



The Punjab Entertainments Duty Act, 1955

Act 16 of 1955

Keyword(s):

Admission to a Entertainment, Entertainment , Payment For Admission, Ticket

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THE PUNJAB ENTERTAINMENTS DUTY ACT, 1955

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THE PUNJAB ENTERTAINMENTS DUTY ACT, 1955

(PUNJAB ACT NO. 16 OF 1955)

[4th November, 1955]

[Received the assent of the Governor of Punjab on the 3rd November, 1955, and was first published in the Punjab Government Gazette (Extraordinary), dated the 4th November, 1955].

| 1 | 2 | 3 | 4 |
|------|-----|--|---|
| Year | No. | Short title | Whether repealed or otherwise affected by Legislation |
| 1955 | 16 | The Punjab Entertainments Duty Act, 1955 | <p>Extended to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union by Punjab Act 23 of 1957²</p> <p>Amended in part by Punjab Act No. 32 of 1957³</p> <p>Amended by Punjab Act 5 of 1963⁴</p> <p>Amended by Punjab Act 28 of 1963⁵</p> <p>Amended by Punjab Act 25 of 1964⁶</p> |

1. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1955, for page 714 ; for proceedings in the Assembly, see *Punjab Legislative Assembly Debates*, 1955.

This Act repeals and replaces the Punjab Entertainment Duty Act, 1936 (Punjab Act No. III of 1936). For Statement of Objects and Reasons of the old Act ; see *Punjab Gazette* (Extraordinary), 1935, page 64 ; for S.C. Reports see *ibid* ; 1836 ; part V ; pages 16-17 ; and for proceedings in Council, see *Punjab Legislative Council Debates*, Volume XXXVII, pages 59-61 ; Volume XXVIII pages 79-80 ; and 1028-1038 (79-80) ; Volume XXXIX pages 178-180.

2. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1957, page 791.
3. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1957, page 1744.
4. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1963, page 199.
5. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1963, page 960.
6. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1964, pages 935-937.

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| | | | Amended by Punjab Act 10 of 1965 ¹ Amended by Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968 ² Amended by Haryana Act 5 of 1971 ³ Amended by Haryana Act 48 of 1971 ⁴ Amended by Haryana Act 30 of 1973 ⁵ Amended by Haryana Act 25 of 1977 ⁶ Amended by Haryana Act 10 of 1984 ⁷ Amended by Haryana Act 7 of 1987 ⁸ Amended by Haryana Act 3 of 1989 ⁹ Amended by Haryana Act 19 of 2003 ¹⁰ |

AN

ACT

to provide for the levy of an entertainment duty in respect of admission to public entertainments.

Be it enacted by the Legislature of the State of Punjab in the Sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Entertainments Duty Act, 1955.

¹¹(2) It extends to the whole of the State of ¹²[Haryana]

(3) It shall come into force at once ¹³[in the principal territories and on the 24th July, 1957, in the transferred territories]

Short title,
extent and
commence-
ment.

1. For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1945, page 462.
2. See *Haryana Government Gazette* (Extraordinary), dated the 29th October, 1968.
3. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1971, page 92.
4. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1971, page 1456.
5. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1973, page 1356.
6. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1977, page 1620.
7. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1984, page 448.
8. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1987, page 235.
9. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), 1989, page 541.
10. For Statement of Objects and Reasons, see *Haryana Government Gazette* (Extraordinary), dated 6-9-2003, page 1945.
11. Substituted by Punjab Act No. 32 of 1957, section 2.
12. Substituted for the word "Punjab" by Haryana Adaptation of Laws Order, 1968.
13. Inserted by *ibid.*

2. In this Act unless this context otherwise requires—

Definitions.

- (a) 'admission to an entertainment' includes admission to any place in which the entertainment is being held or is to be held ;
- (b) 'Commissioner' means the Excise and Taxation Commissioner, ¹[Haryana], for the time being ;
- ³[(c) "Entertainment Tax Officer" means the Deputy Excise and Taxation Commissioner, the Excise and Taxation Officer and the Assistant Excise and Taxation Officer in a district and any other person appointed as such by the Government ;]
- (d) 'entertainment' includes any exhibition, performance, amusement, game, sport or race to which persons are ordinarily admitted on payment ;
- (e) 'payment for admission' includes—
- (i) any payment made by a person admitted to any part of a place of entertainment and in a case where such person is subsequently admitted to another part thereof for admission to which an additional payment is required, such additional payment, whether actually made or not ;
- ²[(ii) in cases of free, surreptitious, unauthorised or concessional entry, whether with or without the knowledge of the proprietor' the payment which would have been made if the person concerned had been admitted on payment of the full charges ordinarily chargeable for such admission]
- (iii) 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 ;

1. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.

2. Substituted for old sub-clause (ii) by Punjab Act 10 of 1965.

3. Substituted by Haryana Act 7 of 1987.

- (f) 'prescribed' means prescribed by rules made under this Act ;
- (g) 'proprietor' in relation to any entertainment includes the owner, partner or a person responsible for the management thereof ;
- (h) 'Government' mean the Government of the State of the [Haryana]; and
- (i) 'ticket' means pass or token for the purpose of securing admission to an entertainment.

Duty on payments for admission to entertainments.

3. (1) A person admitted to an entertainment shall be liable to pay an entertainments duty at a rate, ²[not exceeding one hundred and twenty five percent of the amount of payment for admission] which the Government may specify, by a notification in this behalf, and the said duty shall be collected by the proprietor and rendered to the Government in the manner prescribed.

(2) A draft of the proposed order specifying the rate of entertainments duty referred to in sub-section (1) shall be notified for the information of all persons likely to be affected thereby and it shall take effect only after the Government has considered all objections received within a period of thirty days from the date of such publications, and has notified the same again, with or without modification :

Provided that if the Government consider that such an order should be brought into force at once, the final notification may issue without previous publication :

Provided further that Government may impose an entertainments duty on complimentary tickets at a rate different from that imposed on other kinds of payment for admission subject to the maximum specified in sub-section (1).

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1. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.
 2. Substituted for the words "not exceeding half of the payment for admission" by Haryana Act 5 of 1971 which shall be deemed to have taken effect from 9-12-1970 and further sub. by Haryana Act 25 of 1977.

(3) Until such time as the duty referred to in sub-sections (1) and (2) has been finally notified, the entertainments duty shall be levied at the rates in force in this behalf immediately before the commencement of this Act.

¹[(3-A) Notwithstanding anything in this section the amount of duty shall be calculated to the nearest multiple of five naye paise by ignoring two naye paise or less and counting more than two naye paise as five naye paise.]

(4) The final notification specifying the rate of entertainments duty shall be laid before ²[the House] of Legislature at the session immediately following its publication.

³[3A. (1) Notwithstanding anything to the contrary contained in this Act, the proprietor of a video set exhibiting shows on payment having seating capacity of less than one hundred persons shall be liable to pay entertainments duty at a rate not exceeding two lacs rupees per annum as may be prescribed by the Government from time to time. The duty shall be payable in advance in the manner prescribed. Duty on video shows.

(2) The proprietor of a video set not falling in sub-section (1), exhibiting shows on payment having seating capacity of one hundred or more persons shall be liable to pay entertainments duty at the rate and in the manner prescribed under section 3.]

4. Where the payment for admission to an entertainment is made in a consolidated sum in the form of a subscription or contribution to any society or a season ticket, or a right of admission to an entertainment or series of entertainments during a specified period, or a privilege, right or facility combined with the right of admission without further payment, or a reduced charge, the entertainments duty shall be paid on the amount of the consolidated sum, but where the Entertainments Tax Officer is of the opinion that the payment of a consolidated sum or any payment for a ticket includes payment for other privileges, rights or facilities besides admission to an entertainment, or is intended to secure Payment made in a consolidated sum.

1. Inserted by Punjab Act 28 of 1963.

2. Substituted for the words "both the houses" by the Haryana Adaptation Laws Order, 1958.

3. Inserted by Haryana Act 10 of 1984 and further substituted by Haryana Act 3 of 1989.

admission to an entertainment, during a period when the duty has not been in operation, the duty shall be charged on such amount as appears to the Entertainment Tax Officer to represent the right of admission to entertainment for which a duty is payable.

Deposit of security by the proprietor.

²[5. The prescribed authority may, in the manner prescribed, require the proprietor of an entertainment to deposit in a Government treasury as security for payment of entertainment duty under this Act, an amount not exceeding estimated payment of entertainment duty for a period of three months to be fixed on the basis of seating capacity.]

6. ¹[Omitted]

Posting of tables of rates of payments for admission at conspicuous places.

7. The proprietor of an entertainment shall, in the manner prescribed, exhibit at the place of entertainment, the rates of payments for admission and the amount of entertainments duty payable on such rates.

Penalty for non-payment of duty.

8. (1) Except as otherwise provided in this Act, no person shall enter an entertainment unless he is in possession of a ticket or a complimentary ticket or a pass or a badge supplied by the employer under this Act and no person liable to pay entertainments duty shall so enter without having paid, in the manner prescribed, the duty payable under this Act.

(2) A person who enters an entertainment without permission or surreptitiously, with intent to evade the duty payable under this Act shall, on conviction by a Magistrate, be punishable with fine which may extend to Rs. 200 (rupees two hundred) and, in addition, be liable to pay such duty.

Admission of persons without payments.

9. Nothing in this Act shall apply to *bona fide* employees of the proprietor, who are on duty in connection with the entertainment, or to the proprietor when on such duty.

Method of levy.

10. (1) Save as otherwise provided by this Act, no person shall be admitted on payment to any entertainment where the payment for admission is subject to entertainments duty except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not used

1. Omitted by Haryana Act No. 7 of 1987.

2. Substituted by Haryana Act 19 of 2003.

before) issued by the Government for the purposes of revenue and denoting that the proper entertainments duty has been paid.

(2) The Government may on the application of the proprietor of any entertainment, in respect of which the entertainments duty is payable, permit the proprietor, on such conditions as the Government may prescribe, to pay the entertainments duty—

- (a) by a consolidated payment of a percentage not exceeding 50 per centum of the gross payment for admission to the entertainment at the rate in force during the period concerned ; or
- (b) in accordance with the returns of the payments for admission to the entertainment ; or
- (c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.

¹[10A. (1) A proprietor may be required to keep accounts, and submit returns, in the manner prescribed.

Keeping of accounts, submission of returns, etc.

(2) If the prescribed authority is satisfied that the entertainments duty has not correctly been levied, collected and paid, he may, within a period of five years from the date the entertainments duty had become due, after giving the proprietor a reasonable opportunity of being heard, proceed to levy the amount of entertainments duty due and recover the same.]

11. (1) No entertainments duty shall be levied on payment for admission to any entertainment where the Commissioner is satisfied on application made in this behalf in the prescribed manner that the whole of the net proceeds of the entertainment will be devoted to philanthropic, charitable, educational or scientific purposes which have been approved as such by the Government.

Entertainments exempted from payment of duty.

(2) Nothing in this Act shall apply to any entertainment provided by the staff or students, or both of an academic institution when the proceeds are intended for academic or charitable purposes.

1. Inserted by Haryana Act 30 of 1973.

(3) The Government may, for promotion of peace and international goodwill or encouragement of arts and crafts, sports or other public interest, by general or special order, exempt any entertainment or class of entertainments from liability to pay duty under this Act.

Appeals.

¹[11A. (1) Any person aggrieved by an order made by the prescribed authority under this Act may, within a period of sixty days from the date of such order, in the prescribed manner, appeal to the Deputy Excise and Taxation Commissioner or any other officer (hereinafter referred to as the appellate authority) appointed by the State Government in this behalf :

Provided that no appeal shall be entertained by the appellate authority unless it is satisfied that the amount of duty due and the penalty imposed, if any, on the person has been paid :

Provided further that if the appellate authority is satisfied that the person is unable to pay the duty due or the penalty imposed, if any, or both, it may for reasons to be recorded in writing, entertain the appeal without the duty or penalty or both having been paid.

(2) Subject to such procedure as may be prescribed, the appellate authority may pass on such appeal such orders as it may deem fit.] ..

Power of
revision.

12. The Commissioner or such other officer, as the Government may, by notification, appoint in this behalf may of his own motion ²[or on application made within a period of sixty days from the date of the order] call for the record of any proceedings or order or any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or order, and may pass such order in reference thereto as he may deem fit :

³[Provided that the Commissioner or the other officer may, before deciding such application direct applicant to deposit in whole or in part, the amount of duty due, and the penalty, if any, imposed on him under this Act.]

1. Inserted by Haryana Act 30 of 1973.

2. Substituted by *ibid*.

3. Proviso added by Punjab Act 10 of 1965, section 4.

13. (1) The proprietor of an entertainment shall, on being required to do so by an officer authorised by the Government in this behalf, produce before any officer of the Excise and Taxation Department, not below the rank of a ¹[Inspector] as may be prescribed, any accounts or documents, relevant to the sales of tickets including complimentary tickets and realisation of the entertainments duty due as may be necessary for the purposes of this Act.

Production and inspection of accounts and documents.

(2) If any officer of Government mentioned in sub-section (1) has reason to suspect that the proprietor of any entertainment is attempting to evade the payment of any entertainments duty due from him under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the proprietor, as may be necessary and shall grant a receipt for the same and shall retain the same only for so long as may be necessary for examination thereof.

14. (1) Any officer not below such rank as may be prescribed, may enter into, inspect and search any place of entertainment while the entertainment is proceeding at any reasonable time, for the purpose of ensuring that ²[the provisions of this Act or any rule made, order issued or direction given, thereunder] are being complied with, and while doing so, such officer shall not be deemed to be a person, admitted to the entertainment.

Entry into and inspection of places of entertainments.

(2) The proprietor of every entertainment shall give every reasonable assistance to the aforesaid officer in the performance of his duties under sub-section (1).

³[14A. Omitted]

⁴[15. If the proprietor of an entertainment—

Offences and penalties.

(a) fraudulently evades the payment of any duty due under this Act ; or

(b) obstructs any officer making an inspection, search or seizure under this Act ; or

1. Substituted by Haryana Act 30 of 1973.

2. Substituted by *ibid.*

3. Omitted by *ibid.*

4. Substituted by *ibid.*

(c) acts in contravention of or fails to comply with, any of the provisions of this Act or any rule made, order issued, or direction given, thereunder ;

he shall be liable to the imposition of a penalty not exceeding two thousand rupees in addition to the duty due, if any :

Provided that in the case of free surreptions, unauthorised or concessional entry, whether with or without the knowledge of the proprietor, the proprietor shall be liable to the imposition of a penalty, in addition to the amount of duty, not exceeding five hundred rupees or twenty-five times the amount of duty found to be due as a result of such entry, whichever is greater ;

Provided further that before imposing a penalty the prescribed authority shall afford the proprietor a reasonable opportunity of being heard.]

¹[16. Omitted]

Recoveries.

17. Any sum due under this Act shall be recoverable as arrears of land revenue.

Delegation of powers by the Government.

18. (1) Government may delegate all or any of its powers under this Act except those conferred upon it by sub-section (2) of section 1, section 20 and this section, to any person or authority subordinate to it.

(2) The exercise of any power delegated under sub-section (1) shall be subject to such restriction, limitations or conditions, if any, as may be laid down by the Government and shall also be subject to control and revisions by it.

Bar of jurisdiction and protection of action taken in good faith.

²[19. The liability of a person to pay the duty or the penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act or the rules made thereunder, and no prosecution, suit or other proceedings shall lie against Government or any of its officers or servants for any act done or purporting to have been done in good faith under, this Act or the rule made thereunder.]

1. Omitted by Haryana Act No. 30 of 1973.

2. Substituted by *ibid*.

20. (1) The State Government may make *rules generally for carrying out the provisions of this Act. Power to make rules.

(2) In particular and without prejudice to the generally of the foregoing power it may make rules—

- (a) for the supply and use of stamps or stamped tickets if required in connection with the levy of entertainments duty or for 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 for the payment of the duty on the transfer from one part of a place of entertainment to another ;
- (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 ;
- (d) for the checking of the admission, the keeping of accounts and furnishing of returns by the proprietors of entertainments in respects of which entertainments duty is payable in accordance with the provisions of this Act ;
- (e) for 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 prescribing the form of a ticket, pass or token authorising admission to an entertainment ;
- (h) for the presentation and disposal of applications for exemption from payment of the entertainments duty or for the refund thereof ;

*For the rules framed under the Act, see Punjab Government notification No. 389-E&T-56/734, dated the 20th March, 1956.

(i) for the exemption from the entertainments duty on military personnel in uniform ;

(j) for the collection of entertainments duty under this Act and the powers to be exercised by the officers of Government in that behalf ;

¹(k) [* * *]

(l) for specifying the authorities who would be competent to compound offences under section 16.

²(m) for laying down procedure for the hearing and disposal of appeals under section 11-A and applications under section 12 and all matters incidental thereto] ;

⁴[(n) for the manner in which security under section 5 is to be quantified.]

(3) All rules made under this Act shall be laid before ³[the House] of the State Legislature during its session next ensuing after the publication thereof and may be confirmed, amended or revoked by it.

Repeal and savings.

21. The Punjab Entertainments Duty Act, 1936 (Punjab Act III of 1936), is hereby repealed.

Notwithstanding such repeal, anything done or any action taken including any orders, notifications or rules made or issued in exercise of the powers conferred by or under the repealed Act shall, to the extent of being consistent with the provisions of this Act, be deemed to have been done or taken in exercise of the powers conferred by or under this Act.

³[Validation]

Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or other authority, any levy, assessment, reassessment or collection of any amount by way of duty or penalty imposed or purporting to have been imposed under the provisions

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1. Clause (k) omitted by Punjab Act 10 of 1965.
 2. Clause (m) Added by Punjab Act No. 10 of 1965.
 3. Substituted for the word "both House" by Haryana Adaptation of Law Order, 1968.
 4. Added by Haryana Act 19 of 2003.
 5. Added by Haryana Act 7 of 1987.

provisions of the principal Act for the period commencing from the 1st November, 1966 and ending with the commencement of the Punjab Entertainments Duty (Haryana Amendment and Validation) Act, 1987 and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection shall be deemed to be as valid and effective as if such levy, assessment, reassessment or collection had been made or action or things done under the principal Act and accordingly—

- (a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority in connection with the levy, assessment, reassessment or collection of such duty or penalty shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;
- (b) no suit or other proceedings shall be instituted, maintained or continued, in any court or before any authority for the refund of any such duty or penalty so collected ; and
- (c) no court or authority shall enforce any decree or order directing the refund of any such duty or penalty so collected.

¹[SCHEDULE]

1. Schedule omitted by Punjab Act No. 32 of 1957 ; section 3.