provisions of sub-section (*2*), wherever applicable.

Explanation.— For the purposes of this sub-section,—

(*i*) the date on which the Multiplex Theatre Complex is opened to the public for admission shall be deemed to be the date of commencement of the Multiplex Theatre Complex;

(*ii*) the change in the management of Multiplex Theatre Complex, or the change in the name of the complex shall not be construed as a fresh commencement of the Multiplex Theatre Complex ;

(*b*) The concession in duty as provided under clause (*a*) shall be available to the proprietor of the Multiplex Theatre Complex subject to following terms and conditions, namely :—

[1][(*i*) during the period of concession covered by clause (*a*) above, the minimum rates of admission in a multiplex shall be determined by the Collector. Such minimum rates of admission shall not be less than the prevailing highest rate, excluding the rates of the highest priced fifty-seats, in any of the cinema theatres in the District in which multiplex is situated and accordingly such minimum rates of admission may be different for morning, matinee and other shows ;]

(*ii*) one theatre in the complex shall be reserved for a total period of not less than one month, in a year, exclusively for Marathi Cinemas ;

(*iii*) the proprietor of a complex shall not levy the service charges, till the period of concession under clause (*a*) is over after the concession period is over, the proprietor may levy service charges as specified in the second proviso to clause (*b*) of section 2 ;

(*iv*) the Multiplex Theatre Complex shall be continuously for ten years;

(*v*) no facilities provided in the complex as specified in the notification issued under clause (*f-a*) of section 2, shall be discontinued or curtailed, without prior permission of the Government.

(*c*) In case of violation of the condition (*iv*) or (*v*) of clause (*b*), the concession shall be liable to the withdrawn and the duty shall be levied and collected from the date of commencement of the Multiplex Theatre Complex, at the rate specified in clause (*b*) and clause (*c*) of sub-section (*1*) or, as the case may be, sub-section (*3*), alongwith the interest leviable at the rate specified in section 9B.

(*d*) If any existing cinema theatre is converted into Multiplex Theatre Complex, by not reducing its original seating capacity and by complying with the provisions of clause (*f-a*) of section 2, the converted theatre shall also be entitled to concession, in the duty as specified in clause (*a*), subject to the terms and conditions specified in clause (*b*).]

[2][(*13A*)(*a*) Notwithstanding anything contained in clause (*c*) of sub-section (*1*) of section 3 and any other provisions of this Act, but subject to the terms and conditions prescribed by the State Government in this behalf, no entertainment duty shall be levied and paid to the State Government under the provisions of clause (*c*) of sub-section (*1*) of section 3 by the proprietor of a single-screen cinema equipped with modernized and technological up-gradation and situated within limits of,—

(*i*) village panchayats, for a period of seven years; and

(*ii*) 'A', 'B' and 'C' Class Municipal Councils, for a period of five years.

1 Clause (*i*) was substituted by Mah. 54 of 2005, s. 3(*a*), *w.e.f.* 2nd January 2002. 2 Sub-section (*13A*) was inserted by Mah. 6 of 2013, s. 3.

(*b*) In case of violation of the terms and conditions prescribed by the State Government under clause (*a*), the exemptions shall be liable to be withdrawn and the duty shall be levied and collected with effect from the date of commencement of the exemption at the rate specified in clause (*c*) of sub-section (*1*) of section 3, alongwith the interest leviable at the rate specified in section 9B.]

[1][(*14*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of the every calendar

month, by the proprietor of every Go-carting centre to the State Government, the entertainment duty in respect of each car at the rate of Rs. 2,000 per car per month.

(*15*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or sub-section (*4*) or in any other provisions of this Act, there shall be levied and paid, by the tenth day of every calendar month, by the proprietor of every Direct-to-Home (DTH) Broadcasting service, to the State Government, the entertainment, the entertainments duty, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of a set top box or any other apparatus attached to it for securing transmission through Direct-to-Home (DTH) Broadcasting service at the rates specified for the area in the table below :—

[2][TABLE

Serial No.	Area	Amount of entertainment duty to be paid per television set per month (Rupees)
(1)	(2)	(3)
1	Within the limits of Municipal Corporations and Cantonments.	45
2	Within the limits of 'A' and 'B' class Municipal Councils.	30
3	Any other areas not covered by entries 1 and 2.	15]

(*16*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the fifteenth day of January of every calendar year, by the proprietor of every tourist bus with video facility, to the State Government, the entertainment duty in respect of such bus at the rate of Rs. 1,000 per bus, per annum.

(*17*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or sub-section (*2*) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every discotheque [3][or pub] in the State, to the State Government, the entertainment duty in respect of such discotheque [4][or pub], at the rate as per the category, as specified in the TABLE below :—

[5][TABLE

Serial No.	Category	Amount of entertainment duty to be paid in advance per month (in rupees)
(1)	(2)	(3)
1	Within the limits of *Brihan Mumbai* Municipal Corporation,—	
	(*a*) discotheques in the Five Star Hotels;	2,00,000.

1 Sub-sections (*14*) to (*17*) were added by Mah. 20 of 2002, s. 3(*c*).

2 This Table was substituted for the existing Table by Mah. 16 of 2006, s. 2(*b*).

3 These words were inserted by Mah. 22 of 2010, s. 3(*4*)(*a*).

4 These words were inserted by Mah. 22 of 2010, s. 3(*4*)(*a*).

5 This Table was substituted for the existing Table by Mah. 22 of 2003, s. 3(*f*).

Serial No.	Category	Amount of entertainment duty

(1)	(2)	to be paid in advance per month (in rupees) (3)
	(*b*) discotheques situated at places other than in the Five Star Hotels.	1,00,000.
2	Outside the limits of *Brihan Mumbai* Municipal Corporation,—	
	(*a*) discotheques in the Five Star Hotel ;	1,00,000.
	(*b*) discotheques situated at places other than in the Five Star Hotels.	50,000.]
[1][3	Within the limits of *Brihan Mumbai* Municipal Corporation,—	
	(*a*) pub in the Five Star Hotel;	2,00,000.
	(*b*) pub situated at place other than the Five Star Hotel.	1,00,000.
4	Outside the limits of *Brihan Mumbai* Municipal Corporation,—	
	(*a*) pub in the Five Star Hotel;	1,00,000.
	(*b*) pub situated at a place other than the Five Star Hotel.	50,000.]

[2][(*18*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*) or any other provisions of this Act, no duty shall be levied in respect of the Government Sponsored Cultural Festival.

(*19*)(*a*) Notwithstanding anything contained in any other provisions of this Act, but subject to the terms and conditions specified in clause (*b*), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 2009 (Mah. II of 2010), there shall be levied, and paid by the proprietor of a Tourism Project to the State Government the entertainment duty in respect of any such Tourism Project as follows, namely :—

(*i*) for the period of first five years, seven years and ten years from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, no duty ;

(*ii*) for the next period from the sixth year, eighth year and eleventh year from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, full amount of entertainment duty leviable at the rate specified in clause (*b*) of sub-section (*1*) or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided in the said Tourism Project, from time to time :

Provided that, the entertainment duty leviable shall also be subject to the provisions of sub-section (*2*) of section 3, wherever applicable.

Explanation.— For the purposes of this sub-section,—

(*i*) the date on which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006, shall be deemed to be the date of commencement of the said Tourism Project ;

(*ii*) the change in the management of Tourism Project, or the change in the name of the Tourism Project shall not be construed as a fresh commencement of the Tourism Project.

1 These entries were added by Mah. 22 of 2010, s. 3(*4*)(*b*).

2 These sub-sections were added by Mah. 2 of 2010, s. 3(*b*).

(*b*) The concession in entertainment duty as provided under clause (*a*) shall be available to the proprietor of the Tourism Project subject to the following terms and conditions, namely : —

(*i*) the Tourism Project situated in Zone A, Zone B and Zone C, shall be continued continuously for a period of ten years, fourteen years and twenty years, respectively;

(*ii*) the facilities provided in the Tourism Project, as specified in the Tourism Policy-2006, shall not be discontinued or curtailed without the prior permission of the State Government;

(*iii*) there is no violation of the terms and conditions specified as per the Tourism Policy-2006.

(*c*) In case of violation of condition (*i*), (*ii*) or (*iii*) of clause (*b*), the concession shall be liable to be withdrawn and the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in, clause (*b*) of sub-section (*1*), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B :

Provided that, if for any reason the concerned Tourism Project was not continued for the prescribed period, the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in clause (*b*) of sub-section (*1*), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B.

Explanation.—For the purpose of this sub-section,—

(*a*) Zone A shall comprise of the area falling within the limits of Mumbai Suburban District, Mumbai, Navi Mumbai, Thane and Pune Municipal Corporations and Pimpri-Chinchwad Municipal Corporation;

(*b*) Zone B shall comprise of all other areas falling within the limits of all Municipal Corporations not included in Zone A and areas falling in 'A' Class Municipal Councils ;

(*c*) Zone C shall comprise of all other areas within the limits of all districts of the Maharashtra State not included in Zone A and Zone B.]

[1]**[3AA. Surcharge on** [2]**[payment for admission,** [3]**[on entertainment duty payable] or on lump sum duty]**[4]*****. —** [5][(*1*) [6][There] shall be levied—

(*a*) under sub-section (*1*) of section 3 on all payments for admission to every entertainment [7][other than a water sports activity, an amusement park, not being an amusement park which is not continued for ten years as provided by clause (*b*) of sub-section (*5*) of section 3] exhibition by cinematograph including video exhibition [8][and exhibition by cable network [9][or cable television;]] [10][and Direct-to-Home (DTH) Broadcasting service] [11][and Discotheque] [12][Exhibitions, Music and Dance Performances and Fashion Shows] a surcharge at the rate of 5 per cent. where the payment for admission does not exceed one rupee, and in all other cases at the rate of 10 per cent.

1 Section 3AA was inserted by Mah. 11 of 1974, s. 3.

2 These words were substituted for the words "entertainment duty" by Mah. 10 of 1993, s. 4(*d*).

3 These words were inserted by Mah. 31 of 2010, s. 3(*c*).

4 The words "and rounding off" were deleted by Mah. 7 of 1987, s. 4(*c*).

5 Sub-section (*1*) was substituted by Mah. 7 of 1987, s. 4(*a*).

6 This word was substituted for the portion beginning with the words "On and from" and ending with the words and figures "Act, 1987, there" by Mah. 10 of 1993, s. 4(*a*).

7 These words, brackets, letters and figures were substituted for the words, brackets, letter and figures "other than an amusement park, not being an amusement park which is not continued for ten years as provided by clause (*b*) of sub-section (*5*) of section 3" by Mah. 31 of 2010, s. 3(*a*).

8 These words were inserted by Mah. 20 of 1998, s. 4(*a*).

9 These words were substituted for the words "or cable television and" by Mah. 22 of 2003, s. 4(*ii*).

10 These words were inserted by Mah. 20 of 2002, s. 4.

11 These words were inserted by Mah. 22 of 2003, s. 4(*iii*).

12 These words were inserted by Mah. 22 of 2003, s. 4(*iv*).

1 * * * * *

[2][(*a-1*) under the third proviso to clause (*b*) of sub-section (*1*) of section 3 in respect of water sports activity, on the entertainment duty payable, a surcharge at the rate of 10 per cent.;]

(*b*) under sub-section (*1AA*) of section 3, on the lump sum payment of duty a surcharge at the rate of 10 per cent.].

[3] * * * * *

[4] * * * * *

[5][(*3*) The proceeds of the surcharge paid according to sub-section (*1*) shall first be credited to the Consolidated Fund of the State; and subject to the provisions of this Act, after deducting the expenses of collection and recovery as determined by the State Government, shall under appropriation duly made by law in this behalf be entered in, and transferred to, the Health and Nutrition Fund referred to in section 5A of the [6]Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVIII of 1958), and shall, subject to the provisions of that section, be expended in the manner and for the purpose stated therein.

(*4*) The amount transferred to the Health and Nutrition Fund under sub-section (*3*) shall be charged on the Consolidated Fund of the State.]

[7][**3A.Duty on complimentary tickets.—** There shall from the 1st day of April 1951 be levied and paid to the State Government on every complimentary ticket issued by the proprietor the entertainment duty at the appropriate rate prescribed under section 3, [8][and a surcharge provided by section 3AA], 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 ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.]

4. Method of levy.—[9][(*1*) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment [10][except with a valid printed ticket or complimentary ticket.]]

(*2*) [11][Every proprietor of any entertainment in respect of which the entertainment duty is payable under section 3, shall apply to the prescribed officer by the fifteenth day of January of every calendar year, to allow him to pay the entertainment duty due and payable, and the prescribed officer may, on receipt of such application, allow the proprietor, on such conditions as the State Government may specify by general or special order issued in that behalf, to pay the amount of entertainment duty due]

(*a*) by a consolidated payment of a percentage, to be fixed by the [12][[13][State] Government], of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the duty;

1 The proviso was deleted by Mah. 49 of 1994, s. 4(*b*).

2 This clause was inserted by Mah. 31 of 2010, s. 3(*b*).

3 Clause (*c*) was deleted by Mah. 20 of 1998, s. 4(*b*).

4 Sub-section (*2*) was deleted by Mah. 7 of 1987, s. 4(*b*).

5 Sub-sections (*3*) and (*4*) were added by Mah. 77 of 1975, s. 2.

6 Now the short title of the Act has amended as “the Maharashtra Motor Vehicles (Taxation of Passengers) Act” by Mah. 24 of 2012, ss. 2 and 3, Schedule, entry 69, with effect from been 1st May 1960.

7 Section 3A was inserted by Bom. 38 of 1950, s. 3.

8 These words, figures and letters were inserted by Mah. 11 of 1974, s. 4.

9 This sub-section was substituted for the original by Bom. 38 of 1950, s. 4.

10 These words were substituted for “except with a ticket stamped with an impressed, embossed, engraved or adhesive Stamp (not before used) issued by the State Government for the purpose of revenue and denoting that the proper entertainment duty has been paid” by Mah. 7 of 1987, s. 5.

11 This portion was substituted for the main clause beginning with the words “The State Government may” and ending with the words “to pay the amount of duty due-” by Mah. 20 of 2002, s. 5(*a*).

12 The words “Provincial Government” were substituted for the words “Governor in Council” by the Adaptation

of Indian Laws Order in Council.

13 This word was substituted for the word "Provincial" by the Adaptation of Indian Laws Order, 1950.

(*b*) in accordance with returns of the payments for admission to the entertainment and on account of the duty ;

(*c*) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted :

1[Provided that, the State Government may *suo-motu*, by general or special order in the *Official Gazette*, direct the proprietor of any entertainment or class of entertainment to pay the amount of duty due, in accordance with the returns of the results recorded by any mechanical contrivance referred to in clauses (*b*) and (*c*), as the case may be:]

2[Provided further that, the prescribed officer may, within fifteen days from the date of receipt of the application as aforesaid, reject the application after giving an opportunity of being heard to the applicant and recording reasons for such rejection.]

(*3*) The provisions of sub-section (*1*) of this section 3[**] shall not apply to any entertainment in respect of which the duty due is payable in accordance with the provisions of sub-section (*2*).

4A. [*Use of Government of Bombay stamps permissible for certain period after 1st May 1960*.] Deleted by Mah. VII of 1987, s. 6.

4[**4B.Assessment of entertainments duty.—** (*1*) If the State Government is satisfied that the returns required to be furnished by or under this Act in respect of any entertainment in respect of which the entertainments duty is payable under section 3 are correct and complete, it shall assess the amount of entertainments duty due on the basis of such returns.

(*2*) If the State Government is not satisfied that the returns furnished by a proprietor of any entertainment are correct and complete, and the State Government think it necessary to require the presence of the proprietor, or the production of further evidence, the State Government shall serve on such proprietor a notice in the prescribed manner requiring him on a date and at a place to be therein specified either to attend and produce or to cause to be produced all evidence on which such proprietor relies in support of his returns, or to produce such evidence, as is specified in the notice.

On the date specified in the notice, or as soon as may be thereafter, the State Government shall, after considering all the evidence which may be produced, assess the amount of entertainments duty due from the proprietor.

(*3*) If the proprietor fails to comply with the terms of the notice, the State Government shall assess, to the best of its judgement, the amount of entertainments duty due from him 5[after considering the amount of duty paid by the proprietor during the period of one year immediately before the submission of the unsatisfactory return, the monthly expenses for running the place of entertainment and any other relevant factors required to be considered for arriving at the amount of such duty.]

(*4*) If a proprietor does not furnish returns in respect of any entertainment referred to in sub-section (*1*) within the time prescribed in that behalf, the State Government shall, after giving the proprietor a reasonable opportunity of being heard 6[and after considering the amount of duty paid by the proprietor during the period of one year immediately before the non-submission of the returns, the monthly expenses for running the place of entertainment and any other relevant factors required to be considered in that behalf,] assess to the best of its judgement, the entertainments duty due from him, 7[and the proprietor shall also be liable to pay penalty as per section 5 in addition to the amount of duty so assessed].

(*5*) Any assessment made under this section shall be without prejudice to any prosecution for an offence under this Act.]

1 This proviso was added by Mah. 11 of 1984, s. 6.

2 This proviso was added by Mah. 20 of 2002, s. 5(*b*).

3 The words and figure "and of section 5" were deleted by Mah. 26 of 2015, s. 2.

4 Section 4B was inserted by Mah. 17 of 1967, s. 3.
5 These words were added by Mah. 7 of 1987, s. 7(*a*).
6 These words were inserted by Mah. 7 of 1987, s. 7(*b*).
7 These words and figure were substituted for the portion beginning with the words "and may also direct" and ending with the words "one and half times that amount" by Mah. 26 of 2015, s. 3.

1**[4C.Remission or refund in respect of machine in video games parlour remaining inoperative and unproductive.—** (*1*) Where any entertainments duty is payable in respect of video game, per machine per month on the total number of machines installed in the video games parlour and any machine has remained inoperative and unproductive of any entertainment throughout the month or portion of the month for which such duty is payable, the prescribed officer shall remit or refund the proportionate duty for the period for which the machine has so remained inoperative and unproductive :

Provided that, no such remission or refund shall be granted unless notice in writing of the fact of the machine being so inoperative and unproductive has been given to the prescribed officer, and that no remission or refund shall take effect for any period previous to the date of the delivery, or the date of posting under certificate of posting, of such notice.

(*2*) The burden of proving the fact entitled any person to claim relief under this section shall be upon him.]

2**[4D.Remission or refund in respect of a car in Go-carting centre, remaining inoperative and unproductive.—** (*1*) Where any entertainment duty is payable in respect of Go-carting at the rate of rupees 2,000 per car, per month, on the total number of cars operated in a Go-carting centre and if any car has remained inoperative and unproductive of any entertainment throughout a month or a portion of the month for which such duty is payable, the prescribed officer shall remit or refund the proportionate duty for the period for which the car has so remained inoperative and unproductive :

Provided that, no such remission or refund shall be granted unless notice in writing of any car having remained so inoperative and unproductive during a month or part thereof has been given to the prescribed officer either in person and an acknowledgement therefor has been obtained or by post under certificate of posting, and that no such remission or refund shall be admissible for any period previous to the date of acknowledgment or the date of posting under such certificate with details of such inoperativeness or unproductiveness.

(*2*) The burden of providing inoperativeness or unproductiveness of any car, entitling any person to claim such relief under this section shall be upon such person.

4E.Collection of duty on cable television through public auction or agent.— (*1*) Notwithstanding anything contained in this Act, it shall be lawful for the State Government to lease by public auction, the collection of entertainment duty on cable television including entertainment duty leviable on Direct-to-Home (DTH) Broadcasting service, for any period not exceeding three years at a time or to appoint an agent for the collection thereof.

(*2*) Where the collection of entertainment duty on cable television (including entertainment duty leviable on Direct-to-Home (DTH) Broadcasting service), has been so leased or where an agent is so appointed, any person employed by the lessee or the agent shall, subject to the conditions of the lease or, as the case may be, the agreement of agency, exercise the powers and perform the duties conferred on and imposed upon the officers and employees of the State Government authorised to collect the entertainment duty on cable television including entertainment duty leviable on Direct-to-Home (DTH) Broadcasting service under this Act or the rules made thereunder, after they are duly authorised by the prescribed officer, in that behalf.

(*3*) Subject to the directions, if any, issued from time to time, by the State Government, by any general or special order in this behalf, the prescribed officer shall regulate the collection of entertainment duty on cable television including entertainments duty leviable on Direct-to-Home (DTH) Broadcasting service, either through such lessee or agent, in such manner and by such procedure as may be prescribed.]

[3]**[5. Punishment for non-compliance with section 4.—** (*1*) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, in addition to the entertainment duty which

1 Section 4C was inserted by Mah. 11 of 1984, s. 7.

2 Sections 4D and 4E were inserted by Mah. 20 of 2002, s. 6.

3 This section was substituted by Mah. 26 of 2015, s. 4.

should have been paid, also be liable to pay to the Collector for each such non-compliance, a penalty equal to rupees fifty thousand or ten times of such entertainment duty, whichever is higher :

Provided that, no order requiring the proprietor to pay such penalty shall be passed by the Collector, unless such proprietor is given an opportunity of being heard.

(*2*) Every order made by the Collector under this section shall be appealable under section 10A.]

[1]**[5A. Punishment for non-compliance with other provisions.—** Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall on conviction, [2][be punished with imprisonment for a term which may extend to six months or [3][with fine of not less than two thousand rupees and not more than five thousand rupees or with both].]

6. Entertainments for charitable or educational purposes exempted ; exemption by [4][5][State] Government].— (*1*) Entertainments duty shall not be levied on payments for the admission to any entertainment where [6][the Collector] is satisfied that—

(*a*) the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or

(*b*) the entertainment is of a wholly educational character; or

(*c*) the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.

(*2*) Where [7][the Collector] is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent. of the receipts, the amount of the entertainments duty paid in respect of the entertainment shall be refunded to the proprietor.

(*3*) The [8][[9][State] Government] may, by general or special order, exempt any entertainment or class of entertainments from liability to entertainments duty [10][subject to such terms and conditions, if any, as may be specified in the order.]

[11][*Explanation.*—In this section, the takings or net proceeds of an entertainment shall be deemed to be devoted to philanthropic or charitable purposes if such takings or net proceeds are devoted to the benefit of Schedule Castes or Scheduled Tribes or for the advancement of any class of citizens declared by the State Government as socially and educationally backward classes but not to the benefit of any other class, sect or community or to any religious purposes.]

1 Section 5A was inserted by Bom. 41 of 1958, s. 3(*e*).

2 These words were substituted for the words "be punished with a fine which may extend to five hundred rupees" by Mah. 11 of 1984, s. 8.

3 These words were substituted for the words "a fine which may extend to two thousand rupees" by Mah. 7 of 1987, s. 9.

4 The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

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

6 These words were substituted for the words "in the case of any area for which a Commissioner of Police has been appointed, the Commissioner of Police or elsewhere, the District Magistrate" by Mah. 5 of 2001, s. 4(*1*).

7 These words were substituted for the words "the Commissioner of Police or the District Magistrate, as the case may be" by Mah. 5 of 2001, s. 4(*2*).

8 The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

9 This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

10 These words were added by Mah. 17 of 1967, s. 4.

[11] This Explanation was added by Bom. 25 of 1954, s. 4.

7.Power to make rules.— (*1*) The [1][[2][State] Government] may make rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, and in particular—

[3]* * * * *

(*b*) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty 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 mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of mechanical contrivances;

form in which the information is to be furnished to the Collector under clause (*d*) of sub-section (*4*) of section 3;]

[5]* * * * *

(*d*) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the duty due is payable in accordance with the provisions of section 4, sub-section (*2*); [6][and for requiring such proprietors to furnish security for payment of duty under sub-section (*2*) of section 4 and prescribing conditions for forfeiture of such security;]

[7][(*da*) for manner of serving notice under sub-section (*2*) of section 4B, and for the procedure to be followed for best judgment assessment under that section;]

[8]* * * * *

[9][(*f*) for prescribing the conditions and form for payment and remission of duty payable under sub-section (*3*) of section 3;]

(*g*) for the presentation and disposal of applications for exemptions from payment of the entertainments duty or for the refund thereof; and

[10][(*h*) for the exemption for entertainments duty or from part or class thereof soldiers, sailors and airmen belonging to the defence forces of any nationality when attending an entertainment either in uniform, or subject to production of identity card, in civilian dress;]

[11][(*i*) for the issue of passess by a proprietor of a place of entertainment for the admission to the place of entertainment of officers who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law;]

[12][(*j*) collection of entertainment duty on cable television including Direct-to-Home (DTH) Broadcasting service by public auction;]

[13][(*k*) for prescribing the terms and conditions for exemption of duty under sub-section (*13A*) of section 3.]

1 The words "Provincial Government" were substituted for the words "in Council" by the Adaptation of Indian Laws Order in Council.
2 The word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
3 Clauses (*a*) and (*e*) were deleted by Mah. 7 of 1987, s. 10(*a*).
4 This clause was inserted by Mah. 22 of 2014, s. 5.
5 Clause (*cc*) was deleted by Bom. 38 of 1950, s. 6.
6 These words were added by Bom. 25 of 1954, s. 5(*1*).
7 Clause (*da*) was inserted by Mah. 17 of 1967, s. 5(*1*).
8 Clauses (*a*) and (*e*) were deleted by Mah. 7 of 1987, s. 10(*a*).
9 Clause (*f*) was substituted for the original by Mah. 7 of 1987, s. 10(*b*).
10 This clause was substituted for the original by Mah. 11 of 1984, s. 9.
11 This clause was added by Bom. 41 of 1958, s. 3(*f*).
12 This clause was added by Mah. 20 of 2002, s. 7.
13 Clause (*k*) was added by Mah. 6 of 2013, s. 4.

(*2*) If any person acts in contravention of, or fails to comply with, any such rules he shall, on conviction, [1][be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both.]

(*3*) Such rules shall be made after previous publication.

[2][(*4*) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it

is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of publication of such notification 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 or omitted to be done under that rule.]

[3][**8.Power to enter place of entertainment for purposes of this Act.—** (*1*) The Commissioner or the Collector or any Revenue Officer not below the rank of Awal Karkun duly authorised by either of them in this behalf or any officer duly authorised by the State Government (hereinafter in this section called "the Inspecting Officer"), in respect of the area of his jurisdiction, may enter any place of entertainment while the entertainment is proceeding or otherwise at any reasonable time with a view to carrying out an inspection to see whether the provisions of this Act or rules made thereunder are being complied with.

(*2*) The Inspecting Officer may require any proprietor to produce before him any accounts or documents relating to the entertainment conducted by him or to furnish any information relating to—

(*i*) payments for admission, tickets or season tickets or complimentary tickets or any other articles and matters relating to such entertainment;

(*ii*) the details of monthly expenses relating to conduct of the entertainment;

(*iii*) the periodical including daily statements of sale of tickets sent by the proprietor to the distributor of films concerned; and

(*iv*) details of orders for printing of the passes, tickets of the entertainment placed with the printing press concerned, as may be necessary for the purposes of this Act.

(*3*) All accounts and documents of the nature referred to in sub-section (*2*) as well as documents containing information relating to entertainment conducted by the proprietor shall at all reasonable times be open to inspection by the Inspecting Officer and the Inspecting Officer may take or cause to be taken such copies or extracts therefrom or may place or cause to be placed such marks of identification thereon as appear to him to be necessary for the purposes of this Act.

(*4*) The Inspecting Officer may for the purposes of this Act, impound and retain in his custody for such period as he considers necessary any accounts or other documents and articles produced before him in any proceedings under this Act, after granting receipt for the same to the proprietor.

(*5*) If the Inspecting Officer has reason to believe that any proprietor has evaded or is attempting to evade payment of duty, due from him, he may, for reasons to be recorded in writing seize such accounts or documents or articles in the possession of the proprietor as may be necessary and shall grant receipt for the same and shall retain the same for such period as may be necessary in connection with any proceedings under this.

(*6*) For the purposes of sub-section (*3*) or sub-section (*5*), the Inspecting Officer may enter and search any place of entertainment or business of any proprietor or any other place where the Inspecting Officer has reason to believe that the proprietor keeps or is for the time being keeping any accounts or documents relating to entertainment conducted by him or the printing press to which work of printing the tickets for the entertainment is entrusted by the proprietor, and may make a note or inventory of any

1 These words were substituted for the original by Mah. 25 of 1984, s. 5(*2*). 2 Sub-section (*4*) was added by Mah. 17 of 1967, s. 5(*2*).

3 Section 8 was substituted for the original by Mah. 7 of 1987, s. 11.

articles or things found in the course of any search which, in his opinion, will be useful for or relating to any proceedings under this Act. Whenever a search is made by the Inspecting Officer under this sub-section, the provisions of the Code of Criminal Procedure, 1973 (2 of 1974), shall, so far as may be, apply.

(*7*) The proprietor of an entertainment shall give every reasonable assistance to the Inspecting Officer in the performance of his duties under this section.

(*8*) If the proprietor of any entertainment or any other person prevents or obstructs entry of a duly authorised Inspecting Officer under sub-section (*1*) or fails to give any reasonable assistance, 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 two thousand rupees.

(*9*) Every Inspecting Officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

(*10*) The Inspecting Officer may request in case of emergency, the Officer-in-charge of the Police Station having jurisdiction over the place of inspection or entertainment to prevent any unauthorised use of place for entertainment or to establish law and order in the place of entertainment or to seek the records relevant for the purpose of enquiry in the place of entertainment or in any other place under this Act and such officer of the Police Station shall be bound to comply with the request:

Provided that in case of non-availability of such an officer, the Inspecting Officer may request the Police Officer of the nearest Police Station to render the required assistance.]

9. Recoveries.— Any sum due on account of entertainment duty shall be recoverable as an arrear of land revenue.

[1,2][**9A.Compounding of offences.—**[3][(*1*)] Any officer authorised by the State Government in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made thereunder, by way of composition of such offence—

(*a*) where the offence consists of the failure to pay, or the evasion of, any duty payable under this Act, in addition to the duty so payable, a sum of [4][two hundred rupees] or double the amount of the duty payable, whichever is greater; and

(*b*) in other cases, a sum of [5][not less than five hundred rupees but not more than two thousand rupees].

[6][(*2*) Where an offence against this Act or rules made thereunder is compounded by an officer authorised by the State Government in that behalf, the amount of composition sum fixed by him shall become payable by the proprietor within a period of 30 days from the date on which the composition sum is so fixed, and in the event of failure on the part of the person liable to pay the amount of composition sum within the aforesaid period, it shall be recoverable as an arrear of land revenue].]

[7]**[9-B. Interest payable on failure to pay duty and composition sum.—** Where a proprietor fails to pay the amount of duty due under section 3 within the period prescribed or the composition sum fixed under section 9-A, he shall be liable to pay to the Government, in addition to the amount of duty or composition sum so payable, a penal interest at the rate of 18 per cent. per annum for the first

1 "Section 12 of Mah. 11 of 1984 reads as follows :—
"**12. Penalty for failure to furnish and make payment.—** If any person fails to furnish return and to make payment of entertainments duty due, if any, to the prescribed officer as required under sub-section (*2*) of section 10 of this Act, the prescribed officer may impose a penalty on such person as provided in section 9A of the principal Act, as if such failure was an offence committed under the principal Act."

2 Section 9A was added by Bom. 41 of 1958, s. 3(*h*).

3 Section 9A was renumbered as sub-section (*1*) of that section by Mah. 7 of 1987, s. 12(*1*).

4 These words were substituted for the words "money not exceeding five hundred rupees", by Mah. 7 of 1987, s. 12(*1*)(*a*).

5 These words were substituted for the words "money not exceeding five hundred rupees" by Mah. 7 of 1987, s. 12(*1*)(*b*).

6 Sub-section (*2*) was added by Mah. 7 of 1987, s. 12(*2*).

7 These sections were inserted by Mah. 7 of 1987, s. 13.

30 days and at the rate of 24 per cent. per annum thereafter on such amount from the date such amount became or becomes payable till the amount and interest is fully paid.

9-C. Refund of excess duty paid.— Where a proprietor has paid entertainment duty in excess of the duty payable, the amount of duty paid in excess shall, on an application made by the proprietor in that

behalf, be refunded to him by the Collector after such verification as may be necessary and in such manner as may be prescribed.

9-D. Recommendation to suspend or cancel licence.— Where a proprietor is found to have been habitually committing offences under the Act and the rules made thereunder, the Collector shall, after taking into consideration the gravity of the offence or a series of offences so committed, recommend to the licensing authority appointed under the provisions of the [1]Bombay Cinemas (Regulation) Act, 1953 (Bom. XI of 1953) to initiate action against such proprietor for suspension or cancellation of the cinema licence or the ticket selling licence, as the case may be, granted under that Act to such proprietor, whereupon the licensing authority shall initiate such action against the proprietor.]

10. Delegation of powers by the [2][State] Government.—[3][Any of the powers and duties conferred or imposed upon the [4][[5][State] Government] by this Act may be exercised or performed, subject to such conditions as the [6][[7][State] Government] may prescribe, by any person whom the [8][[9][State] Government] may by general or special order empower in this behalf.

[10][**10-A. Appeal and Revision.—** (*1*) [11][A proprietor who is aggrieved by the order of the collector determining the rates for the admission in a multiplex under sub-section (*13*) of section 3 or of assessment, with or without penalty, under section 4B [12][or order under section 5] may file an appeal to the Commissioner within thirty days from the receipt of the order :]

[13][Provided that,—

(*a*) no appeal shall be entertained by the Commissioner unless the proprietor pays the undisputed amount of the duty and penalty, if any, as assessed by the Collector;

(*b*) the Commissioner may, notwithstanding anything contained in clause (*a*), if he deems fit, for reasons to be recorded in writing, entertain an appeal without payment of any duty and penalty, if any, as assessed by the Collector; and the decision of the Commissioner regarding entertaining of the appeal by him shall be final.]

(*2*) The Commissioner may, after giving a reasonable opportunity of hearing confirm, reduce, enhance or annul the assessment and penalty, if any; or may set aside the assessment and refer the case back to the Collector for making a fresh assessment in accordance with the directions given in the order. The Collector shall thereupon, after making such further inquiry as may be necessary, make a

1 Now, the short title of the Act has been amended as "the Maharashtra Cinemas (Regulation) Act" by Mah. 24 of 2012, ss. 2 and 3, Schedule, entry 47, with effect from 1st May 1960.

2 This word was substituted for the word "Provincial" by the Adaption of Laws Order, 1950.

3 For notification under this section, *see* Government notification in the Revenue Department, No. 7230-E, dated the 17th December 1923, published in the *Bombay Government Gazette*, 1923, Part I, P. 2975.

4 The words "Provincial Government" were substituted for the words "Government in Council" by the Adoption of Indian Laws Order in Council.

5 This word was substituted for the word "Provincial" by the Adaption of Laws Order, 1950.

6 The words "Provincial Government" were substituted for the words "Government in Council" by the Adoption of Indian Laws Order in Council.

7 This word was substituted for the word "Provincial" by the Adaption of Laws Order, 1950.

8 The words "Provincial Government" were substituted for the words "Government in Council" by the Adoption of Indian Laws Order in Council.

9 This word was substituted for the word "Provincial" by the Adaption of Laws Order, 1950.

10 Section 10-A was inserted by Mah. 7 of 1987, s. 14.

11 This portion was substituted by Mah. 54 of 2005, s. 4.

12 The words and figure were inserted by Mah. 26 of 2015, s. 5.

13 This proviso was substituted by Mah. 49 of 1994, s. 5(*a*).

fresh assessment and determine the amount of duty and penalty, if any, payable by the proprietor on the basis of such fresh assessment :

[1][(*2A*) The Commissioner shall as far as possible decide every appeal filed under sub-section (*1*) within three months from the date of filing of such appeal, and in a case where it is not possible or feasible

to decide the appeal within such period, he shall submit a report in writing to the State Government recording therein the reasons for such delay in deciding the appeal.]

(*3*) The State Government may, *suo muto* or on application made to it in that behalf within sixty days from the order of Commissioner, call for the record and proceeding of the case and pass such order in that case as it may deem fit, and thereby modify, confirm or annul the order of the Commissioner.]

[2][**11. Bar of certain proceedings.—** (*1*) No prosecution, suit or other proceeding shall, without the sanction of the State Government, lie against any officer or servant of the State Government for any act done or purporting to be done under this Act.

(*2*) No prosecution, suit or other proceeding shall lie against any such officer or servant, for anything in good faith done or intended to be done under this Act.

12. Limitation.— No suit shall be instituted against the State Government and no prosecution, suit or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act after six months from the date of the commission of the act.

13. Prohibition of levy of tax on entertainments by local authorities.— (*1*) Notwithstanding anything contained in any law relating to a municipality, local board, village panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy any tax on entertainment on which an entertainment duty is leviable under this Act after this Act comes into operation in the area within which the local authority concerned has jurisdiction.

(*2*) Nothing contained in sub-section (*1*) shall affect the levy by any local authority sale tax at a flat rate per cinema show or performance of cinema shows or performances in accordance with the law enabling the imposition of such a tax.

Explanation.—For the purpose of this section, 'municipality' means a body specified in the Schedule to this Act.

14. Repeal and savings.— On the commencement of this Act in that part of the State of Bombay to which it is extended by the Bombay Entertainments Duty (Extension and Amendment) Act, 1958 (Bom. XLI of 1958), the Central Provinces and Berar Entertainments Duty Act, 1936 (M.P. Act XXX of 1936), the Entertainments Tax Act, 1355 F (Hyd. Act V to 1355 F), the Saurashtra Entertainment Duty Ordinance, 1949 (Sau. Ord. VIII of 1949), and any other law relating to entertainment tax shall, from such commencement in that part, stand repealed:

Provided that such repeal shall not affect—

(*a*) the previous operation of the enactments and laws so repealed, or

(*b*) any penalty or punishment incurred in respect of any offence committed against any of the provisions of the enactments and law so repealed, or

(*c*) any investigation, legal proceeding or remedy in respect of such penalty or punishment,

and any such investigations, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if the Bombay Entertainments Duty (Extension and Amendment) Act, 1958 (Bom. XLI of 1958) had not been passed :

Provided further that anything done or action taken (including notifications issued, authorisations made, powers delegated and exemptions given) by or under the provisions of the enactments and laws so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act and shall until altered, repealed or amended under this Act continue in force accordingly but with this

1 Sub-section (*2A*) was inserted by Mah. 49 of 1994, s. 5(*b*).

2 Sections 11, 12, 13, 14 and Schedule were added by Bom. 41 of 1958, s. 3(*1*).

modification that the assessment of the duty or tax in respect of any liability therefor incurred in the area, concerned before the commencement therein of this Act, shall be made at the rates imposed by or under

the enactments and laws repealed and any proceedings pending in any area before any authority under the provisions of the enactments and laws repealed shall on the commencement therein of this Act stand transferred to the corresponding authority under this Act and be disposed of accordingly.

SCHEDULE

(*See* section 13)

(*1*) A Corporation constituted under the [1]Bombay Municipal Corporation Act (Bom. XLI of 1958), the [2]Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949) or [3]the City of Nagpur Corporation Act, 1948 (M.P. Act No. II of 1950), or

(*2*) a Municipality constituted under—

(*a*) the Bombay Municipal Boroughs Act, 1925 (Bom. XVIII of 1925).

(*b*) the Bombay Municipal Boroughs Act, 1925, as applied to the Saurashtra area and the Kutch area of the State of Bombay (Bom. XVIII of 1925).

(*c*) the Bombay District Municipal Act, 1901 (Bom. III of 1901).

(*d*) the Bombay District Municipal Act, 1901 (Bom. III of 1901), as applied to the Saurashtra area of the State of Bombay.

(*e*) the Central Provinces and Berar Municipalities Act, 1922 (C. P. and Berar Act No. II of 1922), or

(*f*) the Hyderabad District Municipalities Act, 1956 (Hyd. Act. No. XVIII of 1956), or

(*3*) a Cantonment Board constituted under Cantonments Act, 1924 (II of 1924).]

1 The short title of the Act has been amended as "Mumbai Municipal Corporation" by Mah. 25 of 1996, s. 2, Sch.

2 The short title of the Act has been amended as "Maharashtra Municipal Corporations Act" by Mah. 23 of 2012, s. 4.

3 This Act has been repealed by Mah. 23 of 2012, s. 7.