

# The Assam Amusements and Betting Tax Act, 1939

ASSAM

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### Act 6 of 1939

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The Assam Amusements and Betting Tax Act, 1939(Assam Act No. 6 of 1939)Last Updated 10th February, 2020 <An Act to make an addition to the public revenue of Assam and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting;Preamble. - Whereas it is necessary to make an addition to the public revenue of Assam and for that purpose to impose tax on entertainments and other amusements and on certain forms of betting;

## Chapter I Entertainment Tax

### 1. Short title, extent and commencement.

(1)This Act may be called the Assam Amusements and Betting Tax Act, 1939.(2)It extends to the whole of Assam.(3)It shall come into force on such date as the State Government may by notification in the official Gazette, appoint in this behalf.

### 2. Definitions.

- In this Chapter, unless there is anything repugnant in the subject or context-(1)"Admission" includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;(2)"Admission to an entertainment" includes admission to any place in which the entertainment is held;(3)"Agriculture" includes horticulture and live-stock breeding;(3A)"Commissioner" means the Commissioner of Taxes appointed under Section 2-A or the officer empowered thereunder to discharge the functions of such authority;(3AA)"Casual Show" means and includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performance or any other entertainment of occasional nature performed or held for a continuous period not exceeding even days with or without break and to which persons are admitted for payment.(3B)"Cable service" means the transmission by cables of

programme including retransmission by cables of any broadcast television signal; Explanation - For the purpose of this clause-(a)"cable operator" means any person who provides cable service directly to customer or transmits signal to a sub-cable operator through a cable television network otherwise controls or is responsible for the management and operation of a cable television network;(b)"sub-cable operator" means a person other than any owner or person who is a cable operator referred to in this Explanation who, on the basis of an agreement contract or any other agreement made between him and such cable operator, receives signal from such cable operator and provides cable service for exhibition of performance, film or any programme to the customers.(3C)"cable television network" means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment designed to provide cable service for reception by multiple subscriber;(4)"Entertainment" includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performance, entertainment by electronic devices and entertainment by cable television network or a series of exhibitions, performances, amusements, games, sports, music, cultural and dramatic performances, entertainment by-electronic devices and entertainment by cable television network, to which persons are admitted for payment, and the continuity of which is either broken or unbroken as the case may be, or is only broken by such intervals as are in the opinion of the State Government a normal or usual feature thereof.(5)"Live-stock" includes animals of every description;(6)"Prescribed" means prescribed by rules made under the Act;(7)"Payment for admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required, and any payment for seats or other accommodation in a place of entertainment and also includes any payment for cable service and payment made in any manner for an entertainment by any modern electronic devices;(8)"Proprietor" in relation to any entertainment means the owner and shall also include manager, organiser and any person responsible for or, for the time being in charge of the management thereof; and(9)"Society" includes a company, institution, club or other association of persons by whatever name called.(10)"subscriber" means a person who receives the signal of cable television network at a place indicated by him to the proprietor of the cable television network without further transmitting it to any other person. Explanation - In case of hotels, each room or premise where signals of cable television network are received shall be treated as a subscriber.(11)"video cinema" means any place where exhibition of cinematograph film or moving pictures or series of pictures in public, organised by playing or replaying of pre-recorded cassette by means of a video cassette player or recorder either on the screen of a television set or videoscope or otherwise is provided for commercial purposes.

## **2A. Taxing authorities.**

- The State Government may, for carrying out the purposes of this Act, appoint a person to be Commissioner of Taxes or empower, by notification in the official Gazette, any official to discharge the functions of such authority.

## **2B. Delegation of Commissioner's power.**

- Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by notification in the official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said powers.

## **3. Tax on payments for admission to entertainments.**

(1) Except as otherwise expressly in this Act there shall, as from the date on which this Act comes into force, be charged, levied, and paid to the Government of Assam a tax (hereinafter referred to as the entertainments tax), on all payments for admission to any theatre, cinematograph exhibition, or circus or any class of entertainment to which the State Government may apply this sub-section at the rates specified below: (a) in the case of games, sports, music or dramatic performances organised by a State Body (or any other body affiliated to it which is either registered under the Societies Registration Act, 1860, or affiliated to an All India Body constituted for similar purpose) twelve and a half per centum of such payment; (b) In the case of cinematograph exhibition, where the payment of admission is—(i) rupee one or less - fifty per centum of such payment; (ii) rupees two rupee - one eighty such payment; (iii) more than rupees two - one hundred per centum of such payment; provided that the Government may, by notification in the Official Gazette, in respect of such class or classes of cinematograph exhibitions and subject to such conditions and restrictions as may be notified, permit any proprietor of such cinematograph exhibition to pay in lieu of the amount of tax payable by him under this section, a lump-sum amount determined in the manner prescribed. (bb) In the case of casual show other than those covered by clause (a), twelve and a half per centum of such payment; (c) in any other cases, where the payment for admission is—(i) less than one rupee—forty per centum of such payment. (ii) one rupee or more but less than two—eighty per centum of such payment. (iii) two rupees or more—one hundred per centum of such payment; Provided that there shall not be charged, levied and paid to the State Government any tax where the higher payment for admission does not exceed 22 naye paise. Explanation - The rate of tax shall be charged and levied on the payment for admission excluding the tax and if the amount of tax so arrived at is not a multiple of five naye paise, it shall be rounded off to the next higher multiple of five naye paise. (d) Notwithstanding anything contained hereinafter in the sub-section a tax at the rate of twenty per centum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service charge. Such service charge shall not exceed—(i) rupee one per ticket where the existing payment for admission is below rupee three; (ii) rupee two and fifty paise per ticket where the existing payment for admission is rupee three and above. (e) in case of cinematograph exhibition, in addition to the entertainment tax and the service charge payable under this sub-section, a surcharge to be called 'film surcharge' at the rate of 20 per centum on the entertainment tax shall be charged and paid to the Government of Assam; Provided that this provision for collection of film surcharge shall remain valid for a period of five years from the date of its commencement. (2) The rate of the entertainments tax in the case of all payments for admission to any race course shall be thirty-seven and a half per centum. (3) The State Government may on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-section (1), allow the proprietor on such conditions as it may prescribe to pay the amount of the tax due by means of a consolidated payment of fifty per centum of the gross sum

received by the proprietor on account of such payments for admission to the entertainment and on account of the tax.(4)The entertainments tax, in the case of theatres, cinematograph exhibitions and circuses and any other class of entertainments which the State Government may direct, shall be charged, levied and paid with effect from the date on which this Act comes into force.(5)Levy of entertainment tax on complimentary passes or tickets. - Entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor, exhibitor or organiser of the entertainments in respect of admission without payment to a seat or other accommodation therein.(6)The liability to pay entertainment tax shall be on the proprietor of the entertainment.

### **3A. Additional tax on cinematograph exhibitions.**

(1)In the case of cinematograph exhibitions, in addition to the entertainments tax under Section 3, there shall be levied and paid to the State Government of Assam for every show a tax at the rate of ten per centum of the total payment for admission received excluding the amount of tax payable under the Act or Rupees one hundred whichever is less.(2)The tax levied under sub-section (1) shall be recoverable from the proprietor of the cinematograph exhibition.(3)The provisions of this Act, other than Sections 3 and 4 shall, so far as may be, apply in relation to the tax payable under sub-section (1) as they apply in relation to the tax payable under Section 3.

### **3B.**

[Deleted].

### **3C. Tax on cable service.**

(1)The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at such rates not exceeding rupees one thousand and two hundred for every subscriber for every year, as the Government may from time to time, notify in this behalf.(2)Nothing in sub-section (1) shall preclude the Government from notifying different rates as entertainment tax for household or for different categories of hotels.(3)Where the subscriber is a proprietor of a hotel, he shall pay the entertainment tax to the Government on such condition, and in such manner as may be prescribed and at such rate as the Government may from time to time notify and different rates of tax may be notified for different categories of such subscribers.(4)The tax payable under this section shall be paid, collected or realised in such manner as may be prescribed.

## **4. Admission to entertainments.**

- No person shall be admitted to any entertainment where the payment for admission is subject to the entertainment tax, except-(a)with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purpose of revenue and denoting that the proper entertainments tax has been paid;Provided that in a case where the total entertainment tax per ticket comes to rupees one hundred and above, such entertainment

tax, instead of being paid by affixing entertainment tax stamps to the ticket, may be paid by challan into the Government Treasury in advance and on such payment an endorsement shall be made by the Commissioner or an Officer authorised by him in this behalf on every such ticket indicating the amount of entertainment tax paid and such endorsement shall be signed and sealed by the Commissioner or the Officer authorised by him. (b) In special cases with the approval of the State Government through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted; unless the proprietor of the entertainment has made arrangements approved by the State Government for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the State Government for the payment of the entertainment tax: Provided that the provisions of this section shall not apply to the proprietors and the officer of the Government on duty. Provided further that the provision of this section shall not apply to a cinematograph exhibition where the proprietor of the cinematograph exhibition has been permitted to pay lump-sum amount in lieu of the amount of tax, as per the second proviso to clause (b) of sub-section (1) of Section 3. In the case of cinematograph exhibition unless the proprietor of the entertainment has made arrangements approved by the State Government for furnishing returns of payments for admission to the entertainment and also returns of admission to seat or other accommodations without payment or free or complimentary passes or tickets and has given security up to an amount and in a manner approved by the State Government for the payment of the entertainment tax.

#### **4A. Security.**

- Any officer authorised by the State Government for this purpose may, for good sufficient reasons, demand from a proprietor of an entertainment of a temporary nature, a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security.

#### **5. Penalty for non-payment of tax.**

(1) If any person is admitted for payment 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 such offence to a fine not exceeding five hundred rupees and shall in addition be liable to pay any tax which should have been paid. (2) If any proprietor of a cable television network fails to pay the entertainment tax as per provision of Section 3C, he shall on conviction before Magistrate, be liable in respect of each such offence to a fine not exceeding one and a half times of the amount of the tax due and shall in addition be liable to pay any tax which should have been paid.

#### **5A. Assessment.**

(1) If the taxing authority is satisfied that any return submitted under Section 4 by a proprietor in relation to a cinematograph exhibition and cable service is correct and complete, he shall assess the amount of tax payable, if any, by the proprietor on the basis thereof. (2) If no return is submitted under Section 4 by a proprietor, in relation to a cinematograph exhibition and cable service or if the

return submitted by such proprietor appears to the taxing authority to be incorrect or incomplete, he shall, after giving such proprietor a reasonable opportunity of being heard and after making such enquiry as he considers necessary, assess to the best of his judgement the amount of entertainment tax, surcharge, service tax or film surcharge payable under this Act by such proprietor. Where such proprietor fails to submit the return within such date as may be prescribed by rules made under this Act or the date specified in the arrangement approved by the State Government, as the case may be, the taxing authority may, if he is satisfied that there is no reasonable cause for the default, direct such proprietor to pay by way of penalty in addition to the amount of entertainment tax, surcharge, service tax, film surcharge so assessed a sum not exceeding double that amount. The amount of entertainment tax, surcharge, service tax or film surcharge so assessed and the penalty so imposed shall be paid by such proprietor within the date specified in a notice, issued in this behalf by the taxing authority.(3)Where-(a)any proprietor in relation to any entertainment, other than cinematograph exhibition and cable service, has not obtained any prior permission from the taxing authority before holding any entertainment, or(b)any proprietor referred to in clause (a) has not furnished any particulars to the taxing authority as required under the provisions of this Act or the rules made thereunder, or(c)upon enquiry or information received, if the taxing authority has reasons to believe that proprietor referred to in clause (a) has furnished incorrect particulars at the time of obtaining permission from the taxing authority to hold any entertainment referred to in this sub-section, the taxing authority shall, in such manner as may be prescribed, proceed to assess to the best of his judgement the amount of entertainment tax payable by such proprietor after giving such proprietor a reasonable opportunity of being heard, and direct such proprietor to pay the amount of tax so assessed in such manner and by such date as may be prescribed."

## **6. Sections 4 and 5 not to apply in certain cases.**

- The provisions of Sections 4 and 5 shall not apply to any entertainment in respect of which a consolidated payment is made under Section 3, sub-section (3) and a tax charged under Clause (c) of sub-section (1) of Section 3.

## **7. Manner of payment.**

(1)The entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.(2)The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.(3)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 anything combined with the right of admission to any entertainment, or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum, but where the State Government is of opinion that the payment of a lump sum or any payment for ticket, represented payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not

been in operation, the tax shall be charged on such an amount as appears to the State Government to represent the right of admission to the entertainment in respect of which the entertainment tax is payable.(4)The tax referred to in sub-section (1) of Section 3-A and in Clause (c) of sub-section (1) of Section 3 shall be paid in such manner and by such time as may be prescribed.

## **8. Exemptions.**

(1)The entertainment tax shall not be charged on payments for admission to any entertainment where the State Government is satisfied-(a)that the whole of the takings there, after deducting the actual expenses of the entertainment to a maximum of twenty-five per centum of the total receipt are devoted to philanthropic, religious or charitable purposes; or(b)that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the State Government in the Department of Education); or(c)that the entertainment is provided for partly educational or partly scientific purposes by a society, not conducted or established for profit; or(d)that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry or agriculture, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or branch thereof, for promoting the interest of which the society exist or of materials, machinery, appliances, or food-stuffs, used in the production of those products, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be; or(e)that the entertainment is provided by the management of a tea estate for the benefit of estate's labour force for which no charge for admission is made.(2)The State Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.(3)Notwithstanding anything contained in the Act, the State Government may, by general or special order and subject to such conditions as may be specified in the order, exempt any class of persons from the liability to the entertainments tax under the Act for admission to any entertainment or class of entertainments.

## **9. Refunds in certain circumstances.**

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

## **10. Recoveries.**

(1)Any sum due and account of the entertainments tax or tax due under Section 3-A and Clause (c) of sub-section (1) of Section 3 shall be recoverable by the State Government as an arrear of land revenue.(2)Any fine imposed under this Chapter shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

## **10A. Composition of offences.**

(1) Subject to such conditions as may be prescribed, an officer authorised by the State Government in this behalf may, either before or after institution of criminal proceeding accept from the person charged with an offence under this Chapter or the rule made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or in the case of contravention of the provisions of Section 4 of the Act double the amount of tax which would have been payable had these provisions have complied with, whichever is greater. (2) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

## **11. Inspection.**

(1) The Commissioner or any other officer authorised in this behalf by him may with such assistance as may be necessary, enter, inspect and search any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment or for keeping records connected there with, at any reasonable time with a view to seeing whether the provisions of this Act and the rules made thereunder are being complied with. Explanation - The expression 'place of entertainment' in case of a cable service means the place from where the cable television network is operated. (2) If any person prevents or obstructs the entry of any officer so authorised, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees. (3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code.

## **11A. Seizure of books of accounts etc.**

- An officer authorised by the State Government in this behalf may seize any books of account, registers, admission tickets, counterfoil of tickets or any other document from any place of entertainment where the entertainment is proceeding or from any place ordinarily used as a place for entertainment if the officer has reasons to suspect that the provisions of this Chapter or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purposes of this Act and shall grant a receipt to the proprietor of the same. Explanation - The expression 'place of entertainment' in case of cable service means the place from where the cable television network is operated.

## **12. Rules.**

(1) The State Government may make rules, subject to the condition of previous publication, for securing the payment of the entertainments tax and generally for carrying into effect the provisions of this Chapter, and in particular-(a) for the supply and use of stamps or stamped tickets, of 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 tax



thereon; and for the payment of the tax 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 barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payment of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances;(d)for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments to which the provisions of Section 3, sub-section (3), are applied or in respect of which the arrangements approved by the State Government for furnishing returns are made under Section 4;(e)for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this Chapter or under the rules made thereunder;(f)for the keeping of accounts of all stamps used under this Chapter;(g)for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this Chapter; and(h)for the rates of fees, for petitions, certificates and other matters.(2)If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction before a Magistrate be liable in respect of each offence to a fine not exceeding five hundred rupees.

## **12A. Penalty.**

(1)If the Commissioner, in the course of any proceeding under this Act is satisfied that any proprietor or any other person liable to pay tax under this Act, has in any way evaded the liability to pay tax and/or has in any manner acted in contravention of or failed to comply with any of the rules framed under this Act, he may direct that such proprietor/person shall pay by way of penalty as indicated below:(a)in case of evasion of tax-a sum not exceeding twice the tax evaded or rupees one thousand whichever is greater in addition to the tax payable;(b)in other cases-a sum not exceeding rupees one thousand.(2)No order made under sub-section (1) shall be made unless the person has been heard or has been given a reasonable opportunity of being heard.(3)No penalty under this section shall be imposed by an officer to assist the Commissioner without the previous sanction of the Commissioner.(4)On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

## **12B. Information before holding entertainment.**

(1)No entertainment on which a tax is leviable under this Act shall be held without prior information given to the Commissioner or to any other officer authorised by him in this behalf, in the manner prescribed.(2)No proprietor of a cable television network shall provide entertainment unless he obtains permission from the Commissioner or any other officer authorised by him in this behalf, in the manner prescribed.(3)Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner, or any officer authorised by him in this behalf may, after giving the proprietor a reasonable opportunity of being heard, prohibit the holding of such entertainment and may also take all reasonable steps to ensure that the order of prohibition is complied with, if he is satisfied that-(a)the proprietor has given any false information which is likely to result in the evasion of tax, or(b)the proprietor has failed to deposit the security money as demanded in this regard, or(c)the proprietor has committed breach of any of the provisions of this Act and/or the rules made thereunder.

### **13. Cognisance of offences.**

- No Court shall take cognisance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner and, no Court inferior to that of a First Class Magistrate shall try such offence.

### **13A. Power of State Government to delegate certain powers.**

- The State Government may, by notification in the official Gazette, delegate all or any of its powers under this Chapter, except those conferred upon it by Section 12, and by, this section, to any person or to any authority subordinate to the State Government.

## **Chapter II**

## **Taxes on Certain Forms of Betting**

### **14. Definitions.**

- In This Chapter-(1)"Backer" includes any person with whom a licensed bookmaker bets;(2)"Bet" includes "wager" and "betting" includes "wagering";(3)"Licensed bookmaker for horse race" means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a licence or permit issued by any racing club or by the stewards thereof to enable him to carry on his business or vacation as specified in the licence or permit;(3-A) [Deleted];(4)"Prescribed" means prescribed by this Chapter or by the rules made thereunder;(5)"Racing Club" includes a club, association, society or body of persons corporate or incorporate-(a)formed for the purpose of promoting horse-racing of pony-racing or for holding race meeting, or(b)conducting or controlling such meetings;(6)"Totalisator" means a totalisator, in an enclosure which the stewards controlling a race-meeting have set apart and includes an instrument, machine, of contrivance known as the totalisator, or any other instrument, machine, or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles;(7)[Deleted].

### **15. Tax on totalisators and payment thereof.**

- There shall, as from the date on which this Act comes into force, be charged, levied and paid to the Government of Assam out of all monies paid into any totalisator by way of stakes or bets, a tax on backers (hereinafter referred to as the totalisator tax), amounting to five per cent of every sum so paid: and five per cent of every sum so paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the race meeting on behalf of the Government.

## **16. Procedure for making over totalisator tax to Government.**

- The stewards of race-meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer a return stating the total amount of the monies paid into the totalisator at the meeting, and shall at the prescribed time make over to the prescribed officer the amount of the tax for that meeting

## **17. Accounts of totalisator tax.**

(1)The stewards of a race-meeting, shall keep accounts in the prescribed form of all moneys paid into the totalisator at that meeting.(2)Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf by the State Government permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of them.

## **18. Betting tax.**

(1)There shall, as from the date on which this Act comes into force, be charged, levied and paid to the Government of Assam out of all monies received by a licensed bookmaker for horse race for bets made in an enclosure set apart on any race, a tax on backers (hereinafter referred to as the betting tax on horse race) amounting to ten per cent of all such monies.(2)The betting tax on horse race shall be deducted or collected by the licensed bookmaker for horse race from such monies, or in the case of credit bets at such time as may be prescribed, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed bookmaker on behalf of Government.(3)[Deleted].(4)[Deleted].(5)[Deleted].

## **19. Procedure for making over betting tax to Government.**

- All sums retained on account of the betting tax shall be made over by the licensed bookmaker for horse race, by whom they have been retained to the prescribed officer at such times and in such manner as may be prescribed.

## **20. Accounts of betting tax.**

(1)The stewards of a race meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them to carry on the business or vocation of a bookmaker at that meeting.(2)All licensed bookmakers for horse race shall keep accounts of all sums paid or agreed to be paid to them by backers for bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the State Government, permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of such accounts.

## **21. Methods of recovery of totalisator tax and betting tax.**

(1)The totalisator tax payable under Section 15 shall be recoverable as an arrear of land revenue from the racing club conducting the meeting, and any portion of such tax which is not so recovered shall also be recovered as an arrear of land revenue from the stewards of the race-meeting jointly and severally.(2)All monies which a licensed bookmaker for horse race is liable to make over to the prescribed officer under Section 19 shall be recoverable from the licensed bookmaker for horse race as an arrear of land revenue.

### **21A.**

Whoever-(a)fails to comply with the provisions of this Chapter or rules made thereunder; or(b)fraudulently or wilfully evades the payment of any tax under this Chapter or conceals his liability to such tax;shall, in addition to his liability to pay the tax so concealed or evaded, on conviction by a Magistrate, be liable to a fine not exceeding two thousand rupees.

### **21B. Cognisance of offence.**

- No Court shall take cognisance of any offence under this Chapter or under the rules made thereunder except with the previous sanction of the State Government and no Court inferior to that of the Magistrate of the First Class shall try any such offence.

## **22. Rules.**

(1)The State Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this Chapter, and generally for carrying into-effect the provisions of this Chapter, and for dealing with such manners as are therein directed to be prescribed.(2)Every rule made under this section shall be laid, as soon as may be, after it is made, before the Assam Legislature Assembly while it is in session for a total period of fourteen 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 to be laid or the sessions immediately following, the Assam Legislative Assembly agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have 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 under that rule.