

# Sikkim Entertainment Tax Rules, 1981

SIKKIM

India

## Sikkim Entertainment Tax Rules, 1981

### Rule SIKKIM-ENTERTAINMENT-TAX-RULES-1981 of 1981

- Published on 18 July 1981
- Commenced on 18 July 1981
- [This is the version of this document from 18 July 1981.]
- [Note: The original publication document is not available and this content could not be verified.]

Sikkim Entertainment Tax Rules, 1981Published vide Notification No. 174 (57) 6/LSGHD./1980, Gangtok, dated 18.07.1981Last Updated 27th February, 2020No. 174 (57) 6/LSGHD./1980, Gangtok. - In exercise of the powers conferred by section 10 of the Sikkim Entertainment Tax Act, 1980 (No. 8 of 1980) the State Government makes the following rules for securing the payment of entertainment tax and generally for carrying into effect the provisions of the said Act

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

(1)These rules shall be called the Sikkim Entertainment Tax Rules, 1981.(2)They shall come into force with effect from August 1, 1981.(3)They shall apply to all entertainments to which persons are admitted on payment and which are notified under section 3 of the Act.

#### 2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context,(a)"Act" means the Sikkim Entertainment Tax 1980 (No.8 of 1980); Act,(b)"form" means the form appended to these rules;(c)"Government" means the government of the State of Sikkim(d)"official seal" means an impressed, embossed or engraved seal with the signature of the Secretary of the Department entrusted with the assessment and collection of entertainment tax fox the purpose of stamping the ticket and denoting that the proper tax has been paid.

#### 3. Classification entertainment.

- For the purpose of- uniformity in the realization of entertainment tax the entertainments shall be classified as under(a)exhibitions by means of cinematograph;(b)games and sports; and(c)other exhibitions, performances and amusements.

#### **4. Particular to be shown on ticket.**

(1) Every taxable ticket issued on payment for admission to an entertainment shall be clearly marked with (a) name of the place entertainment; (b) serial number of ticket; (c) day and show; (d) name of class; (e) admission rate; (f) entertainment tax; (g) total of admission rate and tax; (h) name of press and town. (2) The tickets shall be placed in books and each book shall contain 100 tickets.

#### **5. Plural ticket.**

- Every taxable ticket issued for the purpose of admitting more than one person to an entertainment shall also have clearly shown thereon the number of persons to be admitted and the amount- of total tax payable on tickets for admitting each such person separately.

#### **6. Stamping of ticket with official seal.**

- Every taxable ticket shall be stamped with the official seal of the Secretary of the Department entrusted with the Classification entertainment, Particulars to be shown on ticket Plural ticket, Stamping of tickets with official seal assessment and collection of entertainment tax before his issued denoting. that the entertainment tax payable has been deposited in the Government account.

#### **7. Printing of tickets and their stamping.**

- All tickets shall be got printed by the proprietor/management of the entertainment concerned and shall be deposited with the Government sufficiently in advance of the date or dates fixed for the entertainment and for this purpose Form-" A" shall be used.

#### **8. Manner of realization of tax.**

(1) Whenever the proprietor /management of an entertainment requires the tickets for being sold he shall send a requisition to Government in Form - 'B' showing the number of tickets required and the entertainment tax payable along with the receipt of the Bank of Sikkim showing that the total tax payable has been deposited in the Government account. (2) On receipt of the requisition and the Bank receipt as in sub-rule (1) the Government shall issue the required number of tickets stamped with the official seal to the proprietor/ management of the entertainment and take a proper receipt for the same. (3) In the case of casual entertainments which are held occasionally the same procedure as in rule 7 and sub rule (1) and (2) of this rule shall be followed, but in their case the tax shall be deposited in full under a temporary receipt in favour of the Secretary of the Department concerned. If the proprietor/management applies for a refund of the entertainment tax in respect of the unused tickets, the application shall be duly considered and after ascertaining the facts, necessary refund shall be made and the balance deposited in the Government account as entertainment tax. The unused tickets so returned by the proprietor/management shall be destroyed after obtaining proper orders of the Secretary concerned. (4) No application for refund under sub-rule (3) shall be entertained after 15 days of the last show of the entertainment concerned and the entire amount

deposited under the temporary receipt shall in that case be deposited in the Government account as entertainment tax.

## **9. Entries to be made in registers.**

(1). A register in Form 'C' shall be maintained in which necessary entries shall be made regarding receipt and issue of all cinema tickets. There shall be a separate register for each cinema.(2)A separate register shall be maintained for all entertainments other than cinemas.

## **10. Transfer of seat.**

- When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and taxable the proprietor/management may issue him a ticket of the higher class duly stamped by the official seal and take back the first ticket issued to him.

## **11. Season tickets.**

- Every season ticket or tickets available for more than one entertainment shall have marked thereon the name of the purchaser and the period for which it is available. Such ticket shall besides being marked with the price of entertainment will also be marked with the amount of the entertainment tax that would be payable and shall be duly stamped with the official seal.

## **12. Tax free tickets.**

(1)When the proprietor/management of an entertainment proposes to hold or exhibit an entertainment which has been exempted from payment of entertainment tax under section 7 of the Act, he shall follow the same procedure as laid down in rule 7 and on receipt of the requisition the Government shall issue to the proprietor/management of the said entertainment the required number of tickets but without stamping them with the official seal. Such tickets shall be used only for the entertainment for which they are issued and not otherwise.(2)The unsold tax free tickets, if any shall, be returned to the Government with a statement in Form 'D' within three days of the last show of the entertainment and kept separately and entered into a separate register in Form 'E' to be maintained for the purpose. When they are to be issued for being sold in any subsequent entertainment which is not exempted from tax, they shall be taken out from the said register and accounted for in the register of taxable tickets.(3)The proprietor/management shall sell the tax free tickets as long as he exhibits or holds the tax: free entertainment and shall prepare and submit to Government a daily account of collection made by him in each show in Form-'F'.(4)This rule shall not apply in the case of casual or temporary entertainments exempted from entertainment tax and for which no tickets are to be stocked with the Government.

### **13. Defacement and destruction of tickets.**

- On admission of the purchaser the proprietor/management shall cause every ticket, not being a season ticket or tickets available for more than one entertainment, issued for admission to the entertainment, to be collected so that the ticket is torn into two portions across the seal and one portion is returned to the purchaser. The purchaser shall retain his portion until he has left the place of entertainment. The other portion shall be retained by the proprietor till the end of the day following the entertainment and shall then be destroyed.

### **14. Torn, defaced etc., tickets.**

- No ticket which is officially sealed but has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor/management. Such tickets may be returned to the Government who on being satisfied that they have not been wilfully damaged or spoiled, may give in lieu thereof other tickets of the same class or value.

### **15. Maintenance of stock of tickets.**

- Every proprietor/management shall keep a proper account of the number of respective tickets issued to him and sold by him upto date.

### **16. Payment of tax on programmes or synopsis.**

- Where payment for a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the tax shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

### **17. Exemptions under section 7.**

- Any person claiming exemption under sub-section (1) of section 7 of the Act from payment of the entertainment tax shall present an application for such exemption to the Government ten clear days before the date of the entertainment. After considering the application the Government shall issue such orders as it may deem fit under subsection (2) of section 7 of the Act.

### **18. Provision as to persons admitted without payment.**

- Every proprietor/management of an entertainment admitting a person free of payment or on payment of a reduced sum shall issue to such person a ticket showing clearly thereon the full charge for admission to the class to which the person is admitted. The tax shall be paid on such ticket in the same manner as if it were a ticket issued on payment of the full charge and the person admitted shall for the purposes of these rules be deemed to be the purchaser of the ticket: Provided (1) that when a child not exceeding three years in age is admitted free of payment, he shall be exempted from the

payment of the tax and shall not be issued any ticket;(2)that where members of the armed forces, their families and their guests are admitted to a performance organized and produced exclusively for members of the armed forces under the orders of the Government of India then the aforesaid persons shall be exempted from payment of the tax.(3)that the Chairman and Members of the Central Board of Film Censors, the Regional Officers of the Central Board of Film Censors, Madras, Calcutta, the Assistant Regional Officers, Bombay and the Members of the Advisory Panel, Bombay, Calcutta and Madras, of the said Board, shall be exempt from the payment of the entertainment tax on complimentary tickets which may be issued to them by the exhibitors to facilitate their entry into a licensed cinema for the purpose of satisfying themselves that the provisions of the Cinematograph (Censorship) Rules, 1951, are being carried out.(4)that the representatives of the Films Division, Ministry of Information and Broadcasting, Government of India, Bombay, shall be exempt from the payment of the entertainment tax on the complimentary tickets issued to them by the exhibitors to facilitate their entry into a licensed cinema for the purpose of ensuring the observance of the terms and conditions of the contract entered into by the exhibitors with the President of India regarding the supply and exhibition of approved films, provided the persons concerned are accredited representatives of the Films Division and bear permits or certificates to that effect and have filed copies thereof with the Government.

## **19. Production of tickets.**

- A person who has been admitted to an entertainment in respect of which the tax due is payable in accordance' with the provisions of sub-section (2) of section (5) of the Act shall upon demand made during the course of or immediately before or after the entertainment, produce to any officer authorised under section 9 of the Act, the ticket, badge, card of membership, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

## **20. Inspection of books etc.**

(1)Any officer duly empowered in this behalf by the Government may at any time require the proprietor/management to produce for inspection all his books and records, and all tickets or portions of tickets in his possession, relating to the entertainment. Such officer can seize and take in his possession all such records, books, tickets or portions of tickets, etc. relating to such entertainments as he may consider necessary in case he suspects evasion of tax or any irregularity.(2)Under the provisions of this rule every District Collector is hereby empowered to call upon the proprietor/management of an entertainment held in his district to produce for inspection all his books, records and all tickets or portions of tickets in his possession relating to such entertainment.

## **21. Return of collections.**

- Every proprietor/management shall submit to Government a return of the monthly collections in Form "G." Such return shall be submitted in the first week of the subsequent month.

## 22. Interpretation.

- In case there is any doubt about the interpretation of any of these rules, the decision of the Government shall be final. Form A (See Rule 7) Challan No. .... Name of Cinema ..... Name of Town ..... (To be filled in by the proprietor/management and submitted in duplicate)

Day & Show	Class	Sl No. of tickets.	Total No. of tickets.
------------	-------	--------------------	-----------------------

Signature of Proprietor Manager sending the tickets.      Received by .....

Date .....

Designation

.....

Office seal .....

Date .....

Form B (See sub-rule (1) of rule 8) Requisition Name of the Cinema and Town (To be submitted by proprietor/management (in duplicate) after filling up columns 1-8)

Sl No.	Class	Day & show	Number of tickets required	Number of Books	Rate of entertainment tax	Amount of entertainment tax	B.R. No. & date	For Government use only	Remarks
--------	-------	------------	----------------------------	-----------------	---------------------------	-----------------------------	-----------------	-------------------------	---------

Sl.No.  
of  
tickets

Total  
From No of  
tickets

1	2	3	4	5	6	7	8	9	10	11	12
---	---	---	---	---	---	---	---	---	----	----	----

Signature of Proprietor/Manager of entertainment.

Date:

Signature of Official issuing the tickets

Date:

Signature of person receiving the tickets.

Date:

Form C (See sub-rule (1) of rule 9) Register of tickets

Date of receipt	'Challan number'	Stock of tickets		No. of Books	Tickets issued		No. of Books	Date of issue
		From	To		From	To		
1	2	3	4	5	6	7	8	9
Amount of Tax	Balance of tickets							
amount received	B.R. No. & date	From	To	No. of Books	Signature of issuing official	Signature of Officer concerned	Remarks	
10	11	12	13	14	15	16	17	

Form-D(See sub-rule (2) of rule 12)Name of Cinema and Town-Statement of unsold tax-free tickets to be returned to Government by the proprietor/management of an entertainment.(To be submitted in duplicate)

Sl No.	Class	Sl. number of tickets received from Government	Total No of tickets	Sl. number of tickets sold	Total No. of unsold tickets	Sl. No. of tickets returned To Government	Total No. of unsold tickets returned	Remarks
From	To	From	To	From	To			
1	2	3	4	5	6	7	8	9
								10 11 12

Signature of proprietor / management      Signature of receiving official

Date:

Date:

Form E(See sub-rule (2) of rule 12)Register of tax free tickets

Date of issue of tickets	Sl. number of tickets issued	Total No. of Books	Balance of tickets returned to Government by theCinema	Total No.of Books	Signature of issuing officer	Signature of the officer concerned
From	To	From	To			
1	2	3	4	5	6	7
						8 9

Form F(See sub-rule (3) of rule 12)Account of daily collection in respect of tax free tickets.

Name of Cinema-	Date of performance	Day	Name of show				
Name of Town				Time			
Sl. No.	Class	Sl. number of tickets sold	T. No. of tickets sold	Rate of tickets	Total collection made during the show	Remarks	
		From	To			Rs.	np.
1	2	3	4	5	6	7	8 9

Certified that I have  
checked the above  
account and found it  
correct.

Signature of  
proprietor /  
manager,

Date:

Form-G(See rule 21)Statement of collections made by .....(Name of Cinema) for the month of  
.....19.....(To be prepared and submitted by the proprietor/management by the 1st week of every  
month)

Sl. No.	Class	Total No. of tickets sold during the month	Rate of one ticket including tax	Total amount	Allocation	Remarks
		Admission fee	Entertainment tax			
			Rs	np.	Rs.	np.
1	2	3	4	5	6	7
					8	9 10 11

Grand Total:

Signature of  
proprietor/manager.  
Date: