

The Bihar Entertainments Tax Rules, 1984

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The Bihar Entertainments Tax Rules, 1984 Published vide Notification No. S.O. 480 dated 12th April, 1984 in Bihar Gazette (Extraordinary) dated 12.4.1984 Last Updated 26th December, 2019 S.O. 480 the 12th April, 1984. - In exercise of the powers conferred under sub-sections (1) and (2) of Section 21 of the Bihar Entertainments Tax Act, 1948 (Bihar Act 35 of 1948) and in supersession of the Bihar Entertainments Tax Rules, 1949 as amended from time to time the Governor of Bihar is pleased to make the following rules which has previously been published as required by sub-section (3) of the said section:-

Part I – Chapter I

Short title and definitions

1. Short title.

- These rules may be called the Bihar Entertainments Tax Rules, 1984.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context,-(a)"The Act" means the Bihar Entertainments Tax Act, 1948;(b)"Circle" means, in relation to a proprietor, a unit or commercial Taxes Administration created under the relevant provisions of law relating to tax on sale and purchase of goods in the State of Bihar for the time being in force, within the local limits of which, the place of an entertainment of the proprietor is situated;(c)"Form" means a form appended to these rules;(d)"Fortnight" means a fortnight ending on the 15th day or on the last day of a month according to the Gregorian Calendar;(e)"Government Treasury" means, in relation to a proprietor, the Treasury or Sub-Treasury, as the case may be, of the district or sub-division, where his place of entertainment is situated or the Treasury or Sub-Treasury specified in the certificate of registration granted to him under rule 5;(f)"Inspecting Officer" means the Commissioner of Commercial Taxes,

the Additional Commissioner of Commercial Taxes, the Senior Joint Commissioner of Commercial Taxes, the Joint Commissioner of Commercial Taxes, the Deputy Commissioner of Commercial Taxes, the Assistant Commissioner of Commercial Taxes, the Commercial Taxes Officer (hereinafter referred to as the Commissioner, the Additional Commissioner, the Senior Joint Commissioner, the Joint Commissioner, the Deputy Commissioner, the Assistant Commissioner, the Commercial Taxes Officer, respectively) or any other officer appointed by the State Government to discharge the function of any Inspecting Officer or prescribed authority under ail or any of the provisions of the Act or these rules;(g)"Prescribed Authority" unless specified otherwise, means the Deputy Commissioner, the Assistant Commissioner or the Commercial Taxes Officer of the Circle or sub-circle;(h)"Quarter" means a quarter ending on the 31st March, 30th June, 30th September, or 31st December of a year;(i)"Section" means a section of the Act;(j)"Stamp" means a stamp (not previously used) referred to in clause (c) of sub-section (1) of section 5;(k)"Sub-circle" means, in relation to a proprietor, a unit of Commercial Taxes administration created under the relevant provisions of law relating to tax on sale and purchase of goods in the State of Bihar, for the time being in force, within the local limits of which, the place of entertainment of the proprietor is situated;(l)"Tax" means tax levied under the Act;(m)"Treasury Officer" means in relation to a proprietor, a Treasury Officer or an Assistant Treasury Officer or Sub-Treasury Officer of the Treasury or Sub-Treasury specified in the certificate of registration granted under rule 5;(n)"The Tribunal" means the tribunal constituted under the relevant provisions of the law relating to tax on sale and purchase of goods in the State of Bihar, for the time being in force;(o)["week" means the period beginning from Friday and ending with the following Thursday.] [Inserted by S.O. No. 206 dated 17.12.1998.]

Chapter II

Registration

3. Application for registration.

- An application for registration under section 6 shall be-(i)made to the Deputy Commissioner, the Assistant Commissioner or the Commercial Taxes Officer incharge of the Circle or Sub-circle, as the case may be, in Form T [for in case of Cable Television Operator and Cable Television Network, in Form 'IA';] [Inserted by S.O. No. 206 dated 17.12.1998.](ii)signed by the proprietor, of the entertainment, or in the case of a firm, by one of its partners, or in the case of a Hindu Undivided family, by the manager or karta of the family, or in the case of a company incorporated under the Indian Companies Act, 1956, by a director or principal officer thereof, or in case of other institution, by the principal officer or manager thereof;(iii)verified in the manner prescribed in the said Form, and(iv)accompanied by the fee prescribed by rule 40:Provided that a proprietor having more than one place of entertainment shall make separate application in respect of every such place of entertainment.

4. Deposit of security by proprietor.

- Where the authority prescribed in rule 3, by order, requires any proprietor to deposit a security under section 7, it shall be deposited within a week of the date on which such order is served upon the proprietor.

5. Grant of certificate of registration.

(1) When the authority prescribed in rule 3, after making such inquiry, as he thinks necessary, is satisfied that the applicant has correctly given all the required information, that the application is otherwise in order and that the applicant has deposited the amount of security, if any, required to be deposited under rule 4, he shall register the proprietor and grant him a certificate of registration in Form II [or in case of Cable Television Operator and Cable Television Network in Form II A] [Inserted by S.O. No. 206 dated 17.12.1998.]. (2)(a) If a certificate of registration granted under sub-rule (1) is lost, destroyed, defaced or has become illegible, the proprietor shall immediately report the fact to the authority specified in sub-rule (1), and the said authority shall, on application made by such proprietor and on payment of the fee prescribed in rule 40, grant him a duplicate certificate of registration. (b) If the original certificate of registration is reported to have been defaced or have become illegible, the defaced or illegible certificate shall be returned with the application for the issue of the duplicate certificate. (c) A duplicate certificate granted under this sub-rule shall be clearly marked "Duplicate".

6. Amendment of registration.

(1) If a proprietor of any entertainment sells or otherwise disposes of his business in respect of such entertainment or any part of such business or effects or comes to know of any other change in the ownership, name or style or nature or extent of such business, he or, if he is dead, his legal representative shall, within seven days of such sale, disposal, or change, submit a report to that effect, along with the certificate of registration granted under rule 5, to the authority prescribed in rule 3, for amendment in the certificate of registration. (2) [A proprietor intending to make any change or modification in the number of seats or in the number of shows or in the rate of admission fee, he shall submit a report to that effect, along with the certificate of registration granted under rule 5 of the authority prescribed in sub-rule (1), [at least three working days before] [Sub-rule (2) of Rule 6 Substituted by S.O. 113 dated 11.9.2006 (w.e.f. 2.10.2006).] the date of such proposed change or modification and "such change or modification shall take effect after fifteen days from the date of receipt of the such report by the owner in Finance (Commercial Taxes) Department.](3) On receipt of such information along with certificate of registration and on payment of fees prescribed by rule 40, the authority prescribed in sub-rule (1), shall, after making such enquiry, if any as he thinks fit, make necessary amendments in the certificate of registration and such amendment shall operate with effect from the date Specified in the certificate of registration.

7. Cancellation of certificate of registration.

(1) If a proprietor of an entertainment discontinues such business or changes the place of entertainment he shall, within seven days of such discontinuance or change of place of entertainment, submit to the authority prescribed in rule 3, an application for cancellation of certificate of registration granted under rule 5, which shall be in Form III. (2) Where the authority prescribed in sub-rule (1), receives, an application for the cancellation of certificate of registration under sub-rule (1) from a proprietor or his authorised agent or is otherwise satisfied that the registration certificate of any proprietor should be cancelled, he shall, after making such enquiry as he deems necessary, cancel the certificate of registration of the proprietor from the date specified by him on this behalf. (3) Where the authority prescribed in sub-rule (1), is satisfied that any proprietor has wilfully contravened the provisions of section 5 of the Act or failed to comply with the orders issued under the provisions of section 13A or failed to pay the amount of security required under rule or failed to pay the amount of compounded tax under rule 19 or failed to pay advance tax required under rule 26, the aforesaid authority, after giving an opportunity to such proprietor, of being heard, may cancel the certificate of registration granted to the proprietor from the date specified by him on this behalf.

Chapter III

Hours of Entertainment and Tickets for Admission

8. Notification of hours of entertainments.

(1) Every proprietor of an entertainment shall give at least twenty four hours notice of the hours of commencement and termination, place and nature of entertainment to the prescribed authority and shall give a similar notice in respect of any change or modification in such hours, place and nature of the entertainment. (2) Any information about temporary suspension, or closure of an entertainment shall be notified in a conspicuous place of the premises of the entertainment and a copy of the notice shall simultaneously, be sent to the authority mentioned in sub-rule (1) for information. (3) Every owner or other person incharge of any theatre hall or other premises who lets out the same for the purposes of an entertainment shall give notice to the authority mentioned in sub-rule (1). Such notice shall be given at least three days before the entertainment and shall clearly specify the nature of the entertainment, the name and address of the proprietor and the date on which and the time at which, the entertainment is proposed to be held: Provided that in no circumstances he shall let out to any person for the aforesaid purpose unless the latter is registered under section 6 or is exempted under section 10 or has paid the compounded tax under clause (a) of sub-section (5) of section 3 of the Act.

9. Ticket.

(1) A ticket shall be 15 cm. long and 6 cm. wide in rectangular shape of thin paper and shall be in three equal parts, hereinafter called the foils. Each foil of ticket shall be 5 cm. x 6 cm. distinguished by a vertical line between the first and second foil and by another vertical line between the second

and third foil. The first foil shall be preserved in the counterfoil book and the other two foils shall be issued for the purpose of authorising and verifying admission to the entertainment. The words "For Visitor" and "For Gate" in capital letters, shall be printed on the upper portion of the second and third foils respectively: Provided that there shall be separate series of complementary tickets and at the top of every foil of such ticket, the word "Complementary" in capital letter shall also be printed: Provided further that there shall be separate series of tickets for admission to the entertainment in respect of such Military Personnel as may be exempted from the liability to pay entertainment tax by notification issued in this regard and such ticket shall be in different colour from other tickets and at the top of every foil of such ticket the words "For Military Only" shall also be printed in capital letters: Provided also that there shall be separate series of tickets for admission to an entertainment exempted from the liability to pay entertainment tax by notification issued in this regard and at the top of every foil of such ticket the words "TAX FREE" shall also be printed in capital letters. (2) Each foil of a ticket shall show the name of entertainment, class to which it authorised admission, the date and show for which it is valid, the rate of payment for admission and the amount of the entertainment tax and surcharge, if any: Provided that a complementary ticket need not show the rate of payment for admission, but it shall show the amount of entertainment tax and surcharge, if any chargeable for admission to the class to which such complementary ticket relates: Provided further that a ticket for such military personnel as may be exempted from the liability to pay entertainment tax need not show the amount of such entertainment tax or surcharge, which is not chargeable but shall show the rate of payment for admission: Provided also that a ticket for admission to the show exempted from the liability to pay entertainment tax need not show the amount of entertainment tax or surcharge which is not chargeable, but shall show the rate of payment for admission.

10. Season tickets and ticket for series of entertainments.

- Every season ticket and every ticket for the right of admission to a series of entertainments or for any privilege, right, facility or thing combined with the right of admission to any entertainment shall have marked thereon, the name of the entertainment, the name of the person in favour of whom such ticket is issued and the period for which it is available.

11. Conditions relating to printing of tickets.

(1) To distinguish tickets of each class or type, it shall be printed on different colours of paper or in different colours of ink. (2) The ticket shall be show-wise and there shall be separate books of tickets of each class. The tickets of each class shall bear printed serial number, which shall run from 000001 to 1,00,000 and this shall be repeated in rotation and each series of tickets shall be distinguished by one more letters of alphabet. (3) Besides, the details required under rules 9 and 10 under this rule, the name and address of the press, the total number of tickets of the class printed and the date of printing shall also be printed at the bottom of each foil of the ticket. (4) The tickets shall be kept in bound books of 25 tickets.

12. Return in respect of tickets printed.

- Every proprietor shall furnish to the prescribed authority, a duly signed return in respect of tickets printed. Such return shall be in Form XXI and shall be furnished at least a week before such tickets are brought in use.

13. Authentication of tickets.

(1) No ticket, unless authenticated in the manners prescribed hereunder by the prescribed authority or by any other officer authorised by the Commissioner for the purpose, under sub-rule (2) shall be issued:-(a) Every proprietor shall keep a true record of tickets printed in a bound register, which shall be in Form XXII. The entries in the said register shall be completed, as soon as the tickets are received by the proprietor.(b) The proprietor shall produce tickets required at least for one week for authentication along with register in Form XXII before the prescribed authority or before any other officer authorised by the Commissioner for the purpose under sub-rule (2).(c) Before the tickets are produced for authentication, the proprietor shall pay the amount of entertainment tax payable thereon in advance and the tickets shall be authenticated only to the extent to which the proof of payment of tax by way of Treasury Challan is furnished.(d) When the tickets are produced by the proprietor for authentication before the prescribed authority or before any other officer authorised by the Commissioner for the purpose under sub-rule (2), the said authority shall verify the proof of payment of entertainment tax payable on such tickets, enter the details in the register in Form XXII which shall also be maintained in the office of the said authority and authenticate the tickets produced in either or both the manners provided hereunder-(i) by engraving an assigned symbol through a mechanical device provided by the State Government.(ii) by impressing, by signing and affixing his official seal.(2) The Commissioner may authorise any other officer either generally or for any specified area to discharge the functions of authentication of tickets: Provided that it shall be lawful for the prescribed authority or for the officer, specially authorised by the Commissioner to allot the work of authentication of ticket to any other officer posted in his office.

14. Application of Rule 13.

- The provisions of rule 13 shall apply to the entertainment situated in places notified under sub-section (2) of section 5.

15. Conditions relating to issue of tickets.

(1) At the time of issue of tickets-(a)(i) The issuing clerk shall put in his dated initials on all the three foils of the ticket.(ii) The two foils, namely for the visitor and for the Gate shall be detached from the counterfoil and issued to the buyer.(iii) The counterfoils in the book shall be preserved by the proprietor for inspection or production before the inspecting officer or before the prescribed authority. Such counterfoils shall be preserved by the proprietor till the assessment under section 9B or under Rule 33 of the determination of tax under rule 62 has reached its finality.(b) On admission of the holder of a ticket other than a season ticket available for series of entertainments,

the proprietor of the entertainment shall cause the ticket of such holder to be collected by the gatekeeper, qualified to perform his duties at the entrance to the entertainment. The foil, marked 'For visitor', of the ticket, so collected shall be returned to the holder at the entrance to the entertainment and the other foils, marked 'For Gate' shall remain with the Gatekeeper till the show is over when they shall be transferred to the custody of the proprietor for being retained and preserved till the next day following the entertainment.(c)The proprietor shall cause the presence of a Gatekeeper with a note book prescribed in clause (d) at every entrance to the entertainment while the show is on. The entries in the note book shall be completed before interval or within half of the duration of the show, whichever falls earlier.(d)All foils of tickets marked 'for gate' collected by the Gatekeeper shall be serially arranged and their details entered by him in the Gatekeeper's book which shall be in Form XIX.(2)(a)Tickets for each class and each show shall be sold from one respective book at a time and the second book shall be brought into use only when the first book has been exhausted.(b)No ticket book shall be used for any class or show other than that for which it is meant.(c)A ticket after having been separated from the counterfoil shall not be pasted or stitched again to the counterfoils, nor the tickets issued for one show, shall be allowed to be used for the next show.(d)No foil of ticket, which is for the visitor, shall be retained at the entrance in lieu of the foil for Gate.

16. Suspension of shows.

- When any show of an entertainment has been, for reasons beyond the control of the proprietor, and where in consequence thereof, the spectators have been reimbursed the full value of the tickets sold, the proprietor shall, after making reimbursement, submit the second and third foils of such tickets along with the respective counterfoils, to the authority prescribed in rule 3, within 24 hours from the time of suspension of the show, and claim for refund of the amount which he, on such tickets, has paid under clause (c) of sub-rule (1) of rule 13 on the value of stamps affixed on such tickets under rule 58 and the said authority shall after making such enquiry as he may deem fit allow the claim and direct the Treasury Officer to make a refund of the amount. After the claim is allowed the said authority, after making an endorsement on the order sheet in respect of serials and total number of such tickets of each class and the amount of tax refunded. The refund payment order shall be in Form XIII: Provided that the provisions of this rule shall not apply in respect of entertainments permitted to pay affixed sum in lieu of tax under rule 19.

17. Transfer to different parts of a place of entertainments.

- Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall not, so far as may be, be deemed to include a reference to the admission to another part of the place of entertainments for admission to which a payment involving tax or more tax is required.

Chapter IV

Calculation of Tax and Method of Levy

18. Calculation of tax when payment for admission includes other privileges.

(1) Where the payment for admission to an entertainment or a series of entertainments is a lump sum paid as subscription or contribution and where such payment enables the persons making it also to exercise other privileges or rights, the proprietor shall apply to the Commissioner or any other officer specially empowered by the State Government either generally or for any specification through the authority prescribed in rule 3, to fix such amount as appears to him to represent the right of admission to the entertainment and the amount of tax payable on such portion. (2) Along with the application, the proprietor shall furnish particulars of the number of persons so subscribing or contributing, the amount realised, the number and nature of the entertainments, the rates of payment for admission for those who have not so subscribed or contributed and the nature of rights or other privileges to which a person subscribing or contributing is eligible, together with a copy of the rules and regulations if any, relating thereto. (3) The prescribed authority in rule 3, on receipt of the application, shall, after making such enquiry, as he deems fit, forward the application to Commissioner or to any other officer specially empowered by the State Government with generally or for any specified area with his report. On receipt of the report, the Commissioner, or any other officer specially empowered by the State Government either generally or for any specified area after such further enquiry, if any, as he deems fit shall fix the amount which appears to him to represent the right of admission to the entertainment and the amount of tax payable under sub-section (4) of section 3. (4) The amount of tax fixed by the Commissioner or any other officer specially empowered by the State Government either or for any specified area under sub-rule (3) shall be paid by the proprietor within seven days from the date of receipt by him of the order fixing the amount of tax due.

19. Payment of fixed sum in lieu of tax payable under the Act.

(1) A proprietor intending to compound for the tax payable under the Act, by paying in lieu thereof, a fixed sum, shall apply in Form IV to the Commissioner or any officer specially empowered by the State Government either generally or for any specified area through the prescribed authority in rule 3, not less than fourteen days before the commencement of the entertainment intended for compounding of tax. (2) On receipt of the application, the prescribed authority in sub-rule (1), shall after making such enquiry, as he deems necessary, forward the application to the Commissioner or any officer specially empowered by the State Government either generally or for any specified area, with his report. On receipt of report, the Commissioner or any officer specially empowered by the State Government either generally or for any specified area may, after such further enquiry, if any, as he thinks fit and after considering such evidence, as may be produced, permit the proprietor to pay a fixed sum in accordance with clause (a) of sub-section (5) of section 3 and is a certificate in Form V to the proprietor and the proprietor shall comply with all the terms and conditions specified therein: Provided that the default in payment of the fixed sum in accordance with the terms and conditions specified in the permission or certificate in Form V shall invalidate such permission or certificate from the date of such default and in that case the general provisions of the Act and rules shall apply to such proprietor. (3) During the validity of the permission or certificate in Form V so long a proprietor complies the terms and conditions specified by the Commissioner or any other officer specially empowered by the State Government either generally or for any specified area, and

makes payment of the fixed sum in accordance thereof, the provisions of clauses (b) and (c) of sub-section (1) of section 5, of section 9 and 9B and of rules 11,12,15,33 and 62 shall not apply to such proprietor of entertainment.(4)The permission or certificate granted under sub-rule (2) shall be in effect only from the date and remain in force only for a period as specified therein.(5)The certificate granted under sub-rule (2) shall be exhibited in a conspicuous part of the premises of the entertainment and produced before any Inspecting Officer on demand.

19A. [Payment of fixed sum in lieu of tax payable under the Act by proprietor of Cable Service or Cable Television Network or by an entertainment provider. [Substituted by S.O. 73 dated 5.9.2007.]

(1)The consolidated amount of tax payable under Section 3AA Network for each connection given to the subscriber at the rate of fifteen rupees per connection per month irrespective of whether exhibition of programmes through Cable Service or Cable Television Network is combined with any service or supply of any goods for which a lump sum is charged from a person.(2)[The consolidated amount of tax payable under section 3AAA shall be paid by the entertainment provider for each connection given to the subscriber at the rate of fifteen per centum of the gross collection per month irrespective of whether exhibition of programmes by the entertainment provider is combined with any service or supply of any goods for which a lump sum is charged from a person.]]

20. Payment of tax in cases where admission is controlled by mechanical contrivance.

(1)A proprietor intending to pay the tax in accordance with results recorded by any mechanical contrivance shall apply to the Commissioner or any officer specially empowered by the State Government either generally or for any specified area through the prescribed authority, in rule 3 not less than fifteen days before the commencement of the entertainment.(2)On receipt of the application under sub-rule (1), the authority mentioned in sub-rule (1), shall, after making such enquiry as he thinks fit, forward the same to the Commissioner or any officer specially empowered by the State Government either generally or for any specified area with his recommendation therein.(3)If the Commissioner or any officer specially empowered by the State Government either generally or for any specified area is satisfied after such further enquiry, if any, as he thinks fit, that the application fulfils the requirements of the provisions of the Act and these rules, he may permit the proprietor to pay the tax in accordance with the provision of clause (c) of sub-section (5) of section 3 and grant a certificate in Form VI.(4)The proprietor shall maintain a true and correct account of the persons admitted by means of such mechanical contrivance and submit returns, as and when required to do so by any Inspecting Officer and comply with all the terms and conditions specified in the certificate granted in Form VI.(5)No person shall in any circumstances, be admitted to an entertainment by any mechanical contrivance save on payment of the price of admission inclusive of tax. Such price inclusive of tax, shall be exhibited in a conspicuous position on or near the mechanical contrivance and the fact, that the price is inclusive of tax shall also be exhibited clearly.(6)Every mechanical contrivance at a place of entertainment shall at all reasonable times be open to inspection by any Inspecting Officer.(7)The certificate granted under sub-rule (3) shall be

exhibited in a conspicuous part of the premises of the entertainment and produced before the Inspecting Officer on demand.

21. Application for exemption from payment of tax under section 10.

- An application for exemption from payment of entertainment tax under section 10 shall be made ordinarily not later than fifteen days before the date of such entertainment.-(i)to the authority prescribed in rule 3, in the case of an exemption under subsection (1); and(ii)to the Commissioner or any officer specially empowered to the State Government either generally or for any specified area through the authority prescribed in rule 3, in the case of an exemption under sub-section 2.

Chapter V Registers and Returns

22. Registers of tickets issued.

(1)Every proprietor shall keep and maintain a true and correct account of the issue of tickets in a bound register in Form VII. An account of the issue of season tickets shall be kept in Form VIII.(2)Entries in respect of each show in the register prescribed in sub-rule (1) shall be completed within an hour of the scheduled time of the start of the show.

23. Returns.

- Every proprietor or any person authorised by him on his behalf shall furnish to the authority prescribed in rule 3, a duly signed weekly return which shall be in Form IX, on or latest by Wednesday, following the week to which the return relates.

23A. [Return in respect of Entertainment through Cable service or Cable Television Network. [Inserted by S. O. No. 206 dated 17.12.1998.]

- Every proprietor or owner of any Cable Television network or any person authorised by him on his behalf shall furnish to the authority prescribed in Rule 3 a duly signed monthly return which shall be in Form IX-A on or latest by 15th of every month following the month to which the return relates.]

24. Inspection book.

(1)Whenever required by any Inspecting officer the proprietor of entertainment shall cause to produce a true and correct, statement of sales of tickets in form prescribed in sub-rule.(2)The statement shall be in duplicate and shall be maintained in the form of a bound book of 100 pages or its multiples.(3)The Inspecting Officer shall be competent to record his notes or remarks of inspection as he deems fit. Original copy of the statement shall be taken by the Inspecting Officer

who shall submit it to the prescribed authority for proper action and the duplicate copy shall be preserved in the book for inspection and verification by or for production before the prescribed authority for the purpose of the Act or rules.(4)Every such statement shall be in Form XX and shall be signed by the proprietor or any person duly authorised by the proprietor in this behalf before the statement is produced before the Inspecting Officer.

Chapter VI

Payment of Tax

25. Payment of tax by the proprietor.

- Every proprietor shall, pay the full amount of tax due from him in respect of the week on the next day of the week, for which the payment falls due:Provided that the prescribed authority in rule 3, for the reasons to be recorded in writing may direct any proprietor to pay in respect of any period less than a week at such interval as may be specified in the order and he may likewise, at any time, modify or revoke such order.

26. Advance payment of entertainment tax.

(1)Where the authority prescribed in rule 3 is satisfied that the proprietor of any entertainment, other than those covered by the notification issued under sub-section (2) of section 5 for the purposes of clause (c) of sub-section (1) of section 5, is defaulting or delaying or avoiding the payment of the entertainment tax due from him he may after giving the proprietor an opportunity of being heard, direct the proprietor to pay an amount in advance determined in accordance with sub-rule (2) by any date within a week of such direction.(2)The amount of tax required to be deposited in advance shall not exceed the estimated tax for one month. Such an estimate shall be made on the basis of probable estimated receipts for the period in respect of which such advance tax is required to be paid and in making the estimate the seating capacity of the entertainment and the number of shows proposed to be held and such other materials which in the opinion of the authority, are relevant, shall be taken into account.(3)The amount of tax collected in advance under sub-rule (1) in respect of any period shall be set off against the amount of tax assessed or penalty imposed for the same period or any other period for which tax or penalty may be due from such proprietor. If the tax so collected in advance is in excess of the amount of tax which is or may become due, the excess amount shall be refunded to the proprietor in the prescribed manner.

27. Method of payment.

(1)Every proprietor shall pay the full amount of the tax due from him into the Government Treasury. No payment of any tax or penalty, if any, shall be accepted at the office of any Inspecting Officer or prescribed authority.(2)Challan for making payment into the Government Treasury shall be in Form X.(3)Challan shall be prepared in quadruplicate. The original copy of the challan shall be sent to the prescribed authority in rule 3, duplicate copy shall be retained by the Government Treasury, and the triplicate and quadruplicate copies shall be returned to the proprietor as proof of payment.

28. Submission of challan with return.

- Every proprietor shall while submitting a return in Form IX attach to it the quadruplicate copy of the challan referred to in sub-rule (3) of rule 27.

29. Prescribed authority under section 9C, sub-section (3) of section 16 and section 17.

- The Commissioner or any other officer specially empowered by the State Government either generally or for any specified area shall be the prescribed authority for the purpose of section 9C, sub-section (3) of section 16 and section 17.

Chapter VII

Assessment, Appeal, Revision and Review

30. Period of Assessment.

- Unless, a shorter period is considered expedient, the period of assessment shall, ordinarily, be a quarter.

31. Notice of hearing.

- The notice of hearing for purpose of sub-section (4) of section 6 or sub-section (2) or sub-section (5) or sub-section (6) of section 9 or section 9B or section 13B or section 13C or section 13D shall be in Form XI. The prescribed authority shall fix a date, ordinarily not less than fifteen days from the date of issue of the notice for producing such accounts and other evidence as it may require and for considering any objection which the proprietor may prefer.

32. Proceeding under section 13A.

(1)The prescribed authority shall, in a matter of a proceeding under section 13A, serve or cause to be served upon the proprietor a notice which shall contain gist of concealment of any payment for admission or admitting persons in contravention of the provisions of the Act. A date of hearing which shall, ordinarily, not be more than seven days from the date of issue of notice together with the time of hearing shall be fixed.(2)On the date fixed for hearing, the proprietor shall be allowed opportunity to rebut the allegation. Ordinarily, no adjournment shall be allowed. If an adjournment becomes absolutely necessary, the authority mentioned in sub-rule (1) shall record reason thereof.(3)After giving an opportunity of being heard, the authority referred to in sub-rule (1) shall record an order containing precisely and clearly the gist of allegation, the manner in which the proprietor was made aware of that, the reply, if any, furnished and the decision thereon.(4)A copy of the order shall be made over to the proprietor.

33. Assessment.

(1) If the prescribed authority is satisfied without requiring the presence of the proprietor or production by him of any evidence that the return furnished in respect of any period is correct and complete, he shall assess the amount of tax due from the proprietor on the basis of such return. (2) If the authority referred to in sub-rule (1) is not satisfied without requiring the presence of the proprietor or production of evidence that the return furnished in respect of any period is correct and complete, he shall serve a notice in Form XI on such proprietor requiring him on a date and at a place to be specified therein either to attend in person or to produce or cause to be produced any evidence on which the proprietor relies to prove the correctness of such return or to submit such other accounts, registers or documents of the proprietor as may be considered necessary by him for the purpose of determining the amount of tax due against the proprietor. (3) On the date specified in the notice or as soon afterwards, as may be, the authority referred to in sub-rule (1), after hearing such evidence, as the proprietor may produce and such other evidence as the said authority may require on specified points shall assess the amount of tax due from the proprietor. (4) If the proprietor fails to make a return or having made the return, fails to comply with all the terms of the notice issued under sub-rule (2) or to produce any evidence required under sub-rule (3), the authority referred to in sub-rule (1) shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgement, the amount of tax, if any, due from the proprietor.

34. Notice of demand.

- If any sum is payable by a proprietor under the Act or these rules, the prescribed authority shall serve a notice in Form XII and shall also fix a date on which the proprietor shall produce the challan in proof of the payment made by him of such sum.

35. Appeal.

(1) An Appeal against an order of assessment of penalty or both or an order under section 9A shall lie to the Joint Commissioner or to the Deputy Commissioner specially authorised in this behalf by the State Government. (2) The appeal shall be filed within forty-five days of the receipt of demand notice under rule 34 : Provided that the appellate authority may for reasons to be recorded, admit an appeal after the expiry of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal in time. (3) No order under this rule shall be passed without giving the appellant a reasonable opportunity of being heard.

36. Contents of memorandum of appeal.

- A memorandum of appeal shall be in writing and specify the name and address of the appellant that the date of the order appealed against, name and designation of the officer who passed the order together with clear statement of the facts and nature of the relief prayed for and shall be verified and signed by the appellant or by his authorised agent, as the case may be. Every such memorandum of appeal shall be presented in duplicate and shall be accompanied by a certified copy

of the order appealed against: Provided that no such memorandum of appeal shall be entertained by any authority unless it is satisfied that such amount of the tax as the appellant may admit to be due from him or twenty per centum of the tax assessed, whichever is greater, has been paid into the Government Treasury in the prescribed manner.

37. Revision.

(1) An application for revision of an order passed under sub-rule (1) of rule 35 or of an order, other than an order passed under section 9C or under rule 19, passed by the Commissioner shall be presented to the Tribunal. (2) An application for revision of an order passed under the Act or these rules other than an order passed by the Commissioner under section 9C or under rule 19 or an order against which an appeal has been provided under rule 35, or an appellate order passed under rule 35 or an order passed under sub-rule (1) of this rule shall be presented—(a) to the Joint Commissioner, if the order sought to be revised is one passed by an authority not above the rank of a Deputy Commissioner; (b) to the Commissioner, if the order sought to be revised is one passed by the Joint Commissioner. (3) An application for revision under this rule shall be filed within thirty days of the communication of the order which is sought to be revised but the authority to which the application lies may admit it after the expiration of the said period if the said authority is satisfied that the applicant had sufficient cause for not presenting the application within the said period. (4) The Commissioner, may, on his own motion revise any order passed by an authority subordinate to him.

38. Disposal of appellate and revisional proceedings relating to periods before the commencement of these rules.

- Any appeal or proceeding relating thereon, or any revision pending before the Deputy Commissioner or any revision against an appellate order passed by the Deputy Commissioner pending before the Joint Commissioner under the Act and these rules shall not, after the commencement of these rules, be continued and disposed of by the said authority and shall be deemed to have been transferred to the Joint Commissioner or Deputy Commissioner specially authorised in this behalf, or the Commissioner or the Tribunal as the case may be, and shall be initiated or disposed of, or continued and disposed of by the said authority as provided in rule 35 or rule 37.

39. Review.

(1) Where the Commissioner or any other officer or authority reviews any order passed by him or it under sub-section (3) of section 14, he or it shall record the reason in writing for doing so. (2) Save with the previous sanction of the Commissioner obtained in writing, no order, other than an order passed by the Commissioner, shall be reviewed more than twelve months after the date of the passing of the order which is sought to be reviewed. (3) No officer or the authority below the rank of Commissioner shall review any order which has been passed by any of his or its predecessors in office, except with the previous sanction of the Commissioner.

Chapter VIII

Fees

40. Fees.

- The following fees shall be payable, namely :-

(i)	On memo of appeal or revision against an order of assessment of tax or penalty or both against order under section 9A.	One per cent of the amount in dispute subject to a minimum of Rs. 2 and maximum of Rs. 100.
(ii)	On memo of appeal or revision against any other orders.	Rs. five.
(iii)	Application for grant of a duplicate of registration under rule 5.	Rs. six.
(iv)	Upon any other miscellaneous petition or petitions for relief including the following namely:-	
(a)	Application for registration of each place of entertainment.	Rs. five.
(b)	Application for amendment of certificate of registration.	Rs. two.
(c)	Application for permission to pay tax according to section 3(5) or section 3(5) (a).	Rs. five.
(d)	Application for extension of time limit for payment of tax assessed or the penalty imposed.	Rs. five.
(e)	Application for extension of time limit fixed for payment of composition money under section 17.	Rs. five.
(f)	Application for adjournment in a proceeding before any Inspecting Officer or prescribed authority.	Rs. two.
(g)	Miscellaneous petition for relief.	Rs. two.

Provided that no fee shall be payable in respect of any application or petition filed by or on behalf of the State Government.

41. Grant of copy.

(1) if any proprietor wants to have a certified copy of an order concerning him passed by any prescribed authority or Inspecting officer, he shall make an application to the authority or officer concerned. The application shall bear adhesive court fee stamps of the value of rupee one and paise fifty only for an ordinary copy or adhesive court fee stamps of the value of rupees four only for an urgent copy. A searching fee of rupee one and paise 50 in adhesive court fee stamps shall be levied in all cases, provided that no searching fee shall be charged when papers, of which copies are required, have not been deposited in the Record Room of the prescribed authority or the Inspecting

Officer concerned.(2)On receipt of the application, the proprietor shall be informed of the court fee stamps required, under the provisions of sub-rule (3) for the supply of the copy on payment of the requisite amount of court fee stamps by proprietor or his authorised agent a certified copy of the order shall be prepared and granted to the proprietor.(3)The following fee shall be payable for the grant of copies namely :-

	Ordinary Copy	Urgent Copy
(i) Copying fee for every 150 words or less of the type writtendocument.	0.50 paise.	1.50 paise.
(ii) Authentication fee.	1.50 paise.	1.50 paise.

(4)An application for copy may be made by registered post in which case the applicant shall be required to pay a consolidated fee of rupees ten, irrespective of the number of words contained in the order of which the copy is desired, to cover the cost of copy and authentication fee. In such cases, the application shall be accompanied by a copy of the challan in Form X showing payment of rupees ten in the Government Treasury.

42. Payment of fees.

(1)The fees payable under clause(i) of rule 40 or under sub-rule (4), of rule 41 shall be deposited into the Government Treasury under the head [045 other taxes and duties on commodities and services-Entertainment tax.] [See now new Head of Account.](2)All fees payable under the Act or these rules other than the fees, referred to in sub-rule (1) shall be paid in the court fee stamps.(3)No fee payable under the Act or these rules shall be paid in cash.

Chapter IX Refunds

43. Refunds under section 11.

(1)Any proprietor desirous of obtaining a refund under section 11, shall present an application for such refund to the Commissioner or any officer specially empowered by the State Government either generally or for any specified area, through the prescribed authority in rule 3, within fifteen days from the date of the entertainment.(2)On receipt of the application under sub-rule (1) the authority referred to in sub-rule (1), after making such enquiry, as he thinks fit, forward the application together with his recommendation to the Commissioner or any officer specially empowered by the State Government either generally or for any specified area who may, after making such further enquiry, if any, as he thinks fit, allow or reject the claim for the refund.(3)If a refund is allowed, the Commissioner or any officer specially empowered by the State Government either generally or for any specified area shall direct the prescribed authority in rule 3, to issue a refund payment order.

44. Refund other than refund under section 11.

- If the prescribed authority in rule 3, is satisfied upon claim made in this behalf, that tax has been paid by or on behalf of any proprietor with which he was not properly chargeable, or which was in excess of the amount with which he was properly chargeable, the said authority shall allow a refund of the amount so paid in excess to such proprietor or in the case of death of such proprietor, to his legal representative: Provided that no claim for the refund of any tax or penalty shall be entertained, unless it is made within six months of the date of the service of the notice of excess payment.

45. Refund payment order.

- When an order of refund has been passed under rule 16 or rule 43 or rule 44 or rule 56 or rule 57 the prescribed authority in rule 3, shall issue a refund payment order in Form XIII and forward it to the proprietor for encashment at the Government Treasury. A copy of the Refund payment order shall also be forwarded simultaneously to the Treasury Officer concerned.

Chapter X

Service of Notice

46. Service of Notice.

(1) Notice under the Act or these rules may be served by any of the following methods, namely; (i) by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorised to receive, notice on his behalf. (ii) by post: Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the prescribed authority is satisfied that the addressee is keeping out of the way for the purpose of avoiding service, or that, for any other reason the notice cannot be served by any of the above mentioned methods the said officer shall order the service of the notice by affixing a copy thereof on some conspicuous part of the addressee's office or of the building in which his office or entertainment is located, or where the addressee habitually resides or upon some conspicuous part of any place of residence or entertainment or office last notified by the addressee and such service shall be as effectual as if it had been made on the addressee personally. (2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to his agent or other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original copy of the notice. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1), the serving officer shall return the original to the prescribed authority who issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the office of the addressee or the building in which his office or entertainment is or was located or the residence was identified and in whose presence the copy was affixed. The serving officer shall also require the signature or thumb impression of the person identifying the office, the building, or residence of the addressee to his report. (3) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and

posting by registered post the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.(4)The authority at whose instance the notice was issued shall, if he is satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may after recording an order to that effect direct the issue of a fresh notice.

Chapter XI

Prosecution and Payment of Composition Money

47. Sanction for institution of a prosecution.

- No prosecution under the Act or these rules shall be instituted except with the previous sanction of the Commissioner or any officer specially empowered by the State Government either generally or for any specified area.

48. Composition of offences under section 17.

(1)When the Commissioner or any officer specially empowered by the State Government, either generally or for any specified area accepts under section 17 a required sum from any proprietor by way of composition of any offence, he shall issue an order in Form XIV directing the proprietor to deposit in the Government Treasury the amount of composition money within the period mentioned therein. A copy of the order may be sent simultaneously to the prescribed authority in rule 3, and the treasury officer for information.(2)The Commissioner or any officer specially empowered by the State Government either generally or for any specified area shall fix a date on which the proprietor shall produce before the authority prescribed in rule 3 receipted challan in proof of payment.

Chapter XII

Miscellaneous

49. Provisions as to persons admitted who have some duty to perform.

- No person, other than the prescribed authority, the Inspecting Officer, and members of the managerial staff of the proprietor, shall be admitted to an entertainment on the ground that he has some duty to perform in the premises, unless he carried a badge denoting his rank, work or profession.

50. Production of tickets.

- Any officer authorised by the State Government under section 12 may require any person who has been admitted to an entertainment to produce ticket or complimentary ticket or the badge entitling

him to be admitted to the entertainments.

Chapter XIII

Penal Provision

51. Punishment.

- Any person contravening any provision of these rules shall be punishable with fine which may extend to one thousand rupees.

Part II – 52. Payment of tax by means of stamps.

- The rules in the part shall also apply to entertainments admission to which is authorised by tickets affixed with stamps specified in clause (c) of sub-section (1) of section 5.

53. Issue of stamps.

- The Treasury Officer, the prescribed authority in rule 3 or any other person, who may be so authorised or appointed by notification by the State Government shall issue the stamps in respect of the areas mentioned therein: Provided that no stamp shall be issued except on payment of the requisite amount at the Treasury through a challan in Form X and on an indent submitted in Form XV before the authority prescribed in rule 3 : Provided further that the sale of stamps shall not ordinarily exceed the amount of estimated tax payable by a proprietor of entertainment for three months.

54. Purchase of stamps.

- No person shall purchase any stamps required for the purpose of the Act except from the authority notified under rule 53 : Provided that nothing in this rule shall-(i) be deemed to entitle any person other than a proprietor of an entertainment or his authorised representative to purchase the stamps. (ii) apply to any person possessing stamps affixed to a ticket purchased for the purpose of securing admission to the entertainment: Provided further that where the proprietorship of an entertainment is transferred, it shall be lawful for the transferee after giving due notice to the authority prescribed in rule 3 to purchase from the transferor within five days from the date of such notice any unused stamp in the possession of the transferor.

55. Issue of stamps.

- No stamp shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.

56. Refund of value of unused stamps.

- When a proprietor is in possession of stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, he may, within a period not exceeding six months from the date of purchase of such stamps, make an application in writing for refund of the value of unused stamps in his possession to the authority prescribed in rule 3 and the said authority shall after the unused stamps have been surrendered for cancellation, direct the Treasury Officer to make refund of the amount, representing the value of unused stamps and the Treasury Officer shall make the payment accordingly.

57. Refund or replacement of damaged stamps.

- When stamps purchased for use under the Act have been damaged, defaced, mutilated or otherwise spoiled and it is required to renew the same, the proprietor may apply in writing along with such stamps, within a period not exceeding six months from the date of purchase of such stamps, to the authority prescribed in rule 3 and the said authority shall on being satisfied that the stamps have not wilfully been damaged, defaced, mutilated or spoiled may direct the authority referred to in rule 53 for the issue of new stamps or payment in cash therefor after deducting in either case, ten percentum of the aggregate value of such stamps.

58. Manner of affixation of stamps.

(1) Stamps of the value of tax payable shall be securely affixed on the first and second foils of the ticket (on the reverse side), the head portion of the stamps marked 'Bihar' shall be affixed on the first foil and the tail portion on the second foil of the ticket. (2) Of the two foils issued to the spectator as mentioned in sub-clause (ii) of clause (a) of sub-rule (1) of rule 15, the second foil bearing the tail portion of the stamp shall remain with the spectator while the third foil shall be detached and collected by a Gate-keeper.

59. Defacement and destruction of stamps and disposal of ticket.

(1) Subject to the provisions of these rules, the proprietor shall not deface, mutilate, tear or diminish any stamps affixed to a ticket denoting the entertainment tax payable, before the ticket to which it is affixed is issued to admit any person to an entertainment. (i) On the admission of the holder of a ticket, the proprietor of the Entertainment shall cause the ticket of such holders to be collected and the stamp to be defaced by tearing the tail portion of the ticket into two portions across the stamps and shall cause the ticket with the portion of the stamp to be returned to the holder. The holder shall retain his portion until he has left the place of entertainment. (ii) The portion of the tickets collected at the entrance shall be retained and kept by the proprietor until 3 P.M. of the day following the entertainment and thereafter destroyed.

60. Registers.

(1) Every proprietor of an entertainment shall maintain a stock register of stamps in Form XVI separately in respect of each denomination in a bound register and also a true and corrected account of issue of tickets, and payment of tax by means of stamps in a bound register in Form XVII. The pages of the register shall bear printed serial numbers. (2) Entries in respect of each performance of show shall be completed in the register in Form XVII latest within one hour from the start of the show.

61. Returns.

(1) Every proprietor or a person authorised in this behalf shall furnish to the prescribed authority a duly signed weekly return which shall be in Form XVIII latest by Wednesday following the week to which the return relates: Provided that, in case, where admission to an entertainment on ticket or complimentary ticket of the nature specified in clause (a) of sub-section (1) of section 5 has been permitted for the time being the proprietor of such entertainment shall furnish return and pay tax in the manner prescribed in rules 23, 25 and 27.

62. Determination of tax payable in respect of Entertainment.

(1) After the filing of the return by a proprietor in Form XVIII under rule 61, the prescribed authority may issue a notice to the proprietor in Form XI requiring him on a date and at a place to be specified therein, either to attend in person or to produce or cause to be produced the first counterfoils of tickets other accounts, registers, documents and other evidence on which the proprietor relies to prove the correctness of such return; and if the said authority is satisfied, after due scrutiny that the return filed is correct and complete, he shall determine what amount of tax was due from the proprietor and whether that was correctly paid by stamps. (2) The said authority shall, if he is satisfied that the amount of tax has correctly been paid by stamps, destroy such counterfoils affixed with the head portion of the stamps and make endorsement to that effect on the order-sheet indicating the total value of stamps destroyed. (3) Where the return furnished is not found to be correct and complete, or where a proprietor is found to have admitted any person to any entertainment otherwise than by stamps affixed to a ticket, the said authority shall assess to the best of his judgement, the amount of tax if any, due from the proprietor on that amount. (4) If the proprietor fails to file a return or having filed a return, fails to comply with all the terms of notice issued under sub-rule (1) or fails to produce any evidence, the authority referred to in sub-rule (1) giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgement the amount of tax, if any, due from the proprietor. (5) Where any sum is found to be payable by a proprietor, the prescribed authority shall serve a notice in Form XII and shall also fix a date on which the proprietor shall produce the challan in proof of the payment made by him of such sum.

63. Application of the provisions of rules contained in Part I.

- Where no provision or insufficient provision has been made in this part with respect to condition

relating to registration, return, inspection, payment of fees on security, size, shape, printing and issue of tickets, assessment, appeals, revision, review and recovery and refund of taxes and matters incidental thereto, the provisions of rules contained in Part I, shall apply mutatis mutandis. Form I Application for Registration. (See Rule 5) To The Circle/Sub-circle. I..... (full name), son of (full name) hereby apply for registration under section 6 of the Bihar Entertainments Tax Act, 1948, and furnish the following particulars for that purpose;-

1. Name of the proprietor.

2. Status (Whether individual, a Hindu undivided family, firm, limited company, association of persons, etc.)

3. Style of the Entertainment.

4. Nature of the Entertainment.

5. Location of place of the Entertainment for which the application is made-

(a) Mohalla/ Road. (b) Village/Town. (c) Sub-division.

6. Address of office or any other place where notice and communications should ordinarily be despatched-

(a) Mohalla/Road. (b) Village/Town. (c) Post Office. (d) Revenue Thana. (e) Thana No. (f) Subdivision.

7. How often in a week and on what days it will be held?

8. Hours of commencement and termination-

Week days..... Sunday.....

9. Complete list of other places of entertainments of the proprietor for which separate application has been/will be made.

10. Books of accounts ordinarily maintained.

11. State the class for which complimentary tickets will be issued and rate of payment for admission, if any.

12. Seating capacity and rates of payment for admission to different classes-

Class	Seating capacity	Rates of payment for admission	Tax inclusive of surcharge	Remarks
1	2	3	4	5

13. Particulars of persons having interest in the business-

Serial no.	Name and parentage	Designation	Permanent address	Nature of extent of interest	Signature of the person having interest in the business
1	2	3	4	5	6

14. Amount of security money deposited, if any, with challan no. /G.P. Notes no.

I declare that the above statements are true to the best of my knowledge and belief.

Place _____ Signature _____

Dated, the 20..... Designation.

AcknowledgmentReceived an application in Form I from for registration under Bihar Entertainment Tax Rules, 1984.Receiving Officer.[Form 1A] [Inserted by S.O. 206 dated 17.12.1998.]Application for Registration for Cable Television Operator or Cable Television Network[See Rule 3(1)]To,Circle Incharge Circle.....I..... (Full name) son of..... (Full name) hereby apply for registration under section 6 of the Bihar Entertainment Tax Act, 1948 and furnish the following particulars for that purpose:(1)Name of the proprietor(2)Status (whether individual, a Hindu Undivided Family, Firm, Limited Company, Association of persons etc.)(3)Style of the Entertainment.....(4)Nature of the Entertainment.....(5)Location of place of the Entertainment for which application is made :.....(a)Mohalla/Road(b)Village/Town.....(c)Sub-division.....(d)District.....(6)Address of office or any other place where notice and communication should ordinarily be despatched :- (a)Mohalla/Road.....(b)Village/Town.....(c)Post Office.....(d)Revenue Thana.....(e)Thana No.....(f)District.....(7)Books of Accounts ordinarily maintained.(8)Number of Channels exhibited.....(9)Number of connections in operation.(10)Amount charged to subscriber for Cable Television connections.(11)Entertainment Tax payable on each connection provided to subscriber.(12)Particulars to persons having interest in the business.

Serial no.	Name	Father/ Husband Name	Permanent address	Nature of extent of interest	Signature of the person having interest in the business
1	2	3	4	5	6

(13)Amount of security money deposited.If any with challan no. and date.I declare that the above statements are true to the best of my knowledge and belief.

Place Signature

Dated, the Designation.

AcknowledgementReceived an application in Form IA from for registration under Bihar Entertainment Tax Rules, 1984.Receiving Officer.Form IICertificate of Registration(See Rule 5)

Office of the Circle/Sub-circle

Registration number /Ent. of the year.

This is to certify that the proprietor, whose particulars are detailed below, has been registered under section 6 of the Bihar Entertainments Tax Act, 1948 on the of 20.....He is liable to pay tax for admission to the entertainment from-

1. Name of the proprietor

2. Status

3. Style of the entertainment

4. Nature of the entertainment

5. Location of the place of entertainment-

(a)Mohalla/Road(b)Village/Town(c)Post Office

6. Name of the Treasury or Sub-treasury where the tax is to be deposited.

PlaceDateSeal SignatureDesignation.

(Reverse)1. Address of office or any other place where notices and communications should ordinarily be despatched-(a)Mohalla/Road(b)Village/Town(c)Post Office(d)Revenue Thana(e)Thana no.(f)Subdivision

2. Complete list of other places of entertainments of the proprietor with their registration number if register maintained.

3. How often in a week and on what days it will be held?

4. Hours of commencement and termination of entertainment-

(1)Week days(2)Sundays

5. State the class for which complimentary tickets are issued and rate of payment for admission, if any,

6. Seating capacity and rates of payment for admission to different classes-

Class	Seating capacity	Rates of payment for admission	Tax inclusive of surcharge	Remarks
1	2	3	4	5

1. Particulars of persons having interest in the business :

Serial no.	Name and parentage	Designation	Permanent address	Nature of extent of interest
1	2	3	4	5

[Form IIA] [Inserted by S.O. 206 dated 17.12.1998.] Certificate of Registration Office of the..... Circle..... Registration No..... ENT of the year..... This is to certify that the proprietor whose particulars are detailed below, has been registered u/s 6 of the Bihar Entertainment Tax Act, 1948 on the..... (date). He is liable to pay tax for admission or otherwise to the entertainment from

1. Name of the proprietor.....

2. Status.....

3. Style of the entertainment.....

4. Nature of the entertainment.....

5. Location of the place of entertainment.....

(a) Mohalla/Road.....(b) Village/Town.....(c) Post Office.....

6. Name of the treasury where the tax is to be deposited.

Place Date Seal Signature Designation.

(Reverse) 1. Address of office or any other place where notices and communications should ordinarily be despatched.-(a) Mohalla/Road(b) Village/Town(c) Post Office(d) Revenue Thana(e) Thana No.(f) Sub-division

2. Complete list of other places of entertainment of the proprietor with their registration number if any.

3. Hours of commencement and termination of entertainment.

4. No. of Channels exhibited.....

5. No. of connections in operation.....

6. Total charges received from each connection of Cable T. V. provided to subscriber.

Form III Application for cancellation of Registration (See Rule 7) To The Circle/Sub-circle. Ent. Enclosing herewith registration certificate no. I, son of hereby apply for cancellation of the said certificate and furnish the following particulars for that purpose:

1. Registration

2. Name of the proprietor

3. Status

4. Style of the entertainment

5. Location of the place of entertainment.

6. Grounds on which cancellation is applied for.

7. Date from which cancellation is applied for.

8. (i) Period up to which returns have been filed.

(ii) Period up to which tax has been paid. (iii) Period up to which assessment has been made. I declare that the above statements are true and complete to the best of my knowledge and belief. Date _____ Signature _____ Designation _____ Acknowledgment Received an application in Form III, with/without a copy of certificate of registration bearing number for cancellation from Receiving Officer. Form IV Application for permission for payment of fixed sum in lieu of tax (See Rule 19) To The Commissioner of Commercial Taxes, Bihar, Patna. Through the Circle/Sub-circle. I (full name), son of (full name) hereby apply for permission to compound for the tax payable under the Act by paying in lieu thereof a fixed sum and furnish the following particulars for that

purpose.

1. Registration number

2. Name of the proprietor

3. Style of the entertainment

4. Location of the place of entertainment.

5. Seating capacity and rates of payment for admission to different classes :

Class	Maximum seating capacity.	Probable of admission in each class.	Rate	
Of payment for admission.	Of tax inclusive of surcharge.	Total	Remarks	
1	2	3	4	5 6 7

6. How often in a week and on what days it will be held?

7. Period for which the permission is required.

8. Approximate probable gross receipts per day.

9. Amount per day/week/month/ for entire period which the applicant offers as payment for the composition of the tax.

10. State grounds, if any, for granting permission for payment of fixed sum.

I agree to and shall abide by such conditions as may be laid down by the Commissioner. I declare that the above statements are true and complete to the best of my knowledge and belief. Date _____ Signature _____ Designation _____ Acknowledgment Received an application in Form IV from bearing registration number for permission for payment of fixed sum. Receiving Officer Form V Certificate granting permission for payment of fixed sum in lieu of tax. (See Rule 19) Office of the Commissioner of Commercial Taxes, Bihar, Patna. Certificate No. _____ Year _____. This is to certify that the proprietor, whose particulars are detailed below has been permitted to compound for the tax payable under the Act by paying in lieu thereof a fixed sum as specified hereunder. This permission is subject to the conditions mentioned below and such other conditions and restrictions which the Government or the Commissioner may like to impose :-

1. Registration number

2. Name of the proprietor

3. Status

4. Style of the entertainment

5. Nature of the entertainment

6. Location of place of entertainment

7. Number of seats and rates of payment for admission to different classes and the number of shows for which permission to compound the tax is granted?

Class	Number of seats	Rates of	Gross payment (Total of Sl. 3 and 4)	Number of shows	Remarks
Payment for admissions	Tax inclusive of surcharge	On week day	On Sunday		
1	2	3	4	5	6 7 8

8. Period for which permission to compound the tax is granted.

9. Amount of fixed sum payable per day/ week/ month/ for the entire period.

10. How and when payable

11. Conditions:

(a) In the event of increase in the number of seats and shows and enhancement of rates of payment for admission and tax, the proprietor shall pay the proportionate additional amount. (b) This permission may be revoked at any time without reason being assigned. and no compensation shall be payable by Government on account of any loss caused to the proprietor by reason of such revocation. (c) A correct and complete account shall be maintained of the persons admitted. The account shall show the number of persons admitted to each class and the amount received in respect of them. (d) Full facilities shall be given to the Inspecting Officer to check the correctness of the account by counting the number of visitors during any show covered by this certificate. (e) The proprietor shall not start a new branch of the entertainment or make any change in the number of shows, seats, rates of payment for admission and nature of the entertainment without previous approval of the Commissioner. (f) The certificate shall be exhibited in a conspicuous part of the

premises of the entertainment and produced before the Inspecting Officers on demand. No correction or erasure of any kind shall be made or allowed to be made in this certificate. Signature Designation Form VI Certificate granting permission to pay tax in accordance with the result recorded by any mechanical contrivance (See Rule 20) Office of the Commissioner of Commercial Taxes, Bihar, Patna Certificate No. Year. This is to certify that the proprietor, whose particulars are detailed below, has been permitted to pay the entertainments tax under the Act, in accordance with the provisions of clause (c) of sub-section (5) of section 31 of the Act. This permission is subject to the conditions, mentioned below and such other condition as are in the Act or the rules framed thereunder:-

1. Registration number

2. Name of the proprietor

3. Status

4. Style of the entertainment

5. Nature of the entertainment

6. Location of place of entertainment

7. Period for which the permission is granted

8. Conditions-

(i) This permission may be revoked at any time without reason being assigned and no compensation shall be payable by Government on account of any loss caused to the proprietor by reason of such revocation. (ii) A correct and complete account shall be maintained of the persons admitted through mechanical contrivances. The account shall show the number of persons admitted to each class and the amount received in respect of them. (iii) No person shall be admitted inside the entertainment except his admission being recorded in the mechanical contrivance. (iv) Full facilities shall be given to the Inspecting Officers to check the correctness of the records by counting the number of visitors during any show covered by this certificate. (v) The certificate shall be exhibited in a conspicuous part of the premises of the entertainment and produced before Inspecting Officers on demand. No correction or erasure of any kind shall be made or allowed to be made in this certificate. Seal Date Signature Designation Renewals

Date of renewal Period for which renewed Signature and designation of Renewing Officer

Form VII Register of tickets sold (See rule 22)

Style of entertainments-Place-Date- Registration No.-

Name of the show	Time of the show	Rates of-	Ordinary tickets	Complimentary tickets	Amount of entertainments tax inclusive of surcharge payable.		
Class	Payment for admission	Tax inclusive of surcharge	Serial nos. (From-to-)	No. of tickets sold.	Serial nos. (From-to-)	No. of tickets sold.	No. of tickets issued to persons exempted under section 10 (2)
1	2	3	4	5	6	7	8
No. of tickets sold.	Total tickets for the class issued	Amount received on account of payment for admission		Ordinary tickets.	Complimentary tickets.	Gross Total	Remarks
9	10	11		12	13	14	15

Form VIII Register of season tickets sold [See Rule 22] Style of Entertainment.....Registration No.....Place.....Date.....

Rates of-	Ordinary tickets	Complimentary tickets	Amount of entertainments tax inclusive of surcharge payable.			Remarks
-----------	------------------	-----------------------	--	--	--	---------

Date of issue	Class	Payment for admission	Tax inclusive of surcharge	Period of validity	Serial nos. (From-to-)	No. of tickets sold.
1	2	3	4	5	6	7

Serial nos. (From-to-)	No. of tickets sold.	Total tickets for the class issued	Amount received on account of payment for admission		Ordinary tickets.	Complimentary tickets.	Gross Total
8	9	10	11		12	13	14

Receipts.	Payment for admission.	Entertainment tax
1st show at	...	Rs. Rs.
2nd show at	...	Rs. Rs.
Total	...	Rs. Rs.
Previous day's total	...	Rs. Rs.
Up-to-date total	...	Rs. Rs.

Signature Designation Remarks by the Inspecting Officer

.....Signature Designation Form IX Return of entertainments tax payable [See Rule 23] (i) Style of the entertainment- (ii) Location of the entertainment- (iii) Period for which return

is filed. Registration number.....

Number of persons
admitted

Receipts

Rates of

Through Ordinary
tickets

Through Complimentary
tickets

Tax inclusive of
surcharge payable.

Class of admission	Payment of admission	Entertainments tax inclusive of surcharge	Serial nos. (From-to-)	Total No.	Serial nos. (From-to-)	Total No.
1	2	3	4	5	6	7

Exempted under section 10(2) (from-to)	Total No.	Payment of admission	Ordinary tickets.	Complimentary tickets.	Gross Total	Remarks
8	9	10	11	12	13	14

Tax payable-Amount paid Treasury challan No. Date of payment I declare that the above statements are true and complete to the best of my knowledge and belief. Date..... Signature Designation Acknowledgment Received return in Form IX from for the period with/ without challan no. date under the Bihar Entertainments Tax Rules, 1984. Receiving Officer [Form-IX A] [Inserted by S.O. 206 dated 17.12.1998.] Return of Entertainment Tax payable (See Rule 23A)

1. Style of entertainment

2. Location of the entertainment

3. Period for which return is filed

4. Registration No.....

5. No. of cable television connections provided to the subscriber.

6. No. of channels exhibited.....

7. Total of monthly payments received from subscribers.

8. Entertainment tax payable

9. Amount paid

10. Treasury Challan No.**11. Date of payment**

I declare that the above statements are true and complete to the best of my knowledge and belief. Date..... Signature Designation Acknowledgement Received return in Form IXA from for the period with/without challan no. date..... under Bihar Entertainment Tax Rules, 1984. Receiving Officer. Form X Challan (P) (See Rule 13/27/53) Sadar Treasury No. Serial No..... of collection register for the month

1. Original (to be returned by the Treasury to the Deputy Commissioner/ Assistant Commissioner/ Commercial Taxes Officer).

2. Duplicate (to be retained in the Treasury Office)

3. Triplicate (to be returned to the proprietor)

4. Quadruplicate (to be returned to the proprietor for being forwarded to the Deputy Commissioner/ Assistant Commissioner/ Commercial Taxes Officer.)

(405-Other taxes and Duties; on Commodities Services-Entertainment Tax) Now see new Heads of Account. Challan of amount paid to Treasury/Sub-Treasury Branch of State Bank of India for the period.

Name of proprietor	Style of entertainment	Payment for the period	Payment on account	Amount
1	2	3	4	5
		1. Tax	(a) under rule 13	-Rs.
			(b) under rule 25	-Rs.
			(c) under rule 26	-Rs.
			(d) under rule 53	-Rs.
		2. Penalty		-Rs.
		3. Miscellaneous		-Rs.
		4. Total		-Rs.

Rupees (in words)..... Paise Signature of the Depositor For use in the Treasury I received payment of Rs. paise. (Rupees..... paise only) Treasury Officer Form XI Notice of hearing (See Rules 31/33/62) To Registration no. Mohalla/Village Road Post Office District (a) Whereas upon information which has come into my possession, I am satisfied that reasonable ground exists to believe that you are liable to pay tax under the Act, for the period mentioned below but have nevertheless wilfully failed to apply for registration, or Whereas having applied for registration under sub-section (2) of section 6, you have failed to furnish the particulars and informations required for the purpose of the said sub-section; You are hereby given an opportunity of being heard

at the following place and time according to the provision of sub-section (4) of section 6 of the Act.(b)Whereas upon information which has come into my possession, I am satisfied that reasonable grounds exist to believe that the payment for admission received by you for the period mentioned below has escaped assessment/has been under assessed/has been assessed at lower rate than which was correctly applicable.I, therefore, propose to assess/re-assess the amount of tax due in respect of the said payment for admission and for that purpose, I hereby require you to produce or cause to be produced accounts, registers, documents and other evidences mentioned hereunder at the following place and time according to the provisions of section 13B read with section 9B of the Act;(c)Whereas it appears that you have concealed, omitted or failed to disclose fully the particulars of your receipts of payment for admission and tax or have furnished incorrect particulars thereof and thereby returned figures below the real amount, you are hereby given an opportunity to show cause at the following place and time why an order imposing penalty on you should not be made under section 9(5) of the Act.(d)Whereas I have reasons to believe that, not being registered under subsection (3) of section 6, you have collected an amount towards or purported to be tax on payment for admission in a case in which or to the extent you were/are not liable to pay such amount under the Act, you are hereby required on the date and at the time and place specified below to attend to show cause why an order imposing penalty on you should not be made under section 13C (iii) of the Act.(e)Whereas you have failed to pay the tax assessed under section 5 (4)/9B/13A/13B and the amount of penalty imposed under section 6(4)/9(2)/9(5)13A/13B/ 13D for the period mentioned below, you are hereby required to show cause at the following place and time why an order imposing penalty on you should not be made under section 13D of the Act.(f)Whereas you have failed to furnish return/make payment of tax for the period mentioned below within the prescribed time, you are hereby given an opportunity to show cause at the following place and time why an order imposing penalty on you should not be made under section 9(2)/9(5) of the Act.(g)Whereas I am not satisfied without requiring your presence or production of evidences that returns furnished by you for the period mentioned below are correct and complete, I hereby require you to produce or cause to be produced accounts and other evidences on which you may rely in support of such return at the following place and time according to the provisions of rule 33(3)/62 of the Rules.(h)Whereas you have failed to file returns for the period noted below, I hereby require you to produce the evidences noted below and to show cause at the following place and time as to why assessment of tax should not be made to the best of judgement under rule 33(4)/62(4).Period under reference-Authority before whom to appear-Place of hearing-DateTimeEvidence required to be produced :(a)Counterfoils of tickets maintained under rules 9(1)/15(1)(iii).(b)Inspection book maintained under rule 24.(c)Register maintained under rules 13(1)/15(1)(iii)(d)/60.(d)Any other accounts, document or other evidences which you may wish to produce, and(e)Evidences or papers as detailed below(Here enter any other accounts, papers and documents required)SealDate(Note-Delete which is not applicable)SignatureDesignationForm XIINotice of Demand(See Rule 34/62)Office of theCircle/Sub-circleToWhereas advance tax as specified below has been determined under rule 26 of the Rules as being payable by you for the period noted hereunder;Whereas the proceeding under section 9(2)/9(5)/9(9)/13A/12B/13C/13D of the Act in respect of you for the period specified hereunder has been disposed of and penalty as noted imposed on you;Whereas the assessment/re-assessment proceeding in respect of you for the period specified below has been disposed of with the results noted hereunder.Whereas you have not paid the amount of tax as specified hereunder, due according to the return filed by you for the period noted

below; Please take notice to be deposited into the Government Treasury the amount of net demand as noted below by Please take notice that the amount specified below has been paid by you in excess of the net demand. This amount (a) is being adjusted against the amount payable by you for the period from to (b) will be refunded to you on claim by you.

1. Period of reference

2. Orders passed under section/Rule.....

3. Nature of order: Original/appeal revision/reference/review/re-assessment order.

4. Date of order

5. Amount of demand

(a) Amount of tax Rs. (b) Amount of penalty Rs. (c) Total

6. Amount already paid- Challan No. Date Amount

1. 2 3

7. Net demand/excess Rs.-

Place Date Seal Signature Designation Form XIII Refund Payment Order (See Rule 45)

Book number _____	Book No. _____ Voucher No. _____	Book number _____
Serial number _____	Serial No. _____	Serial number _____
	List of payment for..... Circle..... 20	
(1) (*045-Other Taxes and Duties on Commodities and Service-Entertainment Tax- Refunds) Counterfoil order for the refund of Entertainments Tax.	(1) (*045-Other and Duties on Commodities and Services-Entertainment Tax- Refunds Order for the refund of Entertainments Tax. (Payable at the Government Treasury within one month of issue.)	(1) (*045-Other Taxes and Duties on Commodities and Services-Entertainments Tax-Refunds) Order for the refund of Entertainments Tax. (Advise to Treasury Officer, not to be called.)

- | | | |
|--|---|--|
| 1. Refund payable | To, The Treasury Officer,
Certified that with
reference to the | To, The Treasury Officer,
Certified that reference to the
assessment record of.....for
the period..... a refund of
Rs. is due to of.... |
| 2. Style of Entertainment- | 1. assessment record of.....the
period..... a refund of
Rs..... is due to..... of.... | 1. assessment record of.....for
the period..... a refund of
Rs. is due to of.... |
| 3. Assessment record number | 2. Certified that the amount
of Entertainments Tax
concerning which this
refund is allowed has been
duly credited to
the Government Treasury. | 2. Certified that the amount of
Entertainment Tax
concerning which this refund
is allowed has been duly
credited to the Government
Treasury. |
| 4. Date of order directing the
refund. | 3. Certified that no refund
order regarding the sum
now in question has
previously been granted
and this order of refund
has been entered in the
original file of assessment
under my signature. | 3. Certified that no refund order
regarding the sum now
in question has previously
been granted and this order of
refund has been entered in the
original file of assessment
under my signature. |
| 5. Amount of refund | 4. Please pay to him the sum
of Rs. Rupees..... | 4. Please pay to him the sum of
Rs..... Rupees..... |
| 6. Challan number and date by
which the amount was
credited- | | |
| 7. Signature and designation of
officer issuing the order- | | |
| 8. Signature of the Recipient of
the order- | | |
| 9. Treasury Voucher no. | | |
| 10. Date of encashment in the
Government Treasury. | | |

Signature.....

Signature.....

Designation.....

Designation.....

Encashment in the
Treasury.

Date.....

Place.....

Pay rupees.....only.

Treasury Officer Received payment Claimant's signature

Memo No. Date..... Signature.....

Date..... Memo No. Designation.....

Treasury Officer	Date of issue.....	
Forwarded to.....	Forwarded to.....	
Proprietor	Proprietor for encashment	
		Memo no.....
		Date of Issue
Signature.....	Signature.....	Forwarded to the Treasury Officer..... for information.
Designation.....	Designation.....	Signature.....
		Designation.....

* Now see new Head of Account. Form XIV Order directing a proprietor to pay composition money under Section 17 (See Rule 46) To Whereas in accordance with the provisions of section 17 of the Bihar Entertainments Tax Act, 1948 your application for compounding the offence mentioned below has been accepted by me, you are hereby directed to deposit the amount of composition money at the Government Treasury and report compliance of the order to the undersigned. (1) Offence compounded. (2) Amount of composition money payable. (3) Treasury where money is to be deposited. (4) Officer before whom a copy of challan to be filed. (5) Date by which compliance to be reported. Seal (1) (Commissioner) Memorandum no. dated..... Copy forwarded to the Treasury Officer/ Deputy Commissioner/ Assistant Commissioner of Commercial Taxes/ Commercial Tax Officer for information and necessary action. Seal (1) (Commissioner) Form XV Indent for Purchase of Stamps (See Rule 33) To The Treasury Officer..... The Deputy Commissioner/ Assistant Commissioner/ Commercial Taxes Officer, incharge Circle/Sub-Circle. I....., son of..... Proprietor/Manager of the place of entertainment known as hereby apply for purchase of adhesive stamps of value and denominations specified hereunder for purposes of Bihar Entertainments Tax Act, 1948 being the estimated requirement for the period from..... to

- | | | | |
|-----|--------------|----------|-------|
| (1) | Denomination | Quantity | Value |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

2. I have paid the requisite amount of Rs. towards the price of the stamps by Treasury challan no. dated..... (copy enclosed).

3. A statement of stamps of different denomination is given below :

Date of purchase	Closing balance of stamps on the date of last purchases	Value of stamps purchased	Total of cols. 2 and 3	Value of stamps issued since the date of last purchase till.....	Closing balance as on..... with details (col. 4 less col. 5) of stamps of different denominations.
------------------	---	---------------------------	------------------------	--	--

1 2 3 4 5 6

Signature of applicant Verified the details given above, issue the stamps as below;

Seal Denomination Number Value

Signature of Treasury Officer/Dy. Commissioner/Assistant Commissioner/ Commercial Taxes

Officer. Form XVI Stock Register of Stamps Denominationwise (See Rule 60) Style of the

entertainment..... Location of the entertainment..... Month to which the statement

relates..... Denomination of stamps.....

Date	Opening Balance	Number purchased	Total
No.	Value	No.	Value
1	2	3	4 5 6 7

Stamps issued on.....

Tickets Complimentary tickets Closing balance Remarks

No.	Value	No.	Value	No.	Value
8	9	10	11	12 13	14

Form XVII Register of Stamps issued (See Rule 60) Style of

entertainment..... Place..... Date.....

Rate of
First/Second/Third/Fourth
show at

Class	Payment for admission	Tax	Ordinary tickets	Complimentary tickets	Total tickets for each class issued
-------	-----------------------	-----	------------------	-----------------------	-------------------------------------

Sl. nos. from... to...	No. of tickets sold	Sl. nos. from... to...	No. of tickets sold
1	2	3	4 5 6 7 8

Receipts-1st show at....2nd

show at....3rd show at....4th

show at....1. Total 2. Previous

day's total 3. Up-to-date

Payable for admission

total Date Remarks by

the Inspecting

Officer Signature Designation

Amount received on account of payment for admission on which	Amount of entertainment tax payable	Total of entertainments tax payable	Total value of stamps issued with denominations and no.	Remarks
--	-------------------------------------	-------------------------------------	---	---------

tax is payable		of each denomination			
Ordinary tickets	Complimentary tickets				
9	10	11	12	13	14
Entertainment Tax payable	Total value of stamps issued.				
SignatureDesignationForm XVIIIReturn of Entertainments Tax paid by means of Stamps(See rule 61)Registration No.(i)Style of entertainment.....(ii)Location of the entertainment.....(iii)Period for which return is filed.....					
Pass of admission	Rate of	No. of persons admitted			
Payment for admission	Entertainments tax	Through Ordinary tickets	Through Complimentary tickets		
Sl. no. From... to...	Total no.	Sl. no. From... to...	Total no.		
1	2	3	4	5	6

Receipts

Exempted under Section 10[2]	Payment for admission	Amount of Entertainments	Tax payable	Total value of stamps issued with denominationsand nos. issued of each denomination	Remarks
Ordinary tickets	Complimentary tickets	Total of entertainments tax payable			
7	8	9	10	11	12
					13

Opening value of stamps in hand on the 1st day of the week Rs.Value of stamps purchased during the week Rs.Total Rs.Value of stamps issued during the week Rs.Closing value of stamps at the end of week Rs.I hereby declare that the above statements are true and complete to the best of my knowledge and belief.SignatureDate.....DesignationForm XIXGate Keeper's note book(See Rule 15)

Date	Name of the show.	Total seats in the class	From SI. no. to SI. no.	Foils of tickets collected	
SI. no. of foils of tickets missing	Total no. foils of tickets collected				
1	2	3	4	5	6
Total no. of tickets issued	No. of seats vacant, if any	Signature of the gate keeper	Signature of the person receiving foils		

after the show

From SI. no. to SI. no. Total

7

8

9

10

11

Form XX Inspection Book (See Rule 24) Volume-Serial No.

1. Name and style of the entertainment

2. Location of the entertainment

3. Date of Inspection

4. Time

5. Name of the show

6. Name(s) of the inspection officer(s)

7. Designation(s)

Class	Total number of seats in the class	Rate of admission per ticket	Rate of entertainment tax per ticket
1	2	3	4

Tickets issued

Ordinary tickets	Complimentary tickets	Tickets for persons exempted under section 10(2).							
From SI. no.	To SI. no.	Total	From SI. no.	To SI. no.	Total	From SI. no.	To SI. no.	Total	
5	6	7	8	9	10	11	12	13	

Total tickets issued	Receipt of adm. from	Receipt of tax from				
Ordinary tickets	Tickets for exempted persons	Total	Ordinary tickets	Complimentary tickets	Total	
14	15	16	17	18		19 20

Use of stamps on tickets

Gross receipt	Denomination of tickets	No. of stamps	Value of stamps	Total value of stamps used for the show
21	22	23	24	25

Signature of the proprietor or his authorised agentRemarks by the inspecting officerSignatureDesignationForm XXIReturn in respect of Tickets printed(See rule 12)

1. Name and style of entertainment

2. Place of entertainment.....

3. Registration no. of entertainment -

Name and address of the press by which tickets have been printed	Name of the class for which ticket printed	No. of tickets of each class printed	No. of books of tickets	Date of printing of tickets	Amount of Bill and date of the press	Remarks
1	2	3	4	5	6	7

Signature of the ProprietorForm XXIIRegister for authentication of tickets to be maintained classwise(To be maintained by the proprietor of entertainment and in the office of the authenticating authority)(See rule 13)

1. Name and style of entertainment.....

2. Place of entertainment.....

3. Registration no. of entertainment

4. No. of pages in the register.....

5. Name of the class.....

6. Rate of payment.....

(i)For admission per ticket.....(ii)For entertainment tax per ticket.....(iii)Of Gross amount per ticket.....

Opening balance of ticket in stock	Tickets printed					
From Serial no.	To Serial no.	Total no. of tickets	From SI. no.	To Serial no.	Total no. of tickets	No. of books of tickets
1	2	3	4	5	6	7

Total tickets in stock	Tickets for authentication						
From SI. no.	To Serial no.	Total no. of tickets	No. of books of tickets	From SI. no.	To Serial no.	Total no. of tickets	No. of books of tickets
8	9	10	11	12	13	14	15

Amount of entertainment tax payable	Amount of entertainment tax paid	Balance of unauthenticated tickets in stock					
Challan no.	Date	From SI. no.	To SI. no.	Total no. of tickets	No. of book of tickets		
16	17	18	19	20	21	22	

Machine meter reading						
Signature of the Proprietor/ agent	No. recorded	Signature of the authenticating officer	Signature of the proprietor/ agent	Remarks		
From to	Total					
23	24	25	26	27	28	