

The Meghalaya Amusements and Betting Tax (Amendment) Act, 1972

MEGHALAYA

India

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Act 20 of 1972

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The Meghalaya Amusements and Betting Tax (Amendment) Act, 1972 (Meghalaya Act No. 20 of 1972) Last Updated 19th February, 2020 [As passed by the Assembly] [Received the assent of the President on the 24th October, 1972] Published in the Gazette of Meghalaya, Extraordinary, dated the 30th October, 1972 An Act further to amend the Assam Amusements and Betting Tax Act, 1939 (Assam Act 6 of 1939), in its application to Meghalaya and the Meghalaya Amusements and Betting Tax Act Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows;

1. Short title and commencement.

(1) This Act may be called the Meghalaya Amusements and Betting Tax (Amendment) Act, 1972. (2) It shall be deemed to have come into force on 4th December, 1971.

2. Insertion of new section 3-B in Assam Act 6 of 1939.

- After Section 3-A of the Assam Amusements and Betting Tax Act, 1939, and the Meghalaya Amusements and Betting Tax Act, the following shall be inserted as Section 3-B, namely: ["3-B. Surcharge on entertainments. - (1) There shall be charged, levied and paid to the Government of Meghalaya, besides dues payable under any law for the time being in force including Sections 3 and 3-A of the Act, a surcharge, hereinafter referred to as entertainments surcharge, on all entertainments payments for admission which are subject to entertainments tax. [Section 3-B was repealed by Meghalaya Act 14 of 1973; but again adopted, (Vide Meghalaya Act 20 of 1973).] (2) The rate of entertainments surcharge on any entertainment shall be 10 paise (ten paise) per individual admitted to the entertainment. (3) The entertainments surcharge shall be payable as if it were a tax under Section 3 and the provisions of this Act including the rules thereunder shall accordingly

apply; and the authorities for the time being empowered to collect and enforce payment of entertainments tax shall, unless otherwise provided for, by or under this Act, within their respective jurisdiction for purposes of entertainments tax accordingly collect and enforce payment of entertainments surcharge: Provided that the Government of Meghalaya may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indication not inconsistent with the provisions of this section and as may be specified in such notification. (4) Notification anything contained in sub-section (3), the Government of Meghalaya may make rules generally for securing the payment of the entertainments surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the entertainments surcharge"]