



## The Bombay Entertainments Duty Act, 1923

Act 1 of 1923

**Keyword(s):**

Entertainment, Payment, Proprietor, Complimentary Ticket, Entertainment Duty, Duty

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THE BOMBAY ENTERTAINMENTS DUTY ACT, 1923

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SCHEDULE.

BOMBAY ACT No. I OF 1923<sup>1</sup>

[THE BOMBAY ENTERTAINMENTS DUTY ACT, 1923]\*

[13th January 1923]

Amended by Bom. 6 of 1925.

" " " 13 of 1931.

" " " 2 of 1932, read with Bom. 23 of 1948.

Adapted and modified by the Adaptation of Indian Laws Order in Council.

Amended by Bom. 13 of 1943.

" " " 17 of 1945†

" " " 21 of 1948.

" " " 37 of 1948.

Adapted and modified by the Adaptation of Laws Order, 1950.

Amended by Bom. 38 of 1950.

" " " 25 of 1954.

Adapted and modified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.

Amended by Bom. 53 of 1956.

" " " 41 of 1958.

" " " 56 of 1959.

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Mah. 25 of 1962.

" " " 51 of 1965.

" " " 17 of 1967.

" " " 41 of 1967.

" " " 11 of 1974 (1-5-1974)‡

" " " 77 of 1975 (1-4-1976)‡

" " " 33 of 1976 (1-11-1976)‡

An Act to impose a duty in respect of admission to entertainment in the  
²[State] of Bombay

WHEREAS it is expedient to provide for the levy of duty in respect of admission to ³[entertainments] in the ²[State] of Bombay ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Entertainments Duty Act, 1923.

⁴[(2) It extends to the whole of the ⁵[State of Maharashtra].]

Short title,  
extent and  
operation.

<sup>1</sup> For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1922, Part V, p. 177 ; for Report of Select Committee, see *ibid.*; 1922, pp. 244-245 ; and for Proceedings in Council, see *Bombay Legislative Council Debates*, 1922, Vol. VII.

<sup>2</sup> This word was substituted for the word " Presidency " by Bom. 41 of 1958, s. 3(a).

<sup>3</sup> The word " entertainments " was substituted for the original words by Bom. 25 of 1954, s. 2.

<sup>4</sup> This sub-section was substituted for the original by Bom. 41 of 1958, s. 3(b).

<sup>5</sup> These words were substituted for the words " State of Bombay " by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

<sup>6</sup> The Act was extended to that part of the State of Bombay to which immediately before the commencement of Bom. 41 of 1958 it did not extend (*vide* Bom. 41 of 1958, s. 2).

† This Act has been repealed and re-enacted and amendments made by section 9 and Schedule " F " of the said Act have been continued in force by Bom. 52 of 1947, s. 2.

‡ This indicates the date of commencement of Act.

(3) It shall come into operation in the first instance only in <sup>1</sup>[the Greater Bombay] <sup>2\*</sup> the Poona City and suburban municipal districts, the Poona cantonment, <sup>3</sup>[and] the Sholapur municipal district <sup>4\*</sup> but the <sup>5</sup>[State] Government may by notification <sup>7</sup> in the <sup>8</sup>[Official Gazette] direct that it shall come into operation in any other local area on such date as may be specified in such notification :

<sup>9</sup>[Provided that on the commencement of the Bombay Entertainments Duty Bom. (Extension and Amendment) Act, 1958, it shall come into force at once in those areas in which the Entertainments Tax Act, 1355F. or as the case may be, the Central Provinces and Berar Entertainments Duty Act, 1936 <sup>10\*</sup> or any other law relating to entertainment tax was in force immediately before such commencement.]

XLI  
of  
1958.  
Hyd.  
V of  
1355F  
M. P.  
Act.  
XXX  
of  
1936.

Definitions.

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

(a) "entertainment" includes any exhibition, performance, amusement, ~~game~~ or sport to which persons are admitted for payment ;

<sup>11</sup>[(b) "payment for admission" includes—

(i) 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,

(ii) any payment for seats or other accommodation in a place of entertainment,

(iii) any payment for a programme or synopsis of an entertainment, <sup>12\*</sup>

<sup>13</sup>[(iii-a) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance, such person would not get ; and]

(iv) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment if any for admission to the entertainment ;]

<sup>1</sup> These words were substituted for the words "the City of Bombay" by Bom. 17 of 1945, s. 9 and Schedule E, read with Bom. 52 of 1947, s. 2, proviso.

<sup>2</sup> The portion from "the Ahmedabad" to "Surat Municipal district" was omitted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

<sup>3</sup> This word was inserted by the Adaptation of Laws Order, 1950.

<sup>4</sup> The words "and the Karachi municipal district and cantonment" were omitted, *ibid.*

<sup>5</sup> The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

<sup>6</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>7</sup> This Act came into operation in the Kirkee Cantonment area on 1st April 1930 (*vide* Government Notification in the Revenue Department No. 7304-E, dated the 28th January 1930, published in the *Bombay Government Gazette*, 1930, Part I, p. 187).

<sup>8</sup> The words "Official Gazette" were substituted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

<sup>9</sup> This proviso was added by Bom. 41 of 1958, s. 3(b).

<sup>10</sup> The words and figures "or the Saurashtra Entertainment Duty Ordinance, 1949" were omitted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

<sup>11</sup> This clause was substituted for the original clause by Bom. 13 of 1931, s. 2.

<sup>12</sup> The word "and" was deleted by Bom. 25 of 1954, s. 3(a).

<sup>13</sup> Sub-clause (iii-a) was inserted, *ibid.*, s. 3(b).

(c) "proprietor" in relation to any entertainment includes any person responsible for <sup>1</sup>[or for the time being in charge of] the management thereof ; <sup>2</sup>\* \*

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

<sup>3</sup>[(e) "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 ;]

<sup>4</sup>[(f) "entertainments duty" or "duty" includes the amount of surcharge levied under section 3AA.]

3. <sup>5</sup>(1) There shall be levied and paid to the State Government on all payments for admission to any entertainment a duty (hereinafter referred to as "entertainments duty") at the following rate, namely :—

Duty on payments for admission to entertainments.

(a) where the payment <sup>6\*</sup> \* \* \* is made for admission to a race-course licensed under the Bombay Race-courses Licensing Act, 1912 <sup>7</sup>[or under the Maharashtra Dog Race-courses Licensing Act, 1976] <sup>8</sup>30 per cent of such payment, and

<sup>9</sup>[(b) in any other case,—

(I) within the limits of Greater Bombay and of the Cities and Cantonments of Poona, Sholapur and Nagpur,—

(i) out of the first 100 *naye paise* of payment for admission .. <sup>10</sup>[37½] per cent. of such payment.

(ii) out of the next 100 *naye paise* of payment for admission .. <sup>11</sup>[55] per cent. of such payment.

(iii) out of the balance of the total payment for admission .. <sup>12</sup>[65] per cent. of such payment.

(II) in any other area,—

(i) out of the first 100 *naye paise* of payment for admission .. <sup>13</sup>[32½] per cent. of such payment.

(ii) out of the next 100 *naye paise* of payment for admission .. <sup>14</sup>[47½] per cent. of such payment.

(iii) out of the balance of the total payment for admission .. <sup>15</sup>[60] per cent. of such payment.]

<sup>16\*</sup> \* \* \*

<sup>17</sup>[(1A) In computing the duty payable under sub-section (I), the duty leviable shall, wherever necessary, be rounded off to the nearest *naya paisa*, fractions of half-a-*naya paisa* and over being counted as one, and less than half being disregarded.]

(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 society, 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 the lump sum ; but where the

<sup>1</sup> These words and commas were inserted by Bom. 41 of 1958, s. 3(c).

<sup>2</sup> The word "and" was deleted by Bom. 38 of 1950, s. 2.

<sup>3</sup> Clause (e) was substituted for the original, *ibid.*

<sup>4</sup> Clause (f) was added by Mah. 11 of 1974, s. 2.

<sup>5</sup> This sub-section was substituted by Bom. 53 of 1956, s. 2.

<sup>6</sup> The words "excluding the amount of duty" were deleted by Mah. 17 of 1967, s. 2(f).

<sup>7</sup> These words were inserted by Mah. 33 of 1976, s. 11, Sch.

<sup>8</sup> These figures were substituted for the figures, "37½" by Mah. 25 of 1962, s. 2(a)(i).

<sup>9</sup> Clause (b) was substituted, *ibid.*, s. 2(a)(ii).

<sup>10</sup> These figures were substituted for the figures "35" by Mah. 17 of 1967, s. 2(2)(a)(i).

<sup>11</sup> These figures were substituted for the figures "50", *ibid.*, s. 2(2)(a)(ii).

<sup>12</sup> These figures were substituted for the figures "67½" by Mah. 41 of 1967, s. 2(a).

<sup>13</sup> These figures were substituted for the figures "30" by Mah. 17 of 1967, s. 2(2)(b)(i).

<sup>14</sup> These figures were substituted for the figures "50" by Mah. 41 of 1967, s. 2(b)(i).

<sup>15</sup> These figures were substituted for the figures "62½", *ibid.*, s. 2(b)(ii).

<sup>16</sup> The proviso was omitted by Bom. 41 of 1958, s. 3(d).

<sup>17</sup> Sub-section (1A) was inserted, *ibid.*, s. 2(b).

<sup>1</sup>[State] Government] is of opinion that the payment of a lump sum or any payment for a ticket 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 <sup>1</sup>[State] Government] represents the right of admission to entertainments in respect of which the entertainments duty is payable.

Mah. 3[3AA. (1) On and from the date of commencement of the Bombay Entertain- Surcharges on  
XI of ments Duty (Amendment) Act, 1974 the entertainments duty leviable under the entertain-  
1974. preceding section on all payments for admission shall be increased by a surcharge and rounding  
at the rate of 5 per cent. where the payment for admission does not exceed one off.  
rupee, and in all other cases at the rate of 10 per cent.

(2) In computing the surcharge under sub-section (1), a fraction of a rupee less than 5 paise, or which is not a multiple of 5 paise, shall be rounded to 5 paise, or to next higher multiple of 5 paise, as the case may be.]

Bom. 4[(3) The proceeds of the surcharge paid according to sub-section (1) shall first LXVII  
of be credited to the Consolidated Fund of the State; and subject to the provisions of 1958  
this Act, after deducting the expenses of collection and recovery as determined by the State Government, shall under appropriation duly made by law in this behalf be entered in, and transferred to, the Health and Nutrition Fund referred to in section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, and shall, subject to the provisions of that section, be expended in the manner, and for the purpose stated therein.

(4) The amount transferred to the Health and Nutrition Fund under sub-section (3) shall be charged on the Consolidated Fund of the State.]

5[3A. There shall from the 1st day of April 1951 be levied and paid to the State Government on every complimentary ticket issued by the proprietor the entertain- Duty on  
ments duty at the appropriate rate prescribed under section 3, <sup>2</sup>[and a surcharge complimentary  
provided by section 3AA], as if full payment had been made for admission to the tickets.  
entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.]

4. <sup>7</sup>[(1) Save as otherwise provided by this Act, no person other than a person Method of  
who has to perform some duty in connection with an entertainment or a duty levy.  
imposed upon him by any law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purposes of revenue and denoting that the proper entertainments duty has been paid.]

(2) The <sup>1</sup>[State] Government] may, on the application of a proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, allow the proprietor on such conditions as the <sup>1</sup>[State] Government] may prescribe to pay the amount of the duty due—

(a) by a consolidated payment of a percentage, to be fixed by the <sup>1</sup>[State] Government], of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the duty;

(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.

<sup>1</sup> The words " Provincial Government " were substituted for the words " Governor in Council " by the Adaptation of Indian Laws Order in Council.

<sup>2</sup> This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

<sup>3</sup> Section 3AA was inserted by Mah. 11 of 1974, s. 3.

<sup>4</sup> Sub-sections (3) and (4) were added by Mah. 77 of 1975, s. 2.

<sup>5</sup> Section 3A was inserted by Bom. 38 of 1950, s. 3.

<sup>6</sup> These words, figures and letters were inserted by Mah. 11 of 1974, s. 4.

<sup>7</sup> This sub-section was substituted for the original by Bom. 38 of 1950, s. 4.

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

Use of Government of Bombay stamps permissible for certain period after 1st May 1960. <sup>1</sup>[4A. During the period commencing on the 1st day of May 1960 and ending on the 31st day of March 1962, or such further period as the State Government may by notification in the *Official Gazette* specify, and notwithstanding anything contained in this Act or the rules made thereunder, any stamp, whether impressed, embossed, engraved or adhesive, issued by the Government of Bombay before the 1st day of May 1960 or by the Government of Maharashtra during the period aforesaid, may also be used for the purposes of this Act, as if it were duly issued by the Government of Maharashtra.]

Assessment of entertainments duty. <sup>2</sup>[4B. (1) If the State Government is satisfied that the returns required to be furnished by or under this Act in respect of any entertainment in respect of which the entertainments duty is payable under section 3 are correct and complete, it shall assess the amount of entertainments duty due on the basis of such returns.

(2) If the State Government is not satisfied that the returns furnished by a proprietor of any entertainment are correct and complete, and the State Government think it necessary to require the presence of the proprietor, or the production of further evidence, the State Government shall serve on such proprietor a notice in the prescribed manner requiring him on a date and at a place to be therein specified, either to attend and produce or to cause to be produced all evidence on which such proprietor relies in support of his returns, or to produce such evidence as is specified in the notice.

On the date specified in the notice, or as soon as may be thereafter, the State Government shall, after considering all the evidence which may be produced, assess the amount of entertainments duty due from the proprietor.

(3) If the proprietor fails to comply with the terms of the notice, the State Government shall assess, to the best of its judgment, the amount of entertainments duty due from him.

(4) If a proprietor does not furnish returns in respect of any entertainment referred to in sub-section (1) within the time prescribed in that behalf, the State Government shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of its judgment, the entertainments duty due from him, and may also direct that the proprietor shall pay, by way of penalty, in addition to the amount of duty so assessed a sum not exceeding one and a half times that amount.

(5) Any assessment made under this section shall be without prejudice to any prosecution for an offence under this Act.]

Punishment for non-compliance with section 4. 5. If any person is admitted <sup>3\*</sup> \* to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each offence to a fine which may extend to rupees five hundred and shall be liable to pay any duty which should have been paid.

Punishment for non-compliance with other provisions. <sup>4</sup>[5A. Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall, on conviction, be punished with a fine which may extend to five hundred rupees.]

<sup>1</sup> Section 4A was inserted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

<sup>2</sup> Section 4B was inserted by Mah. 17 of 1967, s. 3.

<sup>3</sup> The words "for payment" were deleted by Bom. 38 of 1950, s. 5.

<sup>4</sup> Section 5A was inserted by Bom. 41 of 1958, s. 3(e).

6. (1) Entertainments duty shall not be levied on payments for the admission of any entertainment where, in the case of <sup>1</sup>[any area for which a Commissioner of Police has been appointed], the Commissioner of Police, or elsewhere, the District Magistrate, 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
- (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 Commissioner of Police or the District Magistrate, in the case may be, is satisfied that the whole of the net proceeds of an entertainment are 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 the entertainment shall be refunded to the proprietor.

(3) The <sup>2</sup>[State] Government may, by general or special order, exempt any entertainment or class of entertainments from liability to entertainments duty <sup>3</sup>[subject to such terms and conditions, if any, as may be specified in the order.]

<sup>4</sup>[Explanation.—In this section, the takings or net proceeds of an entertainment shall be deemed to be devoted to philanthropic or charitable purposes if such takings or net proceeds are devoted to the benefit of Scheduled Castes or Scheduled Tribes or for the advancement of any class of citizens declared by the State Government as socially and educationally backward classes but not to the benefit of any other class, sect or community or to any religious purposes.]

(1) The <sup>5</sup>[State] Government may make rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, and in particular—

(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 (including the prevention of the use of the same mechanical contrivances for payments of a different amount), and for securing proper records of admission by means of mechanical contrivances;

\* \* \* \* \*

<sup>1</sup> These words were substituted for the words "the Greater Bombay" by Bom. 56 of 1959, s.3. Sch.

<sup>2</sup> The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

<sup>3</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>4</sup> These words were added by Mah. 17 of 1967, s. 4.

<sup>5</sup> This explanation was added by Bom. 25 of 1954, s. 4.

<sup>6</sup> Clause (cc) was deleted by Bom. 38 of 1950, s. 6.



(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 duty due is payable in accordance with the provisions of section 4, sub-section (2) ; <sup>1</sup>[and for requiring such proprietors to furnish security for payment of duty under sub-section (2) of section 4 and prescribing conditions for forfeiture of such security ;].

<sup>2</sup>[*da*] for manner of serving notice under sub-section (2) of section 4B, and for the procedure to be followed for best judgment assessment under that section ;]

(e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund ;

(f) for the keeping of accounts of all stamps used under this Act ;

(g) for the presentation and disposal of applications for exemptions from payment of the entertainments duty or for the refund thereof ; and

<sup>3</sup>[(*h*) for the exemption from entertainments duty or from any part of class thereof of soldiers, sailors or other defence forces in uniform of any nationality ;]

<sup>4</sup>[(*i*) for the issue of passes by a proprietor of a place of entertainment for the admission to the place of entertainment of officers who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law.]

(2) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction, <sup>5</sup>[be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both].

(3) Such rules shall be made after previous publication.

<sup>6</sup>[(4) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should be made, and notify such decision in the *Official Gazette*, the rule shall from the date of publication of such notification 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 or omitted to be done under that rule.]

Power to enter place of entertainment for purposes of the Act. 8. <sup>7</sup>[(*I*)] The Commissioner of Police <sup>8</sup>[in any area for which a Commissioner of Police has been appointed], or the District Magistrate elsewhere, or any officer other than a Police officer below the rank of Head Constable duly authorised by them in this behalf, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment, at any reasonable time with a view to seeing whether the provisions of this Act or the rules made thereunder are being complied with.

<sup>1</sup> These words were added by Bom. 25 of 1954 s. 5(*I*).

<sup>2</sup> Clause (*da*) was inserted by Mah. 17 of 1967, s. 5(*I*).

<sup>3</sup> This clause was substituted for the original by Bom. 21 of 1948, s. 2.

<sup>4</sup> This portion was added by Bom. 41 of 1958, s. 3(*f*).

<sup>5</sup> These words were substituted for the original by Bom. 25 of 1954, s. 5(*2*).

<sup>6</sup> Sub-section (*d*) was added by Mah. 17 of 1967, s. 5(*2*).

<sup>7</sup> Section 8 was renumbered as sub-section (*I*) of that section by Bom. 41 of 1958, s. 3(*h*).

<sup>8</sup> These words were substituted for the words " in the Greater Bombay " by Bom. 56 of 1959, s. 3, Sch.

<sup>1</sup>[(2) The proprietor of every entertainment and the owner or person in charge of any place which is 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) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.]

9. Any sum due on account of entertainments duty shall be recoverable as an Recoveries. arrear of land revenue.

<sup>2</sup>9A. Any officer authorised by the State Government in this behalf may Compound-recover from any person who has committed or is reasonably suspected of having nig of committed an offence against this Act or the rules made thereunder, ~~any~~ of offences. composition of such offence—

(a) where the offence consists of the failure to pay, or the evasion of, any duty payable under this Act, in addition to the duty so payable, a sum of money not exceeding five hundred rupees or double the amount of the duty payable, whichever is greater ; and

(b) in other cases, a sum of money not exceeding five hundred rupees.]

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<sup>1</sup> This portion was added by Bom. 41 of 1958, s. 3(g).

<sup>2</sup> Section 9A was added, *ibid.*, s. 3(h).

10. <sup>1</sup>Any of the powers and duties conferred or imposed upon the "[State] Government] by this Act may be exercised or performed, subject to such conditions as the "[State] Government] may prescribe, by any person whom the "[State] Government] may by general or special order empower in this behalf. Delegation of powers by the "[State] Government.

¶11. (1) No prosecution, suit or other proceeding shall, without the sanction of certain Bar of certain proceedings. Government of the State Government, lie against any officer or servant of the State Government for any act done or purporting to be done under this Act.

(2) No prosecution, suit or other proceeding shall lie against any such officer or servant for anything in good faith done or intended to be done under this Act.

12. No suit shall be instituted against the State Government and no prosecution, suit 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 after six months from the date of the commission of the act. Limitation.

13. (1) Notwithstanding anything contained in any law relating to prohibition a municipality, local board, village panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy or impose any tax on entertainment on which an entertainment duty is leviable under this Act after this Act comes into operation in the area within which the local authority concerned has jurisdiction. prohibition of levy of tax

(2) Nothing contained in sub-section (1) shall affect the levy by any local authority of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.

*Explanation.*—For the purpose of this section, 'municipality' means a body specified in the Schedule to this Act.

14. On the commencement of this Act in that part of the State of Bombay Repeal and Savings. to which it is extended by the Bombay Entertainments Duty (Extension and Amendment) Act, 1958, the Central Provinces and Berar Entertainments Duty Act, 1936, the Entertainments Tax Act, 1355 F, the Saurashtra Entertainment Duty Ordinance, 1949, and any other law relating to entertainment tax shall, from such commencement in that part, stand repealed:

Provided that such repeal shall not affect—

- (a) the previous operation of the enactments and laws so repealed, or
- (b) any penalty or punishment incurred in respect of any offence committed against any of the provisions of the enactments and laws so repealed, or
- (c) any investigation, legal proceeding or remedy in respect of such penalty or punishment;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if the Bombay Entertainments Duty (Extension and Amendment) Act, 1958 had not been passed:

<sup>1</sup> For Notification under this section, see Government Notification in the Revenue Department, No. 7230-E, dated the 17th December 1923, published in the *Bombay Government Gazette*, 1923, Part I, p. 2975.

<sup>2</sup> The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

<sup>3</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1960.

<sup>4</sup> Sections 11, 12, 13, 14 and Schedule were added by Bern. 41 of 1956, s. 3 (d).

Bom. XLI of 1958. M. P. Act XXX of 1936. Hyd. Act of 1355F. Gau. Ord. VIII of 1949.

Bom. XLI of 1958.

Provided further that anything done or action taken (including notifications issued, authorisations made, powers delegated and exemptions given) by or under the provisions of the enactments and laws so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act and shall until altered, repealed or amended under this Act continue in force accordingly but with this modification that the assessment of the duty or tax in respect of any liability therefor incurred in the area concerned before the commencement therein of this Act, shall be made at the rates imposed by or under the enactments and laws repealed and any proceedings pending in any area before any authority under the provisions of the enactments and laws repealed shall on the commencement therein of this Act stand transferred to the corresponding authority under this Act and be disposed of accordingly.

### SCHEDULE

(See section 13.)

(1) A Corporation constituted under the Bombay Municipal Corporation Act, Bom. III of 1888, the Bombay Provincial Municipal Corporations Act, 1949 or the City of Nagpur Corporation Act, 1948, or

Bom.  
LIX  
of  
1949.  
M. P.  
Act  
No. III  
of  
1950.

(2) a Municipality constituted under—

Bom.  
XVIII  
of  
1925.

(a) the Bombay Municipal Boroughs Act, 1925.

(b) the Bombay Municipal Boroughs Act, 1925, as applied to the Saurashtra area and the Kutch area of the State of Bombay,

Bom.  
XVIII  
of  
1925.

(c) the Bombay District Municipal Act, 1901.

Bom.  
III  
of  
1901.

(d) the Bombay District Municipal Act, 1901, as applied to the Saurashtra area of the State of Bombay.

Bom.  
III of  
1901.

(e) the Central Provinces and Berar Municipalities Act, 1922, or

C. P.  
and  
Berar  
Act  
No. II  
of  
1922.

(f) the Hyderabad District Municipalities Act, 1956, or

Hyd.  
Act  
No.  
XVIII  
of  
1956.  
II of  
1924.

(3) a Cantonment Board constituted under [Cantonments Act, 1924.]

THE BOMBAY ENTERTAINMENTS DUTY (EXTENSION AND  
AMENDMENT) ACT, 1958

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CONTENTS

PREAMBLE

SECTIONS

1. Short title.
2. Extension of Bom. I of 1923 to the rest of the State of Bombay.
3. Amendment of Bom. I of 1923.

BOMBAY ACT No. XLI OF 1958<sup>1</sup>

[THE BOMBAY ENTERTAINMENTS DUTY (EXTENSION AND AMENDMENT) ACT, 1958.]

[Received the assent of the Governor on the 6th day of May 1958; assent first published in the *Bombay Government Gazette*, Part IV, on the 9th day of May 1958.]

**An Act to extend the Bombay Entertainments Duty Act, 1923, to the rest of the State of Bombay and to amend it for certain purposes.**

**Bom. I of 1923.** WHEREAS the Bombay Entertainments Duty Act, 1923, extends, only to the pre-Reorganisation State of Bombay, excluding the transferred territories;

**Hyd. V of 1355 F. M. P. Act 1936.** AND WHEREAS in the Hyderabad area of the State of Bombay there exists the Entertainments Tax Act, 1355F, and in the Vidarbha region of the State of Bombay there is in force the Central Provinces and Berar Entertainments Duty Act, 1936 and in the Saurashtra area of the State of Bombay there is in force the Saurashtra Entertainment Duty Ordinance, 1949;

**of 1936. Sau. Ord. VIII of 1949.**

**Bom. I of 1923.** AND WHEREAS it is expedient that the Bombay Entertainments Duty Act, 1923, be extended to the rest of the State of Bombay and that Act in its application to the whole of that State be further amended for the purposes hereinafter appearing and in consequence thereof the corresponding provisions aforesaid in those area be repealed;

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

1. This Act may be called the Bombay Entertainments Duty (Extension and Short title. Amendment) Act, 1958.

**Bom. I of 1923.** 2. The Bombay Entertainments Duty Act, 1923 (hereinafter referred to as "the principal Act"), is hereby extended to that part of the State of Bombay to which immediately before the commencement of this Act it did not extend.

**Extension of Bom. I of 1923 to the rest of the State of Bombay.**

3. [The amendments made by section 3 have been incorporated in the *Bombay Entertainments Duty Act, 1923.*]

<sup>1</sup>For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Part V, page 97.



# महाराष्ट्र शासन राजपत्र

असाधारण  
प्राधिकृत प्रकाशन

गुरुवार, मे ४, २००६/वैशाख १४, शके १९२८

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

## भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Entertainments Duty (Amendment) Act, 2006 (Mah. Act No. XVI of 2006), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

A. M. SHINDEKAR,  
Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XVI OF 2006.

(First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 4th May 2006).

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

WHEREAS it is expedient further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing ;  
Bom. I of 1923. it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Entertainments Duty (Amendment) Act, 2006.

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.

(३४०)

Amendment  
of section 3  
of Bom. I of  
1923.

2. In section 3 of the Bombay Entertainments Duty Act, 1923,—  
(a) in sub-section (4), for the TABLE, the following TABLE shall be substituted, namely :—

Bom.  
I of  
1923.

"TABLE"

Serial No.	Area	Amount of entertainment duty to be paid per television set per month (Rupees)
(1)	(2)	(3)
1	Within the limits of all Municipal Corporations and all Cantonments.	45
2	Within the limits of all 'A' and 'B' class Municipal Councils.	30
3	Within the limits of any other areas not covered by entries 1 and 2 above.	15";

- (b) in sub-section (15), for the TABLE, the following TABLE shall be substituted, namely :—

"TABLE"

Serial No.	Area	Amount of entertainment duty to be paid per television set per month (Rupees)
(1)	(2)	(3)
1	Within the limits of all Municipal Corporations and all Cantonments.	45
2	Within the limits of all 'A' and 'B' class Municipal Councils.	30
3	Within the limits of any other areas not covered by entries 1 and 2 above.	15".





# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष २, अंक ५(२)]

मंगळवार, मार्च ३०, २०१०/चैत्र ९, शके १९३२

[पृष्ठ ५, किंमत : रुपये १९.००

असाधारण क्रमांक ११

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Entertainments Duty (Amendment) Act, 2009 (Mah. II of 2010), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,  
Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. II OF 2010.

*(First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 30th March 2010).*

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

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing ; and, therefore, promulgated the Bombay Entertainments Duty (Amendment) Ordinance, 2009, on the 31st August 2009 ;

Bom.  
I of  
1923.  
Mah.  
Ord.  
XXIII  
of  
2009.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixtieth Year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the Bombay Entertainments Duty (Amendment) Act, 2009.  
(2) It shall be deemed to have come into force on the 31st August 2009.

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

(a) after clause (a-2), the following clause shall be inserted, namely :—

"(a-3) "Award Function" means the award distribution programme organised by the representative bodies of the Film or Television Industry or Media organisations with intermittent performance of songs or dances or other performances or such other award function as the State Government may, by notification in the *Official Gazette*, specify in this behalf; "

(b) in clause (b),—

(i) in the second proviso, for the words "three rupees in case of ordinary and air-cooled cinemas and four rupees in case of air-conditioned cinemas" the words "five rupees in case of ordinary and air-cooled cinemas and six rupees in case of air-conditioned cinemas" shall be substituted;

(ii) after the fifth proviso, the following proviso shall be added, namely :—

"Provided also that, any payment of fifty *paise* per ticket if charged by the proprietor of a permanent or quasi-permanent cinema having computerised ticket terminal network with the help of information technology through satellite, towards additional service charges, separately, in that case, such payment towards additional service charges shall not be included in the payment for admission; "

(c) in clause (c), after sub-clause (xii), the following sub-clause shall be added, namely :—

"(xiii) responsible for or for the time being in charge of, the management of any Tourism Project to which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy- 2006 ; "

(d) after clause (f), the following clause shall be inserted, namely :—

"(f-a1) "Government Sponsored Cultural Festival" means the festival or programme organised, sponsored or co-sponsored by the State Government or the Government Undertaking or an autonomous body or

such other cultural festival as the State Government may, by notification in the *Official Gazette*, specify in this behalf or the cultural festival organised by the educational institution ;”;

(e) after clause (i), the following clauses shall be inserted, namely :—

1 of  
1956.

“(i-a) “Tourism Development Corporation” means the Maharashtra Tourism Development Corporation Limited, a Company registered under the Companies Act, 1956 ;

(i-b) “Tourism Policy-2006” means the Tourism Policy formulated by the Government of Maharashtra, under the Government Resolution, Department of Tourism and Cultural Affairs, No. MTC-2005/2/CR-172/Tourism, dated the 16th December 2006 ;

(i-c) “Tourism Project” means the following project, which is eligible as an Eligible Unit for the incentives under the Tourism Policy-2006, namely :—

(1) Hotels, Heritage Hotels, Resorts and Health Farms, Health and Wellness Spa and units registered under the Bed and Breakfast Scheme of the Tourism Development Corporation ;

(2) Motels and wayside amenities ;

(3) Apartment Hotels or Service Apartments ;

(4) Water Sports and Amusement Parks ;

(5) Arts and Crafts Villages ;

(6) Golf Courses ;

(7) Camping, Caravanning and Tent Facilities ;

(8) Aerial Ropeways ;

(9) Convention Centres ;

(10) Development of Hill Stations ;

(11) Adventure Tourism Projects ;

(12) Houseboats ;

(13) Eco-Tourism Projects ;

(14) Museums and Aquariums ;

(15) Projects approved by the Classification Committee of the Tourism Department of the Government of Maharashtra or the Government of India ;”.

3. In section 3 of the principal Act,—

(a) in sub-section (1), in clause (b), after the third proviso, the following proviso shall be added, namely :—

“Provided also that, the entertainment duty in respect of the Award Function organised only for

Amendment  
of section 3  
of Bom. I  
of 1923.

invitees, without selling tickets, shall be 12.5 per cent. of the total sponsorship amount received for such function.”;

(b) after sub-section (17), the following sub-sections shall be added, namely:—

“(18) Notwithstanding anything contained in clause (b) of sub-section (1) or any other provisions of this Act, no duty shall be levied in respect of the Government Sponsored Cultural Festival.

(19)(a) Notwithstanding anything contained in any other provisions of this Act, but subject to the terms and conditions specified in clause (b), on and with effect from the date of coming into force of the Bombay Mah. II of 2010. Entertainment Duty (Amendment) Act, 2009, there shall be levied, and paid by the proprietor of a Tourism Project to the State Government the entertainment duty in respect of any such Tourism Project as follows, namely:—

(i) for the period of first five years, seven years and ten years from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, no duty;

(ii) for the next period from the sixth year, eighth year and eleventh year from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, full amount of entertainment duty leviable at the rate specified in clause (b) of sub-section (1) or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided in the said Tourism Project, from time to time :

Provided that, the entertainment duty leviable shall also be subject to the provisions of sub-section (2) of section 3, wherever applicable.

*Explanation.*— For the purposes of this sub-section,—

(i) the date on which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006, shall be deemed to be the date of commencement of the said Tourism Project;

(ii) the change in the management of Tourism Project, or the change in the name of the Tourism Project shall not be construed as a fresh commencement of the Tourism Project.

(b) The concession in entertainment duty as provided under clause (a) shall be available to the proprietor of the Tourism Project subject to the following terms and conditions, namely:—

(i) the Tourism Project situated in Zone A, Zone B and Zone C, shall be continued continuously for a period of ten years, fourteen years and twenty years, respectively;

(ii) the facilities provided in the Tourism Project, as specified in the Tourism Policy-2006, shall not be discontinued or curtailed without the prior permission of the State Government;

(iii) there is no violation of the terms and conditions specified as per the Tourism Policy-2006.

(c) In case of violation of condition (i), (ii) or (iii) of clause (b), the concession shall be liable to be withdrawn and the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in, clause (b) of sub-section (1), or; as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B:

Provided that, if for any reason the concerned Tourism Project was not continued for the prescribed period, the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in, clause (b) of sub-section (1), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B.

*Explanation.*— For the purpose of this sub-section,—

(a) Zone A shall comprise of the area falling within the limits of Mumbai Suburban District, Mumbai, Navi Mumbai, Thane and Pune Municipal Corporations and Pimpri-Chinchwad Municipal Corporation;

(b) Zone B shall comprise of all other areas falling within the limits of all Municipal Corporations not included in Zone A and areas falling in 'A' Class Municipal Councils;

(c) Zone C shall comprise of all other areas within the limits of all districts of the Maharashtra State not included in Zone A and Zone B."

Mah.  
Ord.  
XXIII  
of  
2009.

4. (1) The Bombay Entertainments Duty (Amendment) Ordinance, 2009, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.

Repeal of  
Mah. Ord.  
XXIII of  
2009 and  
saving.





सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष २, अंक ३०(२)] सोमवार, ऑगस्ट २, २०१०/श्रावण ११, शके १९३२ [पृष्ठे ४, किंमत : रुपये १९.००

असाधारण क्रमांक ६१

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Entertainments Duty (Amendment) Act, 2010 (Mah. Act No. XXII of 2010), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,  
Secretary to Government,  
Law and Judiciary Department.

**MAHARASHTRA ACT NO. XXII OF 2010.**

[First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 2nd August 2010].

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

Bom. I  
of 1923. WHEREAS it is expedient further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing ; it is hereby enacted in the Sixty-first Year of the Republic of India as follows :—

1. This Act may be called the Bombay Entertainments Duty Short title. (Amendment) Act, 2010.

Amendment  
of section 2 of  
Bom. I of  
1923.

2. In section 2 of the Bombay Entertainments Duty Act, 1923 (hereinafter referred to as "the principal Act"),—

Bom.  
I of  
1923.

(1) in clause (c),—

(i) after sub-clause (v), the following sub-clause shall be inserted, namely :—

"(v-a) or a partnership firm, body corporate or a company registered under the Companies Act, 1956, having licence to provide Internet Protocol Television service ;"

(ii) in sub-clause (viii), after the words "dance bar," the words "permit room or beer bar with live orchestra, pub," shall be inserted ;

(2) after clause (e-1), the following clause shall be inserted, namely :—

"(e-2) "Internet Protocol Television" means broadcasting of television channels through telephone network with the help of Internet Protocol network by the Internet Protocol Service Providers who have right to transmit media-programming to their customers ;"

(3) after clause (f-1), the following clause shall be inserted, namely :—

"(f-2) "perait room or beer bar with live orchestra" means and includes any permit room or beer bar where along with serving of liquor, any type of live music is performed for entertainment ;"

(4) after clause (g-1), the following clause shall be inserted, namely :—

"(g-1) "pub" means and includes permit room or beer bar where along with serving of liquor, any type of music is performed for entertainment ;"

Amendment  
of section 3  
of Bom. I of  
1923.

3. In section 3 of the principal Act, —

(1) in sub-section (1),—

(a) after the words "cable television," the words "or Internet Protocol Television," shall be inserted ;

(b) after the words "dance bar," the words "permit room or beer bar with live orchestra, pub," shall be inserted ;



(c) in clause (b),—

(i) after the words “ cable television, ” the words “ Internet Protocol Television, ” shall be inserted ;

(ii) after the words “ dance bar, ” the words “ permit room or beer bar with live orchestra, pub, ” shall be inserted ;

(2) in sub-section (4), after the words “ cable television attached to it ” the words “ or through Internet Protocol Television ” shall be added ;

(3) after sub-section (11), the following sub-section shall be inserted, namely :—

“ (11A) Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, there shall be levied and paid in advance, by the tenth day of every calendar month, by the proprietor of every permit room or beer bar with live orchestra, the entertainment duty in respect of entertainment in such permit room or beer bar with live orchestra, to the State Government, at the rates specified in the Table below :—

TABLE

Serial No.	Area	Amount of entertainment duty in permit room or beer bar with live orchestra, per month (in rupees)
(1)	(2)	(3)
1	Within the limits of all Municipal Corporations.	50,000.
2	All other areas not covered by entry 1.	25,000.”;

(4) in sub-section (17),—

(a) after the word “ discotheque ”, at both the places where it occurs, the words “ or pub ” shall be inserted ;

(b) in the Table, after entry at serial No. 2, the following entries shall be added, namely :—

“ 3. Within the limits of *Brihan Mumbai* Municipal Corporation,—

(a) pub in the Five Star Hotel ; 2,00,000.

(b) pub situated at a place other than the Five Star Hotel. 1,00,000.

4. Outside the limits of *Brihan Mumbai* Municipal Corporation,—

(a) pub in the Five Star Hotel ; 1,00,000.

(b) pub situated at a place other than the Five Star Hotel. 50,000.”.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष २, अंक ४७(३) मंगळवार, डिसेंबर २१, २०१०/अग्रहायण ३०, शके १९३२ [पृष्ठे २, किंमत : रुपये १९.००]

असाधारण क्रमांक ९४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Entertainments Duty (Second Amendment) Act, 2010 (Mah. Act No. XXXI of 2010), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,  
Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XXXI OF 2010.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 21st December 2010).

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

Bom. 1 of 1923. WHEREAS it is expedient further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing ; it is hereby enacted in the Sixty-first Year of the Republic of India as follows :—

1. This Act may be called the Bombay Entertainments Duty Short title. (Second Amendment) Act, 2010.

Amendment of section 3 of Bom. I of 1923. 2. In section 3 of the Bombay Entertainments Duty Act, 1923 (hereinafter referred to as "the principal Act"), in sub-section (1), in clause (b), in the third proviso, for the figures and words "10 per cent." the figures and words "15 per cent." shall be substituted. Bom. I of 1923.

Amendment of section 3AA of Bom. I of 1923. 3. In section 3AA of the principal Act, in sub-section (1),—  
 (a) in clause (a), for the words, brackets, letter and figures "other than an amusement park, not being an amusement park which is not continued for ten years as provided by clause (b) of sub-section (5) of section 3" the words, brackets, letter and figures "other than a water sports activity, an amusement park not being an amusement park which is not continued for ten years as provided by clause (b) of sub-section (5) of section 3" shall be substituted ;  
 (b) after clause (a), the following clause shall be inserted, namely :—  
 "(a-1) under the third proviso to clause (b) of sub-section (1) of section 3 in respect of water sports activity, on the entertainment duty payable, a surcharge at the rate of 10 per cent. ; " ;  
 (c) in the marginal note, after the words "on payment for admission" the words, " , on entertainment duty payable" shall be inserted.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ३, अंक १२] गुरुवार, एप्रिल २१, २०११/वैशाख १, शके १९३३ [ पृष्ठ २, किंमत : रुपये १४.००

असाधारण क्रमांक ४८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागांकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Entertainments Duty (Amendment) Act, 2011 (Mah. Act No. XIII of 2011), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,

Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XIII OF 2011.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 21st April 2011.)

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

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Entertainments Duty (Amendment) Ordinance, 2011, on the 15th January 2011 ;

Bom. I  
of 1923.  
Mah.  
Ord. III  
of 2011.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-second Year of the Republic of India as follows :—

- Short title and commencement. 1. (1) This Act may be called the Bombay Entertainments Duty (Amendment) Act, 2011.
- (2) It shall be deemed to have come into force on the 15th January 2011.
- Amendment of section 3 of Bom. I of 1923. 2. In section 3 of the Bombay Entertainments Duty Act, 1923 (hereinafter referred to as "the principal Act"), in sub-section (1),—
- (i) for the words "on all payments for admission" the words "on payment for admission fixed by the proprietor" shall be substituted ;
- (ii) in clause (b), in TABLE,—
- (a) in column (3), for the heading "Amount payable as entertainment duty out of Gross value of the ticket" the heading "Rate of entertainment duty on payment for admission fixed by the proprietor" shall be substituted ;
- (b) against entry 4, in column (3), for the words "No duty" the figures and words "10 per cent." shall be substituted.
- Repeal of Mah. Ord. III of 2011 and saving. 3. (1) The Bombay Entertainments Duty (Amendment) Ordinance, 2011, is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.
- Bom. I of 1923.
- Mah. Ord. III of 2011.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक २२(८)]

बुधवार, जून २५, २०१४/आषाढ ४, शके १९३६

[ पृष्ठे ४, किंमत : रुपये २७.००

असाधारण क्रमांक ७४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Entertainments Duty (Amendment and Continuance) Act, 2014 (Mah. Act No. XXII of 2014), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,  
Principal Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XXII OF 2014.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 25th June 2014).

### An Act Further To Amend The Maharashtra Entertainments Duty Act.

WHEREAS the Governor of Maharashtra had, with a view further to amend the Maharashtra Entertainments Duty Act, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2014, on the 10th February 2014 (hereinafter referred to as "the said Ordinance");

(१)

AND WHEREAS upon the re-assembly of the State Legislature on the 24th February 2014, a Bill for converting the said Ordinance into an Act of the State Legislature was introduced in the Maharashtra Legislative Assembly as L. A. Bill No. II of 2014, on the 24th February 2014;

AND WHEREAS the said Bill could not be passed by the State Legislature, as the session of the State Legislature prorogued on the 28th February 2014;

AND WHEREAS as provided by article 213 (2)(a) of the Constitution of India, the said Ordinance would have ceased to operate after the 6th April 2014, the date on which the period of six weeks from the date of re-assembly of the State Legislature would have expired ;

AND WHEREAS it was considered expedient to continue the operation of the provisions of the said Ordinance;

AND WHEREAS both Houses of the State Legislature were not in session; and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action to continue the operation of the provisions of the said Ordinance, for the purposes hereinafter appearing; and therefore, promulgated the Maharashtra Entertainments Duty (Amendment and Continuance) Ordinance, 2014 on the 5th April 2014;

Mah.  
Ord. X  
of 2014.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :—

Short title  
and  
commencement.

1. (1) This Act may be called the Maharashtra Entertainments Duty (Amendment and Continuance) Act, 2014.

(2) It shall be deemed to have come into force on the 10th February 2014.

Amendment  
of section 2 of  
I of 1923.

2. In section 2 of the Maharashtra Entertainments Duty Act I of 1923. (hereinafter referred to as "the principal Act"),—

(i) after clause (a-a1), the following clauses shall be inserted, namely :—

"(a-a2) "cable operator" means any person or a company registered as a cable operator and has also been registered as a Multi-System Operator for a notified area as per the provisions of the Cable Television Networks (Regulation) Act, 1995 and re-transmits digital television signal installed for exhibition of films or moving pictures or series of pictures to subscriber's television sets at the residential or non-residential places ; 7 of 1995.

(a-a3) "local cable operator" means any person or a company who accepts digital television signal from Multi-System Operator and re-transmits at the residential or non-residential places on payment by a subscriber ;";

(ii) after clause (a-a), the following clause shall be inserted, namely :—

"(a-ab) "Multi-System Operator" means a cable operator who receives a programming service from a broadcaster or its authorised agencies and re-transmits the same or transmits his



own programming service, for simultaneous reception either by multiple subscribers directly or through one or more local cable operators and includes his authorised distribution agencies, by whatever name called;”;

(iii) sub-clause (v) of clause (c) shall be deleted.

3. In section 3 of the principal Act, the existing sub-section (4) shall be re-numbered as clause (a) thereof; and after clause (a) as so re-numbered, the following clauses shall be inserted, namely:— Amendment of section 3 of I of 1923.

“(b) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act, there shall be levied, and paid by the Multi-System Operator to the State Government, the entertainments duty at the rate specified in the table below, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of any type of antenna or any other apparatus for securing transmission through cable network or cable television attached to it or through Internet Protocol Television.

(c) The local cable operator shall recover the entertainments duty from the connection holders and shall handover the same to the Multi-System Operator, within a time, where the Multi-System Operator is registered, or pay directly to the State Government where the Multi-System Operator is not registered, however, the entertainments duty shall be levied on the television sets which receives the radio frequency signals through pre-activated and activated set top box at the rate specified in the table below.

(d) For securing levy, recovery and payment of the entertainments duty payable under clauses (b) and (c), the Multi-System Operator or cable operator shall furnish to the Collector of District, such security deposit and such information, as may be prescribed.”.

4. In section 5 of the principal Act, for the words “be liable in respect of each offence to a fine of not less than rupees five hundred and not more than one thousand” the words “a fine not less than rupees fifty thousand for each offence or ten times of the revenue loss, whichever is higher” shall be substituted. Amendment of section 5 of I of 1923.

5. In section 7 of the principal Act, after clause (c), the following clause shall be inserted, namely:— Amendment of section 7 of I of 1923.

“(ca) for prescribing the amount and manner of furnishing a security deposit and also the form in which the information is to be furnished to the Collector under clause (d) of sub-section (4) of section 3;”.

Mah.  
Ord. X  
of 2014.

6. (1) The Maharashtra Entertainments Duty (Amendment and Continuance) Ordinance, 2014 is hereby repealed.

Repeal of  
Mah. Ord. X  
of 2014 and  
saving.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.

Power to  
remove  
difficulties.

7. (1) If any difficulty arises in giving effect to the provisions of the Maharashtra Entertainments Duty Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, give such directions not inconsistent with the provisions of this Ordinance, which appears to it to be necessary or expedient for the purposes of removing the difficulty: I of 1923.

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार

वर्ष ६, अंक ३१(२)]

सोमवार, डिसेंबर २९, २०१४/पौष ८, शके १९३६

[पृष्ठे २, किंमत : रुपये २३.००

असाधारण क्रमांक ७२

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम.

अनुक्रमणिका

सन २०१४ चा महाराष्ट्र अधिनियम क्रमांक ४२.—महाराष्ट्र करमणूक शुल्क अधिनियम यामध्ये आणखी सुधारणा करण्याकरिता अधिनियम. पृष्ठे क्रमांक १ ते २

दिनांक २४ डिसेंबर २०१४ रोजी माननीय राज्यपालांनी संमती दिलेला महाराष्ट्र विधानमंडळाचा पुढील अधिनियम माहितीसाठी, याद्वारे, प्रसिद्ध करण्यात येत आहे.

राजेंद्र ग. भागवत,  
प्रभारी प्रारूपकार-नि-सह सचिव,  
महाराष्ट्र शासन,  
विधि व न्याय विभाग.

सन २०१४ चा महाराष्ट्र अधिनियम क्रमांक ४२.

(माननीय राज्यपालांची संमती मिळाल्यानंतर “महाराष्ट्र शासन राजपत्रात” दिनांक २९ डिसेंबर २०१४ रोजी प्रथम प्रसिद्ध केलेला अधिनियम.)

महाराष्ट्र करमणूक शुल्क अधिनियम यामध्ये आणखी सुधारणा करण्याकरिता अधिनियम.

१९२३ चा १. ज्याअर्थी, यात यापुढे दिलेल्या प्रयोजनांसाठी महाराष्ट्र करमणूक शुल्क अधिनियम यात आणखी सुधारणा करणे इष्ट आहे; त्याअर्थी, भारतीय गणराज्याच्या पासष्टाव्या वर्षी, याद्वारे, पुढील अधिनियम करण्यात येत आहे :-

१. या अधिनियमास, महाराष्ट्र करमणूक शुल्क (सुधारणा) अधिनियम, २०१४ असे म्हणावे.

संक्षिप्त नाव.

१९२३ चा १. २. महाराष्ट्र करमणूक शुल्क अधिनियम याच्या कलम २ मधील खंड (ब) मध्ये, सहाव्या परंतुकानंतर पुढील परंतुक जादा दाखल करण्यात येईल :-

सन १९२३ चा अधिनियम क्रमांक १ याच्या कलम २ ची सुधारणा.

“ परंतु तसेच, मालकाने स्वतः किंवा कोणत्याही सेवा पुरवठादारामार्फत सर्व करमणुकीकरिता ऑनलाईन तिकीट आरक्षण सुविधा पुरविण्यासाठी प्रति तिकीट दहा रुपयांहून किंवा राज्य शासनाकडून

**राजपत्रातील** अधिसूचनेद्वारे वेळोवेळी विनिर्दिष्ट करण्यात येईल अशा कोणत्याही रकमेहून अधिक नसेल अशी कोणतीही रक्कम, सेवा आकार म्हणून स्वतंत्रपणे आकारलेली असेल त्या बाबतीत, मालक आणि सेवा पुरवठादार हे, दरमहा ऑनलाईन विकलेल्या तिकिटांची संख्या आणि त्याबद्दल आकारलेली ऑनलाईन इंटरनेट व्यवहार फी किंवा सुविधा आकार आणि तसेच, ऑनलाईन इंटरनेट तिकीट आरक्षण सेवा कराराच्या प्रमाणित प्रती पुढील प्रत्येक महिन्याच्या सात तारखेपूर्वी जिल्हाधिकार्याला सादर करतील या शर्तीस अधीन राहून, अशा सेवा आकाराबाबतच्या अशा रकमेचा, प्रवेश मिळण्यासाठी दिलेल्या रकमेमध्ये समावेश केला जाणार नाही, आणि ऑनलाईन तिकीट आरक्षण सुविधा पुरविण्यासाठी दहा रुपयांहून किंवा राज्य शासनाकडून **राजपत्रातील** अधिसूचनेद्वारे वेळोवेळी विनिर्दिष्ट करण्यात येईल अशा रकमेहून अधिक असेल अशा, मालकाने स्वतः किंवा सेवा पुरवठादारामार्फत आकारलेल्या कोणत्याही स्वरूपातील सेवा आकाराच्या रकमेचा, प्रवेश मिळण्यासाठी दिलेल्या रकमेमध्ये समावेश केला जाईल.

**स्पष्टीकरण.**—या परंतुकाच्या प्रयोजनासाठी, “सेवा पुरवठादार” याचा अर्थ, कोणत्याही करमणुकीच्या मालकाने आपल्या संकेतस्थळावरून किंवा पोर्टलवरून किंवा इतर कोणत्याही साधनाद्वारे ऑनलाईन तिकिटे आरक्षित करण्यासाठी जिला प्राधिकृत केले असेल किंवा परवानगी दिली असेल अशी व्यक्ती किंवा कंपनी किंवा अभिकर्ता, असा आहे आणि त्यामध्ये, अशा कोणत्याही व्यक्तीचा किंवा कंपनीचा किंवा अभिकर्ता यांचा समावेश होतो.

अडचण दूर करणे.

३. (१) या अधिनियमाद्वारे सुधारणा केलेल्या, महाराष्ट्र करमणूक शुल्क अधिनियम याच्या तरतुदी १९२३ चा १. अंमलात आणताना कोणतीही अडचण उद्भवल्यास, राज्य शासनास, प्रसंगानुरूप, **राजपत्रात** प्रसिध्द केलेल्या आदेशाद्वारे, ती अडचण दूर करण्याच्या प्रयोजनासाठी त्यास आवश्यक किंवा इष्ट वाटेल अशी या अधिनियमाच्या तरतुदीशी विसंगत नसलेली कोणतीही गोष्ट करता येईल :

परंतु, या अधिनियमाच्या प्रारंभाच्या दिनांकापासून दोन वर्षांचा कालावधी समाप्त झाल्यानंतर, असा कोणताही आदेश काढता येणार नाही.

(२) पोट-कलम (१) अन्वये काढलेला प्रत्येक आदेश, तो काढण्यात आल्यानंतर शक्य तितक्या लवकर, राज्य विधानमंडळाच्या प्रत्येक सभागृहापुढे ठेवण्यात येईल.





# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक ४७(२)]

सोमवार, डिसेंबर २९, २०१४/पौष ८, शके १९३६

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक ११८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Entertainments Duty (Amendment) Act, 2014 (Mah. Act No. XLII of 2014), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

RAJENDRA G. BHAGWAT,

I/c. Draftsman-cum-Joint Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XLII OF 2014.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 29th December 2014).

An Act further to amend the Maharashtra Entertainments Duty Act.

1 of 1923.

WHEREAS, it is expedient further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing ; it is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :-

1. This Act may be called the Maharashtra Entertainments Duty (Amendment) Act, 2014. Short title.

1 of 1923.

2. In section 2 of the Maharashtra Entertainments Duty Act, in clause (b), after the sixth proviso, the following proviso shall be added, namely :— Amendment of section 2 of 1 of 1923.

“ Provided also that, any payment not exceeding ten rupees or any such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, per ticket if charged by the proprietor himself or through any service provider towards

service charges, separately for providing facility for online ticket booking in all entertainments, in that case, such payment towards such service charges shall not be included in the payment for admission, subject to the condition that the proprietor and the service provider shall submit the data of online tickets sold per month, and online internet handling fee or convenience charges charged therefor and also the certified copies of agreement for online ticket booking services to the Collector before seventh day of every succeeding month; and any amount of such service charge in any form more than ten rupees or more than such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, levied by the proprietor himself or through any service provider, for providing facility for online ticket booking, shall be included in the payment for admission.

*Explanation.*—For the purposes of this proviso, the expression “service provider” means and includes any person or any company or agent who is authorized or permitted by the proprietor of any entertainment to book online tickets through their website or portal or by any other means.

Removal of  
difficulty.

3. (1) If any difficulty arises in giving effect to the provisions of the Maharashtra Entertainments Duty Act, as amended by this Act, the State Government may, as occasion arises, by order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing such difficulty : 1 of 1923.

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष १, अंक ४९(२)]

सोमवार, ऑगस्ट १७, २०१५/श्रावण २६, शके १९३७

[ पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक ९२

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Entertainments Duty (Amendment) Act, 2015 (Mah. Act No. XXVI of 2015), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

N. J. JAMADAR,  
I/c. Secretary (Legislation)  
to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XXVI OF 2015.

(First published, after having received the assent of the Governor in the “*Maharashtra Government Gazette*”, on the 17th August 2015).

An Act further to amend the Maharashtra Entertainments Duty Act.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing; and, therefore, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2015 on the 12th June 2015 ;

I of 1923.  
Mah. Ord.  
XI of 2015.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Entertainments Duty (Amendment) Act, 2015.

Short title and commencement.

(2) It shall be deemed to have come into force on the 12th June 2015.

(१)



Amendment of section 4 of I of 1923.

2. In section 4 of the Maharashtra Entertainments Duty Act (hereinafter referred to as “the principal Act”), in sub-section (3), the words and figure “and of section 5” shall be deleted.

I of 1923.

Amendment of section 4B of I of 1923.

3. In section 4B of the principal Act, in sub-section (4), for the portion beginning with the words “and may also direct” and ending with the words “one and half times that amount”, the words and figure “and the proprietor shall also be liable to pay penalty as per section 5 in addition to the amount of duty so assessed” shall be substituted.

Substitution of section 5 of I of 1923.

4. Section 5 of the principal Act shall be substituted as follows, namely :—

Punishment for non-compliance with section 4.

“5. (1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, in addition to the entertainment duty which should have been paid, also be liable to pay to the Collector for each such non-compliance, a penalty equal to rupees fifty thousand or ten times of such entertainment duty, whichever is higher :

Provided that, no order requiring the proprietor to pay such penalty shall be passed by the Collector, unless such proprietor is given an opportunity of being heard.

(2) Every order made by the Collector under this section shall be appealable under section 10A.”

Amendment of section 10A of I of 1923.

5. In section 10A of the principal Act, in sub-section (1), after the words, figure and letter “under section 4B”, the words and figure “or order under section 5” shall be inserted.

Power to remove difficulties.

6. (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, give such directions not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purposes of removing the difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

Repeal of Mah. Ord. XI of 2015 and saving.

7. (1) The Maharashtra Entertainments Duty (Amendment) Ordinance, 2015, is hereby repealed.

Mah. Ord. XI of 2015.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the principal Act, as amended by this Act.