



The Gujarat Entertainments Tax Act, 1977

Act 16 of 1977

Keyword(s):

Admission to An Entertainment, Complimentary Ticket, Entertainment, Local Area, Payment for Admission, Proprietor, Tax

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 2nd August, 1977 is hereby published for general information.

S. L. TALATI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 16 OF 1977.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 3rd August, 1977.)

An Act to consolidate and amend the law relating to the imposition of a tax on entertainments in the State of Gujarat.

It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax Act, 1977. Short title, extent and commencement.
- (2) It extends to the whole of the State of Gujarat.
- (3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.
2. In this Act, unless the context otherwise requires,— Definitions.
 - (a) "admission to an entertainment" includes admission to any place in which the entertainment is held ;
 - (b) "appellate authority" means the authority prescribed under section 12;
 - (c) "assessment" includes reassessment ;

(d) "complimentary ticket" means a ticket, pass, invitation card or such other document for admission to an entertainment free of any payment or at a reduced rate of payment for such admission;

(e) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment ;

(f) "local area" means—

(i) a City as constituted for the time being under the Bombay Provincial Municipal Corporations Act, 1949; Bom.
LIX
of
1949.

(ii) a municipal borough or a notified area as constituted or as deemed to have been constituted for the time being under the Gujarat Municipalities Act, 1963; Guj.
XXX-
IV of
1964.

(iii) a gram, nagar, taluka, district or specified area as constituted or as deemed to have been constituted for the time being under the Gujarat Panchayats Act, 1961; Guj.
VI of
1962.

(iv) a cantonment as constituted for the time being under the Cantonments Act, 1924; II of
1924.

(g) "payment for admission" includes—

(i) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required ;

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

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

(iv) 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;

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

(vi) any payment for admission of a motor vehicle into the auditorium of a cinema known as Drive-in-Cinema ;

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

(i) "prescribed officer" means an officer prescribed under sub-section (I) of section 8 ;

(j) "proprietor", in relation to any entertainment, includes the owner thereof and any person who is responsible for, or who is for the time being in charge of, the management thereof ;

(k) "tax" means an entertainment tax levied under section 3 or section 4.

Tax on pay-
ments for
admission
to entertain-
ments.

3. (I) There shall be levied and paid to the State Government on,—

(a) every payment for admission to an entertainment, other than the payment for admission referred to in clause (b), a tax, at the following rates, namely:—

(I) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is more than 1,00,000,—

(i) out of the first 100 paise of the payment for admission or any part thereof, 40 per cent of such payment ;

(ii) out of the next 100 paise of the payment for admission or any part thereof, 55 per cent of such payment ;

(iii) out of the next amount of the payment for admission to any extent, 65 per cent of such payment,

(II) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 50,000 but not more than 1,00,000,—

(i) out of the first 100 paise of the payment for admission or any part thereof, 37.5 per cent of such payment;

(ii) out of the next 100 paise of the payment for admission or any part thereof, 52.5 per cent of such payment;

(iii) out of the next amount of the payment for admission to any extent, 62.5 per cent of such payment, and

(III) in any other area,—

(i) out of the first 100 paise of the payment for admission or any part thereof, 35 per cent of such payment ;

(ii) out of the next 100 paise of the payment for admission or any part thereof, 50 per cent of such payment ;

(iii) out of the next amount of the payment for admission to any extent, 60 per cent of such payment ;

(b) every payment for admission of a motor vehicle into the auditorium of a cinema known as Drive-in-Cinema, if such payment is separately charged by the proprietor for such admission, a tax at the following rates, namely:—

(i) out of the first 100 paise of the payment for admission or any part thereof, 35 per cent of such payment;

(ii) out of the next amount of the payment for admission to any extent, 50 per cent of such payment.

(2) In computing the tax payable under sub-section (I), the tax shall, wherever necessary, be rounded off to the nearest paise, fractions of one half of a paise or more being counted as one, and less than one half being disregarded.

(3) Where the payment for admission to an entertainment is made wholly or partly by means of a lump sum paid as a subscription or contribution to any person, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced rate, the tax shall be levied on the amount of the lump sum

but where the prescribed officer is of opinion that the payment of a lump sum or any payment for a ticket, represents payment for other privileges, rights or purposes besides the admission to an entertainment, the tax shall be levied on such an amount as appears to the prescribed officer to represent the right of admission to the entertainment in respect of which the tax is payable.

(4) Save as otherwise provided in this Act, every ticket, pass or other document issued for admission to an entertainment shall state the total amount including the amount of tax payable for admission to such entertainment.

Tax on complimentary tickets.

4. (1) There shall be levied and paid to the State Government on every complimentary ticket issued by the proprietor, a tax at the appropriate rate specified in section 3, 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 such holder shall be deemed to have been admitted for payment for the purposes of this Act.

(2) Where a person to whom a complimentary ticket is issued is not required to make payment for admission of a motor vehicle into the auditorium of a Drive-in-Cinema or is required to make payment for such admission at a reduced rate, a tax at the rate specified in clause (b) of sub-section (1) of section 3 shall be levied and paid as if full payment had been made by that person for such admission.

Additional tax on Payments for admission and complimentary tickets.

5. (1) On every payment for admission to an entertainment and on every complimentary ticket on which tax is leviable under sub-section (1) of section 3 and section 4 respectively, there shall be levied and paid to the State Government in addition to the tax so leviable an additional tax of ten paise.

(2) There shall be levied and paid to the State Government on the amount of lump sum or any other amount paid under sub-section (3) of section 3, an additional tax at the rate of five per cent of such amount in addition to the tax payable thereon under the said sub-section (3).

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax leviable under sub-sections (1) and (2) as they apply in relation to the tax leviable under sections 3 and 4.

Consolidated payment of tax.

6. The State Government may, on the application of a proprietor of any entertainment in respect of which tax is payable under section 3, allow the proprietor on such conditions as the State Government may impose, to compound the tax payable in respect of such entertainment for a fixed sum.

Admission to entertainments.

7. (1) Save as otherwise provided by this Act, where a tax under section 3 or section 4 is leviable, in respect of the admission of a person to an entertainment, no person other than a person who has to perform any duty in connection with such entertainment shall be admitted to any entertainment, except,—

(a) with a ticket, or complimentary ticket, as the case may be, issued in such manner and subject to such conditions as may be prescribed;

(b) in special cases, with the approval of the State Government, through a barrier which, or by means of mechanical contrivance which, automatically registers the number of persons admitted.

(2) Except in the cases referred to in section 6 and clause (b) of sub-section (1), no proprietor shall conduct the entertainment unless he has given security for such amount and in such manner as may be approved by the State Government

(3) Nothing in sub-section (1) or sub-section (2) shall be deemed to preclude the State Government from requiring security from the proprietor for the payment of the tax in any case.

8. (1) Every proprietor shall furnish such returns relating to payments for admission and complimentary tickets issued by him, to such officer, in such manner, for such period and before such date, not being earlier than ten days from the date on which the entertainment is held, as may be prescribed. Returns and assessment.

(2) If the prescribed officer is satisfied that any return furnished under sub-section (1) is correct and complete, he shall assess the tax due from the proprietor for the period concerned on the basis of such return.

(3) If no return is furnished by a proprietor under sub-section (1) before the date prescribed or if the return furnished by him appears to the prescribed officer to be incorrect or incomplete, the prescribed officer shall, after making such inquiry as he considers necessary, assess to the best of his judgment the tax due from the proprietor :

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

9. (1) Where for any reason any payment for admission to any entertainment or any complimentary ticket has escaped assessment to tax, the prescribed officer may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, assess to the best of his judgment the tax due on such payment or ticket, after making such inquiry as he may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such assessment. Assessment of escaped payments for admission and re-assessment of payments for admission assessed at lower rate.

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

(3) In making any assessment or re-assessment under sub-section (1) or sub-section (2), as the case may be, the prescribed officer may, if he is satisfied that due to wilful mis-statement or suppression of the facts by the proprietor, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the proprietor to pay, in addition to the tax assessed or re-assessed under sub-section (1) or sub-section (2), as the case may be, and without prejudice to any other liability that he may incur under the provisions of this Act, a penalty not exceeding one and a half times the tax so assessed or re-assessed :

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

(4) The power under sub-section (1) or sub-section (2) may be exercised by the prescribed officer, notwithstanding that the original order of assessment, if any, passed in the matter has been the subject matter of an appeal or revision.

(5) In computing the period of limitation for assessment or re-assessment under this section, the time during which proceedings for assessment or re-assessment

may have remained stayed under the orders of a civil court or other competent authority shall be excluded.

Payment
of tax.

10. (1) The tax shall be recoverable from the proprietor and shall be paid by him in such manner and at such times as may be prescribed.

(2) If a proprietor does not pay any amount of tax within the time prescribed for its payment under sub-section (1), there shall be paid by such proprietor for the period commencing on and from the day next after the date of expiry of the prescribed time and ending on the date of payment of the amount of tax, simple interest at the rate of twenty four percent per annum on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period.

Refund.

11. (1) If on an application made by the proprietor the prescribed officer is satisfied that on account of any clerical or arithmetical error in calculating the tax the amount of tax paid by him or recovered from him has exceeded the amount with which he is properly chargeable under this Act, he shall be entitled to a refund of the excess.

(2) Where as a result of an order passed in appeal or revision, refund of any amount becomes due to the proprietor, the prescribed officer shall refund the amount to the proprietor without his having to make any claim in that behalf.

(3) The refund may be given either by cash payment or at the option of the proprietor by deduction of such excess from the amount of tax due from the proprietor in respect of any other period.

(4) No application for refund under sub-section (1) shall be entertained by the prescribed officer unless it is made within a period of three years from the date of payment or recovery of the amount so claimed to have been paid or recovered in excess.

Appeal.

12. (1) Any proprietor who is aggrieved by the decision of the prescribed officer under sub-section (3) of section 3 or section 8, section 9, section 10 or section 20 may make an appeal to such authority, in such manner, within such time, and on payment of such fees as may be prescribed.

(2) An appeal made under sub-section (1) shall be heard and decided in such manner as may be prescribed.

Revision of
orders.

13. (1) The State Government may, of its own motion or on the application of any aggrieved proprietor, call for and examine the record of any proceeding under this Act for the purpose of satisfying itself as to the legality or propriety of any order passed therein by the prescribed officer, or, as the case may be, the appellate authority and if it shall appear to it that any order passed therein requires to be modified, annulled, or reversed, it may, after giving the proprietor affected by such order an opportunity of being heard and after making, or causing to be made, such inquiry as it deems necessary, pass such order thereon as the circumstances of the case justify:

Provided that no record of any proceeding of the prescribed officer shall be called for—

(i) in a case where an appeal from the order passed therein has been made, when such appeal is pending, and

(ii) in a case where an appeal has not been made from such order, before the expiry of the time prescribed for making such appeal.

(2) No order shall be revised under sub-section (1) by the State Government of its own motion and no application under that sub-section by any aggrieved

proprietor for the revision of any order shall be entertained by the State Government, after the expiry of two years from the date of such order :

Provided that the State Government may, if it is satisfied that the proprietor was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

Explanation.—In computing the period of limitation for the purposes of sub-section (2)—

(a) any period during which the record of any proceeding shall not be called for under the proviso to sub-section (1), and

(b) any period during which any proceeding under this section is stayed by an order or injunction of any civil court,

shall be excluded.

14. Where an appeal has been made under section 12 or any record of any proceeding has been called for under section 13, the making of such appeal or calling for such record shall not operate as a stay of the order of the prescribed officer, or, as the case may be, appellate authority.

Appeal or revision not to operate as stay.

15. Where any proprietor admits any person to any place of entertainment in contravention of the provisions of section 7, such proprietor shall, on conviction, be punished with fine which may extend to five hundred rupees.

Punishment for contravention of section 7.

16. Any person who contravenes any of the provisions of this Act other than section 7, shall, on conviction, be punished with fine which may extend to five hundred rupees.

Punishment for contravention of other provisions.

17. (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of, the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate, and includes a firm or other association of individuals;

(b) “director”, in relation to a firm, means a partner in the firm.

Compounding of offences. 18. Any officer authorised by the State Government in this behalf, by a general or special order in writing, may, either before or after the institution of proceedings for any offence punishable under this Act or the rules made thereunder, against any person who has committed such offence, recover from him by way of composition of such offence—

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

(b) in other cases, a sum of money not exceeding two thousand rupees,

and on such recovery no proceedings shall be taken or continued against such person in respect of the same offence.

Tax or penalty to be recoverable as arrears of land revenue. 19. Any sum due on account of tax, penalty or interest under this Act shall be recoverable as arrears of land revenue.

Forfeiture of security. 20. Where a proprietor who has furnished security under sub-section (2) or sub-section (3) of section 7, fails to submit returns as required by section 8 or to pay the tax at the time prescribed under section 10, the prescribed officer may, after giving the proprietor a week's notice for an opportunity to be heard, direct that the security shall be forfeited to the State Government:

Provided that nothing in this sub-section shall affect the liability of the proprietor to pay the tax.

Accounts. 21. (1) Every proprietor shall maintain regularly correct and complete accounts relating to the entertainment conducted by him, in such form and containing such particulars as may be prescribed.

(2) If the prescribed officer considers that the accounts are so kept as not to enable a proper scrutiny of the returns furnished by a proprietor, such officer may, subject to such rules as may be prescribed, require the proprietor, by notice in writing, to maintain such accounts, in such form and in such manner as in his opinion is necessary for the purpose of proper scrutiny of returns.

Production and inspection of accounts and documents and search of premises. 22. (1) The prescribed 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 payments for admission, complimentary tickets, or any other matters relating to such entertainment, as may be necessary for the purposes of this Act.

(2) All accounts and documents of the nature referred to in sub-section (1), as well as documents containing information relating to the entertainment conducted by a proprietor shall at all reasonable times be open to inspection by the prescribed officer and, the prescribed 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.

(3) The prescribed 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 produced before him in any proceeding under this Act.

(4) If the prescribed officer has reason to believe that any proprietor has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts or documents of the proprietor as may be necessary, and shall grant receipt for the same and shall retain the same for so long as may be necessary, in connection with any proceeding under this Act.

(5) For the purposes of sub-section (2) or sub-section (4) the prescribed officer may enter and search any place of business of any proprietor or any other place where the prescribed officer has reason to believe that the proprietor keeps or is for the time being keeping any accounts, or documents relating to the entertainment conducted by him, and may make a note or an inventory of any articles or things found in the course of any search which in his opinion will be useful for or relevant to, any proceeding under this Act.

2 of 1974. (6) The provisions of the Code of Criminal Procedure, 1973, relating to searches shall, so far as may be, apply to a search made under sub-section (5).

23. (1) Any officer authorised by the State Government in this behalf by a general or special order in writing (hereafter in this section referred to as 'the authorised officer') may enter any place of entertainment while the entertainment is in progress and any place ordinarily used as a place of entertainment at any time, with a view to satisfying himself as to whether the provisions of this Act and the rules made thereunder are being complied with. Power of entry.

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

(3) If any person prevents or obstructs the entry of an authorised officer under sub-section (1) or fails to give any reasonable assistance referred to in sub-section (2), he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.

45 of 1860. (4) Every authorised officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

(5) Nothing in this Act shall be deemed to require any authorised officer or any other officer who has to enter a place of entertainment to perform any duty imposed on him by this Act or any other law for the time being in force in connection with an entertainment, to pay for his admission to such entertainment.

24. No suit or other proceeding shall lie against the State Government, or any officer or employee of the State Government, for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder. Protection of action taken in good faith.

- Bar of jurisdiction.** 25. No civil court shall have jurisdiction to deal with or decide any question which by or under this Act is required to be dealt with or decided by the prescribed officer, the appellate authority or the State Government.
- Inquiries and proceedings to be judicial proceedings.** 26. All inquiries and proceedings before the prescribed officer, appellate authority⁴⁵ and the State Government shall be deemed to be judicial proceedings within⁴⁶ the meaning of sections 193, 219 and 228 of the Indian Penal Code.
- Certain provisions of Limitation Act to apply to appeals.** 27. The provisions of sections 4, 5 and 12 of the Limitation Act, 1963, shall, so far as may be, apply in computing the period for making an appeal under section 12.
- Delegation of powers by State Government.** 28. Any of the powers and duties conferred or imposed upon the State Government by or under this Act other than the power of revision under section 13 and the power to make rules under section 31, may be exercised or performed, subject to such conditions as the State Government may prescribe, by such officer as the State Government may, by general or special order, specify in this behalf.
- Exemption.** 29. (1) The State Government may, by notification in the *Official Gazette*, exempt either wholly or partly, any entertainment or class of entertainments from payment of tax, subject to such conditions as may be specified therein--
- (a) where such entertainment is provided for any educational, medical, charitable, philanthropic or such other purpose; or
- (b) where the State Government considers it necessary so to do in the public interest.
- (2) Every notification issued under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as possible after it is issued and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which it is so laid or the session immediately following.
- (3) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.
- Liability to pay tax in the event of breach of condition of exemption.** 30. (1) Where any entertainment is exempted under section 29 from the whole or any part of the tax payable under this Act subject to any condition, then, in the event of a breach of any such condition the proprietor shall, notwithstanding such exemption, be liable to pay tax in relation to such entertainment.
- (2) Where the prescribed officer has reason to believe that any proprietor has incurred liability to pay tax under sub-section (1), he shall serve on the proprietor, a notice requiring him on a date and a place specified therein, either to attend and produce or cause to be produced all evidence on which such proprietor relies in connection with his liability under this section or to produce such evidence as is specified in the notice.

(3) On the date specified in the notice, or as soon as may be thereafter, the prescribed officer, after considering all the evidence which may be produced, assess to the best of his judgement the tax due from the proprietor.

31. (1) The State Government may, by notification in the *Official Gazette* ^{Power to} make rules for carrying out the purposes of this Act. _{make rules.}

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner in which, and the conditions subject to which, a ticket or complimentary ticket may be issued under clause (a) of sub-section (1) of section 7;

(b) the returns to be furnished under sub-section (1) of section 8, and the officer to whom, the manner in which, the periods for which and the dates before which such returns shall be furnished;

(c) the manner in which and the times at which the tax shall be paid under sub-section (1) of section 10;

(d) the authority to which, the manner in which, the time within which and the fees on payment of which an appeal may be made under sub-section (1) of section 12;

(e) the manner in which an appeal shall be heard and decided under sub-section (2) of section 12;

(f) the form in which accounts shall be maintained by a proprietor and the particulars which such accounts shall contain under sub-section (1) of section 21;

(g) the conditions subject to which any of the powers and duties conferred or imposed upon the State Government may be exercised or performed by any officer under section 28;

(h) any other matter which is to be, or may be, prescribed.

(3) In making any rules under this section, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the continuance of the offence.

(4) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication:

Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(5) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

(6) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

Amendment
of certain
enactments.

32. The enactments specified in column 2 of the Schedule shall stand amended to the extent specified against them in column 3 thereof.

Repeal and
savings.

33. (1) On the commencement of this Act, the Bombay Entertainments Duty Act, 1923 shall stand repealed :

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1923.

Provided that such repeal shall not affect—

(a) the previous operation of the Act so repealed, or anything duly done or suffered thereunder ;

(b) any right, privilege, obligation or liability acquired, accrued and incurred under the Act so repealed ;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed under the Act so repealed; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this Act had not been passed :

Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made, notifications or orders issued, returns or security furnished, the levy, assessment or collections made, powers delegated, exemptions granted) under the repealed Act, shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

(2) Where any proprietor is in possession of any stamped tickets, or of stamps intended to be used for the purpose of stamping tickets, for admission to an entertainment, which have been rendered useless on the commencement of this Act, the prescribed officer shall, upon such proprietor delivering up within six months from such commencement, such stamped tickets, or as the case may be, stamps, refund to such proprietor the value of the stamps.

THE SCHEDULE

(See section 32)

Sr. No.	Enactments	Amendments
1	2	3
1.	The Bombay Provincial [Municipal Corporations Act, 1949 (Bom. LIX of 1949).	In section 127, in sub-section (2), in clause (f), after the words "not being a tax on professions, trades, callings and employment" the words "or a tax on payments for admission to any entertainment" shall be inserted.
2.	The Gujarat Panchayats Act, 1961 (Guj. VI of 1962).	<p>In section 178, in sub-section (1),—</p> <p>(a) in clause (iv), the following shall be added at the end, namely :—</p> <p>“(i) not being a tax on payments for admission to any entertainment;”</p> <p>(b) in clause (ix), after the words “or a tax on professions, trades, callings and employments” the words “or a tax on payments for admission to any entertainment” shall be inserted.</p>
3.	The Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964).	In section 99, in sub-section (1), in clause (xv), after the words “not being a tax on professions, trades, callings and employments” the words “or a tax on payments for admission to any entertainment” shall be inserted.



The Gujarat Government Gazette
EXTRAORDINARY
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FRIDAY, MARCH 31, 1978/CAITRA 10, 1900

Separate paging is given to this Part in order that it may
 be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 31st March, 1978 is hereby published for general information.

S. L. TALATI,
 Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 21 OF 1978.

(First published after having received the assent of the Governor in the *Gujarat Government Gazette* on the 31st March, 1978).

An Act to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Twenty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1978.

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

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, for sub-section (4), the following shall be substituted, namely :—

"(4) Save as otherwise provided in this Act, every ticket, pass or other document issued for admission to an entertainment shall state therein the

Short
 title and
 commence-
 ment.

Amend-
 ment of
 section 2
 of Guj. 16
 of 1977.

amount of payment for admission to such entertainment, and the amount of tax payable under section 3 or section 4 and the amount of additional tax payable under section 5, on such payment for admission.”.

Amendment of section 5 of Guj. 16 of 1977.

3. In the principal Act, in section 5, in sub-section (3), the words, brackets and figures “Except as otherwise provided in sub-sections (1) and (2)” shall be deleted.

Insertion of new section 11A in Guj. 16 of 1977.

4. In the principal Act, after section 11, the following new section shall be inserted, namely :—

Authorities for implementation of the Act.

“11A. (1)(a) For carrying out the purposes of this Act, the State Government may appoint—

(i) an officer to be the Commissioner of Entertainments Tax for the whole of the State of Gujarat or may appoint the Collector of a district to be the Collector of Entertainments Tax for the district under his charge; and

(ii) such number of other officers and persons (with suitable designations) as the State Government thinks necessary.

(b) An officer appointed under paragraph (ii) of clause (a) shall, within the limits of such area as the State Government may, by notification in the *Official Gazette*, specify to be within his jurisdiction, exercise such powers and perform such duties, as may be conferred or imposed upon him by or under this Act.

(c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax and the additional tax shall vest in the officer appointed under paragraph (i) of clause (a).

(2) It shall be lawful for the officer appointed under paragraph (i) of clause (a) of sub-section (1) or an officer duly authorised by him to have access to, and to cause production and examination of, books, registers, accounts or other documents maintained or required to be maintained by a proprietor for the purposes of this Act and such proprietor shall, whenever called upon to do so, produce such books, registers, accounts or documents, for inspection by any such officer.

(3) The State Government may, subject to such restrictions and conditions (if any) as it may impose by notification in the *Official Gazette*, delegate to the officer appointed under paragraph (i) of clause (a) of sub-section (1) the powers conferred on it by paragraph (ii) of clause (a) and by clause (b) of sub-section (1).”.

Amendment of section 29 of Guj. 16 of 1977.

5. In the principal Act, in section 29, in sub-section (1), for the words “from payment of tax” the words and figure “from payment of tax or from payment of additional tax leviable under section 5 or from both” shall be substituted.



The Gujarat Government Gazette
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Vol. XXII] FRIDAY, MARCH 20, 1981/PHALGUNA 29, 1902

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 23rd February, 1981 is hereby published for general information.

J. P. VASAVADA,
Joint Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 10 OF 1981

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 20th March, 1981).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Thirty-second Year of the Republic of India as follows:—

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

Short title and commencement. Part

(2) This section and sections 2, 3 and 6 shall come into force at once and sections 4, 5 and 7 shall be deemed to have come into force on the 5th January, 1981.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3.—

Amendment of section 3 of Guj. 16 of 1977.

(1) in sub-section (1),—

(a) in clause (a),—

(i) in sub-clause (I), in paragraph (i), for the figures "40", the figures "50" shall be substituted;

(ii) in sub-clause (II), in paragraph (i), for the figures "37.5", the figures "47.5" shall be substituted;

(iii) in sub-clause (III), in paragraph (i), for the figures "35", the figures "45" shall be substituted;

(b) in clause (b), in sub-clause (i), for the figures "35", the figures "45" shall be substituted;

(2) in sub-section (4), the words and figure "and the amount of additional tax payable under section 5" shall be deleted.

Deletion of section 5 of Guj. 16 of 1977.

3. In the principal Act, section 5 shall be deleted.

Substitution of section 11-A of Guj. 16 of 1977.

4. In the principal Act, for section 11A, the following shall be substituted, namely:—

Authorities for implementation of the Act.

"11A. (1) (a) For carrying out the purposes of this Act, the State Government may appoint—

(i) an officer to be the Commissioner of Entertainments Tax for the whole of the State of Gujarat;

(ii) the Collector of a district or any other officer, not below the rank of a Collector, to be the Collector of Entertainments Tax for each district; and

(iii) such number of other officers and persons (with suitable designations) as the State Government thinks necessary.

(b) An officer appointed under paragraph (iii) of clause (a) shall, within the limits of such area, exercise such powers and duties conferred or imposed on any other officer by or under this Act, as the State Government may, by notification in the *Official Gazette*, specify.

(c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax and the additional tax shall,—

(i) in relation to the whole of the State, vest in the Commissioner of Entertainments Tax, and

(ii) in relation to a district and subject to the superintendence and control of the Commissioner of Entertainments Tax under sub-clause (i), vest in the Collector of Entertainments Tax for the district.

(2) It shall be lawful for the Commissioner of Entertainments Tax and the Collector of Entertainments Tax or an Officer duly authorised by the Commissioner of Entertainments Tax to have access to, and to cause production and examination of, books, registers, accounts or other documents maintained or required to be maintained by a proprietor for the purposes of this Act and such proprietor shall, whenever, called upon to do so, produce such books, registers, accounts or documents, for inspection by any such officer.

(3) The State Government may, by notification in the *Official Gazette*, delegate to the Commissioner of Entertainments Tax the powers conferred on it by paragraph (iii) of clause (a) and by clause (b) of sub-section (1) and the Commissioner may exercise the powers so delegated to him subject to such conditions as may be specified in such notification."

5. In the principal Act, in section 13,—

(1) in sub-section (1), the words "or on the application of any aggrieved proprietor" shall be deleted;

(2) in sub-section (2)—

(a) for the portion beginning with the words "No order shall be revised" and ending with the words "after the expiry of that period" the following portion shall be substituted, namely:—

"No order shall be revised under sub-section (1) after the expiry of two years from the date of such order";

(b) in the *explanation*, for the words, brackets and figure "for the purposes of sub-section (2)" the words, brackets and figures "for the purposes of sub-sections (2) and (3)" shall be substituted;

(3) after sub-section (2); the following sub-section shall be added, namely:—

"(3) The Commissioner of Entertainments Tax may, on the application of any aggrieved proprietor made in that behalf, exercise the powers of the State Government under sub-section (1):

Provided that no application under this sub-section by any aggrieved proprietor for revision of any order shall be entertained by the Commissioner after the expiry of two years from the date of such order unless the Commissioner is satisfied that the proprietor was prevented by sufficient cause from making the application within that period."

Amendment of section 29 of Guj. 18 of 1977. 6. In the principal Act, in section 29, in sub-section (1), the words and figures "or from payment of additional tax leviable under section 5 or from both" shall be deleted.

Repeal and saving. 7. (1) The Gujarat Entertainments Tax (Amendment) Ordinance, 1981 is hereby repealed.

Guj.
Ord.
No. 2
of
1981.

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



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Separate pagination is given to this Part to enable that Part to be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March, 1982 is hereby published for general information.

J. P. VASAVADA,
Joint Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 17 OF 1982.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March, 1982).

An Act further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Thirty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1982. Short title and commencement.

(2) It shall come into force on the 1st April, 1982.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3,—

Amendment of section 3 of Guj. 16 of 1977.

(1) in sub-section (1), in clause (a), in item (III) for the words "in any other area" the words and brackets "in any other area (not being a designated area or a specified area in so far as an entertainment by cinema is concerned)" shall be substituted;

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

"(1A) There shall be levied and paid to the State Government, in respect of an entertainment by cinema a tax at the following rates, namely :—

(I) within the limits of a designated area at the rate of 20 percent of gross tax collection per show,

(II) within the limits of a specified area at the rate of 21 percent of gross tax collection per show.

Explanation.—For the purposes of this section and section 6,—

(1) the expression "designated area" means a local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is not more than 5,000 and which is not within 5 kilometers from any other local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 20,000;

(2) the expression "specified area" means a local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 5,000 but not more than 10,000 and which is not within 5 kilometers from any other local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 20,000; and

(3) the expression "gross tax collection" means the amount of tax that would have been leviable at the rates specified in item (III) of clause (a) of sub-section (1) on the total amount of payment for admission to an entertainment by cinema in designated area or specified area as if admissions were to the extent of full sitting capacity of the auditorium of cinema,—

(i) on the day immediately before the commencement of the Gujarat ^{Guj. 17} Entertainments Tax (Amendment) Act, 1982 in respect of a cinema ^{of} existing on that day, ^{1982,}

Guj.
17 of
1982.

(ii) on the first day of the commencement of a new cinema in respect of a cinema established after the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1982 and

(iii) where the sitting capacity of the auditorium of a cinema referred to in sub-clause (i) or (ii) is increased subsequent to the day referred to in such sub-clause, on the day of such increase.”;

(3) in sub-section (2) for the words, brackets and figures “under sub-section (1)”, the words, brackets, figures and letter “under sub-sections (1) and (1A)” shall be substituted.

3. In the principal Act, section 6 shall be renumbered as sub-section (1) of that section and—

Amendment
of section 6
of Gaj. 16
of 1977.

(1) in sub-section (1) as so renumbered, for the words and figure “payable under section 3”, the words, brackets and figures “payable under sub-section (1) of section 3” shall be substituted;

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

“(2) Notwithstanding anything contained in sub-section (1A) of section 3, every proprietor of a cinema in a designated area or specified area shall have an option of payment of tax at the rates specified in sub-section (5) to be exercised as provided in sub-section (3) within ninety days from the date of the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1982 and any person who becomes such proprietor after that date may exercise such option within sixty days from such day.

Guj.
7 of
1982.

(3) A proprietor of a cinema desiring to exercise the option referred to in sub-section (2), shall make an application to the prescribed officer in such form as may be prescribed to permit him to make, in lieu of the amount of tax payable by him under sub-section (1A) of section 3, payment of tax at the rates specified in sub-section (5).

(4) On an application made under sub-section (3) the prescribed officer may grant such permission and thereupon subject to sub-section (6), the payment of tax shall be made accordingly.

(5) Where a proprietor has been permitted to pay tax under sub-section (4), he shall be liable to pay tax weekly at the following rates, namely :—

(a) in the case of a cinema in a designated area, 15 per cent of gross tax collection of a show,—

(i) multiplied by 7, where the proprietor has declared that he holds not more than seven shows in a week; and

(ii) multiplied by 12, where the proprietor has declared that he holds more than seven shows in a week;

(b) in the case of a cinema in a specified area, 16 percent of gross tax collection of a show,—

(i) multiplied by 7, where the proprietor has declared that he holds not more than seven shows in a week; and

(ii) multiplied by 12, where the proprietor has declared that he holds more than seven shows in a week.

(6) A proprietor of a cinema who opted for payment of tax under sub-section (2) may at any time but not before the expiry of a period of twelve months by a notice in such form as may be prescribed, addressed to the prescribed officer, revoke his option from the commencement of any month following that in which the notice is given.”.

Amendment
of section 7
of Guj. 16
of 1977.

4. In the principal Act, in section 7, in sub-section (2), for the words and figure “in section 6”, the words, brackets and figures “in sub-section (1) of section 6” shall be substituted.

Amendment
of section 9
of Guj. 16
of 1977.

5. In the principal Act, in section 9, after sub-section (5), the following sub-section shall be added, namely:—

“(6) The provisions of sub-sections (1) to (5) shall, so far as may be, apply **in any case where, for any reason, tax under sub-section (1A) of section 3 or section 6 has escaped assessment.**”.

Amendment
of section
31 of Guj.
16 of 1977.

6. In the principal Act, in section 31, in sub-section (2), before clause (a), the following clause shall be inserted, namely:—

“(aa) the form in which an application shall be made by a proprietor under sub-section (3) of section 6 and the form in which a notice shall be addressed to the prescribed officer under sub-section (6) of that section;”.



The Gujarat Government Gazette
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Separate paging is given to this Part in order that it may
be filed as a separate consultation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the
Governor on the 31st March, 1983 is hereby published for general information.

K. M. SAIWANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 10 OF 1983.

(First published after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 31st March, 1983).

An Act further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Thirty-fourth year of the Republic of India
as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax
(Amendment) Act, 1983.

Short
title and
commence-
ment.

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

2. In the Gujarat Entertainments Tax Act, 1977, in section 3, in
sub-section (1A), in the Explanation, in clauses (1) and (2), for the figures
"20,000" the figures "10,000" shall be substituted.

Amend-
ment of
section 3
of Guj. 16
of 1977.



The Gujarat Government Gazette
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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been as sented to by the Governor on the 16th April, 1984 is hereby published for general information.

J. P. VASAVADA,
 Joint Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 14 OF 1984

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the *18th April, 1984.)

An Act further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Thirty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1984.

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

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 2, in clause (k), for the words and figures "under section 3 or section 4" the words, figures and letter "under section 3 or section 4 or section 6A" shall be substituted.

Short title, and commencement.

Amendment of section 2 of Guj. 16 of 1977.

Guj. 16 of 1977.

Inclusion
of
new
section 6A
in Gvj.
16 of 1977.

Tax on
entertain-
ments
by video.

3. In the principal Act, after section 6, the following section shall be inserted, namely:—

“6A. (1) There shall be levied and paid to the State Government, a tax on an entertainment by video cassette recorder or video cassette player on television or videoscope calculated at the following rates, namely:—

(a) in any place of entertainment other than that mentioned in clause (b),—

(I) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is more than 1,00,000, two rupees per seat in such place of entertainment;

(II) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is more than 50,000 but not more than 1,00,000, one rupee per seat in such place of entertainment;

(III) in any other area, seventy paise per seat in such place of entertainment,

(b) in any omnibus which is used in the State exclusively as contract carriage having provision for entertainment by video cassette recorder or video cassette player on television or videoscope, two rupees per seat in the omnibus.

(2) For the purpose of levy of tax under this section, it shall be presumed that—

(a) in the case of a place of entertainment falling under clause (a) of sub-section (1), a proprietor provides atleast three entertainments on every day, and

(b) in the case of any omnibus falling under clause (b) of sub-section (1), a proprietor provides atleast one entertainment on every day;

unless the proprietor otherwise informs the prescribed officer at such time and in such manner as may be prescribed.

(3) (a) Notwithstanding anything contained in clause (a) of sub-section (1) every proprietor to whom any of the provisions of that clause apply shall have an option of payment of tax at the rates specified in clause (d) to be exercised as provided in clause (b) within ninety days from the date of the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1984 and any person who becomes such proprietor

after that date may exercise such option within sixty days from such date.

(b) A proprietor desiring to exercise an option referred to in clause (a) shall make an application to the prescribed officer in such form as may be prescribed, to permit him to make in lieu of amount of tax payable by him under clause (a) of sub-section (I), payment of tax at the rates specified in clause (d).

(c) On an application made under clause (b), the prescribed officer may grant such permission and thereupon subject to clause (e), the payment of tax shall be made accordingly.

(d) Where a proprietor has been permitted to pay tax under clause (c), he shall be liable to pay monthly at the following rates, namely:—

In the case of a place of entertainment within the local limits of a local area referred to—

(1) in sub-clause (I) of clause (a) of sub-section (I)—

(i) five rupees per seat per day where the proprietor has declared that he holds not more than three entertainments per day; and

(ii) six rupees per seat per day where the proprietor has declared that he holds more than three entertainments per day;

(2) in sub-clause (II) of clause (a) of sub-section (I)—

(i) three rupees per seat per day where the proprietor has declared that he holds not more than three entertainments per day ; and

(ii) four rupees per seat per day where the proprietor has declared that he holds more than three entertainments per day;

(3) in sub-clause (III) of clause (a) of sub-section (I)—

(i) two rupees fifty paise per seat per day where the proprietor has declared that he holds not more than three entertainments per day ; and

(ii) three rupees per seat per day where the proprietor has declared that he holds more than three entertainments per day.

(e) A proprietor who has opted for payment of tax under clause (a), may at any time but not before the expiry of a period of twelve months, by a notice in such form as may be prescribed, addressed to the prescribed officer, revoke his option from the commencement of any month following that in which the notice is given.

(4) For the purpose of levy of tax under sub-section (I) every proprietor shall furnish such returns to the prescribed officer in such manner for such period and before such date as may be prescribed.

(5) Save as otherwise provided in sub-sections (I) to (4), the provisions of this Act (except sections 3, 4, and 6) and the rules made thereunder shall, so far as may be, apply in relation to the tax leviable under sub-section (I) as they apply in relation to the tax leviable under sections 3 and 4.”



The Gujarat Government Gazette
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Separate pricing is given to this Part in order that it may be filed as a separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 27th March, 1986 is hereby published for general information

J. P. VASAVADA,
 Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 13 of 1986

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 27th March, 1986)

THE GUJARAT ENTERTAINMENTS TAX (AMENDMENT) ACT, 1986.

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Thirty-seventh Year of the Republic of India, as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1986.

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

2. In section 3 of the Gujarat Entertainments Tax Act, 1977, in sub-section (1), in clause (a), for sub-clauses (I), (II) and (III), the following shall be substituted, namely:—

Guj.
16 of
1977.

Short title
and
commence-
ment.

Amendment
of section 3
of Guj. 16 of
1977.

"(I) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is more than 1,00,000,—

(i) out of the first 100 paise of the payment for admission or any part thereof, 40 percent of such payment ;

(ii) out of the next 100 paise of the payment for admission or any part thereof, 50 percent of such payment;

(iii) out of the next 200 paise of the payment for admission or any part thereof, 60 percent of such payment;

(iv) out of the next amount of the payment for admission to any extent, 65 percent of such payment,

(II) in any other area (not being a designated area or a specified area in so far as an entertainment by cinema is concerned),—

(i) out of the first 100 paise of the payment for admission or any part thereof, 35 percent of such payment;

(ii) out of the next 100 paise of the payment for admission or any part thereof, 45 percent of such payment;

(iii) out of the next 200 paise of the payment for admission or any part thereof, 55 percent of such payment;

(iv) out of the next amount of the payment for admission to any extent, 60 percent of such payment."



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may be filed as a separate compilation.

PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 4th April, 1987 is hereby published for general information.

J. P. VASAVADA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 18 OF 1987.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 4th April, 1987.)

An Act further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Thirty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1987. Short title
and
commences
month

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

Amendment
of
section 6 of
Guj. 16 of
1977. |

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 6, in sub-section (1), for the words "a proprietor of any entertainment", the words, brackets, figures and letter "a proprietor of any entertainment, other than the entertainment to which sub-section (3) of section 6A applies" shall be substituted.

Guj.
16 of
1977.

Amend-
ment of
section 6A
of Guj. 16
of 1977. |

3. In the principal Act, in section 6A,—

(1) sub-sections (1) and (2) shall be deleted;

(2) in sub-section (3),—

(a) for clause (a), the following clause shall be substituted, namely:—

"(a) Notwithstanding anything contained in clause (a) of sub-section (1) of section 3, every proprietor of an entertainment by video cassette recorder or video cassette player on television or videoscope shall have an option of payment of tax at the rate specified in clause (d) to be exercised as provided in clause (b) within ninety days from the date of commencement of the Gujarat Entertainments Tax (Amendment) Act, 1987 and any person who becomes such proprietor after that date may exercise such option within sixty days from the date on which he becomes such proprietor:

Provided that any option exercised immediately before the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1987 by a proprietor to whom this clause applies shall be deemed to be an option exercised under this clause until it is revoked under clause (e).";

(b) in clause (b), for the words, brackets, letter and figure "under clause (a) of sub-section (1)", the words, brackets, letter and figures "under clause (a) of sub-section (1) of section 3" shall be substituted;

(c) in clause (d),

(i) in sub-clauses (1) and (2), for the words, brackets and figure "of sub-section (1)", the words, brackets and figures "of sub-section (1) of section 3" shall be substituted;

(ii) sub-clause (3) shall be deleted;

(3) sub-sections (4) and (5) shall be deleted.



The Gujarat Government Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor

The following Act of the Gujarat Legislature having been assented to by the Governor on the 7th March, 1989 is hereby published for general information.

R. M. MEHTA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 10 OF 1989.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 8th March, 1989).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the 23rd December, 1988.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3,—

(1) in sub-section (1), in clause (a), in item (II), for the portion beginning with the words "in any other area" and ending with the words and bracket

Short title and commencement.

Amendment of section 3 of Gaj. 16 of 1977.

Gaj. 16 of 1977.

"by cinema is concerned.)—", the words "in any other local area,—" shall be substituted;

- (2) sub-section (1A) shall be deleted;
- (3) Explanation shall be deleted;
- (4) sub-section (2) shall be deleted.

3. In the principal Act, in section 6,—

(1) in sub-section (1), for the words "other than the entertainment to which", the words, brackets and figure "other than the entertainment to which sub-section (2) of this section and" shall be substituted;

(2) for sub-section (2), the following shall be substituted, namely:—

"(2) Notwithstanding anything contained in sub-section (1) of section 3, every proprietor of a cinema in a designated area or specified area shall have an option of payment of tax at the rates specified in sub-section (5) to be exercised as provided in sub-section (3) within ninety days from the date of the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1989 and any person who becomes a proprietor on any day after the date of such commencement may exercise such option within ninety days from the day on which he becomes the proprietor :

Provided that an application under sub-section (3) may be entertained by the prescribed officer after the expiry of the period specified in this sub-section if the applicant satisfies the prescribed officer that he had sufficient cause for not making application within such period."

(3) in sub-section (3), for the words, brackets, figures and letter "under sub-section (1A) of section 3", the words, brackets and figures "under sub-section (1) of section 3" shall be substituted;

(4) for sub-section (5), the following shall be substituted, namely :—

"(5) Where a proprietor has been permitted to pay tax under sub-section (4), he shall be liable to pay tax weekly at the following rates, namely :—

(a) in the case of a cinema in a designated area, other than a touring cinema in such area, 15 per cent. of gross tax collection of a show multiplied by 12 irrespective of the number of shows held in a week;

(b) in the case of a cinema in a specified area, other than a touring cinema in such area, 25 per cent. of gross tax collection of a show multiplied by 15 irrespective of the number of shows held in a week;

(c) in the case of a touring cinema,—

(1) in a designated area, 15 percent of gross tax collection of a show multiplied by 7, irrespective of the number of shows held in a week;

(II) in a specified area, 25 per cent of gross tax collection of a show multiplied by 7, irrespective of the number of shows held in a week.

Explanation.—For the purposes of this section,—

(1) the expression “designated area” means a local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is not more than 10000 and which is not within 5 kilometers from any other local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 30000;

(2) the expression “specified area” means a local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 10000 but not more than 30000 and which is not within 5 kilometers from any other local area the population of which, as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census, is more than 30000; and

(3) the expression “gross tax collection” means the amount of tax that would have been leviable at the rates specified in item (II) of clause (a) of sub-section (1) on the total amount of payment for admission to an entertainment by cinema in designated area or specified area as if admissions were to the extent of full sitting capacity of the auditorium of cinema,—

(i) on the day immediately before the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1989 in respect of a cinema existing on that day,

(ii) on the first day of the commencement of a new cinema in respect of a cinema established after the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1989,

(iii) where the sitting capacity of the auditorium of a cinema referred to in sub-clause (i) or (ii) is increased subsequent to the day referred to in such sub-clause, on the day of such increase,

(4) the expression “touring cinema” means an outfit comprising the cinematograph apparatus and plant and enclosures taken from place to place for giving cinematograph exhibition in local theatres or halls;—

(5) for sub-section (6), the following shall be substituted, namely:—

“(6) (a) A proprietor of a cinema who has opted for payment of tax under sub-section (2) may at any time but not before the expiry of a period

of twelve months from the date of commencement of option give a notice in such form and in such manner as may be prescribed, addressed to the prescribed officer, to revoke his option.

Provided that any proprietor of a cinema who has opted for payment of tax at any time before the assent to the Gujarat Entertainments Tax (Amendment) Act, 1989 is first published in the *Official Gazette* may at any time but not before the expiry of a period of three months from the date of commencement of option give such notice to revoke the option;

(b) The option shall stand revoked on the expiry of thirty days after the receipt of notice by the prescribed officer under clause (a)."

(c) Notwithstanding anything contained in sub-section (2), a proprietor of a cinema who has revoked his option, may at any time but not before the expiry of a period of twelve months from the date of revocation of the option exercise the option referred to in that sub-section.

Amend-
ment of
section 6A
of Guj. 16
of 1977.

4. In the principal Act, in section 6A, in sub-section (3),—

(1) in clause (a),—

(a) for the words, brackets and figures "Gujarat Entertainments Tax (Amendment) Act, 1987" occurring at two places, the words, brackets and figures "Gujarat Entertainments Tax (Amendment) Act, 1989" shall be substituted;

(b) for the words "sixty days" the words "ninety days" shall be substituted;

(c) the following proviso shall be added at the end, namely:—

"Provided further that an application made under clause (b) may be entertained by the prescribed officer after the expiry of the period specified in this clause if the applicant satisfies the prescribed officer that he had sufficient cause for not making application within such period.

(2) for clause (d), the following clause shall be substituted, namely:—

"(d) Where a proprietor has been permitted to pay tax under clause (c), he shall be liable to pay tax in advance latest by the 15th day of the month preceding the month to which the tax relates, at the following rates, namely:—

Where he holds entertainment in an auditorium, the sitting capacity of which —

(i) does not exceed 30 seats, at the rate of Rs. 750 per month or for part of a month;

(ii) exceeds 30 seats but does not exceed 50 seats, at the rate of Rs. 1000 per month or for part of a month;

(iii) exceeds 50 seats but does not exceed 75 seats, at the rate of Rs. 1250 per month or for part of a month;

(iv) exceeds 75 seats but does not exceed 100 seats, at the rate of Rs. 1500 per month or for part of a month;

(v) exceeds 100 seats but does not exceed 125 seats, at the rate of Rs. 2000 per month or for part of a month;”;

(3) for clause (e), the following clauses shall be substituted, namely :—

“(e) (i) A proprietor who has opted for payment of tax under clause (a) may, at any time but not before the expiry of a period of twelve months from the date of the commencement of option give a notice in such form and in such manner as may be prescribed, addressed to the prescribed officer, to revoke his option;

Provided that any proprietor who has opted for payment of tax at any time before the assent to the Gujarat Entertainments Tax (Amendment) Act, 1989 is first published in the *Official Gazette* may at any time but not before the expiry of a period of three months from the date of commencement of option give such notice to revoke the option.

(ii) The option shall stand revoked on the expiry of thirty days after the receipt of notice by the prescribed officer under sub-clause (i).

(f) Notwithstanding anything contained in clause (a), proprietor who has revoked his option may, at any time but not before the expiry of a period of twelve months from the date of revocation of the option, exercise the option referred to in that clause.”.

5. In the principal Act, in section 9, for sub-section (6), the following shall be substituted, namely :—

“(6) The provisions of sub-sections (1) to (5) shall, so far as may be, apply in any case where for any reason, tax under section 6 or 6A has escaped assessment.”.

Amend-
ment
of section 9
of Guj. 16
of
1977.

6. In the principal Act, in section 13, in sub-section (3), in the proviso, for the words “two years”, the words “ninety days” shall be substituted.

Amend-
ment
of section
13 of Guj.
16 of
1977.

7. In the principal Act, in section 15, for the words “with fine which may extend to five hundred rupees”, the words “with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both” shall be substituted.

Amend-
ment
of section
15 of Guj.
16 of
1977.

8. In the principal Act, in section 16, for the words “with fine which may extend to five hundred rupees”, the words “with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both.” shall be substituted.

Amend-
ment
of section
16 of Guj.
16 of
1977.

9. In the principal Act, in section 18,—

(1) for clause (a), the following shall be substituted, namely:—

“(a) where the offence consists of the failure to pay, or the evasion of, any tax payable under this Act, in addition to tax so payable,—

(i) a sum of money not less than one thousand rupees but not more than two thousand rupees; or

(ii) double the amount of the tax payable,

whichever is greater.”;

(2) in clause (b), for the words “two hundred rupees”, the words “one thousand rupees” shall be substituted.

10. In the principal Act, after section 20, the following new sections shall be inserted, namely:—

“20A. Where a proprietor—

(a) fails to pay any tax including any penalty or interest due from him under any provisions of this Act, or

(b) contravenes or has contravened any provisions of this Act or the rules made thereunder; or

(c) has been convicted of an offence under this Act,

the prescribed officer shall recommend to the licencing authority empowered to grant licences under the Bombay Cinemas (Regulation) Act, 1953 to revoke or suspend the licence granted to the proprietor under that Act.

20B. In computing the tax payable under this Act, the tax shall, wherever necessary, be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.”

11. (1) The Gujarat Entertainments Tax (Amendment) Ordinance, 1988 is hereby repealed.

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



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Separate paging is given to this Part in order that it may be filed as a separate Compilation.

P A R T I V

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 31st July, 1990 is hereby published for general information.

R. M. MEHTA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 11 OF 1990.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 31st July, 1990).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Forty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1990. Short title and commencement.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of section 6A of Guj. 16 of 1977.

2. In the Gujarat Entertainments Tax Act, 1977, in section 6A, in sub-section (3), in clause (d),—

Guj. 16 of 1977.

(1) in item (i), for the letters and figures "Rs. 750", the letters and figures "Rs. 1500" shall be substituted;

(2) in item (ii), for the letters and figures "Rs. 1000", the letters and figures "Rs. 2000" shall be substituted;

(3) in item (iii), for the letters and figures "Rs. 1250", the letters and figures "Rs. 2500" shall be substituted;

(4) in item (iv), for the letters and figures "Rs. 1500", the letters and figures "Rs. 3000" shall be substituted;

(5) in item (v), for the letters and figures "Rs. 2000", the letters and figures "Rs. 4000" shall be substituted.



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Separate paging is given to this Part in order that it may be filed as a separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 31st March, 1993 is hereby published for general information.

R. H. GORI,
 Secretary to Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 13 OF 1993.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 31st March, 1993).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977

It is hereby enacted in the Forty-fourth Year of the Republic of India as follows:--

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1993.

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

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 2,--

(1) after clause (a), the following clause shall be inserted, namely:--

"(aa) "antenna" means an apparatus which receives television signals which enable viewers to tune into transmissions including national or international satellite transmissions and is erected or installed for exhibition of films or moving pictures or series of pictures, or serials or any other programme by means of transmission of television signals by wire where subscribers' television sets at the residential or non-

Short
 title
 and
 commencement.

Amendment of
 section 2
 of Guj.
 16 of
 1977.

Guj.
 16 of
 1977.

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 charges or connection charges or any other charges collected in any manner whatsoever;”;

(2) after clause (c), the following clause shall be inserted, namely:--

“(cc) “cable television” means a system organised on payment by a connection holder of any contribution or subscription or installation charges or connection charges or any other charges collected in any manner whatsoever, for exhibition of films or moving pictures or series of pictures or serials 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 discs or both are played or replayed and the films or moving pictures or series of pictures or serials or any other programme which are viewed and heard on the television receiving set at a residential or non-residential place of a connection holder;”;

(3) in clause (e), following shall be added at the end, namely:--

“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, for which persons are required to make payment by way of contribution or subscription or installation charges or connection charges or any other charges collected in any manner whatsoever.

Explanation.—For the purpose of this clause, 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) in clause (g), after the sub-clause (vi), the following sub-clause shall be inserted, namely:--

“(vii) any payment made by a person by way of contribution or subscription or installation charges or 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;”;

(5) for clause (j), the following shall be substituted, namely:--

“(j) “proprietor” in relation to any entertainment, includes the owner thereof and any person--

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

(ii) connected in whatsoever manner with the organisation of the entertainment for any duration, 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, management of providing or maintaining or operating cable connection from any type of antenna or cable television;

whether or not he has obtained licence or Certificate of Registration, if any, for such entertainment under any law for the time being in force;”;

(6) for clause (k), the following shall be substituted, namely:--

“(k) “tax” means a tax levied under this Act.”.

3. In the principal Act, in section 6,—

(1) in sub-section (1), for the word, figure and letter "section 6A", the words, figures and letters "section 6A and section 6B" shall be substituted;

(2) in sub-section (2),—

(a) the words "designated area or" shall be deleted;

(b) for the words, brackets and figures "Gujarat Entertainments Tax (Amendment) Act, 1989", the words, brackets and figures "Gujarat Entertainments Tax (Amendment) Act, 1993" shall be substituted;

(3) for sub-section (5), the following shall be substituted, namely :—

"(5) Where a proprietor has been permitted to pay tax under sub-section (4), he shall be liable to pay tax weekly at the rates specified in the Schedule-I irrespective of the number of shows held in a week.

Explanation.—For the purpose of this section,—

(i) the expression "specified area" means a local area the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census and shown in column 3 of the Schedule-I. If any such local area is within a radius of 5 kilometres from the other local area, population of which is higher than such area, that local area shall be considered to be falling within the category of area with larger population;

(ii) the expression "gross tax collection" means the amount of tax that would have been leviable at the rates specified in item (I) or (II) of clause (a) of sub-section (1) of section 3, on the total amount of payment for admission to an entertainment by cinema in a specified area as if admissions were to the extent of full sitting capacity of the auditorium of cinema as specified in the licence issued by Licensing Authority under the Bombay Cinema Rules, 1954";

(iii) the expression "touring cinema" means an out fit comprising the cinematograph apparatus and plant and enclosures taken from place to place for giving cinematograph exhibition in local theatres or halls";

(4) in sub-section (6), in clause (a), in the proviso, for the words, brackets and figures "before the assent to the Gujarat Entertainments Tax (Amendment) Act, 1989 is first published in the *Official Gazette*", the words, brackets and figures "before the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1993" shall be substituted.

4. In the principal Act, after section 6A, the following new sections shall be inserted, namely :—

"6B, (1) Notwithstanding anything contained in section 3, 4, 6 or 6A of this Act, there shall be levied and paid by the proprietor to State Government for exhibition of films or moving pictures or series of pictures or serials or any other programme with the aid of any type of antenna or cable television, a tax at the annual rate of Rs. 120/- per cable connection holder in the case of urban area and Rs. 60/- per connection holder in the case of other areas.

(2) Where the number of connection holders increases in any quarter during the financial year, the proprietor shall have to pay the tax per connection holder at one-fourth of the rate prescribed under sub-section (1) for such quarter in which increase takes place.

(3) The tax leviable under this section shall be paid in advance in quarterly instalment of one-fourth of the annual rate within such period and in such manner as may be prescribed.

Amendment of section 6 of Guj. 16 of 1977.

Guj. 10 of 1989.
Guj. 13 of 1993.

Guj. 10 of 1989.
Guj. 13 of 1993.

Insertion of new sections 6B, 6C and 6D in Guj. 16 of 1977.

Tax on exhibition of entertainment by means of any type of antenna or cable television.

Explanation.—For the purpose of this section,—

(a) the expression “urban area” means—

(i) a City as constituted for the time being under the Bombay Provincial Municipal Corporations Act, 1949;

(ii) a municipal borough or a notified area as constituted or as deemed to have been constituted for the time being under the Gujarat Municipalities Act, 1963;

(iii) a cantonment as constituted for the time being under the Cantonments Act, 1924;

(b) the expression “other area” means the area which is not covered by urban area;

(c) “quarter” means a period of three months commencing on the 1st day of April, 1st day of July, 1st day of October or the 1st day of January of each year; and the term “quarterly” shall be construed accordingly;

(d) the number of connection holders shall be considered as on the 1st April of every year.

Registra-
tion.

6C. (1) No proprietor providing an entertainment with the aid of any type of antenna or cable television shall carry on television exhibition without obtaining a valid Certificate of Registration from the Collector of Entertainments Tax.

(2) The provisions of sub-section (1) shall not be deemed to have been contravened if the proprietor having applied for such registration as provided in this section within three months from the date of the commencement of the Gujarat Entertainments Tax (Amendment) Act, 1993, carries on television exhibition with the aid of any type of antenna with a cable network attached to it or cable television.

(3) Every proprietor providing an entertainment with the aid of any type of antenna or cable television shall apply in such form, in such manner and on payment of such fee as may be prescribed to the Collector of Entertainments Tax of the district where the place of entertainment is situate.

(4) If the Collector of Entertainments Tax is satisfied that the requirements of provisions of this Act and the rules made thereunder have been complied with, he shall issue a Certificate of Registration.

Power to
revoke or
suspend
the Certi-
ficate of
Registra-
tion.

6D. In the event of any contravention by the holder of Certificate of Registration of any of the provision of this Act or rules made thereunder or any of the conditions or restriction upon or subject to which Certificate of Registration is granted or in the public interest, the Collector of Entertainments Tax may revoke or suspend the Certificate of Registration or suspend it for such period, as he may think fit.”.

Amend-
ment of
section 7 of
Guj. 16 of
1977.

5. In the principal Act, in section 7, in sub-section (1), after the word and figure “section 4”, the words, figures and letter “ or section 6 or section 6A” shall be inserted.

Amend-
ment
of
section 8
of Guj.
16 of
1977.

6. In the principal Act, in section 8, sub-section (1) shall be renumbered as clause (a) of sub-section (1) of that section and after clause (a) as so re-numbered, the following clause shall be inserted, namely:—

“(b) Every proprietor providing an entertainmet with the aid of any type of antenna or cable television shall furnish such return relating to number of connection holders and the payment of tax, to such officer, in such manner and within such period as may be prescribed;”;

Guj. 13
1993.

7. In the principal Act, in section 9,—
- (1) in sub-section (1),—
- (i) after the words "assessment to tax", the words "or the proprietor has failed to pay tax payable under section 6B" shall be inserted;
- (ii) after the words "payment or ticket" the words, figure and letter "or on failure to pay tax under section 6B" shall be inserted; ■■■ ■■■■■■■■
- (2) in sub-section (6), for the words, figures and letter "under section 6 or 6A", the words, figures and letters, "under section 6, 6A or 6B" shall be substituted;
- (3) in the marginal note, the words, figures and letter "and assessment on failure to pay tax under section 6B" shall be added at the end.
8. In the principal Act, in section 12, in sub-section (1), after the words and figures "or section 20" the words, figures and letters "or by the decision of the Collector of Entertainments Tax under sections 6C or 6D" shall be inserted.
9. In the principal Act, in section 13,—
- (1) in sub-section (1), after the words "of its own motion", the words "or on application of any aggrieved proprietor made within ninety days from the date of order" shall be inserted;
- (2) in sub-section (3), after the words "The Commissioner of Entertainments Tax", the words "where he is not an appellate authority" shall be inserted.
10. In the principal Act, in section 23, in sub-section (1), after the words "as a place of entertainment", the words "or any place connected with the management of providing cable connection from any type of antenna with a cable network attached to it or cable television", shall be inserted.
11. In the principal Act, in section 31, in sub-section (2), after the clause (aa), the following new clauses shall be inserted, namely :—
- "(ab) the manner in which and the period within which the tax shall be payable under section 6B;
- (ac) the form in which, the manner in which and fees on payment of which the proprietor shall apply under section 6C;"
12. In the principal Act, in section 32, for the words "the Schedule", the words and figure "the Schedule-II" shall be substituted.
13. In the principal Act, the existing Schedule shall be renumbered as the Schedule-II and before the Schedule-II as so re-numbered, the following Schedule shall be inserted, namely :—

Amend-
ment of
section
9 of Guj.
16 of
1977.

Amend-
ment of
section
12 of Guj
16 of
1977.

Amend-
ment of
section
13 of
Guj. 16 of
1977.

Amend-
ment of
section 23
of Guj.
16 of
1977.

Amend-
ment of
section 31
of Guj.
16 of
1977.

Amend-
ment of
section 32
of Guj. 16
of 1977.

Amend-
ment of
Schedule
to the
Guj. 16
of 1977.

"THE SCHEDULE-I

(See section 6)

The specified areas and the rates of tax.

Sr. No.	Class of specified area	Limit of population	Rate of tax for cinema (other than touring cinema)	Rate of tax for touring cinema
(1)	(2)	(3)	(4)	(5)
1.	A	1 to 10000	20 per cent. of gross tax collection of a show multiplied by twelve.	20 per cent. of gross tax collection of a show multiplied by seven.
2.	B	10001 to 30000	30 per cent. of gross tax collection of a show multiplied by fourteen.	30 per cent. of gross tax collection of a show multiplied by seven.
3.	C	30001 to 50000	35 per cent. of gross tax collection of a show multiplied by twenty-two.	35 per cent. of gross tax collection of a show multiplied by seven.
4.	D	50001 to 75000	35 per cent. of gross tax collection of a show multiplied by twenty-four.	35 per cent. of gross tax collection of a show multiplied by seven.
5.	E	75001 to 300000	40 per cent. of gross tax collection of a show multiplied by twenty-six.	35 per cent. of gross tax collection of a show multiplied by seven."



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VOL. XXXVI]

SATURDAY, JULY 29, 1995/SRAVANA 7, 1917

Separate paging is given to this Part in order that it
 may be filed as a separate compilation.

PART—IV

**Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29th July, 1995 is hereby published for general information.

KUM. H. K. JHAVERI,

Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 OF 1995.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 29th July, 1995).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Forty-sixth Year of the Republic of India as follows :—

Short
title and
com-
mence-
ment.

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1995.

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

Amend
ment of
section 2
of Guj.
16 of
1977.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as 'the principal Act'), in section 2, for clause (i), the following shall be substituted, namely:—

" (i) "prescribed officer" means such officer as may be prescribed;".

Guj. 16 of
1977.

Amendment of section 6B of Guj. 16 of 1977.

3. In the principal Act, in section 6B, for sub-sections (1) and (2), the following shall be substituted, namely :--

"(1) Notwithstanding anything contained in section 3, 4, 6 or 6A of this Act, where the proprietor provides entertainment by way of maintenance or operation of cable connections, there shall be levied and paid by every proprietor, to the State Government, for exhibition of films or moving pictures or series of pictures or serials or any other programme with the aid of any type of antenna or cable television, a tax at the following rates, namely :—

	For urban area.	For other area.
(a) in case of such cable connections not exceeding one hundred.	Rs. 600 per month	Rs. 300 per month.
(b) in case of such cable connections exceeding one hundred.	Rs. 600 plus Rs. 300 for every additional fifty connections or any part thereof, per month	Rs. 300 plus Rs. 150 for every additional fifty connections or any part thereof, per month.

(2) Where such numbers of cable connections increase in any quarter during the financial year, the proprietor shall be liable to pay the tax at the rates specified under sub-section (1) for such quarter."

Amendment of section 6C of Guj. 16 of 1977.

4. In the principal Act, in section 6 C,---

(1) for the word "Collector of Entertainments Tax", occurring at three places, the words "prescribed officer" shall be substituted;

(2) in sub-section (3), the words "of the district where the place of entertainment is situate" shall be deleted.

Amendment of section 6D of Guj. 16 of 1977.

5. In the principal Act, in section 6D, for the words "Collector of Entertainments Tax", the words "prescribed officer" shall be substituted.

Amendment of section 12 of Guj. 16 of 1977.

6. In the principal Act, in section 12, in sub-section (1), for the words "Collector of Entertainments Tax", the words "prescribed officer" shall be substituted.



The Gujarat Government Gazette
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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART—IV

**Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 22nd March, 1997 is hereby published for general information.

KUM. H. K. JHAVERI,
 Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 14 OF 1997.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 26th March, 1997.)

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1997. Short title and commencement.

(2) It shall come into force on the 1st April, 1997.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 2, for clause (f), the following shall be substituted, Amendment of section 2 of Guj. 16 of 1977.
 namely :—

"(f) "local area" means—

(i) a City as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949;

Bom. LIX of 1949.

(ii) a municipal borough as defined in clause (13) of section 2 of the ^{Guj. 34 of} Gujarat Municipalities Act, 1963;

(iii) a village as specified by the Governor under clause (g) of article 243 of the Constitution of India;

(iv) a taluka or a district as defined in clause (25) or, as the case may be, ^{Guj. 18 of} clause (5) of section 2 of the Gujarat Panchayats Act, 1993;

(v) a cantonment as constituted for the time being under the Cantonments ^{2 of 1924.} Act, 1924."

Amendment of
section 6 of
Guj. 16 of
1977.

3. In the principal Act, in section 6, —

(1) in sub-section (3), for the words, brackets and figure "in sub-section (5)", the words and letter "in Schedule I" shall be substituted;

(2) in sub-section (5), in the *Explanation*, for clause (i), the following shall be substituted, namely:—

"(i) the expression "specified area" means a local area, the population of which is within the limits shown in column 3 of Schedule I against any of the serial numbers mentioned in column 1 thereof :

Provided that where any specified area is within a radius of five kilometres from any other local area, the population of which is more than three lakhs, such specified area shall not be construed to be a specified area for the purpose of this section; "

Amendment of
section 6B of
Guj. 16 of
1977.

4. In the principal Act, in section 6B, —

(1) in sub-section (1), for the heading "For other area", the heading "For the area other than urban area and rural area" shall be substituted;

(2) in the *Explanation*, —

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

"(a) the expression "urban area" means—

(i) a City as defined in clause (5) of section 2 of the ^{Bombay 11X of} Provincial Municipal Corporations Act, 1947;

(ii) a municipal borough as defined in clause (13) of section 2 of ^{Guj. 34 of} the Gujarat Municipalities Act, 1963;

(iii) a cantonment as constituted for the time being under the ^{2 of 1924.} Cantonments Act, 1924; "

(ii) for clause (b), the following shall be substituted, namely :—

"(b) the expression "rural area" means the area of a village specified by the Governor under clause (g) of article 243 of the Constitution of India :

Bom. LIX of 1949. Guj. 34 of 1954. Provided that where any area of a village is within a radius of five kilometres from any City as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949 or from any municipal borough as defined in clause (13) of section 2 of the Gujarat Municipalities Act, 1963, such area shall not be construed as rural area."

5. In the principal Act, for Schedule I, the following shall be substituted, namely:—

Substitution of Schedule I to Guj. 16 of 1977.

"SCHEDULE — I

(See section 6)

The rates of tax.

Sr.	Class of specified area	Limit of population	Rate of tax for cinema (other than touring cinema)	Rate of tax for touring cinema
(1)	(2)	(3)	(4)	(5)
1.	A	1 to 15,000	Twenty per cent of gross tax collection of a show multiplied by twelve.	Twenty per cent of gross tax collection of a show multiplied by seven.
2.	B	15,001 to 50,000	Thirty per cent of gross tax collection of a show multiplied by fourteen.	Thirty per cent of gross tax collection of a show multiplied by seven.
3.	C	50,001 to 1,00,000	Thirty-five per cent of gross tax collection of a show multiplied by twenty-four.	Thirty-five per cent of gross tax collection of a show multiplied by seven.
4.	D	1,00,001 to 3,00,000	Forty per cent of gross tax collection of a show multiplied by twenty-six.	Thirty-five per cent of gross tax collection of a show multiplied by seven.

Explanation.—The population in relation to the specified area means the population thereof as ascertained at the last preceding census of which the relevant figures have been published."



The Gujarat Government Gazette
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VOL. XXXIX] FRIDAY, JULY 31, 1998/SHRAVANA 9, 1920

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART—IV

**Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th July, 1998 is hereby published for general information.

KUM. H. K. JHAVERI,
 Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 1998

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette* on the 31st July, 1998).

AN ACT

Further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Forty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 1998.

Short title
and commence-
ment.

(2) It shall come into force on the 1st August, 1998.

Guj. 16 of 1977.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), after section 3, the following new section shall be inserted, namely :—

Insertion of new
section 3A in
Guj. 16 of 1977.

Certain entertain-
ments free from
tax.

"3A. notwithstanding anything contained in section 3, there shall not be levied and paid the tax to the State Government on any payment for admission to entertainments specified in the Schedule III."

3. In the principal Act, after Schedule II, the following Schedule shall be inserted, namely :—

Insertion of new
Schedule III in
Guj. 16 of 1977.

" SCHEDULE III

(See section 3A.)

- (1) All kinds of musical programmes including musical nights and opera,
- (2) All kinds of dances,
- (3) All types of dramas and plays,
- (4) Circus,
- (5) Magic show,
- (6) Puppet show and plays,
- (7) *Mushayara* and *Kavi Sammenlan*,
- (8) *Ras Garba*,
- (9) *Bhawai* and *Ram Leela*,
- (10) *Duha*, *Mimikri*, *Dayaro*,
- (11) *Lok Natya*,
- (12) Any type of exhibition of arts, skills and things,
- (13) All kinds of sports excluding the sports or rides provided in the water park and holiday resorts."



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may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2000 is hereby published for general information.

Kum, H. K. JHAVERI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 12 of 2000.

(First Published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 31st March, 2000).

AN ACT

further to amend the Gujarat Entertainment Tax Act, 1977.

It is hereby enacted in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2000.

Short title
and commence-
ment.

(2) It shall come into force on the 1st April, 2000.

Guj. 16 of
1977.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, for sub-section (1), the following shall be substituted, namely:—

Amendment
of section 3
of Guj. 16
of 1977.

" (1) There shall be levied and paid to the State Government on,—

(a) every payment for admission to an entertainment, other than the payment for admission referred to in clause (b), a tax, at the following rates, namely:—

(i) within the limits of a local area, the population of which as ascertained at the last preceding census and notified by the State

Government in the *Official Gazette* after such census is more than 1,00,000, at the rate of 50 per cent of such payment,

(ii) in any other local area, at the rate of 45 per cent of such payment,

(b) every payment for admission of a motor vehicle into the auditorium of a cinema known as Drive-in-Cinema, if such payment is separately charged by the proprietor for such admission, a tax at the rate of 50 per cent. of such payment."

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



सत्यमेव जयते

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PART - IV

**Acts of Gujarat Legislature and ordinances Promulgated and Regulations
made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 23rd March, 2005 is hereby published for general information.:-

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department,

GUJARAT ACT NO. 20 OF 2005.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette", on the 23rd March, 2005).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Fifty-sixth Year of the Republic of India
as follows :--

i. (1) This Act may be called the Gujarat Entertainments Tax
(Amendment) Act, 2005.

**Short title and
commencement.**

(2) It shall come into force on the 1st April, 2005.

Amendment of
section 3 of Guj. 16
of 1977.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, in sub-section (1), in clause (a), after sub-clause (ii), the following proviso shall be inserted, namely :-

"Provided that the payment for admission to an entertainment shall not be less than rupees ten per person."

Guj. 16 of
1977.

Amendment of
section 6 of Guj. 16
of 1977.

3. In the principal Act, in section 6,-
(i) to sub-section (3), the following proviso shall be inserted, namely :-

"Provided that the payment for admission to an entertainment shall not be less than rupees five per person.";

- (ii) in the Explanation, for the proviso to clause (i), the following proviso shall be substituted, namely :-

"Provided that where a specified area is within the radius of five kilometers from any other local area, the population of which is more than the specified area, such specified area shall be deemed to be within the category of the local area with larger population."



The Gujarat Government Gazette

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 15th September, 2005 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 29 OF 2005.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette," on the 15th September, 2005).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Fifty-sixth Year of the Republic of India as follows :-

1. (1) This Act may be called the Gujarat Entertainments Tax (Second Amendment) Act, 2005.

Short title and commencement.

(2) It shall come into force on the 1st October, 2005.

Guj. 16 of 1977.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 2, in clause (g), in item (i), for the word "involving", the words "not involving" shall be substituted.

Amendment of section 2 of Gujarat Entertainments Tax Act, 1977.

- Amendment of section 3 of Guj. 16 of 1977.**
3. In the principal Act, in section 3, for sub-section (1), the following shall be substituted, namely :-
- “(1) every payment for admission to an entertainment, a tax, at such rate not exceeding fifty per cent. of such payment, as the State Government may, by notification in the *Official Gazette*, fix, and different rates may be fixed from time to time in respect of different classes of entertainments.”.
- Amendment of section 6 of Guj. 16 of 1977.**
4. In the principal Act, in section 6, -
- (1) in sub-section (2), -
- (a) for the words “specified area”, the words “rural area other than municipal area having population upto 15,000” shall be substituted;
- (b) after the proviso, the following proviso shall be added, namely :-
- “Provided further that any rural area having population upto 15,000 which falls within the radius of five kilometres of the area having population above 15,000 shall also be deemed within the category of the local area with larger population.”;
- (2) in sub-section (3), for the words “the rates specified in Schedule-I”, the words “such rate not exceeding fifty per cent. of the payment for admission, as the State Government may, by notification in the *Official Gazette*, fix, from time to time” shall be substituted;
- (3) in sub-section (5), for the words “the rates specified in Schedule-I”, the words “such rate not exceeding fifty per cent. of the payment for admission, as the State Government may, by notification in the *Official Gazette*, fix, from time to time” shall be substituted;
- (4) in the *Explanation*, item (i) shall be deleted.
- Amendment of section 6A of Guj. 16 of 1977.**
5. In the principal Act, in section 6A, in sub-section (3), for clause (d), the following shall be substituted, namely :-
- “(d) Where a proprietor has been permitted to pay tax under clause (c), he shall be liable to pay tax in advance latest by the 15th day of the month preceding the month to which the tax relates, at such rate not exceeding fifty per cent. of the payment for admission, as the State Government may, by notification in the *Official Gazette*, fix, from time to time.”.
- Deletion of Schedule I of Guj. 16 of 1977.**
6. In the principal Act, SCHEDULE-I shall be deleted.



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PART - IV

**Acts of Gujarat Legislature and Ordinance Promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,
 Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 12 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2006.

Short title and commencement.

(2) It shall come into force on the 1st April, 2006.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, for sub-section (1), the following sub-section shall be substituted, namely:-

Amendment of section 3 of Guj. 16 of 1977.

"(1) There shall be levied and paid to the State Government on,-

(a) every payment for admission to an entertainment, a tax, at such rate not exceeding twenty-five per cent. of such payment, as the State Government may, by notification in the *Official Gazette*, fix, and different rates may be fixed in respect of different classes of entertainments:

Guj. 16 of 1977.

Provided that the payment for admission to an entertainment shall not be less than rupees ten per person.

(b) every payment for admission of a motor vehicle into the auditorium of a cinema known as Drive-in-Cinema, if such payment is separately charged by the proprietor for such admission, a tax at the rate of twenty-five per cent. of such payment."

Amendment of
section 6 of
Guj. 16 of
1977.

3. In the principal Act, in section 6, in sub-sections (3) and (5), for words "fifty per cent.", the words "twenty-five per cent." shall be substituted.

Amendment of
section 6A of
Guj. 16 of
1977.

4. In the principal Act, in section 6A, in sub-section (3), for clause (d), the following clause shall substituted, namely:-

"(d) Where a proprietor has been permitted to pay tax under clause (c), he shall be liable to pay tax in advance latest by the 15th day of the month preceding the month to which the tax relates, at the following rates, namely:-

Where he holds entertainment in an auditorium, the sitting capacity of which-

- (i) does not exceed 30 seats, at the rate of Rs. 3000 per month or for part of a month;
- (ii) exceeds 30 seats but does not exceed 50 seats, at the rate of Rs. 4000 per month or for part of a month;
- (iii) exceeds 50 seats but does not exceed 75 seats, at the rate of Rs. 5000 per month or for part of a month;
- (iv) exceeds 75 seats but does not exceed 100 seats, at the rate of Rs. 6000 per month or for part of a month;
- (v) exceeds 100 seats but does not exceed 125 seats, at the rate of Rs. 8000 per month or for part of a month."



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2007 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 2007.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 30th March, 2007).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2007.

Short title and commencement.

(2) It shall come into force on the 1st April, 2007.

Guj. 16
of 1977.

2. In the Gujarat Entertainments Tax Act, 1977, in section 10, in sub-section (2), for the words "at the rate of twenty-four per cent. per annum", the words "at such rate not exceeding eighteen per cent. per annum, as the State Government may, by notification in the *Official Gazette*, specify," shall be substituted.

Amendment of section 10 of Guj.16 of 1977.