

The Orissa Entertainment Tax Rules, 2006

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The Orissa Entertainment Tax Rules, 2006 Published vide Notification S.R.O.No.525/2006, dated 23rd September, 2006, Orissa Gazette No. 1399 dated 23.9.2006 Finance Department S.R.O.No.525/2006. - In exercise of the powers conferred by Section 36 of the Orissa Entertainment Tax Act, 2006 (Orissa Act 7 of 2006), the State Government do hereby make the following rules, namely :-

Chapter I Preliminary

1. Short title and commencement.

(1) These rules may be called the Orissa Entertainment Tax Rules, 2006. (2) They shall come into force on such date as the Government may, by notification, appoint.

Chapter II

2. Definitions.

(1) In these rules, unless there is anything repugnant in the subject or context- (a) "Act" means the Orissa Entertainment Tax Act, 2006; (b) "Additional Entertainment Tax Officer" means an officer appointed under Sub-section (2) of Section 3; (c) "Assistant Entertainment Tax Officer" means an officer appointed under Sub-section (2) of Section 3; (d) "Commissioner" means the Commissioner of Entertainment Tax appointed under Sub-section (1) of Section 3; (e) "Entertainment Tax Officer" means an officer appointed under Sub-section (2) of Section 3; (f) "Form" means a form appended to these rules; (g) "Section" means a Section in the Act; (h) "Treasury" means a Government Treasury and includes a District Treasury, Special Treasury and Sub-Treasury. (2) All other words and expressions which are used but not defined in these rules, unless the context otherwise requires,

shall have the same meaning as respectively assigned to them in the Act.

Chapter III

3. Levy and collection of tax.

(1)The proprietor of an entertainment in respect of which tax is leviable under Section 5 shall intimate in writing to the Commissioner of the rates of admission excluding tax, to various classes, the rate of different kinds of tickets for each class, the amount of tax leviable on each kind of ticket and the total value of the ticket.(2)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.(3)The tax levied under section 5 shall be collected by the proprietor of Entertainment from every person obtaining admission to an Entertainment along with the charge for admission by issuing an attested ticket authenticated for each such payment.

4. Payment of Tax.

(1)The proprietor of every entertainment required to make the payment of tax in accordance with the provisions of clause (a), (b) or (c) of Section 6 shall deposit the amount of tax into Treasury or through a crossed demand draft drawn on any scheduled bank or a banker's cheque issued by a scheduled bank in favour of the Entertainment Tax Officer having Jurisdiction within one month of the expiry of the month to which the entertainment under Section 5 relates.(2)(a)Where the amount of tax is required to be paid by stamping the tickets with an adhesive stamp issued by the Government for admission to entertainment, every taxable ticket for admission shall have securely affixed on the middle and the outer counterfoils of the ticket a stamp of the value of tax payable thereon:Provided that no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued to any person by the proprietor of any entertainment.(b)On admission to the entertainment, the proprietor shall cause the stamp affixed on the ticket to be defaced by tearing the ticket into two portions across the stamp and the counterfoils of tickets shall be collected and retained in the manner prescribed under rule 19.

5. Purchase and issue of stamps.

(1)The stamps required for payment of tax under clause (c) of Section 6 shall be purchased by the proprietor of an entertainment only from the Treasury.(2)No stamp purchased by the proprietor for payment of tax shall be issued to any person by or on behalf of the proprietor otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment:Provided that when the proprietor of an entertainment changes hands, it shall be lawful for the new proprietor to purchase from the former proprietor the stocks of unused stamps in the latter's possession after obtaining necessary permission from the Commissioner upon prior notice given to the Commissioner :Provided further that on receipt of the notice from the new

proprietor, the Commissioner may, after getting the accounts of the old proprietor thoroughly checked and after satisfying himself that the value of stamps to be purchased is actually the balance left with the old proprietor after upto date payment of tax due, permit the purchase of stamps by the new proprietor.(3)The proprietor of every entertainment required to pay the tax under clause (c) of Section 6 shall keep sufficient stocks of stamps at all the time and shall, for this purpose, replenish the stock of stamps from time to time.

6. Refund of valuable of unused stamps and renewal of damaged and spoiled stamps.

(1)The proprietor of an entertainment who closes his business for any reason may, at the time of closure, apply, in writing to the Commissioner, for return of the balance unused stamps in his possession and for refund of their value to him. The Commissioner may permit the stamps to be returned to the officer from whom they were purchased and for refund of their value after getting the accounts thoroughly checked and after satisfying himself that the value of stamps proposed to be returned is actually the balance left with the proprietor after up to date payment of tax due.(2)The adhesive stamps of such denominations and patterns as have been approved by the Government shall be kept in stock for sale in the Treasury and no such stamp shall be purchased except from a Treasury:Provided that-(i)nothing in this rule shall apply to the purchase of such stamps which are affixed to a ticket for admission to an entertainment.(ii)when the proprietorship of an entertainment is transferred, it shall be lawful for the transferee, after giving due notice to the Entertainment Tax Officer to purchase from the transferor within fifteen days from the date of such notice any unused stamp in the possession of the transferor.(3)The rules for the time being in force in the State in regard to,-(i)the purchase and sale of stamps,(ii)the renewal of damaged or spoiled adhesive stamps,(iii)the refund of the value of such stamps damaged, spoiled before use and which are not required for use.shall apply for adhesive stamps issued under these rules.

7. Account of stamps purchased and issued.

(1)The proprietor of every entertainment required to pay the tax by stamping the tickets in accordance with the provision of clause (c) of Section 6 shall keep an account of stamps purchased and issued by him in Form I which shall show the value of stamps purchased every day, the value of stamps issued to the purchaser of tickets for every show and the value of stamps in balance including the stamps affixed on tickets which have not been issued.(2)The account in Form I shall invariably be prepared in respect of each show and shall be completed within one hour from the commencement of the show or ten minutes before the commencement of the interval whichever is earlier and shall be kept readily available for inspection along with the account in Form II prepared under this rule.(3)The value of stamps issued for each show shall invariably be the same as the amount of tax which is payable as shown in Form II in respect of that show.

8. Verification of balance of stamps in hand.

(1)The proprietor of every entertainment required to pay the tax under clause (c) of Section 6 shall,

on demand, produce the stamps in stock including the stamps affixed on tickets but not issued, before any inspecting officer.(2)If, on physical verification, the balance of stamps in hand is found in excess of the balance shown in Form I, the excess, unless proved to the contrary, shall be deemed to be due to non affixation of stamps on tickets with the object of evasion of tax.(3)If, on physical verification, the balance of stamps in hand is found less than the balance shown in Form I, the difference, unless proved to the contrary, shall be deemed to be due to non entry of tickets issued as shown in Form II prepared under Rule 7 with the object of evasion of tax.

9. Exemption from payment of Tax.

(1)An application for exemption under Sub-sections (4) and (5) of Section 8 shall be submitted to the Commissioner in Form VI at least fifteen days before the proposed date of entertainment stating the full description, the nature of entertainment and any other details which may be required by the Commissioner with necessary proof in regard to the purpose of entertainment for which exemption is sought:Provided that an application may be admitted at a later date not less than a week thereof, if the applicant satisfies the Commissioner that he had sufficient cause for not submitting the application within that period.(2)The Commissioner shall, on receipt of application made under sub-rule (1), submit his recommendation to the Government for such action as the Government may deem fit.(3)Where the Government, on receipt of the recommendation of the Commissioner or otherwise, is satisfied, it may grant exemption on such terms and conditions as it may deem fit to impose in the particular case.(4)Where exemption is granted a certificate shall be issued to the applicant,-(i)in Form VII, where exemption is granted under Sub-section (5) of Section 8;(ii)in Form VIIA, where exemption is granted under Sub-section (4) of Section 8,by the Commissioner and the same shall, on demand, be produced before an inspecting officer. The proprietor of entertainment shall comply with the condition stated in the said Certificate.(5)Where the Government is satisfied, it may grant exemption after taking such security as it may consider necessary to secure payment of the tax due in case the exemption is cancelled under Sub-section (7) and the proviso to Sub-section (4) of Section 8.(6)Where an entertainment is exempted from levy of tax, the proprietor of entertainment shall submit to the Commissioner all tickets for admission for attestation in the manner required by the Commissioner before bringing them into use. He shall also prepare and submit to the Commissioner or any other officer authorised by him, within fifteen days from date of entertainment, a full and true account of the tickets issued at different rates and the gross amount collected from the sale thereof along with the counterfoils of used tickets and all the unused ticket books. He shall also furnish a full and true account of the expenditure incurred along with the vouchers in proof thereof; if so required by the Commissioner or any other officer authorised by him, within fifteen days from the date of entertainment.(7)The proof of utilisation of the entire gross proceeds, for the purpose of Sub-section (5) of Section 8, for philanthropic, religious or charitable purposes shall be furnished by the proprietor of the entertainment within thirty days from the date of completion of entertainment in such manner as may be required by the Commissioner:Provided that if the proprietor satisfies the Commissioner that he had sufficient reasons for not submitting the proof of utilisation within that period; the Commissioner may extend the period of time as he may deem fit.

10. Cancellation of exemption.

- Where an exemption granted is proposed to be cancelled under Sub-section (7) of Section 8 or proviso to Sub-section (4) of Section 8, the Commissioner shall give a reasonable opportunity of being heard to the person to whom exemption was granted before submitting his findings to the Government recommending for cancellation of exemption so granted or for such action as the Government may deem fit.

11. Submission of information before holding an entertainment.

- A person or society desirous of holding an entertainment shall submit to the Commissioner an application in Form IX where it is a ticketed programme and in Form X where the admission to the entertainment is exclusively by invitation, at least seven days excluding the holidays before the date of such entertainment: Provided that the Commissioner may accept the application at a shorter period if he is satisfied that there were cogent grounds or difficulties for not submitting the application earlier and there is sufficient time for depositing the security, getting the tickets attested, obtaining Register in Form II and IIA and for completing other necessary formalities before starting the show.

12. Permission to be obtained to operate cable television net work.

- The proprietor of a cable television network shall submit to the Commissioner an application in Form XA within fifteen days from the date of commencement of these rules or at least fifteen days before the date of such entertainment and shall furnish any other information which may be so required by the Commissioner.

13. Deposit of security.

- The proprietor required to deposit security under Sub-section (1) of Section 10 shall furnish security for such amount as may be fixed by the Commissioner by any of the following ways, namely :- (a) by depositing in the Treasury, or (b) by depositing in the post office saving bank and pledging the pass book with the Entertainment Tax Officer, or (c) by pledging with the said authority, National Saving Certificate, or (d) by furnishing to the said authority, a guarantee from a scheduled bank agreeing to pay to the State Government, on demand, the amount of the security.

14. Amount of Security.

(1) The amount of security shall not be more than the estimated amount of the total tax chargeable for the full house capacity of cinema hall. In case of cinematography exhibitions and their regular programmes of entertainment, it shall be for seven days as calculated with reference to the number of maximum shows to be held during seven days and shall not be less than fifty per cent of such amount. (2) The amount of security in case of cable services shall not be more than twenty-five per centum of the estimated amount of total tax chargeable for one month basing on the gross receipt

from the subscribers: Provided that in case of a proprietor of cinematograph exhibition who has not defaulted in the deposit of tax during the preceding three years, the Commissioner may, on application in this behalf, reduce the amount of security as he may deem fit. He may, re-fix the amount of security as prescribed under this rule in case of any subsequent default in the deposit of tax: Provided further that the amount of security may be fixed at an amount higher than the amount specified in sub-rules (1) and (2) if the Commissioner deems so fit in the interest of revenue after giving the proprietor an opportunity of being heard. (3) The security shall be furnished within fourteen days from the date of receipt of the notice demanding security in Form XII.

15. Deduction of Tax from Security and forfeiture of security.

(1) The Commissioner may, by order, forfeit the whole or any portion of the security furnished by the proprietor for realising any arrears of tax, after giving the proprietor an opportunity of being heard and after considering the explanation given by him, if any and a copy of such order shall be given to the proprietor. The proprietor shall make good the forfeited amount of security within seven days from the receipt of the order unless the Commissioner grants him more time. The Commissioner shall have the power to suspend the certificate for "Admission Fee and Tax Collection Authorisation Certificate" issued under Sub-section (1) of Section 14 if the proprietor fails to make good the security within the time allowed for the purpose. (2) The order passed by the Commissioner to forfeit the security shall clearly state the amount forfeited. The forfeited amount shall not be drawn and adjusted against the arrears of tax under the Act unless order has been communicated in writing to the proprietor. (3) Where the Certificate of Admission Fee and Tax Collection Authorisation Certificate has been suspended under sub-rule (1), the Commissioner shall also have the power to adjust the balance of security towards realization of the outstanding amount of up-to-date tax, penalty and interest, if any and realise the balance amount due remaining unpaid, if any, as arrears of land revenue.

16. Refund of security.

- Where the proprietor of an entertainment sells or otherwise disposes of his business and ceases to be the proprietor of such entertainment for the purposes of the Act or discontinues his entertainment, the Commissioner may, upon application in Form XX and after satisfying himself that no dues are outstanding and no case is pending for disposal against the said proprietor under the Act or these rules, release the security and order the balance in the security amount to be refunded: Provided that where the proprietor of an entertainment has already deposited certain amount of security which is subsequently reduced, the Commissioner may, upon application, order the differential amount to be refunded to the proprietor.

17. Form of tickets.

(1) A ticket for admission to an entertainment on which tax is leviable shall be in three counterfoils in Form XIV and each such counterfoil shall clearly bear the name and place of entertainment in block letters, serial number printed by automatic printing machine, the name of the class, show and date and kind of ticket, price for admission to entertainment or if no price or a reduced price then usual

price of admission to the class to which the holder is entitled, the amount of entertainment tax and the date of issue of ticket by a rubber stamp and full name and address of the printing press.(2)The tickets for each class shall be in bound book indicating the year to which they relate. The tickets for each class shall bear one running serial number for the month. Each ticket shall mention the particulars of the year, month, date and time of the show. The tickets of each denomination shall have a distinct colour.(3)The tickets for different shows to be held on the same day and the tickets for different classes in the same show shall be in different colours and each kind of ticket shall bear separate serial number starting from serial number 01 and ending at 1,00,000 (One lakh). Each ticket book shall contain 100 tickets but complimentary ticket books and concessional ticket books may contain only 50 tickets:Provided that where the sale of tickets is computerised, the computerised tickets shall clearly show the features of payment controlled by mechanical contrivance under rule 18:Provided further that for programmes of casual nature, the Commissioner may permit ticket books containing lesser numbers of tickets.

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

(1)A proprietor of entertainment may be permitted by the Commissioner to avail himself of the provisions of clause (b) of Section 6 and the permit shall be in Form XVI.(2)No person shall be admitted to an entertainment in respect of which a permit is granted under this rule except through the mechanical contrivance and except on payment of price of admission inclusive of tax. Such price inclusive of tax shall be exhibited in a conspicuous place on or near the mechanical contrivance and the fact that the price for admission to entertainment is inclusive of tax shall also be exhibited clearly with the specification of the show, class for which admission fee relates, the date and time of show:Provided that persons can be admitted to any particular class on complimentary or concessional tickets on payment of required amount of tax for the class.(3)A proprietor shall keep a register of persons admitted in Form XVII which may be maintained electronically.(4)(a)The proprietor shall keep true and correct account, submit the returns to the Commissioner in the manner specified in the permit in Form XVI, and abide by, and comply with, all the conditions specified therein:(b)The proprietor shall pay the tax due into Treasury and shall attach the Treasury challan to the return to which the tax relates.(5)If, for any reason, the barrier or the mechanical contrivance which automatically registers the number of persons admitted goes out of order, a fixed sum shall be paid by the proprietor as may be decided by the Commissioner or any officer authorized in this behalf, for such period the barrier or contrivance remains out of order, where the Commissioner, upon intimation and such other evidence as may be required to be produced before him by the proprietor, is satisfied that the barrier or mechanical contrivance has gone out of order.(6)Every mechanical contrivance at a place of entertainment shall, at all reasonable time, be open to inspection by the Commissioner or any officer who may be deputed by him.(7)The proprietor shall, at all reasonable times on demand by the Commissioner, produce all books of account, records and registers kept by the proprietor in connection with any entertainment and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.(8)The permit granted under sub-rule (1) shall be displayed in a conspicuous place and produced before inspecting officers on demand.

19. Issue of tickets.

(1)The proprietor of an entertainment shall issue the outer and middle counterfoils of a tickets to the purchaser thereof and shall retain the inner counterfoil in the ticket book. At the time of admission to the class, the middle counterfoil shall be collected at the gate and the outer counterfoil shall be returned to the person obtaining admission.(2)Each kind of ticket shall be issued strictly in serial order only from one ticket book at a time and no ticket from fresh serial shall be issued unless tickets up to one lakh of the current series have been exhausted. Any ticket issued in contravention of this rule shall, unless proved to the contrary, be considered to be a duplicate ticket issued with the object of evading the tax.(3)In case of admission controlled by mechanical contrivance, the proprietor shall issue the computerised serial numbered tickets in three folios i.e. inner, middle and outer counterfoils with the same procedure as provided under sub-rule (1). No ticket from fresh serial shall be issued unless the tickets are issued with the last serial number by the end of the last show exhibited:Provided that for programmes of casual nature, the Commissioner may permit sale of tickets from more than one counter and permit use of more than one ticket book.

20. Retention of tickets.

(1)The middle counterfoils of different kinds of tickets collected at the gate shall be duly arranged in serial order and retained by the gate-keeper of the class concerned till the end of the show and by the proprietor till the end of the same show on the next day where the tickets issued are show-wise. The inner counterfoils of tickets remaining in the ticket book shall also be retained by the proprietor for a period of ninety days.(2)The outer counterfoil of a ticket returned to a person obtaining admission to the entertainment shall be retained by him till the end of the show.

21. Production of tickets.

- On demand by the inspecting officer, portion of tickets retained as referred to in rule 20 shall be produced before him immediately by the gate keeper and by the proprietor or the person obtaining admission to the entertainment, as the case may be.

22. Restriction on use of plural tickets.

- A ticket shall be issued for each person and not more than one person shall be admitted on one ticket:Provided that in the case of casual entertainment programmes, more than one person can be admitted to the programme on one ticket with prior approval of the Commissioner.

23. Season tickets.

- Where a particular taxable entertainment is to be completed in more than one show to be held on a number of days, the proprietor of entertainment may issue one season ticket for all the days in Form XV and the dates for which it is issued shall be clearly noted on such ticket and its middle counterfoil shall have as many parts as the number of days for which the ticket is valid so that one

part may be collected at the gate on each day.

24. Attestation of tickets.

- The proprietor of a taxable entertainment shall, before bringing into use, get all ticket books attested by the Entertainment Tax Officer, or the Addl. Entertainment Tax Officer, or the Assistant Entertainment Tax Officer, as the case may be in such manner as may be directed by the Commissioner and any unattested ticket book founding use, shall, unless proved to the contrary, be considered to be an unauthorized ticket book used for evading the payment of tax due: Provided that where the tickets are issued through computer or any other mechanical device, the proprietor of a taxable entertainment shall, before issue of such tickets, intimate the Entertainment Tax officer or Addl. Entertainment Tax Officer or Assistant Entertainment Tax Officer, as the case may be, the serial number to be issued for each class of ticket for each show.

25. Sale of tickets.

(1) The tickets for admission to a cinematograph exhibition or any other regular programme of entertainment shall be issued by the proprietor only from a booking office provided for the purpose. In case of programme of casual nature, the tickets shall be issued only from the counters which have been permitted by the Commissioner under sub-rule (3) of rule 19. (2) The purchaser of a ticket, who, for any reason does not want to see the programme of entertainment shall not resell the ticket to any other person otherwise than reselling the same through the booking office counter.

26. Issue of Admission Fee and Tax Collection Authorisation Certificate.

(1) The proprietor having licence under the Cinematograph Act, 1952 shall make an application in Form XI to the Commissioner for issue of "Admission Fee and Tax Collection Authorisation Certificate" at least fifteen days before the commencement of the entertainment. (2) The Commissioner, after making such enquiry as he may deem proper and after being satisfied that the application is in order, shall issue an "Admission Fee and Tax Collection Authorisation Certificate" in Form XIII to the proprietor which the proprietor shall display in a conspicuous place at his place of entertainment. (3) The Commissioner shall, upon commission of any one or more of the offences as referred to in Sub-section (2) of Section 14, require a proprietor to show cause within fourteen days of the date of service of notice upon him and where the proprietor fails to respond to such notice or comply with the terms of the said notice to the satisfaction of the Commissioner, he shall revoke or suspend the certificate issued under Sub-section (1) of Section 14 by a reasoned order.

Chapter IV

27. Return for payment of tax.

(1) The proprietor liable to pay tax under Section 5 shall keep a true and correct account of the number of shows, news reels, documentaries, cartoons, advertisement shots or slides, whether

before or during exhibition, of a feature film or separately exhibited in a month, the amount realized for admission to the entertainment, the amount of tax thereon and shall, within one calendar month of the expiry of each month furnish to the assessing authority a return in Form III accompanied by information in Forms IV and V along with the receipt from the Treasury or a banker's cheque issued by a scheduled bank or a cheque marked or certified by such bank as good for payment or a crossed demand draft, drawn on any scheduled bank, as the case may be, for the full amount of tax admitted in the return. (2) The proprietor of a cable television network liable to pay tax in accordance with Sub-section (1) of Section 7, shall furnish monthly return in Form XVIII in duplicate within one calendar month of the expiry of each month before the assessing authority along with receipt from the Treasury or a banker's cheque issued by a scheduled Bank or a cheque marked or certified by such bank as good for payment or a crossed demand draft drawn on any scheduled bank, as the case may be, for the full amount of tax admitted in the return. The Return in Form XVIII shall show the number of subscribers, the amount received from each subscriber, the amount of tax calculated as per the rates notified by the Government and mode of payment of tax and other details as specified in return Form XVIII. (3) In case such cheque or bank draft is dishonoured for payment, the return shall not be deemed to be return for the purpose of this rule. (4) If the proprietor fails to furnish return along with payment of tax admitted in the said return, the assessing authority shall serve on him a notice of demand in Form XXI with a direction to the proprietor to pay the amount of tax defaulted or file overdue return within seven days from the date of service of the notice and produce before him the proof of such payment. (5) Where a proprietor fails to respond to the notice or comply with the requirement of the notice served under Sub-rule (4), the assessing authority, after giving the proprietor an opportunity of being heard and after considering the explanation given by the proprietor, if any, shall direct the proprietor to pay, by way of penalty under Sub-section (2) of Section 16, in addition to the tax, a sum not exceeding the amount of tax defaulted along with interest payable, if any.

28. Books of accounts.

(1)(a) Every proprietor of entertainment liable to pay tax under Section 5 shall keep, - (i) a Stock Register of Tickets Books in Form IIA, (ii) a Show Register in Form II (iii) a Stock Register of Stamps in Form I (b) Every proprietor of cable services liable to pay tax under Section 7 shall keep, - (i) a Register of Cable T.V. show subscribers; and (ii) a Register showing amount collected from subscribers (month-wise). (2) The Registers referred to in sub-rule (1) shall be maintained in the manner prescribed in rules 29 and 30. (3) The proprietor shall, before using the Register prescribed in sub-rule (1), produce them before the Entertainment Tax Officer or Additional Entertainment Tax Officer or Assistant Entertainment Tax Officer, as the case may be, who shall certify under his seal and signature with date on the cover page and last page of each such Register, the number of pages, the Register consists.

29. Maintenance of Register of Ticket Books.

(1) Separate pages of the Register of Ticket Books in Form IIA shall be allotted for ticket of different denominations. When a consignment of printed ticket books are received from the press, the proprietor shall intimate the fact to the Entertainment Tax Officer or Additional Entertainment Tax

Officer or Assistant Entertainment Tax Officer, as the case may be, and account for the same in the Stock Register of Ticket Books in Form IIA. The Entertainment Tax Officer or Additional Entertainment Tax Officer or Assistant Entertainment Tax officer, as the case may be, shall check the report furnished by, the proprietor with reference to the Stock Register of Ticket Books in Form IIA and shall sign the entries made therein and also in the counterfoils of the first and last tickets of each book received.(2)When any Ticket Book is brought into use, the fact shall be noted in the register in Form IIA and after the Ticket Book is exhausted necessary entry shall be made thereof.(3)The tickets shall be issued serially and the account of each show shall show the number upto which the tickets have been used.(4)The account of each show for which the tickets are issued shall be closed within ninety minutes after the show starts. All the entries in the Registers relating to accounts shall be signed by the authorised agent of the proprietor or the proprietor himself before the accounts are closed.

30. Maintenance of Show Register.

(1)The proprietor or the authorised agent, as the case may be, shall make necessary entries of the tickets sold, the prices of the tickets, the amount of tax and the date of issue of tickets in the Show Register in Form II within forty-five minutes after the show starts.(2)The proprietor or his authorised agent, as the case may be, shall make available the Show Register, on demand, to the Entertainment Tax Officer or Additional Entertainment Tax Officer or Assistant Entertainment Tax Officer, as the case may be, for inspection at any time after making necessary entries.(3)The Entertainment Tax Officer or the Additional Entertainment Tax officer or the Assistant Entertainment Tax Officer, as the case may be, shall compare the entries in Stock Register of Stamps in Form I with the entries in Register in Form II and IIA with reference to the counterfoils of the tickets and shall initial all the Registers in token of his check. He shall also examine the portion of tickets collected at the gate of one or two classes in order to ascertain if the tickets belong to the ticket books noted in the Register in Form IIA.

Chapter V

31. Assessment.

(1)(a)Where the assessing authority is satisfied that the amount of tax due from the proprietor Is required to be assessed under Section 17, he shall serve on such proprietor a notice in Form VIII requiring him on a date and at a place to be specified therein either to appear in person or through his authorised representative and produce or cause production of any books of accounts or evidence on which the proprietor intends to relying support of such returns.(b)(i)After considering any objection raised by the proprietor either personally or through his authorised representative or by means of a representation in writing and also any evidence produced in support thereof, the assessing authority shall assess the amount of tax payable and impose penalty, if any, payable by the proprietor and shall pass an order of assessment in Form VIIIA.(ii)In the event of default by a proprietor to comply with the requirement of the said notice referred to in clause (a), the assessing authority may make to the best of judgement, an ex parte assessment of the tax or penalty or both

payable by such dealer in respect of such period or periods and pass an order of assessment, in writing, recording the reasons therein.(2)Where the assessing authority is of the opinion that any tax payable under the Act or these rules has escaped assessment or has been under assessed, he may assess to the best of his judgement the tax due under the Act after making such enquiry as he may consider necessary and after giving the proprietor a reasonable opportunity of being heard in Form VIIIB, and for the purpose of this sub-rule the provision of the sub-rule (1) shall, mutatis mutandis, apply.(3)In respect of any amount found payable by the proprietor under Section 17, the assessing authority shall serve on such proprietor a notice of demand in Form VIIIC with a direction to the proprietor to pay the amount within thirty days from the date of service of the notice and to produce before him the proof of payment of such amount within seven days from the date of payment.

32. Refund of tax deposited in excess.

(1)The proprietor of an entertainment claiming refund of tax under Sub-section (1) of Section 18 shall submit an application in Form XIX to the Commissioner within three months of deposit of the tax stating clearly the period to which the tax relates, the amount of tax actually due, the amount of tax actually deposited, the details of payment including the treasury challan number and the reasons for the deposit of the tax in excess. An application for refund not submitted within time shall be liable to be rejected unless it is proved to the satisfaction of the Commissioner that there was sufficient grounds for not submitting application within the said period.(2)The refund under Sub-rule (1) shall be paid either through refund payment order in Form XXII or through refund adjustment order in Form XXIII or both.

33. Appeals.

(1)An appeal under Sub-section (1) of Section 21 shall be preferred to the Assistant Commissioner of Entertainment Tax (hereinafter referred to as the 'appellate authority') along with a certified copy of the order passed under Sub-sections (1) and (3) of Section 17 against which the appeal is made stating clearly the ground or grounds of appeal.(2)A copy of the appeal petitions along with its enclosures shall also be supplied simultaneously to the officer against whose order the appeal is preferred.(3)Where, on perusal of the appeal, the appellate authority is satisfied, it may grant a temporary stay with such condition as it may deem fit and send a copy of its order to the Commissioner and to the assessing authority and on receipt of such order the assessing authority has to act as per the orders passed by the appellate authority.(4)A copy of the final order passed by the appellate authority on the appeal shall also be sent to the Commissioner and if the appeal,-(i)is finally allowed by the appellate authority and the temporary stay granted, if any, is confirmed, all further proceedings in the matter shall be dropped;(ii)is allowed only partially, the order under appeal shall stand amended in accordance with the orders issued by the appellate authority and action shall be taken as per said orders;(iii)is rejected, the temporary stay granted, if any,shall stand vacated.(5)An appeal under Sub-section (2) of Section 21 shall be preferred to the Commissioner along with a certified copy of the appellate order.(6)The Commissioner shall hear and decide the appeal after giving the appellant a reasonable opportunity of being heard.

34. Service of notice, etc.

- Any notice or order under the Act or these rules shall be served on a proprietor or authorized person in any of the following ways, namely :-(a)by sending it to the proprietor or authorized person concerned under the certificate of posting or by registered post at the address of his place of entertainment or residence; or(b)by giving or tendering it personally to the proprietor or authorized person concerned or his duly authorised manager or agent or to any adult member of his family if none of the aforesaid persons are available; or(c)by affixing it at some conspicuous place at the last known place of entertainment or residence of the proprietor.

35. Inspecting officer to discharge the duties without making any payment for admission and seizure of records, books, etc.

(1)Any officer authorised under Sub-section (1) of Section 15 to enter any place of entertainment or any place ordinarily used as a place of entertainment including any building, enclosure or office attached thereto or where any records, documents and register connected with the entertainment are kept or from where cable operation are made or any other officer who has to enter above places in pursuance of a duty imposed on him by or under the Act or any other law shall enter the place of entertainment without making any payment and discharge his duties.(2)If the officer so authorised under Sub-section (1) of Section 15 of the Act finds any books, records, accounts, registers, tickets used and or unused and portions thereof, or any other article connected therewith which he has reason to believe to relate to any evasion of tax due from the proprietor under the Act, he may, for reasons to be recorded in writing, seize such books, records, accounts, registers, tickets used and or unused and portions thereof or any other article connected therewith and shall give the proprietor or the person-in-charge of the premises a receipt for the same.(3)Where any books of account or other records are taken into possession by any inspecting officer he shall grant a receipt for the same to the proprietor by making a list of all such records in duplicate and obtain the acknowledgement of the proprietor on the duplicate copy thereof.

36. Recovery of tax as arrears of land revenue.

(1)For the purpose of Section 19, the requisition for certificate shall be issued by the Commissioner, to the Collector having jurisdiction for recovery of the tax and arrears as per the provisions of the Orissa Public Demands Recovery Act, 1962.(2)Notwithstanding anything contained in any law for the time being in force, the Commissioner may, at any time or from time to time, by notice in writing a copy of which shall be forwarded to the proprietor of an Entertainment at his last address known to the Commissioner, require any person,-(a)from whom any amount of money is due, or becomes due to the proprietor, on whom notice has been served under Sections 5, 7, 16, 17 and 20; or(b)who holds or may subsequently hold any amount of money for or on account of such proprietor, to pay to the Commissioner, either forthwith or upon the money becoming due or being held or at or within the time specified in the notice, so much of money as is sufficient to pay the amount due from the proprietor of an entertainment in respect of arrears of tax or the whole of the money when it is equal to or less than that amount.(3)The Commissioner may, at any time or from

time to time amend or revoke any such notice, or extend the time for making any payment in pursuance of such notice.(4)Any amount of money, which a person is required to pay to the Commissioner, or for which he is liable to the Commissioner under the Act or these rules shall, if it remains unpaid, be recoverable as an arrear of land revenue. Form No. I[See Rule 7, 8 and 28 (1) (a) (iii), 30(3)]Stock Register of Entertainment Tax StampsPlace of Entertainment :
.....Denomination of Stamps :

Date	Opening Balance	Stamps Purchased	
Number	Value	Challan number & date	Number & date of stamps Value
1	2(a)	2(b)	3(a) 3(b) 3(c)

Total	Stamps Used	Balance	Remarks
Number	Value	Number	Value
4(a)	4(b)	5(a)	5(b) 6(a) 6(b) 7

Form No. II[See Rule 7, 8, 11, 28(1)(a)(ii) and 30]Name of the cinema house :Place of entertainment :Show RegisterProgramme exhibited

Feature
day Date

First
Show

Class	Rate	Serial No. of tickets issued	No. of tickets sold	No. of persons admitted under Section 5 of theOrissa Entertainment Tax Act.	Amounts received on account of tickets sold	Amount of entertainment tax
Book No.	From	To				
1	2	3	4	5	6	7
						8 9
						Rs. Rs.
						P. P.

Whether
Second
Show

Serial No. of tickets issued	No. of tickets sold	No. of persons admitted under Section 5 of theOrissa Entertainment Tax Act.	Amounts received on account of tickets sold	Amount of entertainment tax
Book No.	From	To		
10	11	12	13	14
				15 16
				Rs. P. Rs. P.

Third
Show

Serial No. of tickets issued	No. of tickets sold	No. of persons admitted under Section 5 of the Orissa Entertainment Tax Act.	Amounts received on account of tickets sold	Amount of entertainment tax	Remarks
Book No.	From	To			
17	18	19	20	21	22 23 24 Rs. P. Rs. P.

Fourth
Show

Serial No. of tickets issued	No. of tickets sold	No. of persons admitted under Section 5 of the Orissa Entertainment Tax Act.	Amounts received on account of tickets sold	Amount of entertainment tax	Remarks
Book No.	From	To			
25	26	27	28	29	30 31 32 Rs. P. Rs. P.

Fifth
Show

Serial No. of tickets issued	No. of tickets sold	No. of persons admitted under Section 5 of the Orissa Entertainment Tax Act.	Amounts received on account of tickets sold	Amount of entertainment tax	Remarks
Book No.	From	To			
33	34	35	36	37	38 39 40 Rs. P. Rs. P.

Total

Shows	No. of person admitted under Section 5 of the Orissa Entertainment Tax Act	Amount received	
Net price of tickets	Tax	Total	
1	2	3	4 5
First Show	Second Show	Third Show	Rs. P. Rs. P. Rs. P.
Fourth Show	Fifth Show		

Total

Total till the previous day
: Progressive total of the month
:

Form No. IIA[See Rule 11, 28 (i)(a)(i), 29(1) and (2) and 30]Stock Register of Ticket BooksDenomination:

Date	Opening stock of books	Books received	Date of receipt	Total No. of Books	Sl. No. of Books brought into use	Books containing Sl. No. of tickets	Date of use	Date of completion	Closing stock of books
Sl. No. From	Sl. No. To								
1	2	3	4	5	6	7	8	9	10

Form III[See rule 27 (1)]Monthly Return to be Furnished by the Proprietor Liable to Pay Tax Under Sub-Section (1) of Section 5 of the Orissa Entertainment Tax Act, 2006ToThe Entertainment Tax Officer,I/We....., the proprietor of.....situated at TownMunicipal Corporation/Municipal Council/NAC/Otherin the district offurnish herewith the following particulars of the month ending of theof the month ofand enclosed herewith a copy of Treasury/ Bank challan for an amount of Rs.....(Rupees.....only) towards payment of tax due :

1. Name of the proprietor:

2. Name of the entertainment:

3. Place or location of the entertainment :

4. Date upto which the licence for cinematograph exhibition is valid (quote the licence No. and date and name of the authority granting licence):

5. Admission fee and Entertainment Tax collected during the month and seating capacity of the entertainment:

Sl. No.	Name of the class	Seating capacity	Gross collection capacity	Rate of admission	Total No. of spectators allowed	Total No. of tickets issued	Total No. of concessional/ complementary ticketissued	Total admission, fee collected	Total Entertainment Tax collected
1	2	3	4	5	6	7	8	9	10

6. Number of shows actually held during the month :

7. Normal shows,if any, not held during the month and reasons therefore:

8. From IV and V enclosed for issue of tickets/stamps, if any, used during the month:

9. Payment details :

Sl. No.	Name of the Treasury, where tax deposited or Bankon which DD/ Banker's cheque issued	Treasury Challan No./D.D/Bankers Cheque	For official use only			
Type of Instrument	No.	Date	Amount	P.C.R. No.	Date	
1	2	3	4	5	6	7 8

I/We (Name)..... being (status)..... do hereby declare that the information furnished above are true and correct to the best of my/our knowledge and belief. Date _____ Signature with seal of the proprietor _____

Form No. IV [See Rule 27 (1)] Monthly Return of Tickets Sold

Number of shows performed during the month	No. of persons admitted class wise	Sl. No. of books used	Total No. of ticket sold	Net price of tickets sold	Tax realized
Book No.	From	To			
(1)	(2)	(3-a)	(3-b) (3-c)	(4)	(5) (6) (7)

1st show

2nd show

3rd show

4th show

5th show

Total

Form No. V [See Rule 27 (1)]

Denomination of Entertainment Tax Stamps	Opening Balance	Stamps Purchased		
Number	Value	Challan number & date	Number of stamps	Value
1	2(a)	2(b)	3(a)	3(b) 3(c)

Total

Total Stamps Used Balance Remarks

Number	Value	Number	Value	Number	Value
4(a)	4(b)	5(a)	5(b)	6(a)	6(b) 7

Note - (i) Columns 1 to 4 shall be written with reference to the entries in Stock Register of entertainment tax stamps in Form No.1.(ii)Columns 5 shall be written with reference to columns 2 to 4 of the abstract at the bottom of the Show register in Form No.II for the last day of the month and column 6 shall be written with reference to Col.6 of Form I for the last day of the month.(iii)The

total of column 3 (c) should agree with the treasury figure for the months and the total of column 5(b) shall agree with the total of column 7 in Form IV enclosed to this return. Form VI [See rule 9(1)] Application for Grant of Exemption from Payment of Entertainment Tax Under Section 8 of the Orissa Entertainment Tax Act, 2006 To The Commissioner.....

- 1. Name of the Applicant (in block letters)**
- 2. Status of the Applicant with relation to the Society/Association of persons.**
- 3. Name of the Society/Association of persons.**
- 4. Full address of the Society/Association of persons**
- 5. Telephone Nos. Office..... Residence.....**
- 6. Is the society/club/Association, a registered body (if so, an attested copy of the registration Certificate and a copy of Memorandum of Association is to be attached)**
- 7. Total number of members and list of Executive members with full address and their professions and membership fees to be given**
- 8. Bank balance (state the name of the bank with branch and account No. and in whose name the account is operated)**
- 9. Audited Balance Sheet for the last three years.**
- 10. Whether exemption granted in past. (If so, give reference of last exemption order)**
- 11. Whether accounts of the previous show furnished and proceeds, if credited, have been utilised for the declared objective (if so, give details)**
- 12. In case the performance is being organised by a School/College or other educational Institutions/Registered Social Organisation, it may be mentioned whether recognized by the Directorate of education or affiliated with the University or some other affiliating body or under Societies Act.**

13. Description of entertainment in respect of which exemption is applied for with full details.

14. Date and time of show

15. Place where entertainment is to be held/performed

16. Purpose for which gross proceeds have to be donated or used with supporting documents.

17. Rates of admission to various classes.

18. Number of seats provided in each class

19. (a) Total expected receipts from sale of tickets

(b) Donations and advertisements

20. Estimate of expenses with details

21. Sources for meeting the expenses

22. Amount of tax for which exemption is sought

23. Amount of security deposit (give details of D.D. No. date and issuing bank etc.)

24. Any other information required by the Commissioner

25. I hereby give the following undertaking

(a) That the whole of the takings on account of entertainment shall be donated/funded for the purpose specified at Col. No.16 without any charge on the takings for any expense of the entertainments, which will be met from other funds of the society. (b) That within fifteen days from the date of entertainment. I shall furnish the accounts of the whole of the takings in the proforma for Income and Expenditure given below (i) Date of performance (ii) Venue of entertainment (iii) Rate of Admission (iv) Total number of tickets Printed SI No. wise number of complimentary invitation cards printed and issued serial number wise. (v) Name and address of the Printing Press with certificate from the Press. (vi) No. of sold and unsold tickets (vii) Total money realised (a) through sale of tickets (b) through advertisement and other sources (viii) Details of expenditure incurred (ix) Receipts/Vouchers of expenditure together with a certificate from the

Society/Institution/Organisation to the effect that the amount has been spent on the declared object. In case of non-utilisation of amount for the specified purpose within 30 days from the date of completion of entertainment a certificate that the funds shall be utilised within a reasonable period together with bank account showing the deposit there of shall be furnished. In such cases, the account of proper utilisation of the funds shall be rendered within fifteen days after the utilisation of the funds.(c)That if I fail to comply with the conditions mentioned in the exemption certificate the security amount of Rs shall stand forfeited to the Government.

SignatureName of
ApplicantAddressDate.....Note : The application shall be signed by the President, Vice-President, General Secretary, Secretary or any other persons specially authorised by the Association/Society in this behalf.

Form VII[See Rule 9(4)(1)]Certificate of Exemption from Entertainment TaxThis is to certify that the entertainment specified below is permitted to be given free of entertainment tax provided that the whole of the takings is devoted to philanthropic, religious, or charitable purposes under Subsection (5) of Section 8 of the Orissa Entertainment Tax Act, 2006 as specified below :-

Description	Date	Place	Purpose for which the proceeds are to be utilized
This certificate is issued subject to the following conditions:(1)The whole of the takings of the entertainment without any deduction for expenses must paid over to.....(2)A full and true account of the entire taking shall be furnished by the proprietor to the institution specified in condition (1) along with the gross proceeds and an acknowledgement from the Institution to that effect shall be filed before the undersigned within thirty days from the date of completion of entertainment.(3)The proprietor will be liable for the payment of the proper tax if the undersigned is not satisfied that the whole of the taking, without any deduction for expenses, has in fact been paid over to the Institution referred to.(4)This certificate must not be used for any entertainment other than that specified above and it must 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 be made or allowed to be made in the certificate.(5)If the entertainment is not given on the date or at the place specified above, the proprietor must give notice in writing to that effect within one week after the date fixed for holding it.			

Place :Date :Signature and designation of the Officer issuing the certificate

Form VIIA[See Rule 9 (4)(ii)]Certificate of Exemption from Entertainment TaxThis is to certify that the entertainment more particularly specified below is :-

(a) Provided for purposes which are partly educational or scientific by a society not conducted or established for profit; or	(b) Provided by a society not conducted for profit and falls within the scope of Section 8 (4) (a)/8(4)(b) /8(4)(c) of the Orissa Entertainment Tax Act, 2006and is therefore exempted from the levy of the entertainments tax	(Strike out such of the above items as are not applicable):
DescriptionDatePlaceThis certificate is subject to the following conditions :(1)This certificate is liable to cancellation if it appears to have been obtained by fraud or misrepresentation or if the character of the entertainment as held is not of the character by virtue of which it is exempted. In such cases the entertainment tax will be levied on the proceeds of any such entertainment which may have been held.(2)This certificate must not be used for any entertainment other than that specified above, and it must 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 must be made or allowed to be made in the certificate.		

Place :Date :Signature and designation of the Officer

Form VIII[See rule 31(1)(a)]Notice for Assessment of Tax Under Section 17 (1) of the Orissa Entertainment Tax Act, 2006

No..... Dated.....

To _____ (Name and Address of the Proprietor of Cinema house/Cable network service.) From the records of this office it appears that you have -(a) failed to give information or take permission as required under Section 9(1) or under Section 9 (2); or (b) failed to submit true and correct returns in the prescribed forms; or (c) printed, distributed, possessed, sold or used duplicate tickets; or (d) fraudulently evaded or attempted to evade, the payment of tax due in any manner whatsoever. (Strike out such of the above items as are not applicable): You are, therefore, required to appear in person or through your authorised agent at my office at on at A.M./P.M. and produce or cause production of accounts and documents relating to exhibition of your entertainment during quarter ending in order to enable me to satisfy that the genuine reasons were there up to satisfaction against aforesaid lackings. You are also directed to show cause as to why, in addition to the amount of tax that may be assessed on Entertainment, a penalty equal to twice the amount of the tax assessed shall not be imposed on you under Sub-section (1) of Section 17 of the Orissa Entertainment Tax Act, 2006. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 17 of the said Act, to the best of my judgement, without any further reference to you. Entertainment Tax Officer Seal Place: Date : Form VIII A [See rule 31(1)(b)(i)] Assessment Order

1. Period of assessment (Quarter ending).....Date.....

2. Name and address of the proprietor

3. Nature of the entertainment

4. (a) Entertainment tax assessed under Section 17(1)/17 (3).....

(b) Penalty imposed under Section 17

5. Total amount of tax and penalty

6. Amount already paid

7. Balance due.....

Order Place : Date : Entertainment Tax Officer Form VIII B [See Rule 31(2)] Notice for Assessment of Tax Under Section 17 (3) of the Orissa Entertainment Tax Act, 2006

No..... Dated.....

To _____ (Name and Address of the Proprietor of Cinema house/ Cable Television network service.) From the records of this office it appears that entertainment tax payable by you-(a) has escaped assessment; and/or (b) has been under assessed. You are, therefore, required to appear in person or through your authorised agent at

my office at..... on..... at..... A.M./P.M. and produce or cause production of accounts and documents relating to exhibition of your entertainment during quarter ending.....in order to enable me to satisfy that the genuine reasons were there upto satisfaction against aforesaid lackings.You are also directed to show cause as to why the amount of tax that may be assessed on Entertainment, shall not be realised under Sub-section (3) of Section 17 of the Orissa Entertainment Tax Act, 2006.In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 17 (3) of the said Act, to the best of my judgement, without any further reference to you.Entertainment Tax OfficerSealPlace :Date :Form VIII C[See rule 31(3)]Demand NoticeTo....., proprietor,....., (address).....Please take notice that you have been assessed under the Orissa Entertainment Tax Act, 2006 to a sum of Rs..... (Rupees.....only) for the entertainments held and slides, films and trailers exhibited during the quarter ending of as detailed below :

- | | |
|---|-----------|
| (a) Entertainment tax by cinema house | Rs.....P. |
| (b) Tax on exhibition of Entertainment by cable service | Rs.....P. |
| (c) Penalty imposed under Section 17 | Rs.....P. |
| (d) Total | Rs.....P. |

You are required to pay the above amount into the Government Treasury at.....within thirty days from the date of receipt by you of this notice and to produce the receipt in proof of such payment before the undersigned within seven days from the date of payment, failing which the amount will be recoverable from you as an arrear of land revenue.Place :Date :

.....Entertainment Tax Officer.Form IX[See rule 11]Information Before Holding an Entertainment on Which Tax is Leviable Under Section 5 of the ActToThe

Commissioner.....Sir,I desire to hold an entertainment on which tax is leviable under Section 5 of the Orissa Entertainment Tax Act, 2006 and submit the following information as required under rule 11 of the rules made under the said Act:

1. Name of Entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the Proprietor
4. Name and permanent as well as local address of the person who will be responsible for management and for conducting day-to-day entertainment.
5. Approximate period of stay in Orissa
6. Place or places where shows are proposed to be held.
7. Date from which shows are proposed to be started.
8. Charge for admission to various classes (excluding tax), entertainment tax and total amount payable
9. Number of shows to be given daily as well as special shows, if any, and the time of starting of each show
10. Number of seats in each class
11. Starting SI. No. of each kind of tickets for each class for each show.
12. Total number of each kind of tickets printed for each class for each show.
- 13.

Maximum amount of tax for one month on the basis of full seating capacity for the maximum number of shows proposed to be held in a month.

14. Name of place and date, if any, where shows were last held.
15. Last serial number of each kind of ticket for each class and for each show issued at last place.
16. The amount of security deposit, if any, lying with the Deptt. if shows were previously held.
17. The amount of arrears of tax, if any, to be deposited in respect of shows held previously.
18. Names and full address of two persons to whom the proprietor is known and to whom reference could be made in case it becomes necessary.
19. Whether exemption from payment of entertainment tax is claimed and, if so, specific purpose and the reference thereof.
20. Specimen signature of the persons who own.
21. Specimen signature of the person responsible for management.
22. Additional information, if any, required by the Commissioner.

Date.....Signature of the Proprietor/Person making the application Seal Form X [See rule 11] Information Before Holding an Entertainment where Admission to the Entertainment is Exclusively by Invitation To The Commissioner.....Sir, I desire to hold an entertainment in which admission is solely on the basis of invitation and submit the following information as required under rule 11 of the rules made under the said Act :-

1. Name of Entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the Proprietor
4. Name and permanent as well as local address of the person who will be responsible for management and for conducting day-to-day business.
5. Approximate period of stay in Orissa
6. Place or places where shows are proposed to be held.
7. Date from which shows are proposed to be started
8. Estimate of expenses with details
9. Sources for meeting the expenses
10. Name of sponsors and the amount sponsored by them
11. Name of advertiser and the amount received from them
12. Number of shows to be given daily as well as special shows, if any, and the time of starting of each show
13. Number of seats in each class
14. Total number of each kind of tickets printed for each class for each show
15. The amount of security deposit if any, lying with the Deptt. if services were previously held
16. The amount of arrears of tax, if any to be deposited in respect of services held previously.
17. Manner and criteria of distribution of invitation cards
18. Outlets of distribution of invitation cards if distribution is on first come first serve basis
19. Specimen signature of the persons who own

20. Specimen signature of the person responsible for management

21. Additional information, if any, required by the Commissioner

Date.....Signature of the applicantForm XA[See rule 12]Information Before Holding an Entertainment Under Section 7 of the Orissa Entertainment Tax ActToThe

Commissioner.....Sir,I desire to hold an entertainment under Section 7 of the Act and submit the following information as required under rule 12 of the rules made under the said Act :-

1. Name of Entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the Proprietor
4. Name and permanent as well as local address of the person whowill be responsible for management and for conducting day-to-daybusiness.
5. Place or places where cable service shows are proposed to beheld.
6. Date from which cable services are proposed to be started
7. Total No. of subscribers
8. Name of subscribers
9. Amount fixed for each subscriber
10. The amount of security deposit if any, lying with the Deptt.if services were previously held
11. The amount of arrears of tax, if any to be deposited inrespect of services held previously
12. Manner and criteria of distribution of cable network services
13. Specimen signature of the persons who own
14. Specimen signature of the person responsible for management
15. Additional information,if any, required by the Commissioner

Date.....SignatureSealForm XI[See rule 26(1)]Application for Grant of Admission Fee and Tax Collection Authorisation Certificate to be Issued Under Section 14 of the ActToThe Entertainment Tax Officer.....I Proprietor/Partner/Karta/Principal Officer/Manager/Head of the business known as whose head office in. Orissa is situated at hereby apply on behalf of the said business for grant of Admission Fee and Tax Collection Authorisation Certificate under the Orissa Entertainment Tax Act, 2006.

2. The nature of business is as under:

3. Particulars in respect of the persons having an interest in the business are as under :

Sl. No.	Name in full	Father's/ Husband's Name	Age	Extent of interest in the business	Present Address	Permanent Address	Signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

4. The business keeps accounts in.....and declare that the above information are true and correct to the best of my/our knowledge and belief.

VerificationI/We..... do hereby solemnly affirm and declare that the information contained in paragraph 1 to 4 are true and correct to the best of my/our knowledge and belief. Signature of Proprietor or the Authorised person. Form XII Demand Notice of Security [See rule 14 (3)] To..... Proprietor,..... Address..... Please take notice that you have been demanded with security amounting to a sum of Rs..... (Rupees.....only) under Section 10(1) for the purpose of..... You are required to furnish security of the above amount in the manner specified in Rule 13 within fourteen days from the date of receipt of this notice, failing which the action will be taken as per provisions of the Act. Place..... Date..... Signature and Designation of the Officer Form XIII [See rule 26 (2)] Admission Fee and Tax Collection Authorisation Certificate Under Section 14 of the Act This is to certify that the business known as..... having its place of entertainment at..... has been authorised under Section 14 of the Orissa Entertainment Tax Act, 2006 to charge payment for admission to entertainment and collect entertainment tax and to deposit the same with the Government as per the provision of the Act and the rules framed thereunder. The names(s) and signature(s) of the proprietor/karta/partner/principal officer/other persons having interest in the business is/are as under:

Name	Signature	Signature of Authorised Officer
(1)	(2)	(3)

Date Signature of Authorised Officer Note - This certificate shall be displayed by the proprietor at his place of entertainment. Form XIV [See rule 17 (1)] Ticket

Inner	Middle	Outer
Sl.... No....	Sl.... No....	Sl.... No....
1. Name of entertainment.....2. Place.....3. Class and kind of ticket.....4. Show/Day and show.....5. Admission charge.....6. Entertainment Tax.....7. Total payable.....8. Date of issue.....9. Name of	1. Name of entertainment.....2. Place.....3. Class and kind of ticket.....4. Show/Day and show.....5. Admission charge.....6. Entertainment Tax.....7. Total payable.....8. Date of issue.....9. Name of	1. Name of entertainment.....2. Place.....3. Class and kind of ticket.....4. Show/Day and show.....5. Admission charge.....6. Entertainment Tax.....7. Total payable.....8. Date of issue.....9. Name of

printing press..... Form XV[See rule 23]Ticket Inner Sl.... No.... 1. Name of entertainment.....2. Place.....3. Class and kind of ticket.....4. No. of shows and dates for which issued.....5. Admission charge.....6. Entertainment Tax.....7. Total payable.....8. Date of issue.....9. Name of printing press.....	printing press..... Middle Sl.... No.... 1. Name of entertainment.....2. Place.....3. Class and kind of ticket.....4. No. of shows and dates for which issued.....5. Admission charge.....6. Entertainment Tax.....7. Total payable.....8. Date of issue.....9. Name of printing press.....	printing press..... Outer Sl.... No.... 1. Name of entertainment.....2. Place.....3. Class and kind of ticket.....4. No. of shows and dates for which issued.....5. Admission charge.....6. Entertainment Tax.....7. Total payable.....8. Date of issue.....9. Name of printing press.....
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Form XVI[See rule 18(1), 18(4)(a)]Permit for the Payment of the Tax on the Basis of Returns as Recorded by Mechanical ContrivanceRead-Application from..... dated.....in respect of the following entertainments:(Proprietor)is permitted to pay the entertainment tax due on the above entertainments on the basis of the returns recorded by the mechanical contrivance installed at the place of entertainment subject to the following conditions, namely :-(1)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.(2)It is subject to the observance of the provisions of the Orissa Entertainment Tax Act, 2006 and the rules framed thereunder, the conditions of this permit and such other conditions as may from time to time, be specified.(3)A correct and complete account shall be maintained in Form XVII appended to the Orissa Entertainment Tax Rules, 2006 and shall show the number of persons admitted to each class, the amount received and the total of the entertainment tax due thereon. This account shall be shown to the Inspecting Officers with other connected records when demanded for verification. Full facilities shall be given to the Inspecting Officers to check the correctness of the records by counting the number of spectators or the audience during any performance covered by this permit.(4)A returns in Form XVII appended to the Orissa Entertainment Tax Rules, 2006, showing the payments for admission made in respect of all performance in a month immediately following/on the next working day at the latest. The Treasury Receipt for the amount of tax paid shall be attached to the return. The number of persons admitted on the free passes or at concession rates shall invariably be noted in the returns separately for each performance.(5)Any tax found to be due over and above the amount, for the payment of which a receipt is sent along with the return, shall be paid within one month from the end of the month in which it is levied.Place.....Date.....Signature and designation of the OfficerForm XVII[See rule 18 (3)]Register of Number of Persons Admitted by Mechanical ContrivanceName of Entertainment :Place of entertainment :Date :

Price of admission	Number of persons admitted on payment	Number of persons admitted on free passes	No. of persons admitted at concessional rate	Gross receipts	Amount of tax collected	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	

TOTAL

Form XVIII[See rule 27 (2)]Return for Cable Television Network Operators for the Month
Ending.....

1. Return for the period ending.....

2. Name of the Proprietor of Cable Television Network.....

3. Local and Permanent residential address of the Proprietor.....

4. Area of business (with the name of the locality, etc.).....

5. Business address of the Proprietor.....

6. Admission fee and tax collection authorisation Certificate No. and date of issue.....

7. Month to which return relates.....

Sl. No.	Total No. of subscribers	Rate of subscription per subscriber	Total amount received	Entertainment Tax payable
(1)	(2)	(3)	(4)	(5)

8. Amount of monthly entertainment tax.....

9. Amount and date of tax last paid.....

10. Payment details

Entertainment Tax due	Mode of payment	Entertainment Tax paid
D.D.	Banker's Cheque	Treasury Challan No. Date

I (name).....(being) status.....certified that the information given above are true and correct to the best of my knowledge and belief and nothing has been concealed.Date.....Proprietor/ManagerForm XIX[See rule 32(1)]Application for RefundToThe Entertainment Tax Officer.....Circle.....Sir,Iproprietor/partner/manager/principal officer of the show business known as situated at P.O..... pray for a refund of Rs..... (Rupees..... only) being the amount of tax deposited in excess of the amount due.

1. Month and year to which refund relates :

2. Amount of tax/penalty paid

(a)Challan No.....(b)Date

3. Amount of tax actually due

4. Amount of refund claimed.....

5. Reasons for claiming such refund with proof :

I, Sri..... the applicant named above, do hereby declare that what is stated above is true to the best of my knowledge and belief. Signature Seal Form XX [See rule 16] Application for Refund Arising Out of Order Under Section 10 (1) of the Orissa Entertainment Tax Act, 2005 To The Commissioner Sir, I..... proprietor/partner/manager/principal officer of the show business known as..... situated at..... P.O..... pray for a refund of Rs..... (Rupees..... only) being the excess/balance amount of security under provision of Section 10 of the Orissa Entertainment Tax Act, 2006 and read with rule 16 made thereunder. The refund may be paid in cash/by Refund Adjustment Order payable at the Treasury/Sub-treasury.

1. Month and year to which refund relates :

2. Amount of security paid :

(a)Challan No.....(b)Date

3. Amount as finally determined:

(quote No. and date of order):

4. Amount of refund claimed.....

5. Reasons for claiming such refund with proof.....

I, Sri..... the applicant named above, do hereby declare that what is stated above is true to the best of my knowledge and belief. Date..... Signature Seal Form XXI [See rule 27(4)] Notice of Demand To..... Take notice that I hereby demand payment by you of this sum of Rs..... (Rupees..... only) under Section...../under Rule..... being..... (i) the amount of tax now due and unpaid. (ii) the penalty as per order dated..... for the month of..... (iii) interest for the period of..... You are required to pay the above amount into the Government Treasury and produce proof of payment within thirty days from the date of the

receipt of the notice by you without which it will be recovered as an arrear of land revenue or o be recovered by way of adjustment from the security deposited by you according to the provisions of Section 10 of the Orissa Entertainment Tax Act,

2006.Date.....Signature.....Designation.....Form XXII[See rule 32(2)]Refund Payment Order

	REFUND PAYMENT	REFUND PAYMENT
	ORDER	ORDER
COUNTER FOILA. Tax	Book No.	(Treasury Officer's copy not be encashed)Book
Revenue-(c) Taxes on	VoucherNo.A. Tax Revenue-(c)	No.Voucher No.A. Tax
Commodities and	Taxes onCommodities and	Revenue-(c) Taxes
Services-045-Other taxes and	Service-045-Other taxes and	onCommodities and
duties on Commodities and	duties on Commoditiesand	Services-045-Other taxes and
Services-(a)-EntertainmentTax.	Services-(a)-Entertainment	duties onCommodities and
	Tax.ToThe Treasury Officer	Service-(a)- Entertainment
		Tax.ToThe Treasury Officer
	1. Certified that with reference tothe record of..... for the month ending..... a refund ofrupees..... is due to.....2. Certified that the amount oftax/penalty concerning which the refund is allowed had been dulycredited to the Government Treasury.3. Certified that no refund orderregarding the sum now in question has previously been granted.4. Please pay to..... the sum ofRs..... in figures) (Rupees.....) (in words.)SignatureDate.....Designation	1. Certified that with reference tothe record of..... for the month ending..... a refund ofrupees..... is due to.....2. Certified that the amount oftax/penalty concerning which the refund is allowed had been dulycredited to the Government Treasury.3. Certified that no refund orderregarding the sum now in question has previously been granted.4. Please pay to..... the sum ofRs..... in figures) (Rupees.....) (in words.)SignatureDate.....Designation
Refund payableTo.....Date of order directing amount ofRefund.....Initials of the Officer	of encashment in theGovernment TreasuryDate.....	of encashment in theGovernment TreasuryDate.....
grantingRefund.....Signature of the recipient of theVoucher.Date of encashment in the Government Treasury	Place.....Pay Rupees..... Only.Treasury OfficerThe 20.....Received paymentClaimant's signature	Place.....Pay Rupees..... Only.Treasury OfficerThe 20.....Received paymentClaimant's signature
Form XXIII[See rule 32(2)]Order of Adjustment of Refund of Tax	Book No.....Voucher	
No.....ToThe Treasury Officer,		

- 1. Certified that with reference to the record of..... for the month ending on refund of Rs..... is due to.....**
- 2. Certified that the tax concerning which the refund is allowed has been credited to 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 and the relevant registers under my signature.**
- 4. This refund is adjusted towards..... due from this proprietor for..... Please, therefore, debit to 'A. Tax Revenue-(c) Taxes on Commodities and Service-045- Other Taxes and Duties on Commodities and Services-(a) Entertainment Tax (C) Refund' the sum of Rs..... and credit the amount to A'. Tax Revenue-(c) Taxes on Commodities and Services-045-Other Taxes and Duties on Commodities and Services-(a) Entertainment Tax.**
- 5. A challan is enclosed.**

Date.....Signature.....Designation.....(To be returned to the Entertainment Tax Officer).....TreasuryDate.....ToThe Entertainment Tax Officer,.....Sir,Entertainment Tax Refunds..... Adjustments.....Your memorandum No..... dated the..... I adjusted the refunds Rs..... payable to..... on.....Treasury Officer/Sub-Treasury Officer.