



## The Bombay Entertainments Duty (Gujarat Amendment) Act, 1961

8 of 1961

**Keyword(s):**

**Entertainment Tax, Advertisement Tax**

**Amendments appended: 17 of 1963, 9 of 1965, 28 of 1965**

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# The Gujarat Government Gazette

## EXTRAORDINARY

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

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

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The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March 1961 is hereby published for general information.

M. G. MONANI,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT No. VIII OF 1961

*( First published, after having received the assent of the Governor  
in the " Gujarat Government Gazette " on the  
31st March 1961.*

An Act further to amend the Bombay Entertainments Duty Act, 1923

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

1. (1) This Act may be called the Bombay Entertainments Duty (Gujarat Amendment) Act, 1961.

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

Short title  
and com-  
mencement.

Amendment of section 3 of Bom. I of 1923. 2. In the Bombay Entertainments Duty Act, 1923, for clause (b) of sub-section (1) of section 3, the following clause shall be substituted, namely :—

“(b) in any other case,—

(I) within the limits of the cities and cantonments of Ahmedabad, Surat, Baroda, Bhavnagar, Rajkot and Jamnagar, if the payment for admission—

(i) does not exceed 40 *naye paise*, 25 per cent. of such payment ;

(ii) exceeds 40 *naye paise*, but does not exceed one rupee and forty *naye paise*, 30 per cent. of such payment ;

(iii) exceeds one rupee and forty *naye Paise*, but does not exceed three rupees, 40 per cent. of such payment ;

(iv) exceeds three rupees, 50 per cent. of such payment ;

and

(II) in any other area, if the payment for admission—

(i) does not exceed one rupee and forty *naye Paise*, 25 per cent. of such payment ;

(ii) exceeds one rupee and forty *naye Paise*, but does not exceed three rupees, 30 per cent. of such payment ;

(iii) exceeds three rupees, per cent. of such payment.”



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## EXTRAORDINARY

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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 15th April 1963, is hereby published for general information.

M. G. MONANI,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO. XVII OF 1963.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 15th April 1963).

An Act further to amend the Bombay Entertainment Duty Act, 1923 so as to increase the rates of duty.

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

1. (1) This Act may be called the Bombay Entertainments Duty (Gujarat Amendment) Act, 1963.

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.

2. In section 3 of the Bombay Entertainments Duty Act, 1923,—

(1) in sub-section (1) for clause (b), the following shall be substituted, namely:—

Amendment of section 3 of Bom. 1 of 1923.

“(b) in any other case,—

(1) within the limits of the cities and cantonments of Ahmedabad, Surat, Baroda, Bhavnagar, Rajkot and Jamnagar, if the payment for admission —

(i) does not exceed one rupee, 30 per cent of such payment;

(ii) exceeds one rupee, but does not exceed one rupee and sixty *naye* *paise*, 35 per cent of such payment;

(iii) exceeds one rupee and sixty *naye* *paise*, but does not exceed two rupees and sixty *naye* *paise*, 45 per cent of such payment;

(iv) exceeds two rupees and sixty *naye* *paise*, but does not exceed three rupees and sixty *naye* *paise*, 50 per cent of such payment;

(v) exceeds three rupees and sixty *naye* *paise*, 60 per cent of such payment; and

(II) in any other area, if the payment for admission—

(i) does not exceed forty *naye* *paise*, 25 per cent of such payment;

(ii) exceeds forty *naye* *paise*, but does not exceed one rupee and sixty *naye* *paise*, 30 per cent of such payment;

(iii) exceeds one rupee and sixty *naye* *paise*, but does not exceed two rupees and sixty *naye* *paise*, 40 per cent of such payment;

(iv) exceeds two rupees and sixty *naye* *paise*, but does not exceed three rupees and sixty *naye* *paise*, 50 per cent of such payment;

(v) exceeds three rupees and sixty *naye* *paise*, 60 per cent of such payment.”

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

“(3) Save as otherwise provided, every ticket, pass or other document issued for admission to an entertainment shall state the total amount including the amount of duty payable for admission to such entertainment.”



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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 22nd April 1965 is hereby published for general information.

B. V. PARANJAPE,

Joint Secretary to Government of Gujarat,  
 Legal Department.

#### GUJARAT ACT NO. 9 OF 1965.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 27th April 1965).

An Act further to amend the Bombay Entertainments Duty Act, 1923 for certain purposes.

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

1. (1) This Act may be called the Bombay Entertainments Duty (Gujarat Amendment) Act, 1965. Short title and commencement.

(2) It shall come into force on the 1st day of April 1965.

2. In section 4 of the Bombay Entertainments Duty Act, 1923, in sub-section (1), for the words and brackets "engraved or adhesive stamp (not before used)" the words "or engraved stamp" shall be substituted. Amendment of section 4 of Bom. I of 1923.

Bom.  
I of  
1923

315

IV. Extra-10 (Lino)



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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 4th December 1965 is hereby published for general information.

SUMANT M. VIDYARTHI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 28 OF 1965.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 6th December 1965.)

An Act further to amend the Bombay Entertainments Duty Act, 1923 for the purpose of increasing the rates of entertainments duty and providing for the levy of tax on advertisements exhibited at entertainments.

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

1. (1) This Act may be called the Bombay Entertainments Duty (Gujarat Second Amendment) Act, 1965. 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.

2. In the long title of the Bombay Entertainments Duty Act, 1923 (hereinafter referred to as "the principal Act"), for the words "entertainments in the State of Bombay" the words "entertainments and a tax in respect of certain forms of advertisement exhibited at such entertainments in the State of Gujarat" shall be substituted. Amendment of long title of Bom. I of 1923.

Bom. I  
 of  
 1923.

Amendment  
of preamble  
to Bom. I  
of 1923.

3. In the preamble to the principal Act, for the words "entertainments in the State of Bombay" the words "entertainments and a tax in respect of certain forms of advertisement exhibited at such entertainments in the State of Gujarat" shall be substituted.

Amendment  
of section  
1 of Bom. I  
of 1923.

4. In section 1 of the principal Act, in sub-section (J), after the words "Entertainments Duty" the words "and Advertisements Tax" shall be inserted.

Amendment  
of section  
2 of Bom. I  
of 1923.

5. In section 2 of the principal Act, after clause (a), the following clauses shall be inserted, namely :—

"(aa) "advertisement" means the intimation or announcement of any goods, property, entertainment, trade, business or profession by means of a slide or film exhibited by means of cinematographs at a place licensed under the Bombay Cinemas (Regulation) Act, 1953 or at any other place of entertainment;

B. m.  
XI of  
1953.

"(aaa) "advertisement tax" means a tax levied and payable under section 4A;"

Amendment  
of section  
3 of Bom.  
I of 1923.

6. In section 3 of the principal Act, in sub-section (I), for clause (b), the following shall be substituted, namely :—

"(b) in any other case,—

(I) within the limits of the City of Ahmedabad constituted under the Bombay Provincial Municipal Corporations Act, 1949 and the cantonment of Ahmedabad and within the limits of a municipal borough constituted under the Gujarat Municipalities Act, 1963, if the payment for admission—

Bom.  
XLIX  
of  
1949.  
Guj.  
34 of  
1964.

(i) does not exceed one rupee, 30 per cent of such payment;

(ii) exceeds one rupee, but does not exceed one rupee and eighty paise, 40 per cent of such payment;

(iii) exceeds one rupee and eighty paise, but does not exceed two rupees and eighty paise, 50 per cent of such payment;

(iv) exceeds two rupees and eighty paise, but does not exceed three rupees and sixty paise, 55 per cent of such payment;

(v) exceeds three rupees and sixty paise, 60 per cent of such payment; and

(II) in any other area, if the payment for admission—

(i) does not exceed forty paise, 25 per cent of such payment;

(ii) exceeds forty paise, but does not exceed one rupee, 30 per cent of such payment;

(iii) exceeds one rupee, but does not exceed one rupee and sixty paise, 35 per cent of such payment;



(iv) exceeds one rupee and sixty paise, but does not exceed two rupees and sixty paise, 45 per cent of such payment;

(v) exceeds two rupees and sixty paise but does not exceed three rupees and sixty paise, 55 per cent of such payment;

(vi) exceeds three rupees and sixty paise, 60 per cent of such payment."

7. After section 4 of the principal Act, the following sections shall be inserted, namely :—

Insertion of new sections 4A and 4B in Bom. I of 1923.

"4A. (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 in the Table below :

Levy of advertisement tax.

Provided that the State Government may, by general or special order, exempt any advertisement or class of advertisements from the operation of this section.

TABLE

Sr. No.	Description of advertisement	Rate with reference to the area in which the place of the entertainment is situate	
		Area	Rate
1	2	3	4
1. Slides		(1) area within the limits of a city constituted under the Bombay Provincial Municipal Corporations Act, 1949 or the limits of a municipal borough constituted under the Gujarat Municipalities Act, 1963.	Seventy five paise per slide per day subject to a maximum of fifteen rupees per slide per month.
		(2) any other area	Fifty paise per slide per day subject to a maximum of twelve rupees per slide per month.
2. Trailers of films		any area	One rupee per day per trailer.
3. Films other than trailers-	(a) not exceeding 30 metres in length	any area	One rupee per day per film.
	(b) exceeding 30 metres in length	any area	One rupee and fifty paise per day per film.

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

4B. (1) The proprietor shall, at such time and in such manner and to such officer, as may be prescribed, submit 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.

Procedure for payment of advertisement tax to State Government.

(2) The proprietor shall maintain such records, in such manner and in such form, as may be prescribed."

Insertion  
of new  
section  
5-1A in  
Bom. I of  
1923.

8. After section 5 of the principal Act, the following section shall be inserted, namely :—

Punish-  
ment for  
non-com-  
pliance of  
section  
4A or 4B.

“5-1A. If the proprietor exhibits any advertisement in contravention of the provisions of section 4A or fails without sufficient cause to submit any return as required by section 4B, then without prejudice to the recovery of any tax that may be due from him, he shall, on conviction, be punished with fine which may extend to five hundred rupees”.

Amendment  
of section  
7 of Bom.  
I of 1923.

9. In section 7 of the principal Act,—

(1) in sub-section (1), after the words “entertainments duty” the words “and advertisement tax” shall be inserted;

(2) in sub-section (2), after clause (h), the following clauses shall be inserted, namely :—

“(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 submitted;

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

Amendment  
of section  
9 of Bom. I  
of 1923.

10. In section 9 of the principal Act, after the words “entertainments duty” the words “or advertisement tax” shall be inserted.