



The Rajasthan Entertainments and Advertisements Tax Act, 1957

Act 24 of 1957

Keyword(s):

Admission to an Entertainment, Advertisement, Agriculture, Cable Service, Cable Television Network, Complimentary Ticket, Payment for Admission, Proprietor, Seats, Subscriber, Tax Board, Tribunal

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THE RAJASTHAN ENTERTAINMENTS AND ADVERTISEMENTS TAX ACT, 1957

(Act No. 24 of 1957)

(Received the assent of the Governor on the 21st day of June, 1957)

An Act to impose a tax in respect of admission to entertainments and advertisements in the State of Rajasthan

Whereas it is expedient to provide for the levy by the State Government of a tax in respect of admission to theatres, cinemas, and other places of public entertainments and a tax in respect of certain forms of advertisements in such places in the State of Rajasthan and for the payment of compensation to the local authorities now levying such a tax;

Be it enacted by the Rajasthan State Legislature in the Eighth Year of the Republic of India as follows:-

1. Short title, extent and commencement -

- (1) This Act may be called the Rajasthan Entertainments and Advertisements Tax Act, 1957.
- (2) It extends to the whole of the State of Rajasthan.
- (3) Sections 1, 3 18 and 19 shall come into force at once and the rest of this Act shall come into force on such date ¹[as the State Government may by notification in the Official Gazette, appoint.]

2. Amendment of certain enactments:-

The enactments specified in the First Schedule are hereby amended to the extent specified in column 2 thereof and all local authorities within the State levying a tax in respect of admission to entertainments (by whatsoever name called) at the commencement of this section, shall cease to levy such tax from such commencement, notwithstanding that the laws under which they are levying the tax are, unlike the enactments specified in the First Schedule, not suitably amended.

3. Definitions -

In this Act, unless the subject or context otherwise requires,-

- (1) "Admission" includes admission as a spectator or as one of an audience and admission for the purpose of amusement by taking part in an entertainment;
- (2) "Admission to an Entertainment" includes admission to any place in which an entertainment is held;
- (2a) "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 Rajasthan Cinemas (Regulation) Act, 1952 (Rajasthan Act 30 of 1952);
- (3) "agriculture" includes horticulture and the breeding of animals of every description;
- ²[(3A) "Appellate authority" means the Deputy Commissioner, Commercial Taxes, appointed as appellate authority under the provisions of the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995)
- ³[(3AA) "Cable service" means the transmission by cables of programme including re-transmission by cable of any broadcast television signals;
- (3AAA) "Cable Television Network" means any system consisting of a set of closed transmission paths and associated signal generation/control and distribution equipment, designed to provide cable service for reception by multiple subscribers;]
- ⁴[(3AAAA) "Commissioner" shall have the meaning assigned to it in the ⁵[Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995)];
- (4) "complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at reduced rate of payment for such admission;
- (5) "entertainment" includes any exhibition, show, performance, amusement, game or sport ⁶[and the cable service] to which persons are admitted for payment;
- (6) "entertainment tax" means the tax levied and charged under section 4 and includes the additional tax payable under section 6A;

¹ w.e.f 1-4-1958

² Ins. by Rajasthan Finance Act No. 8 of 1998 w.e.f. 31.7.1998.

³ Ins. w.e.f. 26.3.1999 by Finance Act No. 12 of 1999.

⁴ Re-numbered by Finance Act No. 12 of 1999

⁵ Subs. for "Rajasthan Sales Tax Act, 1954" by Act No. 8 of 1998.

⁶ Ins. by Act. No. 12 of 1999 w.e.f. 26.3.99

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- (6A) "advertisement tax" means the tax levied and charged under section 4A;
- (7) "payment for admission" includes,-
- (a) 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 a tax or a higher rate of tax is required;
 - (b) any payment for seats or other accommodation in a place of entertainment;
 - (c) any payment for a programme or synopsis of an entertainment; and
 - (d) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of his attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment.;
- Provided that the entertainment tax or additional entertainment tax or any surcharge on any such tax leviable under this Act shall not be included in the payment for admission if the amount due on account of such entertainment tax, additional entertainment tax or surcharge is separately and expressly shown on the ticket authorizing admission to an entertainment;
- (8) "proprietor" in relation to an entertainment includes any person responsible for, or for the time being in-charge of the management thereof;
- ¹[(8A) "Sales Tax Act" means the Rajasthan Sales Tax Act 1994 (Act No. 22 of 1995)]
- (9) "seats" includes a standing accommodation;
- (10) "society" includes a company, institution, club or other association of persons by whatsoever name called;
- (11) "State" or "State of Rajasthan" means the new State of Rajasthan as formed, by section 10 of the States Reorganization Act, 1956 (Central Act 37 of 1956).
- ²[(11A) "subscriber" means a person who receives the signals of cable television network at a place indicated by him to the proprietor of the cable television network without further transmitting it to any other person;
- Explanation:-In case of hotels each room or premises where facility for receiving signals of cable television network have been attached shall be treated as a subscriber.]
- ³[(12) "Tax Board" means the Rajasthan Tax Board constituted under section 90 of the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995); and
- (13) "Tribunal" means the Rajasthan Taxation Tribunal constituted under the Rajasthan Taxation Tribunal Act, 1995 (Act No. 19 of 1995)].

4. Levy of tax on payment for admission.-

- (1) There shall be levied, charged and paid to the State Government on all payments for admission to an entertainment, a tax at such rate not exceeding 100 percent of the payment for admission, as may be notified by the State Government, from time to time, subject to a minimum of five paise in any one case, the amount of tax wherever necessary shall be rounded off to the nearest multiple of five paise, fractions of two and half paise or more being counted as five paise, and less than two and half paise being ignored.
- ⁴[(1A) The entertainment tax as payable under Sub-section (1) shall generally not be less than the amount calculated and arrived at on such percentage of occupancy of the authorized sitting capacity as may be notified by the State Government from time to time."
- (2) ⁵{xxx}
- (3) ⁶{xxx}
- (4) The entertainment tax shall be levied and paid to the State Government also on every complimentary ticket issued by the proprietor for every entertainment, as if full payment had been made for admission to such entertainment according to the class of seat or accommodation, which

¹ Ins. by Act No. 8 of 1998 w.e.f. 31.7.1998.

² Ins. by Act No. 12 of 1999 w.e.f. 26.3-1999.

³ Ins. by Act No. 8 of 1998 w.e.f. 31.7.98.

⁴ Ins. by Act No. 11 of 2000 w.e.f. 10.5.2000.

⁵ Omitted w.e.f. 9.3.1961 by Act No. 14 of 1961.

⁶ Omitted w.e.f. 9.3.1961 by Act No. 14 of 1961.

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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 purpose of this Act;

Provided that no such tax shall be charged and levied on complimentary tickets issued to,-

- (i) the representative of the press, or
 - (ii) the members of the Board of Censors or of its panels, or
 - (iii) the officers of Government who, as part of their duty are entitled or required to be present at the entertainment, or
 - (iv) the distributors or producers of films or their representatives who are present at the entertainment for business purposes.
- (5) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society or person or for a season ticket or for the right of admission to a series of entertainments, or to any entertainments 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 tax shall be paid on the amount of the 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 tax has not been in operation, the tax shall be charged on such an amount as appears to the State Government to represent the right of admission to entertainments in respect to which the entertainment tax is payable.

- (6) The entertainments tax shall be levied and paid to the State Government also for admission to an entertainment in any class of seat or accommodation,-
- (a) for which no rate of payment for admission thereto is at all fixed by the proprietor, or
 - (b) admission to which at the rate, if any fixed by the proprietor for the class is not open to the members of the general public.

as if full payment had been made by the person admitted to such seat or accommodation in such entertainment at such rate as may be fixed by the prescribed authority having regard to the seating arrangement of the class of accommodation and such other factors as he may considered necessary and the person admitted to such class of seat or accommodation shall be deemed to have been admitted for payment as aforesaid for the purpose of this Act:

Provided that no such rate shall be fixed by the prescribed authority without giving the proprietor an opportunity of being heard:

Provided further that the rate so fixed shall not exceed the rate of admission fixed for the highest class of seat or accommodation in that entertainment.

4A. Levy of Advertisement Tax, -

- (1) There shall be charged, levied and paid to the State Government on every advertisement, an advertisement tax at such rate not exceeding the rate specified below as may be notified by the State Government in the official Gazette from time to time :-
 - (a) For Slides-25 naya paise per slide per show.
 - (b) For Films-5 naya paise per foot of the length of the film per show.
- (2) The tax shall be paid in the prescribed manner by the proprietor to the State Government.

¹[4AA Levy of Tax on Cable Service.-

- (1) The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at such rates not exceeding rupees six hundred per subscriber for every year, as the State Government may, from time to time, notify in the Official Gazette, in this behalf.
- (2) Nothing in sub-section (1) shall preclude the State Government from notifying different rates of entertainment tax for entertainment in a household or in different categories of hotels.
- (3) Where the subscriber is a hotel or a restaurant, the proprietor may in lieu of payment under sub-section (1), pay a consolidated payment to the State Government on such conditions and in such

¹ Ins. w.e.f. 26.3.99 by Act No. 12 of 1999.

manner as may be prescribed and at such rate as the State Government may from time to time notify in the Official Gazette and different rates of consolidated payment may be notified for the different categories of hotels].

5. Manner of payment of tax.-

- (1) Subject to other provisions of this Act, the entertainment tax shall be levied in respect of each person admitted on payment and shall be calculated and paid on the number of admission.
- (2) The entertainments tax shall be due and recoverable from the proprietor.
- (3) The proprietor shall submit such returns relating to payments for admission to an entertainment to such authority, in such manner and within such period as may be prescribed.

5A. Procedure for payment of advertisement tax to State Government.-

- (1) Subject to other provisions of this Act, the proprietor shall at such time and in such manner as may be prescribed, forward to the ¹[prescribed authority] a return stating the total number of advertisements exhibited at a show and shall at the prescribed time pay to the ²[prescribed authority] the amount of tax for that show.
- (2) The proprietor shall maintain such records in such manner and in such form as may be prescribed.

5B Assessment-

- (1) If the prescribed authority is satisfied that any return submitted under sub-section (3) of section 5 and sub-section (1) of section 5A is correct and complete, it shall assess the proprietor on the basis thereof.
- (2) If no return is submitted by the proprietor under sub-section (3) of section 5 and sub-section (1) of section 5A within the period prescribed or if the return submitted by him appears to be incorrect or incomplete, the prescribed authority shall, after making such enquiry as it considers necessary, determine the tax due under all or any of the provisions of sections 4, 4A and 6A and assess the proprietor to the best of its judgment.

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

- (3) The assessment made under this section shall subject to any order in appeal or revision be final.

³[5BB. Period within which assessment shall be completed-

- (1) Without prejudice to the provisions of section 5-C, no assessment under section 5-B shall be made after the expiry of twenty four months from the end of relevant assessment month for which assessment has become due; however the Commissioner may, for reasons to be recorded, in a particular case, extend such time limit by a period not exceeding six months:

Provided that the assessments pending on the date of commencement of the Rajasthan Finance Act, 1998 (Act No. 8 of 1998) shall be completed upto March 31st, 1999 or within the period specified above, whichever is later.

- (2) Notwithstanding anything contained in sub-section (1) where an assessment is done in consequence of or to give effect to any order of an appellate authority or the Tax Board or the Tribunal or a competent court as the case may be, it shall be completed within two years of the communication of such order to the prescribed authority; however the Commissioner may for reasons to be recorded, in any particular case, extend such time limit by a period not exceeding six months.]

5C. Reassessment to tax.-

If in consequence of definite information which has come into his possession, the prescribed authority discovers that any payment for admission to an entertainment or for exhibition of an advertisement has escaped assessment to tax under any provision of this Act, such authority may, at any time within a period of three years following the close of the financial year to which it pertains and where it pertains to a period preceding the commencement of the Rajasthan Entertainments and Advertisements Tax (Amendment) Act, 1970, within a period of three years from the date of such commencement, send a notice to the proprietor in the prescribed form and after hearing him and making such enquiry as it

¹ Subs for "Prescribed officer" by Act No.' 8 of 1998.

² Subs for "Prescribed officer" by Act No.' 8 of 1998.

³ Ins. we f. 31.7.1998 by Act No. 8 of 1998.

considers necessary may proceed to reassess and recover the tax payable by him.

6. Admission to entertainments.-

- (1) Save as otherwise provided by the Act, no person other than a person who has to perform some duty in connection with an entertainment imposed upon him by any law or otherwise shall be admitted for payment to an entertainment where the payment is subject to the entertainments tax, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purpose of revenue and denoting that the proper entertainment tax has been paid.
- (2) No proprietor shall admit any person to an entertainment without payment for admission thereof or at concessional rates except in accordance with the prescribed conditions.
- (3) Notwithstanding anything contained in sub-sections (1) and (2), the State Government may, on the application of the proprietor of any entertainment in respect of which the entertainment tax is payable under this Act, allow such proprietor, on such conditions, as may be prescribed,-
 - (a) to compound the tax payable in respect of such entertainment for a fixed sum, or
 - (b) to pay the amount of the tax due-
 - (i) by a consolidated payment of such percentage of the gross sum received by the proprietor or on account of payments for admission to the entertainment and on account of the tax, as the State Government may fix, or
 - (ii) in accordance with returns of the payments for admission to the entertainment and on account of the tax, or
 - (iii) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted.
- (4) The restrictions imposed by sub-sections (1) and (2) shall not apply to any entertainment in respect of which the tax due is payable in accordance with the provisions of sub-section (3),

6A. Levy of additional tax on entertainments,-

- (1) In addition to the entertainment tax payable under section 4, there shall be levied, charged and paid to the State Government, as from such date as the State Government may, by notification in the Official Gazette, appoint in this behalf, an additional entertainments tax at such rate, not exceeding two rupees for every one hundred seats or part thereof, as may be specified in the said notification:

Provided that every such notification shall be laid before the House of the State Legislature at the Session thereof next following and shall be liable to be rescinded or modified by a resolution of that house, and the rescission or modification so made, shall be deemed to have come into force upon its publication by notification in the Official Gazette.
- (2) The additional tax mentioned in sub-section (1) shall be payable by the proprietor of an entertainment in respect of each show, exhibition or performance.

7. Non-liability to tax on payments for admission to certain entertainments.

- (1) The entertainments tax shall not be levied where the State Government is satisfied,-
 - (a) that the entire gross proceeds of such entertainment are devoted to philanthropic, religious or charitable purpose without any charge on such proceeds for any expenses of the entertainment, or
 - (b) that such entertainment is of a wholly educational character, or
 - (c) that such entertainment is provided for purposes which are wholly or partly educational, cultural or scientific by a society not conducted or established for profit, or
 - (d) that such entertainment is provided by a society not conducted for profit and established solely for the purpose of promoting the public health or the interest of the industry or of agriculture or of a manufacturing industry or of any branch thereof and consists solely of an exhibition of,-
 - (i) articles which are of material interest in connection with question relating to the public health, or
 - (ii) the products of any such industry or branch thereof, for promoting the interests of which the society exists, or

- (iii) materials, machinery, appliances or food stuff used in the production of those products.
- (2) Whenever, in the opinion of the State Government, reasonable grounds exist for doing so in the public interest, the State Government may by general or special order notified in the official Gazette, reduce or remit whether prospectively or retrospectively, entertainment tax with which any entertainment or class of entertainments is chargeable.

8. Refunds in certain cases.-

Upon being satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes and that in calculating the net proceeds not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, the State Government may repay to the proprietor the amount of the entertainment tax, if any, paid in respect of the entertainment.

9. ¹[Modes of recovery. -

- (1) Without prejudice to other provisions of this Act, where any amount of the tax or penalty or interest or any other sum payable under the provisions of this Act is not paid in accordance with the provisions of this Act or the rules made or notifications issued thereunder, it shall be recoverable as arrears of land revenue.
- (2) Notwithstanding anything contained in sub-section (1), the provisions of special mode of recovery under section 53 of the Sales Tax Act shall mutatis mutandis apply in the case of recovery of tax including penalty and interest or any other sum due under this Act]

²[9A. Interest on failure to pay tax or penalty. -

- (a) If the amount of any tax payable under sections 4,4A or 6A is not paid in the manner provided in section 5 or 5A within the period allowed; or
- (b) if the amount specified in any notice of demand whether for tax or penalty or interest is not paid within the period specified in such notice or in the absence of such specifications within 30 days from the date of service of such notice; the proprietor shall be liable to pay simple interest on such amount at one and half per cent month from the day commencing after the end of the said period for a period of three months and at two percent per month thereafter during the time he continues to make default in such payment.

Provided that where, as a result of any order by competent authority under this Act, the amount on which interest was payable under this section has been reduced, the interest shall be reduced accordingly and the excess interest paid, if any, shall be refunded.]

³[9B. Grant of Installments.-

The prescribed authority may, subject to such conditions and restrictions as may be prescribed, in respect of a particular proprietor, for reasons to be recorded, extend the date of payment of any demand under this Act and allow the proprietor to pay the same in installments.

9C. Power to reduce or waive interest and penalty in certain cases.-

- (1) Notwithstanding anything contained in this Act, the Commissioner may on an application made in this behalf by a proprietor and after having conducted such enquiry as he deems necessary and after recording his reasons for so doing reduce or waive, the amount of interest or penalty or both payable by the said proprietor under this Act, if he is satisfied that-
 - (a) a proprietor is under financial hardship and is not in a position to make full payment of the demand; or
 - (b) to do otherwise would cause genuine hardship to a proprietor.
- (2) Every order made under this section shall be final and shall not be called into question before any civil court or any other authority.]

10. Offences and penalties.-

- (1) Notwithstanding anything contained in any law for the time being in force, a ticket for admission to an entertainment shall not be resold for profit by the holder thereof.

¹ Subs. by Act No. 8 of 1998 dt. 31.7.1998.

² Ins. by Act No. 16 of 1982 dt. 23.9.1982.

³ Ins. by Act No. 8 of 1998 w.e.f, 31.7.1998 .

- (2) Whoever resells any ticket for admission in contravention of the provisions of sub-section (1) shall, on conviction before a Magistrate, be liable to pay fine which may extend to two hundred rupees.
- (3) (a) The proprietor of an entertainment or any person employed by him in any place of entertainment, who admits any person to any place of entertainment in contravention of the provisions of the sub-section (1) or sub-section (2) of section 6, or
- (b) The proprietor of an entertainment who-
- (i) fails to pay the tax due from him under this Act within the prescribed time, or
 - (ii) fraudulently evades the payment of tax due from him under this Act, or
 - (iii) contravenes any of the provisions of this Act or the rules framed thereunder for which no other penalty has been provided under this Act, shall be liable to pay by way of penalty-
- ¹(i) in respect of cases referred to in clause (a) and sub-clause (i) of clause (b) regarding entertainment tax in addition to the amount of tax payable by him, a sum not exceeding Rs. 100/- per person;
 - (ii) in respect of cases referred to in sub-clause (i) of clause (b) regarding advertisement tax and in respect of cases referred to in sub-clause (iii) of clause (b) in addition to the amount of tax payable by him, a sum not exceeding Rs. 500/-; and
 - (iii) in respect of cases referred to in sub-clause (ii) of clause (b) in addition to the amount of tax payable by him a sum not exceeding Rupees Five hundred or double the amount of tax evaded whichever is higher],
- (4) The prescribed authority not below the rank of an Assistant Commercial Taxes Officer may, after affording a reasonable opportunity of being heard to the person affected, impose the penalty mentioned in sub-section (3).
- (5) ²[xxxx]

10A. Penalty for non-payment of tax.-

- (1) No person liable to pay entertainments tax shall enter or obtain admission to an entertainment without payment of the tax leviable under ³[section 4],
- (2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of sub-section (1) shall, on conviction before a Magistrate be liable to pay a fine not exceeding two hundred rupees and shall in addition be liable to pay the tax which would have been paid by him.

Provided that no court shall take cognizance of any offence under this sub-section except with the previous sanction of the prescribed authority,

⁴[10B. Penalty for non-payment of Tax on cable service-

Where the proprietor of a cable television network providing cable service, contravenes provisions of this Act or the rules made thereunder or fails to comply with any order or direction issued in accordance with the provisions of this Act or the rules made thereunder, shall on conviction, be punishable with a fine not exceeding two thousand rupees].

11. Renewal, revocation and suspension of licenses for entertainments.

- (1) Notwithstanding anything contained in any other law and without prejudice to the provisions of section 10, the District Magistrate shall not renew any license unless the proprietor of an entertainment furnishes a certificate of clearance of tax issued by the Commercial Taxes Officer in the prescribed form or may by order revoke or suspend any license for an entertainment granted under any law for the time being in force, if the proprietor of such entertainment is convicted of an offence under this Act.
- (2) The order of the District Magistrate under sub-section (1) shall be served on the proprietor
- (a) by delivering to him personally a copy of such order, or
 - (b) if the District Magistrate is satisfied that such personal service cannot be effected, by affixing

¹ Subs, by Act No. 8 of 1998 w.e.f. 31.7.1998.

² Words deleted by Act No. 8 of 1998 w.e.f. 31.7.1993.

³ Subs, for "Section 3" by Act No. 8 of 199S w.e.f. 31.7.1998.

⁴ Ins. by Act No. 12 of 1999 w.e.f. 26.3.1999.

such copy at a prominent place at the site of the entertainment.

¹[(3) The proprietor aggrieved by an order made under sub-section (1) by the District Magistrate may, within sixty days from the date on which the order is served in accordance with the provisions of sub-section (2), appeal to the State Government and the decision of the State Government thereon shall be final and conclusive.]

(4) ²[xxx]

12. Power to compound offences.-

(1) The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence punishable under section 10A or sub-section (4) of section 13, by way of composition of such offence, a sum of money not exceeding Rs. 500/-.

(2) On payment of such sum of money to the prescribed authority, the accused person shall be discharged and no further proceedings shall be taken against such person in respect of such offence.

13. Entry and Inspection.-

(1) Any officer authorized by the State Government in this behalf may enter 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 seeing whether the provisions of this Act or of any rules made thereunder are being complied with.

(1A) Every officer so authorized may also enter any place where the tickets for admission to an entertainment or counterfoils thereof or stamps are kept or any accounts, registers or other documents relating to an entertainment or advertisement are kept or maintained, and may search at all reasonable times any such place or office or any box or receptacle in which any such tickets, counterfoils, stamps, accounts, registers or other documents are kept and may inspect such tickets, counterfoils, stamps, accounts, registers or other documents, if he has reason to suspect that attempt is being, or has been, made to evade payment of any tax, and he may for reasons to be recorded in writing seize such tickets, counterfoils, stamps, accounts, registers or other documents and shall give a receipt for the same; such seized tickets, counterfoils, stamps, accounts, registers or other documents shall be retained for so long as may be necessary for the examination thereof or for ³[imposing a penalty] under sub-section (4) of section 10 and shall thereafter be returned to the proprietor.

(1B) The power conferred by sub-section (1A) shall include the power to break open any box or receptacle in which any tickets, counterfoils, stamps, accounts, registers or other documents relating to an entertainment or advertisement may be contained or to break open the door of any premises where any such tickets, counterfoils, stamps, accounts, registers or other documents may be kept:

Provided that the power to break open the door shall be exercised only after the proprietor or any other person in occupation of the premises, if he is present therein, fails or refuses to open the door on being called upon to do so.

(2) every officer so authorized shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

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

(4) If any person prevents or obstructs the entry of any officer so authorized, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to pay a fine which may extend to five hundred rupees.

(5) Any officer authorized as aforesaid or any other officer who has to enter any place of entertainment in pursuance of a duty imposed upon him by or under this Act or any other law shall not be required to pay the entertainment tax for his admission to the entertainment.

⁴[13A. Appeal to appellate authority.-

¹ Subs, by Act No, 8 of 1998.

² Deleted by Act No. 8 of 1998.

³ Subs, for "a prosecution" by Act No. 8 of 1998 w.e.f. 31.7.1998.

⁴ Ins. by Act No. 8 of 1998 dated 31.7.1998.

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- (1) An appeal against any order passed under sections 5B, 5C, 10 (3) or under rule 15 of the Rajasthan Entertainments and Advertisement Tax Rules, 1957 shall be to the appellate authority.
- (2) The appeal shall be presented in the manner prescribed, within sixty days of the date on which the order sought to be appealed against or notice of demand, as the case may be, is served on the proprietor or the person concerned, however the appellate authority may condone the delay if it is satisfied that the appellant has sufficient cause for not preferring the appeal within the said period.
- (3) No appeal under this section shall be entertained unless it is accompanied by a satisfactory proof of the payment of tax or other sum admitted by the appellant to be due from him or of such installment thereof as might have become payable or twenty percent of the tax or other amount assessed, whichever is higher, but the appellate authority may, for reasons to be recorded, waive or relax the requirement of depositing the aforesaid amount.
- (4) Where an appeal under this Act has been filed, the appellate authority may, on an application in writing from the appellant, subject to sub-section (3), stay the recovery of the disputed amount of tax, penalty or interest or any part thereof, for a period not exceeding two years but not for more than six months at a time, on the condition that the appellant furnishes adequate security to the satisfaction of the prescribed authority.
- (5) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.
- (6) The following have the right to be heard at the time of hearing of the appeal-
 - (a) the appellant either in person or his authorized representative;
 - (b) the authority of officer against whose order the appeal has been preferred either in person or his representatives
- (7) The appellate authority may, before disposing of any appeal, make such further enquiry as it thinks fit or may direct the prescribed authority or the officer against whose order appeal has been preferred, to make further enquiry and report the result, of the same to him and while disposing of the appeal, the appellate authority may-
 - (a) in the case of an order of assessment, interest or penalty-
 - (i) Confirm, enhance, reduce or annul the assessment, interest or penalty; or
 - (ii) set aside the assessment, interest or penalty and direct the assessing authority to pass fresh order after such further enquiry as per his directions; and
 - (b) in the case of any other order confirm, cancel vary such order or set aside such order and remand the matter with such directions as he deems fit,
- (8) The appellate authority shall send a copy of the order passed by it, while disposing the appeal, to proprietor of the entertainment, the authority concerned, the Deputy Commissioner (Administration) concerned and the Commissioner.

13-B Appeal to the Tax Board.-

- (1) An appeal shall lie to the Tax Board against any order passed by appellate authority.
- (2) Any proprietor aggrieved by any order passed by an appellate authority may file an appeal within ninety days of the date on which the order sought to be appealed against is communicated to him in writing.
- (3) The Commissioner or any officer authorized by him, in this behalf, if objects to any order referred to in sub-section (1), may direct the concerned prescribed authority to file an appeal to the Tax Board and such authority shall file such appeal under his signature within one hundred and eighty days of the date on which the order sought to be appealed against is communicated in writing to the Commissioner.
- (4) The Tax Board may admit an appeal after the expiry of the limitation specified in sub-section (2) and (3) if it is satisfied that there was sufficient cause for not presenting the same within limitation.
- (5) An appeal under this section shall be heard by a single bench consisting of the Chairman or any other member of the Tax Board.
- (6) The Tax Board shall issue notice of the date fixed for hearing to the appellant and to the respondents and such notice may either be delivered personally or may be sent by registered post.
- (7) Where an appeal under sub-section (1) has been preferred by the proprietor to the Tax Board, the tax, interest or penalty shall be paid in accordance with the order against which appeal has been

preferred, unless recovery of such tax, interest or penalty has been stayed by the Tax Board.

- (8) The Tax Board may on an application in writing from the proprietor, stay the recovery of the disputed amount of tax, interest or penalty or any part thereof for a period not exceeding two year; - but not more than six months at a time, on the condition of furnishing adequate security to the satisfaction of the prescribed authority and the amount found ultimately due shall be subject to interest from the date it became first due, in accordance with the provisions of this Act,
- (9) The Tax Board shall send a copy of the order passed by it under this section to the proprietor and also to the Commissioner

13C Revision to Tribunal.-

- (1) Any proprietor aggrieved by an order made by the Tax Board may, within ninety days from the date of communication of such order apply to the Tribunal in the prescribed form accompanied by prescribed fee, for revision of such order on the ground that the case involves a question of law.
- (2) The Commissioner may; if he feels aggrieved by any order made by the Tax Board, direct the concerned prescribed authority to apply to the Tribunal for revision of such order on the ground that the case involves a question of law, and such authority shall make the application to the Tribunal within one hundred and eighty days of the date on which the order sought to be revised is communicated in writing to the Commissioner.
- (3) The application for revision under sub-section (1) or sub-section (2) shall precisely state the question of law involved in the case, and it shall be within the competence of the Tribunal to formulate the question of law in any form or to allow any other question of law to be raised.
- (4) The Tribunal shall after hearing the parties to the revision, decide the question of law stated to it or formulated by it, and shall thereupon pass such order as is necessary to dispose of the case.
- (5) Subject as aforesaid, any person considering himself aggrieved by an order under sub-section (4) may apply for a review of the order to the Tribunal and the Tribunal may make such order thereon as it thinks fit.

13D Revision by the Commissioner. -

- (1) The Commissioner may call for and examine the record of any proceeding of a prescribed authority under this Act, and if he considers that any order passed there in by a prescribed authority, against which no appeal has been preferred before the appellate authority, is erroneous or is prejudicial to the interest of the State revenue, he may, after making or causing to be made such enquiry as he considers necessary and after giving to the proprietor a reasonable opportunity of being heard, pass such order as the circumstances of the case justify.
- (2) No order or direction under sub-section (1) shall be passed or issued by the Commissioner if a period of five years has already elapsed from the date on which the order sought to be revised was passed.

Explanation .-In computing the period of limitation for the purpose of this sub-section, only period during which any proceeding under this section was stayed by an order of any competent authority or court shall be excluded.

- (3) Notwithstanding anything contained in sub-section (2) an order in revision under this section may be passed at any time if such order has to be passed in consequence of or to give effect to any finding or direction contained in an order of the Tribunal, the High Court or the Supreme Court.

13E Rectification of mistakes.-

- (1) With a view to rectify any mistake apparent from the record, any officer appointed or any authority constituted under the Act or the rules made thereunder may amend *suo motu* or otherwise any order passed by him.

Explanation.-A mistake apparent from the record shall include an order which was valid when it was made and is subsequently rendered invalid by an amendment of the law having retrospective operation or by a judgment of the Supreme Court, Rajasthan High Court, Tribunal or Tax Board.

- (2) No rectification under this section shall be made after the expiry of four years from the date of the order sought to be rectified.
- (3) No order of rectification which has the effect of increasing the liability of a proprietor in any way, shall be made without affording him an opportunity of being heard.]

14. Payment of subsidies to local authorities by way of compensation.-

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- (1) From the proceeds of the tax collected under this Act every year, there shall be paid to each local authority which was in receipt of an income from a tax levied by it in respect of admission to entertainment under any enactment amended by section 2 during any part of the three years preceding the commencement of that section, such sum as may be determined under sub-section (2) which shall not be less than a sum equivalent to the average net annual income derived by such local authority during these three years from the tax so levied.
- (2) The State Government shall determine the sums which should be paid to local authorities under sub-section (1) and such determination shall be final.

15. Bar to certain proceedings.-

- (1) No suit, prosecution or other proceeding 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 any civil or criminal proceeding, if the act was so done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

16. Limitation for certain suits and prosecution.-

No suit shall be instituted against the State Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

17. Proceedings, etc. against officers and servants of local authorities.-

If any local authority has been authorized under section 19 of this Act to collect the entertainments tax on behalf of the State Government, the provisions of sections 15 and 16 shall apply in regard to the officers and servants of such authority in the same manner, as they apply in regard to the officers and servants of the State Government.

18. Power to make rules. -

- (1) The State Government may make rules, consistent with this Act, for securing the payment of the entertainments tax and advertisements tax and generally for carrying out the provisions of this Act.
- (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 or embossed tickets or for the stamping or embossing of tickets sent to be stamped or embossed or for securing the defacement of stamps when used;
 - (b) for the use of ticket covering the admission of more than one person and the calculation of the tax thereon and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payment for seats of 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 payment of a different amount) and for securing proper records of such payments;
 - (d) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the entertainment tax is payable and for requiring such proprietors to furnish security for payment of tax under sub-section (3) of section 6 and prescribing conditions for forfeiture of such security;
 - (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this Act or under the rules made thereunder;
 - (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 the entertainments tax or for the refund thereof;
 - (h) for the collection of the entertainments tax under this Act and the powers to be exercised by the officers of the State Government in that behalf;
 - (i) for laying down the number and class of persons who may be admitted to an entertainment without payment for admission or at concessional rates and the conditions subject to which they may be so admitted;

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- (ii) for the exemption from entertainments tax or from any part or class thereof of soldiers, sailors or other defence forces of any nationality;
 - (j) for authorizing any local authority under section 19 to collect the entertainments tax on behalf of the State Government in the area within the jurisdiction of the local authority or any part of such area, for the payment of commission to the local authority for making the collection and for the powers to be exercised by the officers of the local authority in connection with such collection;
 - (k) for the issue of passes by proprietors of entertainments for the admission of officers who have to perform any duty in connection therewith or any other duty imposed upon them by law;
 - (kk) prescribing.-
 - (i) the officer to whom, the time at which and the manner in which the payment of advertisements tax shall be made by the proprietor.
 - (ii) The time at and the manner in which a return shall be forwarded by a proprietor.
 - (iii) The form and manner in which the records shall be kept by a proprietor;
 - ¹[(KKK) for prescribing fees, forms, manner of filling appeal, revision and memorandum of appeal and the manner of hearing and disposal of appeal; and]
 - (KKKK) ²[xxx]
 - (l) for any matter which, under any provisions of this Act, may be, or is required to be, prescribed; and
 - (m) for the other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving to the provisions and purpose of this Act.
- (3) In making any rules under this section, the State Government may direct that any person committing a breach thereof shall, on conviction before a Magistrate, be punishable with fine which may extend to five hundred rupees.
- (4) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication for a period of not less than one month;
- Provided that any such rule may be made without previous publication if the State Government considers that it should be brought in force at once.
- (5) All rules made under this section shall be published in the official Gazette and on such publication shall have effect as if enacted in this Act.
- (6) All rules made under this Act shall be laid, as soon as may be after they are so made, before the House of the State Legislature, while it is in session for a period of not less than fourteen days, which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which they are so laid or of the session, immediately following, the House of the State Legislature makes any modification in any of such rules or resolves that any such rule should not be made, such rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

19. Delegation of certain powers of the State Government .-

- (1) The State Government may, by notification in the official Gazette, delegate all or any of its powers under this Act, except those conferred upon it by sub-section (1) of section 4 or sub-section (2) of section 7 or section 18 or this section to any person, officer or authority including a local authority.
- (2) The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations and conditions, if any, as may be laid down by the State Government and shall also be subject to the control of and revision by the State Government.

19A. Panchayat Samitis to collect tax under this Act. -

- (1) Notwithstanding anything contained in this Act, every panchayat Samiti constituted for a block

¹ Subs by Act No. 8 of 1998 w.e.f. 31.7.1998.

² Deleted by Act No. 8 of 1998 w.e.f. 31.7.98

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under the Rajasthan Panchayati Raj Act, 1994, (Act No. 13 of 1994) shall, as from a date notified by the State Government in this behalf (hereinafter referred to as the appointed date), collect within the block, the tax under this Act and for the purposes of such collection-

- (a) all the provision of this Act shall apply and shall be deemed to have come into force in the block on and from the appointed day.
Provided that sections 14,17 and 19 of this Act shall not so apply;
- (b) the powers exercisable under any provision of this Act by a prescribed authority shall be exercised in like circumstances by the Panchayat Samiti;
- (c) the power exercisable thereunder by the State Government except those mentioned in sub-section (1) of section 4, sub-section (2) of section 7 and section 18 shall be exercised in like circumstances by the Panchayat Samiti.
- (d) in section 15 and 16 reference to the State Government shall be construed as including references to the Panchyat Samiti; and
- (e) references to officers and servants of the State Government shall be construed as including references of officers and servants of the Panchayat Samiti.

(2) As from the appointed date-

- (a) no sum shall be payable by the State Government under section 14 to any local authority within the block, and
- (b) the expenditure incurred in the collection of the taxes shall be met by the Panchayat Samiti from out of its Fund and the proceeds arising there from shall be credited to that Fund.

20. Repeal.-

The enactments specified in the Second Schedule and all corresponding laws in force in any part of the State, together with all laws amending such enactments or laws shall, upon the coming in the force of this section, stand repealed :

Provided that any tax levied under the authority of any such enactment or law shall continue to be levied by and paid to the State Government, until a new order under section 4 is made, as if such enactment or law had not been repealed.

21. Interpretation.-

The provisions of the Rajasthan General Clauses Act, 1955 (Rajasthan Act 8 of 1955) in force in the pre-reorganization State of Rajasthan shall, as far as may be apply mutatis mutandis to this Act.

FIRST SCHEDULE

Short title of the Act	Extent of amendment
The Jodhpur Municipal Act, 1943	In section 95, clause (i) shall be omitted.
The City of Jaipur Municipal Act 1943	In section 77, clause (xiii) shall be omitted.
The Ajmer State Panchayat Act 1954	In clauses (9) of sub-section (1) of Section 40, the words "and other entertainments" shall be omitted.
The Rajasthan Panchayat Act, 1953	In sub-section (1) of section 64, clause (21 of 1953) (f) shall be omitted.

SECOND SCHEDULE

Enactments repealed

1. The Jaipur Entertainments Tax Act, 1943.
2. The Mewar Entertainments Tax Act, 1944.
3. The Bikaner State Entertainments Duty Act.
4. The Alwar State Entertainments and Betting Tax Act, 1946.
5. The Matsya Entertainments and Betting Tax Ordinance, 1949.
6. The Ajmer Entertainments Tax Act, 1953.
7. The corresponding laws in force in Abu and Sunel areas.