



The Chhattisgarh Manoranjan Kar Evam Vigyapan Shulk (Sanshodhan)  
Adhiniyam, 2002

Act 16 of 2002

**Keyword(s):**

Admission, Admission to an Entertainment, Entertainment, Payment for  
Admission, Advertisement, Cinema, Tax

Amendments appended: 18 of 2003, 3 of 2004, 11 of 2004, 9 of 2008

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CHHATTISGARH ADHINIYAM  
(No.16 of 2002)

THE CHHATTISGARH MANORANJAN KAR EVAM VIGYAPAN SHULK  
(SANSHODHAN) ADHINIYAM, 2002

An Act further to amend the Chhattisgarh Manoranjan Kar Evam Vigyapan Shulk Adhiniyam, 1936.

Be it enacted by the Chhattisgarh Legislature in the Fifty-third Year of the Republic of India as follows :—

1. (i) This Act may be called "The Chhattisgarh Manoranjan Kar Evam Vigyapan Shulk (Sanshodhan) Adhiniyam, 2002" (No. 16 of 2002). Short title, Extend and Commencement.
- (ii) It extends to the whole of Chhattisgarh State.
- (iii) It shall come into force from the date of publication in the Official Gazette.
2. The existing table in Section 3-B of the Chhattisgarh Manoranjan Kar Evam Vigyapan Shulk Adhiniyam, 1936 (No. 30 of 1936), shall be substituted by the following table : Substitution of Section 3-B.

TABLE

| S. No.<br>(1) | Population<br>(2) | Entertainment Tax per Cable Connection per month<br>(3) |
|---------------|-------------------|---|
| 1.            | 1 to 10,000       | Nil   |
| 2.            | 10,001 to 50,000  | Rs. 10/-  |
| 3.            | Above 50,000      | Rs. 20/-  |

Raipur :

Member-in-charge

Dated :

रायपुर, दिनांक ७ सितम्बर, 2003

संख्यांक 33.4/21-33/राजपत्र/03. भांगल के संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन में छत्तीसगढ़ मनोरंजन शुल्क एवं विज्ञापन कर (संशोधन) अधिनियम, 2003 (क्र. 18 सन् 2003) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
सी. बी. बाजपेयी, उप-सचिव.

## CHHATTISGARH ACT

(No. 18 of 2003)

**THE CHHATTISGARH ENTERTAINMENT DUTY AND ADVERTISEMENT TAX  
(AMENDMENT) ADHINIYAM, 2003**

An Act further to amend the Chhattisgarh Entertainment Duty and Advertisement Tax Act, 1936  
(No. 38 of 1936).

Be it enacted by the Chhattisgarh Legislature in the Fifty fourth year of the Republic of India as follows :-

1. (i) This Act may be called the Chhattisgarh Entertainment Duty and Advertisement Tax (Amendment) Act, 2003 (No. 18 of 2003). Short title and Commencement.

(ii) It shall come into force with effect from 1st May, 2003.

2. In sub-section (1) of section 3 of the Principal Act for the words "seventy five per centum" the words "Thirty per centum" shall be substituted, and Amendment of Section 3.

After first proviso of sub-section (1) of section 3 of the Principal Act, the following para shall be inserted, namely :-

"(i) The Cinema halls in a place having population upto 25,000 (Twenty five thousand) shall be exempted from operation of section 3 (1) of the Principal Act.

(ii) A film made in Chhattisgadi dialect shall be exempted from operation of section 3 (1) of the Principal Act."

Second proviso of sub-section (1) of section 3 of the Principal Act shall be omitted and following proviso shall be substituted, namely :-

"Provided further that where cinematographic exhibitions are carried out in cinema hall, no duty shall levied on an amount, not exceeding as per mentioned in table specified below as may be determined by the collector on the basis of payment for admission

for providing facilities to persons admitted in the cinema hall."

TABLE

| S. No. | Type of Cinema                   | Rates of Service Charges<br>(in rupees) per ticket |
|--------|----------------------------------|--|
| 1.     | Normal Cinema Hall               | Rs. 2.00   |
| 2.     | Air cooled, Dolby, D. T. S.      | Rs. 3.00   |
| 3.     | Air conditioned, Dolby, D. T. S. | Rs. 4.00   |

Amendment of  
Section 4.

3. Clause (d) of sub-section (2) of section 4 of the Principal Act shall be omitted.

Repeal.

4. The Chhattisgarh Entertainment duty and Advertisement Tax (Amendment) Ordinance, 2003 (No. 2 of 2003) is hereby repealed.

CHHATTISGARH ACT  
(No. 3 of 2004)

CHHATTISGARH ENTERTAINMENT DUTY AND ADVERTISEMENT TAX  
(AMENDMENT) ACT, 2004

An Act further to amend the Chhattisgarh Entertainment Duty and Advertisement Tax Adhiniyam, 1936 (No. 30 of 1936).

Be it enacted by the Chhattisgarh legislature in the fifty-fifth year of the Republic of India as follows :—

- |    |  |                                       |
|----|--|---------------------------------------|
| 1. | (i) This Act may be called the Chhattisgarh Entertainment Duty and Advertisement Tax (Amendment) Act, 2004;  | Short Title, Extent and Commencement. |
|    | (ii) It extends to the whole of Chhattisgarh.  |                                       |
|    | (iii) It shall come into force from the date of its publication in Official Gazette.   |                                       |
| 2. | In sub-section (1) of section 4-D of the Chhattisgarh Entertainment Duty and Advertisement Tax Adhiniyam, 1936 (No. 30 of 1936) (Hereinafter referred to as the Principal Act) for the words "Commissioner of Revenue Division" the words "Excise Commissioner", shall be substituted. | Amendment of Section 4-D.             |

Raipur,

Member-in-charge

Dated

CHHATTISGARH ACT  
(No. 11 of 2004)

THE CHHATTISGARH ENTERTAINMENT DUTY AND ADVERTISEMENT TAX  
(AMENDMENT) ACT, 2004

An Act, further to amend the Chhattisgarh Entertainment Duty and Advertisement Tax Act, 1936 (No. 30 of 1936).

Be it enacted by the Chhattisgarh Legislature in the fifty-fifth Year of the Republic of India as follows :-

- |    |  |                               |
|----|--|-------------------------------|
| 1. | (i) This Act may be called the Chhattisgarh Entertainment Duty and Advertisement Tax (Amendment) Act, 2004 (No. 11 of 2004). | Short title and Commencement. |
|    | (ii) It shall come into force from the date of its publication in the Official Gazette.                                      |                               |
| 2. | Section 3-C of the Chhattisgarh Entertainment Duty and Advertisement Tax Act, 1936 (No. 30 of 1936) shall be omitted.        | Amendment of Section 3.       |
| 3. | Chhattisgarh Entertainment Duty and Advertisement Tax (Amendment) Ordinance, 2004 (No. 3 of 2004) is hereby repealed.        | Repeal.                       |

CHHATTISGARH ACT  
(No. 9 of 2008)

THE CHHATTISGARH ENTERTAINMENT DUTY AND ADVERTISEMENT  
TAX (AMENDMENT) ACT, 2008

An Act further to amend the Chhattisgarh Entertainment Duty and Advertisement Tax Act, 1936 (No. 30 of 1936).

Be it enacted by the Chhattisgarh Legislature in the fifty-ninth year of the Republic of India as follows :-

- |    |  |                                       |
|----|--|---------------------------------------|
| 1. | (1) This Act may be called the Chhattisgarh Entertainment Duty and Advertisement Tax (Amendment) Act, 2008 (No. 9 of 2008).  | Short title, Extend and Commencement. |
|    | (2) It extends to the whole of Chhattisgarh.   |                                       |
|    | (3) It shall come into force from the date of its publication in the Official Gazette.   |                                       |
| 2. | In para (i) of first proviso of sub-section (1) of section 3 of the Chhattisgarh Entertainment Duty and Advertisement Tax Act, 1936 (No. 30 of 1936), for the words and figure "25 thousand (twenty five thousand)" the words "One lakh" shall be substituted. | Amendment of Section 3.               |