



The Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936

Act 30 of 1936

Keyword(s):

Admission to an Entertainment, Entertainment, Entertainments Duty, Payment for Admission, Proprietor, Video Cassette Recorder or V. C. R

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MADHYA PRADESH ACT

No. 30 of 1936

THE MADHYA PRADESH ENTERTAINMENTS DUTY AND ADVERTISEMENTS TAX ACT, 1936

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MADHYA PRADESH ACT

(No. 30 of 1936) ¹

THE [MADHYA PRADESH]² ENTERTAINMENTS DUTY [AND ADVERTISEMENTS TAX]³ ACT, 1936

An Act to impose a duty in respect of admission to entertainments [and a tax in respect of certain forms of advertisement exhibited at such entertainments,]⁴ in [Madhya Pradesh]⁵

Whereas it is expedient to provide for the levy of a duty in respect of admission to theatres, cinemas and other places of public entertainment [and a tax in respect of certain forms of advertisement exhibited at such entertainment]⁴ in [Madhya Pradesh]⁵ ;

It is hereby enacted as follows :-

1. (1) This Act may be called the [Madhya Pradesh]² Entertainments Duty [and Advertisements Tax]³ Act, 1936.

Short title, extent and commencement.

[(2) It extends to the whole of Madhya Pradesh.

(3) It shall be in force in all such areas of Madhya Pradesh in which it was in force immediately before the commencement of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (18 of 1957) and shall come into force on the commencement of the said Act in the areas in which any corresponding law repealed by section 6 of the said Act was in force and may be brought into force in any other areas on such dates as the State Government may, by notification, direct.]⁶

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

Definitions.

(a) "admission to an entertainment" includes admission to any place in which the entertainment is held ;

[(aa) "Advertisement" means the intimation or announcement of any goods, property, entertainment, trade, business or profession by means of a slide or film exhibited on the screen in a cinema licensed under the Madhya Pradesh Cinemas (Regulation) Act, 1952 (17 of 1952) or at any other place of entertainment ;

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1. For Statement of Objects and Reasons and Report of Select Committee, see Central Provinces Gazette, dated the 14th February 1936 and 24th July, 1936, Part II, pages 82-84 and pages 377-381, respectively. For discussion, see Central Provinces Legislative Council Proceedings, dated the 25th February, 1936 and 29th July, 1936 pages 586-603 of Volume XI of 1936 and pages 172-180 of Volume XII of 1936, respectively.
 2. Subs. by M. P. Act 14 of 1960, S. 2, for "Central Provinces and Berar".
 3. Subs. by M. P. Act 12 of 1965, S. 2(i).
 4. Subs. by S. 2(ii) and (iii), *ibid.*
 5. Subs. by A. O. 1950.
 6. Subs. by M. P. Act 18 of 1957, S. 3 (i), Sch., Part A, item 1.

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- (aaa) "Advertisement tax" means a tax levied and payable under section 3-A;]¹
- (b) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment ;
2. [(c) "entertainments duty" means a duty [x x x x]³ levied under section 3;]
- (d) "payment for admission" includes 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 duty or more duty is required and any payment for seats or other accommodation in a place of entertainment ;
- (e) "prescribed" means prescribed by rules made under this Act ; and
- (f) "proprietor", in relation to any entertainment, includes any person responsible for or for the time being incharge of the management thereof ;
- [(g) "Video Cassette Recorder" or "V. C. R." means an apparatus designed to record sound and picture in both black and white and colour on magnetic tape and to replay them on T.V. screen when required or play back on T.V. screen tapes recorded on other machines and pre-recorded cassettes of movies and when fitted with R.F. tuner sections or monitors for transmission and reception of radio and T.V. broadcasts is duly licensed under the Madhya Pradesh Cinema Regulation Act, 1952 (No. 17 of 1952).]⁴

Entertainment Duty.

3. [(1) Every proprietor of, --

- (a) an entertainment other than entertainment by Video Cassette Recorder (hereinafter referred to as V.C.R. shall, in respect of every payment for admission to the entertainment, pay to the State Government a duty at the rate of 50 per centum thereof :

Provided that the duty payable in respect of every payment for admission to a cinematograph exhibition in excess of Rs. 1.60 paise shall be at the rate of 60 per centum thereof :

Provided further that no duty shall be payable in respect of any payment for admission to an entertainment not exceeding twelve paise except

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1. Ins. by M. P. Act 12 of 1965, S.3.
2. Subs. by M. P. Act 9 of 1972, S.3 (1)
3. Words "or an additional duty" omitted by M. P. Act 8 of 1982, S.2.
4. Ins by M. P. Act 34 of 1983, S. 2.

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when such payment is for admission to a cinematograph exhibition in a permanent structure;

- (b) an entertainment by V. C. R. held in the town with population mentioned in column (1) of the Table below shall pay to the State Government a duty for every show at the rate specified in the corresponding entry in column (2) thereof—

TABLE

Town	Rate of Duty
(1)	(2)
Town the population of which as per last Census is—	
(1) up to 10,000—	
(a) where there is Cinema	Rs. 20.00 for every show.
(b) where there is no cinema	Rs. 10.00 for every show.
(2) more than 10,000 but not more than 20,000—	
(a) where there is Cinema	Rs. 25.00 for every show.
(b) where there is no cinema	Rs. 12.50 for every show.
(3) more than 20,000 but not more than 50,000—	
(a) where there is Cinema	Rs. 32.00 for every show.
(b) where there is no Cinema	Rs. 16.00 for every show.
(4) more than 50,000 but not more than 1,00,000—	
(a) where there is Cinema	Rs. 40.00 for every show.
(b) where there is no Cinema	Rs. 20.00 for every show.
(5) more than 1,00,000—	
(a) where there is Cinema	Rs. 50.00 for every show.
(b) where there is no Cinema	Rs. 50.00 for every show.

Provided that the State Government may, by notification, increase or reduce the rate of duty for every show at an interval of not less than two years; where the rate is increased it shall not be in excess of twenty five per cent. of the rate for time being in force :

Provided further that every notification under the above proviso shall be laid on the table of the Legislative Assembly and the provisions of section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958), shall apply thereto as they apply to a rule.

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Explanation.—For the purpose of this sub-section, 'show' means one completed exhibition or the repeated exhibition of a full length feature film with or without approved documentaries and news reviews.

- (1-a) Notwithstanding anything contained in clause (b) of sub-section (1), the proprietor shall not be liable to pay duty for the shows in excess of sixty shows in a month:

Provided that if the proprietor proves that the number of shows provided by him in a particular month were less than sixty and produces a certificate in this behalf of such officer or authority as may be prescribed, he may be granted rebate at the rate of one sixtieth of the amount of sixty shows for every show by which the number of shows provided fall short of sixty.

- (1-b) No duty shall be payable under clause (b) of sub-section (1) from the month next following the month in which such proprietor closes exhibition of V. C. R. for commercial purposes and gives notice in writing to that effect to such officer in such form, and fulfils such terms and conditions, as may be prescribed.

- (1-c) The duty payable under clause (b) of sub-section (1) shall be paid to or collected or realised by such officer or authority in such manner as may be prescribed.]¹

(2) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any 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 charge, the entertainments duty shall be paid on the amount of such lump sum:

Provided that where the State Government is of opinion that the payment of a lump sum represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the State Government to represent the right of admission to entertainments in respect of which the entertainments duty is payable.

²[(3) (a) In calculating the entertainments duty payable under [clause (a) of sub-section (1)]³:—

- (i) where the duty payable is less than fifty paise, the duty shall be rounded off to nearest lower multiple of five paise; and

1. Subs. by M. P. Act 34 of 1983, S.3 (i).

2. Subs. by M. P. Act 32 of 1976, S. 2.

3. Subs. by M. P. Act 34 of 1983, S.3 (ii), for "sub-section (1) "

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(ii) where the duty payable is more than fifty paise, the duty shall be rounded off to nearest higher multiple of five paise.

(b) In calculating the entertainments duty in respect of payment for admission [x x x x x]¹ in excess of two rupees but not in excess of two rupees five paise, five paise or fraction thereof shall be ignored.]

2[(3-A. [(1) There shall be levied and paid to the State Government an advertisement tax on every advertisement exhibited at an entertainment at the rates specified below.—

Levy of Advertisement
Tax.

I. (a) in towns having population of one lakh or more according to the last census. 50paise per slide per show subject to rupee 1.00 per day and not more than Rs. 25.00 for a month.

(b) in other areas. 25 paise per slide per show subject to 50 paise per day and not more than Rs.12.50 for a month.

II. Films and Trailors. 75 paise per film/trailor per show subject to Rs.2.00 per day and not more than Rs. 50.00 for a month.]³

(2) The advertisement tax shall be paid in the prescribed manner by the proprietor to the State Government.]

4. 4[(1) Save as otherwise provided by this Act, no person shall be admitted [to any entertainment other than entertainment by V. C. R.]⁵ except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp, (not before used) issued by the State Government, of nominal value equal to the duty payable under section 3.]

Method of levy.

[(1-A) x x x x]⁶

7[(2) [The State Government may, on the application of a proprietor of any entertainment other than entertainment by V. C. R.]⁸ in respect of which entertainments duty is payable under section 3, allow such proprietor to pay by one of the modes specified hereunder as it may think fit, in such manner and subject to such conditions as may be prescribed, the amount of the duty due, namely :—

1. Words "inclusive of entertainments duty and additional duty" omitted by M. P. Act 8 of 1982, S. 3(iii).
2. Subs. by M. P. Act 12 of 1965, S. 5.
3. Subs. by M. P. Act 8 of 1982, S. 4.
4. Subs. by S. 5, ibid.
5. Subs. by M. P. Act 34 of 1983, S. 4(i), for "to any entertainment".
6. Omitted by M. P. Act 8 of 1982, S. 5(b).
7. Subs. by M. P. Act 22 of 1979, S. 2.
8. Subs. by M. P. Act 34 of 1983, S. 4(ii) for "The State Government may on the application of a proprietor of any entertainment".

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- (a) by a consolidated payment of such percentage which shall not be less than forty percent. of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the duty to be fixed by the State Government ;
- (b) in accordance with returns of the payments for admission to the entertainment and on account of the duty;
- (c) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted;
- (d) by a consolidated payment in advance of a sum arrived at adding a percentage not exceeding twenty to be fixed by the State Government to the highest amount paid by the proprietor by way of entertainment duty during such number of preceding years not exceeding five as the State Government may fix, from time to time ;
- (e) by a consolidated payment in advance of a sum in lieu of entertainment duty to be fixed, in accordance with such principles as may be prescribed, by the State Government or by any officer authorised by the State Government in this behalf ;
- (f) by a consolidated payment in advance for the tickets specially printed by the State Government for payment for admission including entertainment duty due thereon for use for admission to the entertainment.]

1. [(3) The provisions of sub-section (1) [x x x x]² of this section and of section 5 shall not apply to any entertainment in respect of which the entertainments duty due is payable in accordance with the provisions of sub-section (2).]

[(4) The Proprietor of an entertainment shall maintain such records, in such manner and in such form as may be prescribed.]³

[4-A. (1) The Proprietor shall, at such time and in such manner and to such officer, as may be prescribed, forward a return stating the total number of advertisements exhibited at an entertainment and shall at the prescribed time pay to such officer the amount of tax for that entertainment.

(2) The Proprietor shall maintain such records, in such manner and in such form as may be prescribed.]⁴

5. [4-B. No proprietor shall admit any person to [an entertainment other than entertainment by V. C. R.]⁶ without payment for admission thereto or at concession rates unless the entertainments duty payable in respect thereof of on the full value of the ticket for the class to which such person is admitted [x x x x x x x]⁷ has been paid ;]

1. Subs. by M. P. Act 9 of 1972, S. 3 (3) (b).

2. Words "and sub-section (1-A)", omitted by M. P. Act 8 of 1982, S. 5(c).

3. Ins. by M. P. Act 32 of 1976, S. 3.

4. Ins. by M. P. Act 12 of 1965, S. 6.

5. Subs. by M. P. Act 9 of 1972, S. 3 (4).

6. Subs. by M. P. Act 34 of 1983, S. 5. for "an entertainment".

7. Words "and additional duty payable under sub-section 1(a) of section 3" omitted by M. P. Act 8 of 1982, S. 6.

Procedure for payment
of Advertisement Tax to
State Government.

Restriction on admission
without payment or at
concession rates.

[Provided that nothing in this section shall apply in respect of admission at concessional rates—

- (i) to such class of persons; and
- (ii) to such entertainment or class of entertainments ;
as the State Government may, by notification, specify.]¹

2-[4-C. If on an inspection of a place of entertainment or after examination of the records, accounts and stocks of stamps maintained by a proprietor, the Excise Commissioner or any other officer as may be authorised by the State Government in this behalf, comes to the conclusion that entertainments duty or advertisement tax payable under this Act has been evaded by the proprietor, he may, after giving the proprietor a reasonable opportunity of being heard, [assess to the best of his judgment the duty or tax payable by the proprietor for a period not exceeding thirty days immediately preceding as if the evasion subsisted for the whole of such period and he may direct that the proprietor shall pay by way of penalty in addition to the amount of duty or tax so assessed, as the case may be, a sum equal to half that amount for the first such evasion in a calendar year, and a sum not exceeding twice but not less than half that amount, for the second or subsequent evasion in that year.]³

Power to impose penalty.

4-D. (1) Any proprietor aggrieved by an order made under section 4-C, may, within such time as may be prescribed prefer an appeal to the Commissioner of the Revenue Division concerned and the decision of the Commissioner on such appeal shall be final.

Appeal.

[(1-A) No appeal against an order of assessment of duty or tax and penalty under sub-section (1) shall be admitted unless—

- (i) for the amount specified in column (1) of the table below the duty or tax and penalty has been deposited in the proportion specified in the corresponding entry in column (2) thereof—

TABLE

Amount (1)	Proportion of duty or tax and penalty. (2)
Where the amount of the duty or tax and penalty does not exceed one thousand rupees.	The full amount of duty or tax and penalty.
Where the amount of the duty or tax and penalty exceeds one thousand rupees.	One thousand rupees or one-third of the amount of the duty or tax and penalty, which ever is higher;

- (ii) documentary evidence of such deposit has been filed with the appeal.]⁴

1. Added by M. P. Act 12 of 1973, S. 2.
2. Subs. by M. P. Act 32 of 1976, S. 4.
3. Subs. by M. P. Act 22 of 1979, S. 3.
4. Ins. by M. P. Act 8 of 1982, S. 7.

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(2) The provisions of Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959), and the rules made thereunder, so far as they relate to appeal shall apply to the appeal preferred under subsection (1) as they apply to the appeal to the Commissioner of Revenue Division under the said Code.]

Penalties

1[5. If the proprietor—

- (a) admits any person to any entertainment in contravention of section 4 or 4-B; or
- (b) exhibits any advertisement in contravention of section 3-A; or
- (c) fails without sufficient cause to submit any return as required by section 4-A;

he shall, without prejudice to the recovery of any tax that may be due from him, be punishable with a fine which may extend to [five thousand]² rupees.]

Composition of offences.

3[5-A. 4[(1) subject to such conditions as may be prescribed, the Excise Commissioner or such other officer of the Excise Department as may be authorised by the State Government in this behalf may —

- (a) on acceptance of a sum not exceeding [twenty times]⁵ the amount of entertainments duty or advertisement tax which ought to have been paid under section 3 or section 3-A, as the case may be, compound any offence under this Act;
- (b) on acceptance of a sum not exceeding [five thousand]⁶ rupees, compound any offence relating to breach of rules made under this Act.

(2) On the composition of the offence no further action in respect thereof shall be taken against the person accused of it and if any proceedings have already been instituted against him in any court, the composition shall have the effect of an acquittal of such person.]

Entertainments for charitable or educational purposes.

6.(1) Entertainments duty shall not be levied on payments for admission to any entertainment if the Deputy Commissioner is satisfied that—

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

1. Subs. by M. P. Act 12 of 1965, S. 7.
 2. Subs. by M. P. Act 22 of 1979, S. 4, for "five hundred".
 3. Subs. by M. P. Act 18 of 1957, S. 3(i), Sch., Part-A, item 1.
 4. Subs. by M. P. Act 32 of 1974, S. 3.
 5. Subs. by M. P. Act 22 of 1979, S. 5(i), for "ten times".
 6. Subs. by S. 5 (ii), *ibid*, for "five hundred".

- (b) the entertainment is of a wholly educational character;
or
- (c) the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.

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

[(3) * * * *]¹

[6-A. Advertisement tax shall not be levied on any advertisement if the Collector is satisfied that the advertisement relates to philanthropic, charitable or educational purposes.]²

Advertisement for charitable or educational purposes.

[7. The State Government may, by general or special order, exempt —

Power of general exemption.

- (i) any entertainment or class of entertainments from the operation of section 3;
- (ii) any advertisement or class of advertisements from the operation of section 3-A]³.

[x x x]⁴.

8 (1) The State Government may make rules, consistent with this Act, for securing the payment of entertainments duty [and advertisement tax]⁵ and generally for the purposes of carrying out the provisions of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, the State Government may make rules—

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
- (c) for controlling the use of mechanical contrivances for payment for admission to an entertainment (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of such payments;

1. Omitted by M. P. Act 8 of 1982, S. 8.

2. Ins. by M. P. Act 12 of 1965, S. 9.

3. Subs. by S. 10, ibid.

4. Proviso omitted by M. P. Act 32 of 1976, S. 5.

5. Ins. by M. P. Act 12 of 1965, S. 11(1).

- [(c-i) the officer or authority whose certificate may be produced under sub-section (1-a) of section 3;
- (c-ii) the officer to whom and the form in which notice may be given and the terms and conditions which may be fulfilled under sub-section (1-b) of section 3;
- (c-iii) the manner in which and the officer or the authority to whom the duty may be paid or by whom it may be collected or realised under sub-section (1-c) of section 3;]¹
- [(d) (i) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which entertainments duty is payable in accordance with the provisions of sub-section (2) of section 4:
(ii) for prescribing the manner in which and conditions subject to which a proprietor shall be allowed to pay entertainments duty under sub-section (2) of section 4.
(iii) for prescribing the principles in accordance with which consolidated payment may be made under clause (e) of sub-section (2) of section 4 ;
(iv) for prescribing the record to be maintained and the manner and form in which such record shall be maintained by the proprietor under sub-section (4) of section 4;]².
- (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund in respect thereof ;
- [(e-1) for prescribing the time within which an appeal shall be preferred under sub-section (1) of section 4-D;]³.
- (f) for the keeping of accounts of all stamps used under this Act ;
- (g) for the presentation and disposal of applications for exemption from payment of [entertainments duty or advertisement tax]⁴ or for the refund thereof; and
- (h) for the exemption of British and Indian soldiers in uniform from entertainments duty ;
- [(h-1) for prescribing the time at which and the manner in which and the officer to whom the payment of advertisement tax shall be made by the proprietor;
- (h-2) for prescribing the time at which and the manner in which and the officer to whom the return shall be forwarded ;

1. Ins. by M. P. Act 34 of 1983, S. 6

2. Subs. by M. P. Act 22 of 1979, S. 6(a).

3. Ins. by M. P. Act 32 of 1976, S. 6(ii).

4. Subs. by M. P. Act 12 of 1965, S. 11(2) (i) for "entertainments duty".

(h-3) for prescribing the records, and the form and the manner in which such records shall be kept by a proprietor;]¹

[(h-4) for laying down the conditions subject to which the Excise Commissioner or an authorised officer may require the proprietor to produce accounts, registers and documents or to furnish any information under sub-section (1) of section 9-A;]²

[(i) for any other matter which has to be, or may be prescribed.]³

(3) All rules shall be subject to the condition of previous publication.

(4) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees.

[(5) All rules made under this section shall be laid on the table of the Legislative Assembly.]⁴

9. (1) The State Government may authorise any officer, not below the rank of sub-inspector of police, to enter into and inspect any place of entertainment while the entertainment is proceeding, or any place ordinarily used as a place of entertainment, at any reasonable time, for the purpose of ascertaining whether there is any contravention therein of any of the provisions of this Act or any rule made thereunder.

Entry and inspection.

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

(3) The inspecting officer shall not be required to pay for his admission to any entertainment.

[9-A. (1) The Excise Commissioner or any other officer as may be authorised by the State Government in this behalf may, subject to such conditions as may be prescribed, require any proprietor to produce before him any accounts, registers or documents, relevant to entertainments duty or advertisement tax or to furnish any information, relating to admission to an entertainment and to advertisement exhibited, as may be necessary for the purposes of this Act.

Production and inspection of accounts and documents and search of premises.

(2) All accounts registers and documents relating to entertainments duty or advertisement tax or relating to admission to an entertainment or advertisement exhibited and all goods kept in any place of entertainment or any place ordinarily used as a place of entertainment shall, at all reasonable times, be open to inspection by any officer mentioned in sub-section (1).

1. Ins. by M. P. Act 12 of 1965, S. 11(2) (ii).
2. Ins. by M. P. Act 32 of 1976, S. 6(iii).
3. Subs. by M. P. Act 18 of 1957, S. 3 (i), Sch., Part A, item 1.
4. Ins. by M. P. Act 22 of 1979, S. 6 (b).

(3) If any officer mentioned in sub-section (1) has reason to suspect that any proprietor is attempting to evade payment of entertainments duty or advertisement tax, he may, for reasons to be recorded in writing, seize such accounts, registers or documents as he may consider necessary and shall grant a receipt for the same and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.]¹

Recovery of arrears of entertainments duty, etc.

²[10. Any arrear of entertainments duty or advertisement tax or any penalty levied under this Act [or any sum payable on composition of offence under section 5-A]³ shall be recoverable as an arrear of land revenue.]

Protection of persons acting in good faith and limitation of suit and prosecution.

[10-A. (1) No suit, prosecution or other proceedings shall lie against any officer or servant of the State Government for any act done or purporting to be done under this Act, without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act in a civil or criminal proceeding if the act was done in good faith in the course of the execution of duties imposed on him, or the discharge of function entrusted to him, by or under this Act.

(3) No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against servant of the State Government in respect of any thing done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of:

Provided that in computing the period of limitation under this sub-section, the time taken for obtaining sanction under sub-section (1) shall be excluded.]⁴

Delegation of powers and functions.

11. The State Government may, subject to such condition as it may deem fit to impose, delegate to any authority all or any of its powers and functions under this Act.

Bar of imposition of entertainments duty by any local authority.

[12. (1) Notwithstanding anything contained in any other enactment for the time being in force, no local authority shall on or after the date of coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (18 of 1957) impose or recover a duty or tax on or in respect of any entertainment with respect to period falling after such date.

(2) The State Government shall pay to every local authority which before the coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (18 of 1957) had imposed a tax or duty in respect of entertainments and annual grant-in-aid for such period and in accordance with such principles as may be prescribed in this behalf.]⁵

1. Ins. by M. P. Act 32 of 1976, S. 7.
2. Subs. by M. P. Act 32 of 1976, S. 8.
3. Ins. by M. P. Act 22 of 1979, S. 7.
4. Ins. by M. P. Act 32 of 1976, S. 9.
5. Added by M. P. Act 18 of 1957, S. 3 (1), Sch., Part-A, item 1.

[(3) Nothing in this section shall apply to the imposition of a show tax leviable by a local authority under any law for the time being in force.

Explanation .—For purposes of this section “show tax” means a tax leviable on the proprietor of an entertainment in the form of a fixed sum for each show or performance.]¹