GOVERNMENT OF TRIPURA

REVENUE DEPARTMENT

The Tripura Entertainment

Tax Rules, 1998

Agarta'a, Friday, September 17, 1998 A.D
Asadha 26, 1920 S. E.

Government of Tripura
Revenue Department

No. E 4(3)-C-TAX/REV/95

Dated, Agartala, the 17th July, 1998. NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 27 of the Tripura Entertainment Tax Act, 1997, the State Government hereby makes the following rules namely :-

Short title & commencement

1. (1)These rules may be called the Tripura Entertainment Tax Rules,1998;

(2)These rules shall come into force from 1st September 1998.

Definition

2 In these rules unless the context requires otherwise :-

(a)"Act" means the Tripura Entertainment Tax Act, 1997;

(b)"Collector" means Collector of the District;

(c)"Sub-Divisional Officer" means the Officcr-in-charge of a Sub-Division of a District for Revenue and General Administration ;

(d)"Government" means Government of Tripura ;

(e)"Commissioner" means Commissioner of Entertainment Tax.

(f)"Form" means the forms appended to these rules.

Exemption/ reduction of payment of

3. (1)In order to avail exemption from or reduction in payment of entertainment tax under section 3(2) of the Act, the proprietor shall submit application in

Form-1 to the Entertainment Tax

Subdivisional Officer stating the ground on which such exemption is sought and all other details as specified therein.

(2)On receipt of any application under sub-rule (1). the Subdivisional Officer shall conduct an inquiry and forward the application with his findings thereon to the Collector of the District, who shall in turn forward the same to the State Government with his views, if any;

(3)The State Government, on receipt of the application from the Collector with his views under sub-rule (2) may either exempt or refuse to exempt the proprietor from payment of entertainment tax and the decision of the State Government in this regard shall be final.

(4)No proprietor who has made an application under sub-rule(l) shall hold any such entertainment except an order is passed by the State Government in writing under sub-rule (3), exempting from or reducing payment of such taxes.

Taxing Authority

4. (1)There shall be a Commissioner of Entertainment Tax who shall be assisted by the following officers:

(a)Collector.

(b)Sub-divisional Officer.

(c)Deputy Collector (Revenue).

(d)Any other person appointed as such by the government.

(2)Instead of appointing a Commissioner, the government may appoint Collectors as the commissioners in the respective revenue districts under section 5(3) of the Act.

5. Subject to provisions of the Act and these rules the commissioner may, with prior approval of the Government, delegate his powers to be exercised by above classes of officers and shall specify the area in respect of which powers are to be exercised by each of the above classes of officers.

License For holding

6. All applications for permissions for holding entertainment shall be submitted to the Commissioner in

Form-2, alongwith following Entertainment particulars :-

(a) a plan of the auditorium, hall, area, or place including the stage in which the entertainment is proposed to be held or performed, showing the arrangements of seats of various categories according to the rates of admission charges with distinct mark of the enclosures separating the different classes in the sitting arrangement and also the gates provided in the hall or places through which admission to or exit from the place of entertainment are to regulated;

(b)fitness report in respect of electrical wiring and other electrical installations by any electrical engineer;

(c) fitness report in respect of the building/structure by any civil engineer;

(d)fitness report of fire-fighting arrangement by a competent officer of Directorate of Fire Services ;

(e) report on law and order from the concerned police station.

Explanation :- Particulars as mentioned in clauses (b), (c), (d) and are not needed to be furnished for cable TV network.

7. All licenses granting the permission for holding an

Issue of Licence. entertainment or show shall be issued by the Commissioner in

Form-3.

Mode of paym ent of the tax

8. (1)The entertainment tax shall be paid within five working days from the day of entertainment, excluding public holidays, under section 18(1) of the Act.

(2)The entertainment tax, interest and penalty thereupon shall be paid to the government treasury in challan

Form-4.

Deduction from Security deposit and forfeiture thereof.

9. The commissioner may after recording reasons in writing, deduct any arrar of tax from security and may vary or forfeit the security.

Returns

10.(1)Every proprietor holding entertainment shall file returns, returns shall be filed in Form-5 to the Sub-divisional Officer.

(2)The return shall be filed for each calendar month within thirty days from the end of the month.

Provided that the Commissioner may ask for returns for any duration on any date.

Maintenance

11.The proprietor of a cable television network shall maintain a register and in

Form-6, which shall be month-wise. At the end of the month, a statement in Form-6 shall be submitted to the Sub-divisional Officer or any other officer authorised by the Commissioner.

Submission of Account by Cable Television Network

Explanation :- The statement should include information of all subscribers, including subscribers who are allowed entertainment free of charge or at reduced rate for whateve reason.

12.The cable television network shall not be used for public viewing on admission like a cinema or video hall.

Tax on payment for admission

13.(1)No person shall be allowed for entertainment except on purchase of aticket and payment of entertainment tax as detailed in the schedule attached to the Act.

(2)All tickets and the counterfoils for admission into the entertainment shall be class wise serially numbered.

Tickets of different classes~shall be printed in different colours.

(3)The date and the show of the ticket shall be stamped on the tickets before sale ;

(4)Ticket of all classes shall be sold serially ;

(5)The proprietor shall produce in advance the stock of tickets printed by him and get the same recorded in the books of the Sub-divisional Officer.

Explanation :- The proprietor of a cable television network need not issue any ticket to its subscribers.

Admission of a group of Persons to Entertainment

14.In case of admission of a group of persons or a family, separate tickets shall have to be issued for each individuals even if all the seats are given to a group or family.

Issue of Complementary Pass for Entertainment thereon

15.Issue of complementary pass is not permissible under these rules. The proprietor will be at liberty to issue the valid tickets free of chage but he shall make payment of the entertainment tax as per law.

Maintenance and account.

16.The proprietor shall everyday, immediately after the commencement of each show, maintain class-wise details of tickets sold, in Form-7 and shall send copies of these daily statements on the following day to the concerned Sub-divisional Officer or any other Officer authorised by the Commissioner.

Inspection

17.(1)The commissioner, Collector or the Sub-divisional Officer or any other persons authorised in this behalf may check :-

(i) the number of persons admitted into the place of entertainment including Cinema Halls and cable television network;

(ii) the collection of tax in any entertainment;

(iii)the maintenance of account of the tickets issued ;

(iv)the realization of entertainment tax for such admission.

(v) the numbers of subscribers connected to cable network.

(2)The proprietors of all entertainment and show including cinema halls shall make all record and such other information / facilities as may be necessary, available to the inspecting staff /officers for inspection and verification of the accounts of tickets, entertainment tax and the number of persons admitted into the place of entertainment.

Assessme nt of tax return

18. (1) The commissioner or any other officer authorised by him in this behalf in writing, shall assess every proprietor filing for entertainment tax or who are liable to do so. Every such proprietor shall be assessed at least once in a year, if, on assessment, tax is found due, notice may be given in

Form-8.

(2)No proprietor shall be assessed after an expiry of three years from the submission of the return provided that the results of earlier assessments shall continue to hold good.

Places at which tickets are to be sold.

19.Ticket for admission shall be sold only from such places as may be directed by the Commissioner.

Exemption from or reduction in rate of Tax

20.(1)The State Government may, by general or special order, make an exemption, or reduction in rate of entertainment tax for admission to any entertainment if the—

(a) entertainment is of wholly educational character;

(b)entertainment is provided partly for eucational or partly for scientific purposes by a Society, institution or committee not conducted or established for profit;

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

(d)entertainment is organised by non-professional (amateur) cultural groups.

(2)The exemption or reduction granted under sub-rule (1) shall be subject to such restriction and conditions as may be specified in the order granting the exemption or reduction in the rate of tax.

Appeal

21.(1)Memorandum of appeal may be presented to the appellate authority by the appellant or his authorized agent.

(2)The memorandum of appeal shall contain the following-

(a)date of order appealed against

(b)name and designation of officer against whose the order appeal is preferred.

(c)ground of appeal

(d)amount of tax demanded to be due from appellant

(e)date of service of the order

(f) a copy of the order attested by a gazetted officer

(g)a certificate that to the best of his knowledge and behalf facts se t out in the memorandum are true

(h) be signed by the appellant

(i) a fee of fifty rupees.

By order of the Governor,
B. K. Sahu
Joint Secretary to the
Government of Tripura.

TET FORM NO. 1

Form of application for exemption from or refund of Amusement Tax.

(See Rule-3)

1. Name and address of the applicant.
2. Nature of entertainment.
3. Place of entertainment.
4. Date and time of entertainment.
5. Number of seats proposed to be provided (Class-wise details) admission fees to each class.
6. Total Gross amount likely to be received on the sale of tickets for the full house.
7. Total amount of amusement tax liable to be paid on sale of tickets for the full house.
8. Amount of advance tax paid (if any) with challan number and date.
9. Amount of tax for which exemption prayed.
10. Total expenditure incurred for conducting the entertainment (detail statement to be attached).

Reasons for which exemption is sought.

Signature of the applicant.

Date :

Place :

TET FORM NO. 2
(See Rule-6)

(Form of application for permission to hold any entertainment or show)

1. Name and address of the applicant (in case of institution or club, give name of the Institution or club if registered give registration Number).
2. Name of the proprietor of the entertainment-
3. Name of the place, hall or pendal, where the entertainment show is proposed to be held exact location of dish & other equipment in case of cable TV network.
4. Date(s) on which and time during which performance is proposed to be held.
5. Nature of entertainment (whether Theatre, Jatra, cultural show, circus, Musical performance cable network etc.)
6. Total capacity class wise with number and category of classes existing or proposed to be made.
7. Rates of admission class wise (indicate admission fee and tax separately).
8. *Details of arrangement for Fire Fighting, First aid box, drinking water and sanitary arrangement.
9. Whether any exemption from payment of amusement tax is solicited if so reasons therefore and extent
10. *Whether plan and certificat

I Shri ... ...(applicant) hereby undertake the liability for any default in respect of payment of any amount payable for the entertainment under the provision of Tripura Entertainment Tax, 1997.

Signature of Proprietor/Applicant.

Date :

Place :

Not needed for cable TV network.

TET FORM NO.-3

{See Rule-7)

(License for holding an entertainment or show)

Shri ... ... (name of the applicant)

S/o. ... ...(address) is hereby permitted to hold an entertainment or show for the public as per details given below and subject to the under mentioned and restrictions.

1. Name and address of the proprietor.
2. Place of entertainment or show.
3. Type of Entertainment.
4. Rate of admission (class-wise) (Indicate admission fees, Entertainment Tax separately) (Rate of admission can be changed with the approval of licensing authority)-
5. Duration.
6. Special conditions, if any... ... ...

CONDITION AND RESTRICTIONS.

1. The permission is given subject to the provisions of the Cinematography Act, 1952, Tripura Entertainment Tax Act, 1997 and the Tripura Entertainment Tax Rules, 1998.
2. The licensee shall have to take any other license, such as may be required, under any other Act, rule in force.
3. The licensee shall not, except with the previous permission of the licensing authority, admit into the hall or any part of division thereof, a number of persons more than that indicated below or not increase or reduce the number of seats in any such part of division.

(No. of seats prescribed) (Class of Admission)

4. The licensee shall comply with all direction and instruction, which may include any direction for closing the entertainment temporarily, as may be issued by the licensing authority for preventing any obstruction, annoyance, inconvenience, risk, danger or damage to the visitors, or public or the residents or passed by in the vicinity of the premises or for the maintenance of public safety and the prevention of the disturbances therein.
5. The license is not transferable but is personal for the benefit of the licensee mentioned above.

6. The licensee shall always keep the extractor, exhaust fans, fans or the air conditioning apparatus and the like, in perfect working order and shall put them an throughout the period when film/entertainment is being exhibited and the public is seated in the auditorium.

7. The license shall be subject to cancellation or suspension for the breach of any conditions.

8. The license is valid.

Till... ... ... (date)

Given under my signature and sealon this day of ... ...

9. The licensee shall deposit Rs. ... ... (Rupees... ....) as security deposit before the entertainment is held. This licensee shall be null and void without the proof of this security amount being deposited.

10.The licensee shall file returns as per Tripura Entertainment Tax Act & Rules.

(Licensing Authority)

TET FORM— 4

(See Rule-8)

Tax Revenue Taxes on Entertainment

Head of aceput mojor head : 0045, Subhead : 00 Subminorhead 101

Treasury / Sub-Treasury .....

Branch of Bank .....

Reserve Bank of India .....

For the return period ending on .....

By whom Name and Address of the Proprietor on whose behalf money is paid	Payment on account of	Amount (to be entered in figures)
	Tax	Rs.
	Penalty	Rs.
	Interest Rs.	
	Composition money	Rs.
	Miscellaneous	Rs.

Rupees ..... (in words)

Date ..... Signature of the Proprietor or Agent.

.....

(For use in the Treasury)

Challan No..... Date .....

Received payment of Rs .....(Rupees .....) (in words)

Treasurer Accountant Treasury/Sub-Treasury Officer.

.....

(For bank use)

Received payment of Rs..... (Rupees .....

.....)

Cashier/Branch Manager

TET FORM - 5

(Return on entertainmenttax, rule 10)

Name and address of proprietor

Period of return : From.....To.....

License No.:

License valid till :

Type of entertainment :

(cable, cinema, video etc.)

For cable TV network only :

1. Maximum capacity of subscribers :
2. No. of Subscribers (incl. subscribers getting entertainment free or at reduced rate)
3. Rate of tax :
4. (i) Amount of tax for the period (ii)Amount of interest (iii)(l) + (ii) (iv)Amount of tax paid) : Challan No. (attach) Date : **For others :**

Total number of shows :

Class	Capacity ticket class	Rate of Tax on each ticket	(2) x (total number of ticket	Total no.of persons shows)	(4)x(6) admitted	of the
(1)	(2)	(3)	(4	(5)	(6)	(7)
					Total	

(i) Amount of tax for the period

(ii)Amount of interest (iii)(l) + (ii)

(iii)Amount of tax paid : Challan No. : (attach) Date :

The above statements are true to the best of my knowledge and belief.

Date :

Placfe : Name and signature of proprietor.

TET FORM-6

(Statement to be maintained by cable TV network)

(See Rule 11)

Name and address of proprietor

of cable TV network.:

License No. :

License valid till :

M onth Year :

Maximum capacity of subscribers :

S1. No.	Name of Subscriber	From (date)	To (date)	Entertainment tax	Subscription (other than ET)

FORM — 7

DAILY STATEMENT OF TICKETS SOLD AND ENTERTAINMENT TAX COLLECTED

(See Rule-16)

1. Name of the Cinema hall performance :-
2. Location :-
3. Date :-
4. Name of the show :- Matinee / Even ing / Night

Class No.of Seats	Value of tickets	Opening SI.No. of tickets Book No.	Opening SI. No.	Closing SI.No. of tickets Book No.	Closing SI. No.	No.of tickets sold	Total E. Tax on the ticket sold	Remarks
1 2	3	4		5	6	7	8	9
Total (for the-particular show)								
Grand total (for all the shows of the day)								

Date :- (Signature of proprietor)

TET FORM - 8

(Notice of demand)

To

.....

.....

.....

You are hereby informed that for the return period ending on ..... the sum of Rs. .....as specified overleaf, has been determined as payable by you on account of tax, interest and penalty.

2. You are required to pay the amount on or before the ..... to the Treasury Officer.

   Sub-Treasury Officer
   State Bank of India
   Reserve Bank of India

   ..... when you will be granted a receipt.

3. If you do not pay the amount of tax on or before the date specified above, you shall be liable to pay further interest with effect from the date commencing after the expiry of the date aforesaid in accordance with the provisions of TET Act 1997.

4. You are further enformed that unless the total amount due, including the penalty and the interest is paid by the above date, a further penalty will be imposed on you and a certificate will be forwarded to the Collector for recovery of the whole amount as an arrear of land revenue.

Date: Commissioner/Authorised Officer.