

The Tamil Nadu Advertisements Tax Act, 1983

TAMILNADU

India

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Act 22 of 1983

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The Tamil Nadu Advertisements Tax Act, 1983 Tamil Nadu Act 22 of 1983 Statement of Objects and Reasons. - The question of levy of tax on all commercial advertisement (other than those published in newspapers) in cinema theatres has been engaging the attention of the Government. While presenting the Budget for 1983-84 on the 5th March 1983, the Government have announced their decision to introduce a levy of tax on advertisements by slides or films in theatres within the limits of Municipal Corporations, Special Grade, Selection Grade and First Grade Municipalities in the State. Clause 3(1) of the Bill provides for imposing a tax on advertisements not exceeding 60 paise per slide per show and not exceeding one rupee and fifty paise per film per show. Clause 3(2) contemplates the levy on different rates for different areas. 2. The Bill seeks to achieve the above objects. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 30th March 1983. Received the assent of the Governor on the 12th May 1983 and published in Part IV - Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 16th May 1983. An Act to provide for the levy of a tax on advertisements exhibited by cinematograph at places of entertainment in the State of Tamil Nadu. Be it enacted by the Legislature of the State of Tamil Nadu in the Thirty-fourth Year of the Republic of India as follows:-

1. Short title and commencement.

(1) This Act may be called the Tamil Nadu Advertisements Tax Act, 1983. (2) It shall come into force in such areas and on such date as the Government may, by notification, appoint in this behalf; and different dates may be appointed for different areas in the State.

2. Definitions.

- In this Act, unless the context otherwise requires, - (a) "advertisement tax" means the tax payable under section 3 of this Act; (b) "business" in relation to a proprietor means so much of his business as a proprietor as is concerned with exhibition of advertisement at his place of entertainment; (c) "cinematograph" includes any apparatus for the representation of moving picture

or series of pictures;(d)"Entertainments Tax Act" means the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939);(e)"film" means a cinematograph film;(f)"Government" means the State Government;(g)"place of entertainment" means a place licensed under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955);(h)"proprietor", in relation to a place of entertainment, means a licensee of cinematograph exhibition under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955) and includes the Government, any local authority or any person responsible for the management thereof;(i)words and expressions used, but not defined in this Act shall have the meanings assigned to them in the Entertainments Tax Act.

3. Tax on advertisement.

(1)On every advertisement exhibited for payment at any place of entertainment by means of a cinematograph through slides or films, there shall be levied and collected an advertisement tax at such rate not exceeding sixty paise per slide per show and not exceeding one rupee and fifty paise per show as the Government may, by notification, specify in this behalf.(2)The Government may specify different rates of advertisement tax for different areas while issuing the notifications under sub-section (1).(3)The advertisement tax shall be charged on, and paid by, the(4)The tax shall be assessed and collected in such manner as may be prescribed. For this purpose, the proprietor shall submit to the assessing authority such returns containing such particulars as may be prescribed and in such manner and within such period as may be prescribed.(5)Subject to the other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, re-assess, collect and enforce payment of any tax under the Entertainments Tax Act shall assess, reassess, collect and enforce the payment of advertisement tax, including any interest or penalty, payable by a proprietor under this Act as if the advertisement tax, interest or penalty, payable by such proprietor is a tax, interest or penalty payable under the Entertainments Tax Act; and for the purpose, they may exercise all or any of the powers they have under the Entertainments Tax Act and the rules made thereunder including provisions relating to returns, imposition of the tax liability of a person carrying on business on the transferee of, or successor to, such business, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, recovery of tax from third parties, appeals, reviews, revisions, refunds, penalties, charging or payment of interest and compounding of offences shall apply accordingly.(6)All the provisions relating to offences and penalties (including provisions relating to penalties in lieu of prosecutions for an offence or in addition to the penalties or punishment for an offence) of the Entertainments Tax Act and the rules made thereunder shall, with necessary modification, apply in relation to the assessment, re-assessment, collection and the enforcement of payment of advertisement tax required to be collected under this Act or in relation to any process connected with such assessment, re-assessment, collection or enforcement of payment as if the advertisement tax under this Act were a tax under the Entertainments Tax Act.

4. Proprietor to keep books of accounts, etc.

- A proprietor shall keep such books, records and accounts in relation to the advertisement as may be prescribed.

5. Exemption from payment of advertisement tax.

(1)The Government may, by notification, issued whether prospectively or retrospectively, make an exemption or reduction in rate in respect of any advertisement tax payable under this Act-(i)on any advertisement or class of advertisements; or(ii)by a person or class of persons.(2)Any exemption from advertisement tax or reduction in the rate of advertisement tax, notified under sub-section (1) may be subject to such terms and conditions as may be specified in the notification.

6. Bar of proceedings.

(1)No suit shall lie in any Civil Court to set aside or modify an assessment made or order passed under this Act.(2)No suit, prosecution or other legal proceeding shall lie against the Government for nothing which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

7. Power to make rules.

(1)The Government may make rules for securing the payment of the advertisement tax and generally for carrying into effect the provisions of this Act(2)(a)All rules made under this Act shall be published in the Tamil Nadu Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.(b)All notifications issued under this Act shall, unless the) are expressed to come into force on a particular day, come into force on the day on which they are published.(3)Every rule made or notification issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of [the Legislative Assembly] [Substituted for 'both House of the Legislature' by the Tamil Nadu Adaptation of Laws Order, 1987.], and if, before the expiry of the session in which it is so placed or the next session, [the Legislative Assembly agrees] [Substituted for 'both Houses agrees' by the Tamil Nadu Adaptation of Laws Order, 1987.] in making any modification in any such rule or notification or [the Legislative Assembly agrees] [Substituted for 'both Houses agrees' by the Tamil Nadu Adaptation of Laws Order, 1987.] that the rule or notification should not be made or issued, the rule or notification shall, thereafter, have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.