



**The Bombay Entertainments Duty and Advertisements Tax (Gujarat
Amendment) Act, 1966**

13 of 1966

Keyword(s):

Entertainments Duty, Advertisements Tax, Trailers, Slides

Amendments appended: 9 of 1969, 9 of 1971, 14 of 1972, 8 of 1976

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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 29th September 1966 is hereby published for general information.

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

GUJARAT ACT NO. 13 OF 1966.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th September, 1966.)

An Act further to amend the Bombay Entertainments Duty and Advertisements Tax Act, 1923 for the purpose of modifying the rates of tax.

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

1. (1) This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1966.

Short title
and commen-
cement.

(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 and Advertisements Tax Act, 1923 (hereinafter referred to as "the principal Act"), in sub-section (1), for clause (b), the following shall be substituted, namely :—

Bom.
I of
1923.

Amendment
of section 3 of
Bom. I of
1923.

“(b) in any other case, —

(I) within the limits of the Cities of Ahmedabad and Baroda constituted under the Bombay Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Surat, Bhavnagar, Rajkot, and Jamnagar 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 two rupees, 40 per cent of such payment ;

(iii) exceeds two rupees, but does not exceed three rupees, 50 per cent of such payment ;

(iv) exceeds three rupees, 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 two rupees, 35 per cent of such payment ;

(iv) exceeds two rupees, but does not exceed three rupees, 45 per cent of such payment ;

(v) exceeds three rupees, 50 per cent of such payment.”

Amendment of section 4A of Bom. I of 1923. 3. In section 4A of the principal Act, in sub-section (I), for the Table the following shall be substituted namely :—

“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) Areas within the limits of the cities of Ahmedabad and Baroda constituted under the Bombay	Ten paise per slide per show, subject to a maximum of rupees three per slide per month.

1	2	3	4
		<p>Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Surat, Bhavnagar, Rajkot and Jamnagar constituted under the Gujarat Municipalities Act, 1963.</p>	
		(2) Any other area.	<p>Five paise per slide per show, subject to a maximum of rupee one and paise fifty per slide per month.</p>
<p>2. Advertisement films other than trailers.</p>	<p>(1) Areas within the limits of the cities of Ahmedabad and Baroda constituted under the Bombay Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Surat, Bhavnagar, Rajkot and Jamnagar constituted under the Gujarat Municipalities Act, 1963.</p>		<p>(a) Fifty paise per day, for films upto 30 meters in length, subject to a maximum of rupees ten per month.</p> <p>(b) Seventy five paise per day, for films exceeding 30 meters in length, subject to a maximum of rupees twelve per month.</p>
		(2) Any other area.	<p>(a) Twenty five paise per day, for films upto 30 meters in length, subject to a maximum of rupees three per month.</p> <p>(b) Thirty five paise per day, for films exceeding 30 meters in length, subject to a maximum of rupees five per month."</p>



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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 September 1969 is hereby published for general information.

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

GUJARAT ACT NO. 9 OF 1969.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 6th September, 1969.)

An Act further to amend the Bombay Entertainments Duty and Advertisements Tax Act, 1923, for the purpose of modifying the rates of duty.

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

1. (1) This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1969.

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.

Bom.
I of
1923.

2. In section 3 of the Bombay Entertainments Duty and Advertisements Tax Act, 1923, in sub-section (1), in clause (b),—

Amendment
of section
3 of Bom.
I of 1923.

(a) in paragraph (I), for items (i) to (v) the following shall be substituted, namely:—

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

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

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

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

(b) in paragraph (II), for items (i) to (v), the following shall be substituted, namely:—

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

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

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

(iv) exceeds two rupees and sixty paise, 40 per cent of such payment.”.



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PART VI

Acts of Parliament and Ordinances promulgated by the President.

LEGAL DEPARTMENT

Sachivalaya, Gandhinagar, 30th November, 1971.

No. 26743/B.—The following President's Acts are re-published for general information :—

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

(LEGISLATIVE DEPARTMENT)

New Delhi, the 30th November, 1971/Agrahayana 9, 1893 (Saka).

The following President's Acts are hereby published for general information :—

**THE BOMBAY ENTERTAINMENTS DUTY AND
ADVERTISEMENTS TAX (GUJARAT AMENDMENT) ACT, 1971**

[Act No. 9 of 1971]

(Enacted by the President in the Twenty-second Year of the Republic of India).

In exercise of the powers conferred by section 3 of the Gujarat State³⁵ of Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact¹⁹⁷¹ as follows :—

Short title. 1. This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1971.

Insertion of section 3B in Bom. I of 1923. 2. In the Bombay Entertainments Duty and Advertisements Tax Act, 1923, as in force in the State of Gujarat, after section 3A, the following section shall be inserted, namely :—

Additional duty on payments for admission and complimentary tickets.

“3B. (1) On every payment for admission to an entertainment and on every complimentary ticket on which entertainments duty is leviable under sub-section (1) of section 3 and section 3A respectively, there shall, from the 1st day of December, 1971 (hereinafter in this section referred to as the said day), be levied and paid to the State Government, in addition to the entertainments duty so leviable, an entertainments duty of ten paise; and such additional entertainments duty shall be levied on a payment for admission to an entertainment or a complimentary ticket, notwithstanding that no entertainments duty is leviable thereon under sub-section (1) of section 3, or as the case may be, section 3A, in pursuance of the provisions of sub-section (1) or (3) of section 6.

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

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

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secretary to the Government of India.

REASONS FOR THE ENACTMENT

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat, has proposed to levy an additional entertainments duty at the rate of ten paise on every payment for admission to an entertainment, and on every complimentary ticket issued by the proprietor of an entertainment. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

B. D. PANDE,
Secretary to the Govt. of India,
Ministry of Finance,



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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 16th August, 1972 is hereby published for general information.

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

GUJARAT ACT NO. 14 OF 1972.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 17th August, 1972).

An Act further to amend the Bombay Entertainments Duty and Advertisements Tax Act, 1923.

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

1. (1) This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1972. Short title
and commen-
cement.

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

Amendment of section 3 of Bom. I of 1923. 2. In section 3 of the Bombay Entertainments Duty and Advertisements Tax Act, 1923 (hereinafter referred to as "the principal Act"),—

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

“(b) in any other case,—

(I) within the limits of the Cities of Ahmedabad, Baroda and Surat constituted under the Bombay Provincial Municipal Corporations Act, 1949, the cantonment of Ahmedabad and the municipal boroughs of Bhavnagar, Rajkot, Jamnagar, Broach, Junagadh, Nadiad and Porbandar constituted under the Gujarat Municipalities Act, 1963,—

(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 of admission to any extent, 60 per cent of such payment, and

(II) in any other area,—

(i) out of the first 100 paise of the payment for admission or any part thereof, 33 per cent of such payment;

(ii) out of the next 100 paise of the payment for admission or any part thereof, 42.5 per cent of such payment;

(iii) out of the next amount of the payment for admission to any extent, 55 per cent of such payment.”;

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

“(1A) In computing the duty payable under sub-section (I), the duty leviable shall, wherever necessary, be rounded off to the nearest paise, fractions of half a paise and over being counted as one, and less than half being disregarded.”.

Amendment of section 4A of Bom. I of 1923. 3. In section 4A of the principal Act, in sub-section (I), in the Table, in column 3 relating to Area, in item (I) against both the Serial Numbers 1 and 2 in column 1,—

(a) for the words "Ahmedabad and Baroda" the words "Ahmedabad, Baroda and Surat" shall be substituted; and

(b) for the words "Surat, Bhavnagar, Rajkot and Jamnagar" the words "Bhavnagar, Rajkot, Jamnagar, Broach, Junagadh, Nadiad and Porbandar" shall be substituted.

4. In section 13 of the principal Act, in sub-section (1), the words "local board, village" occurring at both the places shall be deleted.

Amendment
of section 13
of Bom. I
of 1923.

5. In the Schedule to the principal Act, for item No. (2), the following shall be substituted, namely :—

Amendment
of Schedule
to Bom. I of
1923.

Guj.
34 of
1964.

"(2) a Municipality constituted or deemed to be constituted under the Gujarat Municipalities Act, 1963,".



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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 12th March 1976 is hereby published for general information.

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

GUJARAT ACT NO. 8 OF 1976.

(First published after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 17th March 1976).

An Act further to amend the Bombay Entertainments Duty and Advertisements Tax Act, 1923 for the purpose of levying additional entertainments duty and abolishing the levy of tax on advertisements exhibited at entertainments.

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

1. (1) This Act may be called the Bombay Entertainments Duty and Advertisements Tax (Gujarat Amendment) Act, 1976.

(2) Clause (3) of section 6 and section 7 shall be deemed to have come into force on the 7th September, 1973; sections 2, 3, 4 and 5, clauses (1) and (2) of section 6 and sections 9, 10 and 11 shall come into force on the 1st April, 1976 and the rest of the Act shall come into force at once.

Short title and commencement.

Amendment of long title of Bom. 1 of 1923. 2. In the long title of the Bombay Entertainments Duty and Advertisements Tax Act, 1923 (hereinafter referred to as "the principal Act"), the words "and a tax in respect of certain forms of advertisement exhibited at such entertainments" shall be deleted.

Amendment of preamble to Bom. 1 of 1923. 3. In the principal Act, in the preamble, the words "and a tax in respect of certain forms of advertisement exhibited at such entertainments" shall be deleted.

Amendment of section 1 of Bom. 1 of 1923. 4. In the principal Act, in section 1, in sub-section (I), the words "and Advertisements Tax" shall be deleted.

Amendment of section 2 of Bom. 1 of 1923. 5. In the principal Act, in section 2, clauses (aa) and (aaa) shall be deleted.

Amendment of section 3 of Bom. 1 of 1923. 6. In the principal Act, in section 3, in sub-section (I), in clause (b),—

(I) in paragraph (I),—

(a) in item (i), for the figures "35" the figures "37.5" shall be substituted;
 (b) in item (ii), for the figures "50" the figures "55" shall be substituted;
 (c) in item (iii), for the figures and words "60 percent. of such payment, and" the figures and words "65 percent. of such payment;" shall be substituted;

(2) in paragraph (II),—

(a) in item (ii), for the figures "42.5" the figures "47.5" shall be substituted;
 (b) in item (iii), for the figures and words "55 percent. of such payment" the figures and words "60 percent. of such payment, and" shall be substituted;

(3) after paragraph (II), the following paragraph shall be added, namely:—

"(III) where any payment is separately made to a proprietor in consideration of the admission of a motor vehicle in the auditorium of a cinema known as Drive-in-cinema, 33 percent. of such payment."

Amendment of section 3A of Bom. 1 of 1923. 7. In the principal Act, section 3A shall be renumbered as sub-section (I) of that section and after sub-section (I) as so renumbered, the following sub-section shall be added, namely:—

"(2) Where a person to whom a complimentary ticket is issued is not required to make payment for admission of a motor vehicle in the auditorium of a Drive-in-cinema, entertainment duty at the rate prescribed in paragraph (III) of clause (b) of sub-section (I) of section 3 shall from the 7th September 1973 be levied and paid as if full payment had been made by that person for such admission."

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

Insertion
of new
section 3B
in Bom. 1
of 1923.

“3B. (1) On every payment for admission to an entertainment and on every complimentary ticket on which entertainments duty is leviable under sub-section (1) of section 3 and section 3A respectively, there shall, from the 1st day of November, 1975 (hereinafter in this section referred to as “the said day”) be levied and paid to the State Government in addition to the entertainments duty so leviable an entertainment duty of ten paise.”

Additional
duty on
payments
for admission and
complimentary
tickets.

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

(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 entertainments duty leviable under sub-sections (1) and (2) as they apply in relation to the entertainments duty leviable under sections 3 and 3A.”

9. In the principal Act, sections 4A, 4B and 5-1A shall be deleted.

Deletion of
sections 4A,
4B and 5-1A
of Bom. 1
of 1923.

10. In the principal Act, in section 7, in sub-section (1)—

Amendment
of section 7
of Bom. 1
of 1923.

(1) for the words “the entertainment duty and advertisement tax” the words “the entertainments duty” shall be substituted;

(2) clauses (h-1), (h-2) and (h-3) shall be deleted.

11. In the principal Act, in section 9, the words “or advertisement tax” shall be deleted.

Amendment
of section 9
of Bom. 1
of 1923.

12. Amendments of the principal Act by sections 2, 3, 4, 5, 9, 10 and 11 of this Act shall not affect—

Savings.

(a) any liability to pay advertisements tax or any other liability incurred under the principal Act, before the 1st April, 1976 (hereinafter referred to as “the said date”); or

(b) the right of the State Government or any officer of the State Government to recover any arrears of advertisement tax that may be due from any person under the principal Act, before the said date; or

(c) any punishment incurred by any person under the principal Act before the said date; or

(d) any proceeding, investigation or remedy in respect of any liability, right or punishment as aforesaid,

and any such proceeding, investigation, or remedy may be instituted, continued or enforced, and any such punishment may be imposed, as if the amendments as aforesaid had not been made in the principal Act by this Act.

Repeal of
Guj. Ord.
No. 7 of
1975.

13. The Bombay Entertainments Duty and Advertisements Tax (Gujarat Ord. 1975, Bom. Ord. 1974, Amendment) Ordinance, 1975, is hereby repealed and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply to such repeal as if that Ordinance were an enactment.