

# **The Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954**

PUNJAB

India

## **The Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954**

### **Rule**

### **THE-PUNJAB-ENTERTAINMENTS-TAX-CINEMATOGRAPH-SHOWS-RULES of 1954**

- Published on 9 August 1954
- Commenced on 9 August 1954
- [This is the version of this document from 9 August 1954.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954Published vide Notification No. 2493-E & T-54/740 (Ch.) Dated the 9th August, 1954No. 2493-E & T-54/740 (Ch.) - In exercise of the powers conferred by section 19 of the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954, the Governor of Punjab is pleased to make the following rules for the purposes of carrying into effect the provisions of the said Act:-Chapter-IShort Title and Definitions

#### **1. Short title.**

- These rules may be called the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954.

#### **2. Definitions.**

- In these rules, unless there is anything repugnant in the subject or context, -(a)'Act' means the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954;(b)'Additional Excise and Taxation Commissioner' means the person appointed by that designation by the State Government to assist the Commissioner;(c)'Agent' means a person authorised by a proprietor in writing to resign a register and a document or to appear on his behalf before an officer empowered under the Act, to carry out the purposes of the Act, being, -(i)a relative of the proprietor; or(ii)a person regularly employed by the proprietor; or(iii)a Barrister-at-law or a Solicitor or any other person entitled to plead in any court of law in India; or(iv)a person who has been enrolled as a Registered Accountant in the Register of Accountant maintained by the Central Government under the Auditor's Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932, or has

passed any Accountancy examination, recognised in this behalf by the State Government or is a bonafide Income Tax Practitioner;(d)"Assessing Authority" in respect of any proprietary means the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer working in the district in which the proprietor's place of business is situated;(e)"Assistant Director (Enforcement)" means the person appointed by that designation by the State Government to assist the Commissioner;(f)"Assistant Excise and Taxation Commissioner" mean the person appointed by that designation by the State Government to assist the Commissioner;(g)"Deputy Director (Enforcement)" means the person appointed by that designation by the State Government to assist the Commissioner;(h)"Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the State Government to assist the Commissioner, in relation to the Division under his charge;(i)"Director" (Enforcement)" means the person appointed by that designation by the State Government to assist the Commissioner;(j)"Excise and Taxation Officer" means the person appointed by that designation by the State Government to assist the Commissioner;(k)"Form" means the form appended to these rules;(l)"Joint Director (Enforcement)" means the person appointed by that designation by the State Government to assist the Commissioner;(m)"Joint Excise and Taxation Commissioner" means the person appointed by that designation by the State Government to assist the Commissioner;(n)"Section" means a section of the Act;(o)"Taxation Inspector" means the person appointed by that designation to assist the Commissioner;(p)"Treasury" means the Government Treasury or Sub-Treasury, of a district or tehsil, as the case may be, or a branch of the (State Bank of India or its subsidiary Bank); and(q)"Year" means the financial year.] Rule 2 substituted vide Punjab Government Gazette LSP III dated 1-7-1994.

## Chapter II

Superintendence and Control of the Administration under the Act

### 3. [ [Rule 3 Substituted vide Punjab Government Gazette LSP III dated 1-7-1994.]

The accounts or documents required by the State Government under Section 11 of the Act, shall be produced before, and the powers under Section 12 shall be exercisable by the following officers within their respective jurisdictions, namely :-(a)Commissioner, all the Additional Excise and Taxation Commissioners and all the Joint Excise and Taxation Commissioners and Director (Enforcement);(b)all the Deputy Excise and Taxation Commissioners;(c)all the Assistant Excise and Taxation Commissioners, all the Deputy Directors (Enforcement), all the Assistant Directors (Enforcement) and all the Excise and Taxation Officers; and(d)all the Taxation Inspectors.]

### 4.

(1)The Excise and Taxation Commissioner shall superintended the administration and the collection of tax leviable under the Act,(2)Subject to the general control and superintendence of the [Excise and Taxation Commissioner, the Deputy Excise and Taxation Commissioner] [ See Leg Supplement

Part III, dated 2.12.1960.], shall control all other officers, appointed to assist the Commissioner under the Act, within his jurisdiction.(3)[The Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer] [See Legislative Supplement Part III, dated 28.9.1979, page 767.] is charged with the duty of carrying out the provisions of the Act and these rules subject to the overall control and direction of the Deputy Excise and Taxation Commissioner and the Excise and Taxation Commissioner, [-] [See Legislative Supplement Part III, dated 31-8-1976 page 527.]

## Chapter III

### Securities and Payment of Tax

#### 5. Securities.

- [Assistant Excise and Taxation Commissioner [-] [See Legislative Supplement Part III, dated 28.9.1979, page 767.] Excise and Taxation Officer] shall maintain a register in form PET-1 showing the securities deposited by the proprietor of permanent cinemas.

#### 6.

If the proprietor of a [Cinema House] [Substituted for the words 'permanent cinema premises vide PGG lsp III dated 7-1-1994.] sells or otherwise disposes of his business [-] [See Legislative Supplement Part III, dated 10.12.1968.] or effects any other change in the ownership name, style 'location' nature or extent of such business, or discontinues such business, he may soon after such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority who shall make a report to the Commissioner for the refund of security, if any, under sub-section (3) of section 5 of the Act, on an application from the proprietor or his legal heirs.

#### **6A. [ Furnishing of Particulars. [Rule 6A inserted vide Punjab Government Gazatte LSP III dated 1-7-1994.]**

(1)Every proprietor shall furnish to the Assistant Excise and Taxation Commissioners incharge of the District particulars in form P.E.T. 1-A alongwith such other information as may be required by the Assessing Authority, by the 24th day of June, 1994. In the case of Cinema Houses which may come into operation after the 1st day of June, 1994, the requisite information shall be furnished by the respective proprietor to the Assistant Excise and Taxation Commissioner incharge of the District within a period of seven days after the coming into operation of the Cinema House concerned.(2)Every proprietor of a Cinema House shall intimate to the Assessing Authority an increase in the number of seats or increase in the rate of admission to any class of the cinema house or change in the type of cinema house in Form P.E.T. 1-B, within seven days of such increase or change, as the case may be. (3) Every proprietary of a Cinema House who intends to opt to pay tax under Section 3A of the Act shall apply in Form P.E.T. 1-C to the Assessing Authority.(4)The Assessing Authority may permit the proprietary of the Cinema House to pay entertainment tax in accordance with the provisions of Section 3A of the Act and subject to the conditions specified in

Form P.E.T. 1-D.]

## **7. Payment of Tax.**

(1) Every proprietor shall make the payment of tax in the manner provided and shall maintain a register showing the number of shows held and amount of tax leviable and deposited in respect thereof in form PET- 2. (2) Every proprietor shall submit a return in form PET-3 to the Assessing Authority within seven days of the close of the fortnight to which it pertains unless extended by [such authority.] [See Legislative Sup Part III, dated 20.12.1968.] (3) All payments shall be made by means of challans in form PET-4. Challan forms shall be obtainable free of charge at the office of the Assessing Authority. (4) Challans shall be filled up in quadruplicate, one copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the [Assistant Excise and Taxation Commissioner [-] [See Leg Sup Part III, dated 28.9.1979, page 767- 768.] " or Excise and Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994. and the other two copies shall be returned to the proprietor duly signed in proof of payment. One copy thereof shall be attached to the fortnightly return required to be furnished in form PET-3 under sub-rule (2), and the other copy shall be retained by the proprietor.

## **8.**

A proprietor and his partner or partners, shall be jointly and severally responsible for the payment of tax or [interest] [Added vide PGG LSP III dated 1-7-1994.] penalty, or any amount due under the Act or these rules.

## **Chapter IV**

Refunds, Remissions and Exemptions

## **9. Refunds.**

(1) An application for the refund of tax paid in excess shall be made to the See [Assistant Excise and Taxation Commissioner [-] [Leg Supplement Part III, dated 28.9.1979, page 767- 768.] or the Excise and Taxation Officer and] this shall clearly and briefly specify the grounds on which the refund is claimed. (2) Every such application shall be entered in a register in form PET-5.

## **10.**

(1) The [Assistant Excise and Taxation Commissioner] [See Legislative Supplement Part III, dated 28.9.1979, page 767- 768.] shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath, or solemn affirmation, or file an affidavit setting forth the circumstances in which the claim has arise and may also, if he deems fit, call for evidence in support of such deposition or affidavit. (2) [The] [See Legislative Supplement Part III, dated 28.9.1979, page 767-768.] [Assistant Excise and Taxation Commissioner] [Words' or Excise and

Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994.] will then forward the case for refund, with his comments, to the Deputy Excise and Taxation Commissioner of the division concerned, for orders.(3)The Deputy Excise and Taxation Commissioner may call for further evidence in support of the application.(4)The Deputy Excise and Taxation Commissioner will then record his orders in writing, either rejecting or accepting the application, either fully or partially. His orders would be communicated to the [Assistant Excise and Taxation Commissioner] [See Legislative Supplement Part III, dated 28.9.1979, page 767-768.] [-] [Words' or Excise and Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994.]who would inform the applicant.

## **11.**

Where an order of refund has been passed under sub-rules (3) and (4) of Rule 10 above, the [Assistant Excise and Taxation Commissioner] [See Legislative Supplement Part III, dated 28.9.1979, page 767- 768.] [-] [Words' or Excise and Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994.] shall make the payment to the claimant through a refund voucher in form PET-6.(2)If the proprietor desires payment by adjustment against any amount subsequently payable by him, the [Assistant Excise and Taxation Commissioner] [See Legislative Supplement Part III, dated 28.9.1979, page 767-768.][-] [Words' or Excise and Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994.] shall issue a Refund Adjustment Order in form PET-7 in duplicate authorising the proprietor to deduct the sum to be refunded from the amount payable by him in respect of the next return period, following the sanctioning of the refund. The proprietor shall attach one copy of the Refund Adjustment Order in form PET-7 to the next ensuing return to be furnished by him in support to his claim.

## **12. Remissions.**

- The procedure laid down in rules 9 to 11 shall apply mutatis mutandis to applications for remissions under sub-section (2) of section 9 of the Act, except that applications for remissions shall be presented to the [Assistant Excise and Taxation Commissioner] [See Leg Supplement Part III, dated 28.9.1979, page 767-768.] [-] [Words' or Excise and Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994.]not later than three days of the incomplete show, for which remission is applied for. Such an application will be accompanied by an affidavit to the effect that the ticket-holders have been refunded the price of their tickets in full.

## **13. Exemptions.**

(1)Any proprietor claiming exemption under sub-section (1) of section 6 of the Act, from the payment of tax in respect of a particular show or shows, shall present an application for such exemption to the Deputy Excise and Taxation Commissioner at least ten clear days before the date of exhibition of the first show, who shall unless the power to grant exemption is delegated to him by the Commissioner under section 18 of the Act, forward the same without delay to the Commissioner with his recommendations, for such orders as the Commissioner may deem fit.(2)All applications for exemption under sub-section (2) of section 6 of the Act, shall be made to the Commissioner, at least twenty days before the date of exhibition of the first show, who shall forward the same with his

recommendations to the State Government for their orders.

## **14.**

Where exemption is granted by the Commissioner under section 6 (1) of the Act, the Deputy Excise and Taxation Commissioner shall issue to the proprietor a certificate in form PET-8 and the proprietor shall comply with the conditions stated therein.

## **Chapter V**

Registers, Assessment and Notices Etc.

## **15. Registers.**

- Every [Assistant Excise and Taxation Commissioner] [See Legislative Supplement Part III, dated 28.9.1979, pages 767- 768.] [-] [Words' or Excise and Taxation Commissioner omitted vide PGG LSP III dated 1-7-1994.] shall maintain a demand and collection register in form PET-9 showing the payment of tax, composition money and other fees by the proprietors in the district of his charge.

## **16.**

Every Treasury Officer shall send to the [Assistant Excise and Taxation Commissioner] [See Legislative Sup Part III dated 28.9.1979, page 767-768.] of the district within the first week of each month statement of two months credited into the treasury under the Act, and these rules during the proceeding month.

## **17. Assessment.**

(1)When it appears to the appropriate Assessing Authority to be necessary to make an assessment under section 8 of the Act in respect of a proprietor, he shall serve a notice in form PET-10 upon him :- (a) calling upon him to produce his books of accounts or other documents, which such authority wishes to examine together with any objection which the proprietor may wish to [prefer] [See Legislative Supplement Part III, dated 2.12.1960.] and any evidence which he may wish to produce [in support] [See Legislative Supplement Part III, dated 31.8.1976.] thereof; and (b) stating the period [-] [See Legislative Supplement Part III, dated 10.12.1968.] or periods in respect of which assessment is proposed ; and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and considering any objection which the proprietor may prefer. (2) Where an Assessing Authority is satisfied about the accuracy of a return filed in form PET-3 he shall issue a certificate in form PET-14, and record particulars thereof, on the return in form PET-3.

**18.**

Where the Assessing Authority determines the liability of the proprietor at a figure different from that shown in the return submitted under the provisions of the Act, and these rules, the order shall state briefly the reasons, therefor.[-] [See Leg Supplement Part III, dated 10.12.1968.]-

**19.**

[A proprietor who has been served with an assessment order under rule 18 may prefer an objection in writing personally or through an agent] [[within 30 days] No fee shall be payab]

**20.**

After considering any objection made by the proprietor and any evidence produced in support thereof, the Assessing Authority after giving the proprietor an opportunity of being heard, shall assess the amount of tax, [if any] [See Leg Supplement Part III, dated 10.12.1968.], to be paid by the proprietor.

**21.**

Every Assessing Authority shall maintain a register in form PET-11 in which shall enter the details of each case instituted under rule 17.

**22. Notice of demand.**

(1)If any sum is payable by a proprietor under the Act or these rules, the Assessing Authority shall serve a notice in form PET- 12 and shall also fix a date not less than 30 days from the date of service, by which the proprietor shall [produce] [See Leg Supplement Part III, dated 10.12.1968.] the receipted challan in proof of such payment.(2)When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the proprietor.

**23.**

(1)If on the date fixed under the aforesaid rule, the defaulting proprietor has not paid sum due, the Assessing Authority shall apply to the [Deputy Excise and Taxation Commissioner incharge of the Division] [Substituted for 'Collector' vide PGG LSP III dated 1-7- 1994.]Collector for recovery as an arrear of land revenue of the tax unpaid giving the following particulars :-(a)Name and full address of the defaulter;(b)Amount recoverable;(c)Period to which the amount relates;(d)Nature of the amount due; and(e)Head of account, to which the amount shall be credited.(2)After taking necessary action the Collector shall report to the appropriate Assessing Authority what amount, if any, has been recovered and the date on which recovery has been made.(3)The Assessing Authority shall place the Collector's report on personal file of the proprietor.

## **24. Service of notices and summons or orders.**

(1)An Assessing Authority shall, for the purpose of any enquiry under the Act or these rules, have all the powers conferred on a Court by the Code of Civil Procedure, 1908, for the purpose of securing the attendance and examination on oath or affirmation, of persons and the production of documents.(2)An Assessing Authority may issue a summons in form PET-13 for the appearance of any person or for the production of a document or documents by him.(3)[-]. [ See Legislative Supplement Part III, dated 31.8.1976.]

## **25.**

Service of any notice, summons or order under the Act or these rules may be effected in any of the following ways namely :-(a)by sending it to the person concerned [by registered post acknowledgement due] [See Legislative Supplement Part III, dated 31.8.1976.] ; or(b)by giving or tendering it to the person concerned or his manager or agent, if any, [against signatures or left thumb impression] [See Legislative Supplement Part III, dated 31.8.1976.]. or(c)If the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family [against signatures or left thumb impression] [See Legislative Supplement Part III, dated 31.8.1976.] ; or(d)If none of the methods aforesaid is practicable, by affixing it [at] [See Legislative Supplement Part III, dated 20.12.1968.] some conspicuous place at the last known place of business of the person concerned.

## **Chapter VI**

### **Revision and Fees**

## **26. Revision.**

(1)A revision against an order passed under the Act or these rules by an authority subordinate to the Commissioner shall lie to the Commissioner. Every application for revision may be presented to the Commissioner by the proprietor or his agent or it may be sent to the said authority by registered post. Every application for revision shall be written on a standard water-marked judicial paper and it shall contain the following particulars :-(a)the date of the order sought to be revised.(b)the name and the designation of the officer who passed the order sought to be revised.(c)the grounds of the revision briefly but clearly set out.(2)It shall be accompanied by a certified copy of the order required to be revised.(3)It shall be endorsed by the proprietor or his agent as follows :-(a)that the amount of tax assessed has been paid; and(b)that to the best of his knowledge and belief the facts set out in the application are true.(4)It shall be signed by the proprietor or his agent.(5)[ The powers conferred on an Assessing Authority by sub-rules (1) and (2) of rule 24 may also be exercised by the Revising authority.] [See Legislative Supplement Part III, dated 31.8.1976, page 528.]



**27.**

The application may be summarily rejected if the applicant fails to comply with any of the requirements of rule 26.

**28.**

If the Commissioner does not reject the application summarily, he shall fix a date for its hearing. The revision petition shall be decided after notice to Assessing Authority concerned and after considering any representation that may be made by it and after giving an opportunity to the petitioner or such other person or persons as in the opinion of the Commissioner may directly be interested in the result of the petition, of being heard in person or by a duly authorised agent. The Commissioner may before deciding the application himself hold such further enquiries or direct it to be held by the authority against whose decision the revision petition has been preferred, as may appear necessary to the Commissioner to meet the ends of justice.

**Chapter VII****Miscellaneous****29. Delegation.**

- The Commissioner may, by an order in writing, delegate all or any of his powers under the Act, to any person appointed under Section 4 to assist him, except the power of revision conferred on him under section 16 *ibid*.

**13. In the said rules, for Form P.E.T.I, the following Form, shall be substituted namely :-**

"Form P E. T. 1.Security Register(See rule 5)

Sr.No.	Name of the Cinema House	Area in which the Cinema House is located	Name and Address(es) of the proprietor(s) of the Cinema House	Amount of security deposited	No. and date of Treasury receipt with which amount was deposited.	Signature of Assessing Authority	Remarks
1	2	3	4	5	6	7	8
P.E.T. 1-A[See rule 6A(1)]Particulars required to be furnished							

- 1. Name(s) and Address(es) of the Proprietor(s)**
- 2. Name and location of the Cinema House**
- 3. Area in which Cinema House is located (category A/B/C/D)**
- 4. Type of Cinema House (Air conditioned/Air cooled/Ordinary)**
- 5. Particulars of the license for cinematograph exhibition granted by the District Magistrate under the Punjab Cinemas (Regulation) Act, 1952 (Enclose certified copy).**
- 6. Class-wise Particulars of Cinema House (as per table below) :-**

Name of class    Rate of admission    No. of seats

1                      2                      3

- 7. The amount of tax for a fortnight payable with reference to the gross collection capacity.**

Signature of the Proprietor/Agent. Declaration I ----- S/o.D/o.W/o. ----- proprietor of ----- Cinema house do hereby declare that all the above particulars are true to the best of my knowledge and belief and nothing has been concealed therein. Date : Signature of the Proprietor/Agent. Place : [See rule 6-A(2) Form for intimation of change in gross collection capacity and change in type of Cinema House etc.

- 1. Name and location of the Cinema House**

- 2. Particular of the change**

- 3. Date of the change**

**4.**

(1) No. of the seats (Class-wise) and total no. of seats prior to change (2) No. of seats (class-wise) and total no. of seats after change (3) Difference (class-wise)

**5.**

(1) Rates of admission prior to change (class-wise) (2) Rates of admission after change (class-wise) (3) Difference (class-wise).

## 6. Type of Cinema House -

(Air conditional/Air cooled/Ordinary)(i)Prior to change -----(ii)After change

-----Signature of the Proprietor/Agent.DeclarationI ----- s/o/d/o/w/o -----

proprietor of ----- cinema house do hereby declare that all the above particulars are true to the best of my knowledge and belief and nothing has been concealed therein.Date :Signature of the Proprietor/Agent.Place :P.E.T. 2Shows Tax Register(See rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)Name of Proprietor \_\_\_\_\_Name and place of entertainment \_\_\_\_\_

Serial No.	Date	No. and time of shows held	Total amount of tax payable under the Act	Signature of the proprietor or his Agent	Remarks
1	2	3	4	5	6

Date \_\_\_\_\_Note - Separate accounts should be maintained for the period from the 1st to 14th and 15th to end of month.P.E.T. 3Return of Show Tax(See rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)Name of proprietor \_\_\_\_\_Name and place of Entertainment \_\_\_\_\_Period of return \_\_\_\_\_

Serial No	Date	No. of shows held	Amount of tax leviable under the Act	Total Amount of tax paid	No. of treasury receipts with date with which the tax undercolumn 5 paid	Remarks
1	2	3	4	5	6	7

DeclarationI do hereby declare that the particulars given above are, to the best of my knowledge and belief, true, accurate, and complete.Dated \_\_\_\_\_ 19Signature of the ProprietorCertificate No \_\_\_\_\_, dated \_\_\_\_\_ for the payment of a sum of Rs. \_\_\_\_\_ issued.Sd/- \_\_\_\_\_Assessing Authority, \_\_\_\_\_ District.Dated \_\_\_\_\_ 19.Form P.F.E. 4Challan

## Part I – (To be retained in the Treasury)

(See rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954).Punjab Entertainments Tax (Cinematograph Show) ActInvoice of the tax paid intoTreasury/Sub Treasury/Branch of State Bank of India or its subsidiary bank and credited under the head of account - [(0.45) Other Taxes and Duties] - Shows TaxName of month \_\_\_\_\_Last date of payment \_\_\_\_\_

By whom tendered	Name and address of the Proprietor on whose behalf money is paid	Payment on account of	Amount
		(i) Tax	
		(ii) Penalty	

- (iii) Composition fee
- (iv) Security
- (v) Other fees

Date \_\_\_\_\_ the \_\_\_\_\_ 19 \_\_\_\_ .Assessing Authority Signature of Proprietor or his Agent Amount received \_\_\_\_\_ Treasury Account Treasury Officer/Sub-Treasury Officer/Agent, State Bank of India or its subsidiary Bank (Stamt of Treasury) Treasury Note. - Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the proprietor for voluntary deposits) Substituted for "XIII - Other Taxes and Duties" with effect from 1st April 1973. For Part II, read as to be returned to the Assessing Authority by the treasury. For Part III, read as to be attached by the Proprietor with the return. Form P.E.T. 4

## Part IV – Challan

(To be retained by the Proprietor) (See Rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Treasury/Sub-Treasury/Branch of State Bank of India or its subsidiary bank. District \_\_\_\_\_ (i) By whom tendered \_\_\_\_\_ (ii) Name, address of the proprietor on whose behalf money is paid. \_\_\_\_\_ Received the sum of Rupees \_\_\_\_\_ on account of tax under the Punjab Entertainments Tax (Cinematograph Shows), Act, 1954, for the period from \_\_\_\_\_ to \_\_\_\_\_ Tax/Penalty/Composition fee/Security/Other fees. and credited under the head of account (0.45) - Other Taxes and Duties - Shows Tax. Treasurer, Treasury Officer/Sub Treasury Officer/Agent, State Bank of India or its subsidiary Bank. Dated \_\_\_\_\_ P.E.T. 5 Register of Refunds. (See rule 9 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954).

Serial No.	Date of application for refund	Name and address of the applicant	Amount of refund claimed	Amount of refund admissible	Net amount of refund allowed	Signature of recipient of refund voucher	Initials of Assessing Authority	Remarks
1	2	3	4	5	6	7	8	9

P.E.T. 6 Refund Voucher (See rule 11 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954). Voucher No. \_\_\_\_\_ Certified that a refund of Rs. \_\_\_\_\_ (both in words and and figures) has been allowed to the proprietor of \_\_\_\_\_ Assessing Authority District \_\_\_\_\_ Dated. \_\_\_\_\_ Pay Rupees \_\_\_\_\_ (both in words and figures) Received payment District \_\_\_\_\_ Dated \_\_\_\_\_ [20 Paisa receipt stamp is required for sum over Rs. 20] Treasury Officer [See Legislative Supplement Part III, dated 31.8.1976.] Head Treasury Clerk P.E.T. 7 Refund Adjustment Order (See rule 11 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Book No. \_\_\_\_\_ Refund \_\_\_\_\_ Voucher No. \_\_\_\_\_

\_\_\_\_\_ To \_\_\_\_\_

**1. Certified that a refund of Rs. \_\_\_\_\_ (in figures), (Rs. \_\_\_\_\_ (in words) is due to (name) \_\_\_\_\_.**

**2. Certified that the tax concerning which this refund is allowed has been credited into the Treasury.**

**3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.**

**4. This refund will be adjusted towards the amount of tax due from the said proprietor for the \_\_\_\_\_ or any subsequent period.**

**5. The proprietor shall attach this order to the return to be furnished by him for period against which is refund is desired.**

Signature \_\_\_\_\_ Assessing Authority \_\_\_\_\_ District Seal of Assessing Authority. Dated \_\_\_\_\_ 19 .P.E.T. 8 Certificate of Exemption (See rule 14 of the Punjab Entertainments Tax (Cinematograph Shows) Rules. 1954) This is to certify that the undersigned authorises the entertainment specified below to be given free of tax under the Act, provided that the whole of the net proceeds are devoted to philanthropic, charitable, educational or scientific purposes  
\_Description Date Place This certificate is issued on the following conditions :-(1) The whole of the net proceeds of the entertainment shall be paid less over to \_\_\_\_\_ (2) If the Deputy Excise and Taxation Commissioner to required, a full and true account of the whole of the takings, together with a written acknowledgment from the Society, Institution or Fund specified under condition (1) shall be furnished to him by the persons responsible for the management of the entertainment, within one month after the date of entertainment, and those persons will be liable for the payment of the prior tax if the Deputy Excise and Taxation Commissioner is satisfied that the whole of the net proceeds have not in fact been paid over to the Society, Institution or Fund referred to. (3) The certificate shall not be used for any other entertainment than that specified above and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate. (4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it. Deputy Excise and Taxation Commissioner, \_\_\_\_\_ Division. The \_\_\_\_\_ 19 .P.E.T. 9 [Demand and Collection Register] [Form P.E.T. 9 substituted by Punjab Government Notification No. 4390-E&T (IV) 58/4930 dated the 22nd September, 1959.] (See rule 15 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)

Serial No	Period of which amount is due	Tax	Previous arrears	Total demand (3 plus 4)	Amount paid	No. and date of treasury receipt	Arrears Column (5-6)	Signature of Assessing Authority	Remarks
1	2	3	4	5	6	7	8	9	10

P.E.T. 10 Notice of appearance under Section 8 of the Punjab Entertainments Tax (Cinematograph Shows) Rule, 1954 (See rule 17 of the Punjab Entertainments. Tax (Cinematograph Shows) Rule, 1954. Office of the Assessing Authority, \_\_\_\_\_ District. No. \_\_\_\_\_ dated \_\_\_\_\_ To \_\_\_\_\_ Whereas (a) You being a proprietor of \_\_\_\_\_ Cinema premises have not furnished the return or/and paid the tax for the fortnight ending \_\_\_\_\_ 19. (b) I am not satisfied that the return filed by the you or/and the tax paid by you for the fortnight ending \_\_\_\_\_ 19, has been correctly filed/and paid. (c) I am satisfied that you have wilfully failed to comply with the provisions of section \_\_\_\_\_ of the Act and it appears to me to be necessary to make an Assessment under section \_\_\_\_\_ of the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954. You are hereby directed to attend in person or by an agent at (place) \_\_\_\_\_ on (date) \_\_\_\_\_ at (time) \_\_\_\_\_ and there to produce or cause there to be produced at the said time and place the documents specified below for the purposes of such assessment.

**2. In the event of your failure to comply with this notice, I shall proceed to assess the amount to tax due to the best of my judgment and without any further reference to you.**

Seal \_\_\_\_\_ Signature of Assessing Authority, Dated \_\_\_\_\_ District. P.E.T. 11 Register of notices issued in form P.E.T. 10 (See rule of 21 of the Punjab Entertainments. Tax (Cinematograph Shows) Rules, 1954) Year \_\_\_\_\_ District.

Sr. No	Name and address of proprietor	Date of issue of notice	Date of final order	Gist of the final order	Initials of Assessing Authority	Remarks
1	2	3	4	5	6	7

Form P.E.T. 12 Notice of Demand (See rule 22 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Office of the Assessing Authority, \_\_\_\_\_ District. No. \_\_\_\_\_, dated \_\_\_\_\_ To \_\_\_\_\_ You are hereby informed that the amount to tax payable by you has been assessed as under :- Tax assessed \_\_\_\_\_ Rs. Less amount paid already \_\_\_\_\_ Rs. Net amount due \_\_\_\_\_ Rs. You are hereby directed to pay the sum of Rs. \_\_\_\_\_ (in figures) rupees \_\_\_\_\_ (in words) into treasury/Sub treasury/ [State Bank of India or its

subsidiary bank at] [See Legislative Supplement Part III Dated, 31.8.1976.] \_\_\_\_\_  
(place) on or before \_\_\_\_\_ (date) and furnish the receipt in proof of payment to this  
office on or before \_\_\_\_\_ (date) failing which the said sum will be recoverable  
from you as arrears of land revenue.

**2. A challan in form P.E.T. 4 is enclosed for the purpose.**

Signature \_\_\_\_\_ Assessing Authority \_\_\_\_\_,  
District.(Seal)Dated \_\_\_\_\_ P.E.T. 13Summons to appear in person and/or to produce  
documents(See rule 14 of the Punjab Entertainments Tax (Cinematograph Shows) Rules,  
1954)To \_\_\_\_\_ Whereas your attendance is necessary to give  
evidence/Whereas the following documents are required :with reference to an enquiry under the  
Punjab Entertainments Tax (Cinematograph Shows) Act, 1954, regarding the case concerning  
\_\_\_\_\_ son of \_\_\_\_\_, of \_\_\_\_\_, now pending before  
me, you are hereby summoned to [appear in person/produce or cause to be produced, the said  
document(s) before me on the] [These words should be scored out where the summons is for the  
production of documents only.] \_\_\_\_\_ day of \_\_\_\_\_ at (time)  
\_\_\_\_\_ a.m./p.m. (place) \_\_\_\_\_ and not to  
depart until permitted by me.

**2. A sum of Rs. \_\_\_\_\_ being your diet money and travelling expenses is  
lying in deposit and will be paid to you in due course.**

**3. Failure without lawful excuse, to appear and give evidence or produce or  
cause to be produced the documents, as the case may be is, punishable  
under the provisions of Order XVI, Rule 12, Civil Procedure Code, 1908.**

Given under my hand and seal, this \_\_\_\_\_ day of \_\_\_\_\_ Signature  
\_\_\_\_\_ Assessing Authority, \_\_\_\_\_ District.(Seal of Assessing Authority).Dated  
\_\_\_\_\_ Note :- In case the summons is merely for the production of a document, it will be  
proper compliance with it if the document is sent per registered post.Form P.E.T. 14(See rule 17(2)  
of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)

Form P.E.T. 14

Certificate of payment made under rule \_\_\_\_\_ of the  
PunjabEntertainments Tax (Cinematograph Shows) Rules, 1954.

No \_\_\_\_\_

Dated \_\_\_\_\_

Certified

that \_\_\_\_\_

proprietor of \_\_\_\_\_ cinema located at  
\_\_\_\_\_ in the district of \_\_\_\_\_

Form P.E.T. 14

Certificate of payment made under  
the Punjab Entertainments Tax (C

No \_\_\_\_\_

Dated \_\_\_\_\_

Certified

that \_\_\_\_\_

proprietor of \_\_\_\_\_ cin  
\_\_\_\_\_ in the d

has paid a sum of Rs. \_\_\_\_\_ by [Treasury receipt/] [[Substituted  
for the word, Imperial Bank of India' vide Punjab Government  
Notification No. G.S.R. No. 106/P.A. 8/54/S, 19/Amd 5(76) dated 31st  
August, 1976.]] State Bank or its subsidiary bank receipt  
No. \_\_\_\_\_ dated \_\_\_\_\_ on  
account of tax on cinematograph shows, held during the fortnight from  
\_\_\_\_\_ th, 19 \_\_\_\_ to \_\_\_\_\_ the, 19 \_\_\_\_\_

(Sd/-) Assessing Authority

\_\_\_\_\_ District. (Sd/- Assessing Authority, \_\_\_\_\_ District.

Dated \_\_\_\_\_ 19 \_\_\_\_ Dated \_\_\_\_\_ 19 \_\_\_\_\_

sum of Rs. \_\_\_\_\_  
receipt/] [Substituted for the word  
Punjab Government Notification No. \_\_\_\_\_  
19/Amd 5(76) dated 31st August, 1976.]  
bank receipt No. \_\_\_\_\_  
on account of tax on cinematograph shows, held during the fortnight from  
\_\_\_\_\_ 19 \_\_\_\_\_