

The Punjab Entertainments Duty Rules, 1956

HARYANA

India

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Chapter I

Short title, Commencement and Definitions

1. Short title and commencement.

(1)These Rules may be called the Punjab Entertainments Duty Rules, 1956.(2)These rules shall come into force at once in supersession of the Punjab Entertainments Duty Rules, 1953.

2. Definitions.

- In these Rules, unless there is anything repugnant in the subject or context, -(a)'Act' means the Punjab Entertainment Duty Act, 1955.(b)'Agent' means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being-(i)a relative of the proprietor; or(ii)a person in the regular and whole time employment of the proprietor; or(iii)a person who has been enrolled as a Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932, or has passed any Accountancy Examination recognized in this behalf by the State Government; or(iv)a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government.(c)Assistant Excise and Taxation Officer means the person appointed by that designation by the State Government to assist the Commissioner.(d)'Collector' means the Collector of a district and includes a Deputy Commissioner and any other officer appointed by the State

Government in this behalf.(e)'Deputy Excise and Taxation Commissioner' means the person appointed by that designation by the State Government to assist the Commissioner in relation to the districts under his charge.(f)Forms means a form appended to the rules.(ff)[joint Excise and Taxation Commissioner means the person appointed by that designation by the State Government.] [Inserted by Haryana Notification dated 11.11.1974.](fff)[Additional Excise and Taxation Commissioner means the person appointed by that designating by the State Government.] [Inserted by Haryana Notification No. G.S.R 135/PA/S.20/Amd/81 dated 7.12.1981.](g)'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 other nationalised banks.] [Words added by Haryana Government Notification No. G.S.R. 45/P.A.16/55/S. 20/95 dated 30.5.1995.](h)'Section' means a section of the Act.(i)'Year' means the financial year.(j)'Stamp' means an Entertainments Duty Stamp issued by the [Haryana] [See Haryana Government Legislative Supplement Part III, dated 16.10.1970.] Government under sub-section (1) of the section 10 of the Act.

Chapter II

Superintendence and Control of the Administration under the Act

3. ['Prescribed authority' shall be -

(a)Entertainment Tax Officer of the district concerned for the purposes of [sections 5, 10-A and section 15] of the Act.(b)Omitted on 11.11.1974.(c)An Inspector of the Excise and Taxation Department within the area subject to his jurisdiction for the purposes of sections 13 and 14 of the Act.]

4.

(1)The Commissioner shall superintend the administration and the collection of the tax leviable under the Act.(2)Subject to the general control and superintendent of the Commissioner, the Deputy Excise and Taxation Commissioner shall control all officers appointed to assist the Commissioner, under the Act, within his jurisdiction.(3)The Entertainment Tax Officers are 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 concerned who would carry out the orders of Commissioner issued from time to time.Payment of duty by Stamps

5. Supply of stamps and keeping of accounts.

(1)The rules regarding the supply and keeping of accounts of non-judicial and court-fee stamps contained in Part 1 of the Punjab Stamp Rules, 1934, published vide Punjab Government notification No. 998-E. & S., dated the 14th February, 1934, as amended heretofore or to be amended in future, shall apply mutatis mutandis to the supply and keeping of accounts of the stamps except that for the purpose of rule 8 of the said Punjab Stamp Rules, 1934, a counterpart of

the double-lock register shall be maintained in form stereo A & T No. 105 (c).(2)All accounts maintained about the supply and sale of stamps will be open to inspection by the Entertainment Tax Officer of the district concerned.

5A. [Commission for sale of entertainment duty stamp. - Every stamp vendor duly authorised by the Collector under rule 6 to sell entertainment duty stamps shall be entitled to a Commission at the rate of 3% on the purchase value of such stamps sold by him at the cities/towns, namely, Ambala Cantt, Yamuna Nagar, Sadhaura, Smalkha, Assandh and Uklana] [See Notification dated 13.9.1956].

6. Purchase of stamps.

- No person shall purchase any stamp except from the Collector or from any person duly authorised by the Officer to sell such stamps :Provided -(i)that nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment;(ii)that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving notice to the Collector, to purchase from the former proprietor the stock of unused stamps in the latter's possession; and(iii)that when on account of any unforeseen reason, stamps cannot be purchased from the Collector or from the persons duly authorized by the Collector to sell such stamps, the Entertainment Tax Officer, may for reasons to be recorded in writing, permit the proprietor of an entertainment to borrow stamps from the proprietor of another entertainment in the same district.

7. Price of admission shown on and stamp affixed to ticket.

- Except as provided in the rule 13, every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, whether paid or not excluding the duty payable under the Act, and shall also have securely affixed to it a stamp of the value of the proper entertainments duty payable under the Act.

8. Issue of stamps.

- No stamp shall be issued to any person by, or on behalf of the proprietor of any entertainment otherwise than as provided in rules 6(ii), 6(iii) and 7.

8A. [Payment of duty on video shows having seating capacity of less than one hundred persons. - (1) The proprietor of a video set exhibiting video shows on payment at any place within the State of Haryana, having seating capacity of less than one hundred persons shall make an application in form P.E.D. 1-A to the Entertainment Tax Officer incharge of the district concerned

and shall deposit a sum equivalent to duty payable by him for one quarter as provided in sub-rule (2) in the treasury as security and attach with his application, the treasury receipt showing the deposit thereof.

(2) In addition to the security prescribed in sub-rule (1), the proprietor referred to in sub-rule (1) shall pay the entertainment duty, quarterly, in advance at the following slab of rates :-

For premises located in village/town/city having population of	Rate of duty payable per quarter	
(i)	Less than 10,000	.. Rs. 10,000
(ii)	Between 10,000 to 24,999	.. Rs. 15,000
(iii)	25,000 and above	.. Rs. 25,000

Explanation :- The latest census figures, shall be the basis for determining the population of any place. (3) For the purposes of charging entertainment duty, part of a quarter shall be treated as a full quarter. (4) The entertainment duty shall be payable on the first working day of the month preceding the quarter to which it pertains. The treasury receipt showing the deposit of entertainment duty shall be submitted by the proprietor to the Entertainment Tax Officer concerned on the next working day of such month. (5) The Entertainment Tax Officer incharge of the district shall be competent to forfeit the whole or part of the security in the event of failure of the proprietor to pay the duty as prescribed in sub-rule (2). (6) If the proprietor intends to close the entertainment, he shall give one month's notice, in writing to the Entertainment Tax Officer incharge of the district. (7) In respect of exhibition of video shows at video show halls having seating capacity of one hundred or more, the entertainment duty shall be charged as notified under section 3 of the Act. The other provisions of these rules shall apply mutatis mutandis. [Substituted by Haryana Notification No. GSR33/PA16/55/S.20/89 dated 31.3.1989.]

Chapter III

Tickets for admission

9. Ticket.

- A ticket, other than a complimentary ticket, for admission to an entertainment shall be in form P.E.D. 1 and shall be in different and distinguishing colours [for shall have a bold streak of a distinct colour on each of its three foils] [See Notification dated 13.9.1956.] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned :- Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed: [-] [Second proviso omitted by Haryana Government Notification No. G.S.R. 45/P.A.16/55/S. 20/95 dated 30.5.1995.]

10. Complimentary ticket.

- A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainments duty shall be in form P.E.D. 2 and shall be in different and distinguishing colours [or shall have a bold streak of a distinct colour on each of its three foils] [See Notification dated 13.9.1956.] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned :Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours, adopted for different shows in a day, reckoned from sunrise to sunrise will not be changed:Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed form P.E.D. 2 for a period of 30 days from coming into force of these Rules :Provided also that only one person shall be admitted to on one complimentary ticket.[11. Season ticket. - Every season ticket shall be in form P.E.D.3.] [See Haryana Legislative Supplement Part III 2.12.1971.]Note :- Rule 12 which was omitted on 2.12.1971, however a subsequent Notification dated 30.5.1995 listed amendments in this rule. Rule 12 reads as under later :

12. Plural tickets.

(a)Every dutiable ticket, except a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment, shall be in form P.E.D. 4 and shall be in different and distinguishing colours [or shall have a bold streak of a distinct colour on each of its three foils] [See Notification dated 13.9.1956.] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned :Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours, adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed:[-] [Second Proviso omitted by Haryana Notification No. GSR 45/PA16/55/S.20/95 dated 30.5.1995.](b)Each plural ticket shall have affixed to it a stamp or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately.(c)The [stamp or stamps] [See Haryana Notification No. GSR 45/PA16/55/S.20/95 dated 30.5.1995.] to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation where more than [one person] [See Haryana Notification No. GSR 45/PA16/55/S.20/95 dated 30.5.1995.] is ordinarily admitted shall be of the value of the duty that would be payable upon a ticket of the consolidated amount to be charged representing the [right of admission] [See Haryana Notification No. GSR 45/PA16/55/S.20/95 dated 30.5.1995.] to entertainment for which the accommodation is ordinarily available.

13. Unstamped ticket issued under the provisions of section 10(2)(s) and (b).

- Every ticket issued by a proprietor who has been permitted by Government to avail himself of the concession under section 10, sub-section (2) (a) or (b) of the Act, shall be in form P.E.D. 1 :Provided that the Commissioner or the [or the Joint Excise and Taxation Commissioner] [See Legislative Supplement Part III dated 8.11.1963.] may exempt any proprietor, upon such conditions and for such period as he thinks fit, from the operation of this rule or any part thereof.

14. Transfer of seat.

- When the purchaser of any ticket entitling him to be admitted to a part of the place of entertainment wishes to transfer to another part, for which the payment for admission is higher, the proprietor shall issue to him a second ticket stamped with a stamp of the value of the difference between the duty leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under rule 15.

15. [Defacement and destruction of stamps. - (1) The tickets prescribed under rules, [9, 10 and 11 shall] [See Notification dated 25.4.1959.] be printed in triplicate and bound in booklets of (one hundred tickets) each. Each ticket shall bear a serial number and the serial numbers of the tickets in various booklets shall be consecutive and in an ascending order. The last serial number shall be up to 1,00,00, whereafter a fresh series of tickets shall be got printed under advise to the Entertainment Tax Officer concerned. The serial numbers shall be printed and the ticket shall have perforations between the fixed foil (first foil) and the counterfoil (second foil) and between the counter foil (second foil) and the foil (third foil). The stamps which shall not be used in an inverted position, shall be affixed across the line of perforations between the fixed foil (first foil) and the counterfoil (second foil) and it shall be defaced, before admission to an entertainment, by tearing the ticket into two portions across the perforations between the fixed foil (first foil) and the counterfoil (second foil) in such a manner that each portion shall show the value of the stamps. [The portion of the stamps affixed on the fixed foil (first foil) and the counter foil (second foil) shall also bear the date for which the ticket has been issued] [See Legislative Supplement Part III dated 31.7.1962.]. [The counterfoil (second foil) of the ticket shall be given to the purchaser who shall retain it till the termination of the entertainment.] [Substituted for the words 'The counter foil (second foil) of the ticket shall be given to the purchaser, who shall retain it till the termination of the entertainment' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] The foil (third foil) shall be retained by the proprietor or his authorized employee till the termination of the entertainment and this shall be produced, on demand, before any officer authorized under rule 28 to inspect the entertainment.] [See Legislative Supplement Part III, dated 27.10.1966.]

(2) Immediately after the conclusion of each show, the proprietor shall consign or cause to be

consigned the [(foils)] [See Notification dated 13.9.1956.] portions of all the tickets collected from the purchasers in a box, having a slit not more than one half of an inch in width at the top, to be maintained separately for each class of tickets. It shall be responsibility of the proprietor to ensure that these boxes are not tampered with. The box shall be locked and the key of this lock would remain with [an officer] [Words 'not below the rank of Inspector' omitted by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] of the Excise and Taxation Department working in the district concerned. The locks shall be provided by the Entertainment Tax Officer concerned.(3)[The corresponding fixed foil (first foils) bearing half portions of stamps shall be retained or caused to be retained by the proprietor till these are destroyed in the manner hereinafter mentioned. The box containing the foils of the tickets will be opened by a Gazetted Officer authorised to inspect the entertainment under rule 28, in the presence of the proprietor or his agent. After taking account of all such foils and the corresponding fixed foils (first foils) retained by the proprietor separately, the said officer shall immediately destroy both the foils and the fixed foils by burning the presence of the proprietor or his agent and record in the inspection note book maintained under rule 34, the particular of the foils and the corresponding fixed foils (first foils) so destroyed] [See Legislative Supplement Part III dated 10.7.1964.].(4)[Omitted on 11.11.1974.] [See Legislative Supplement Part III, dated 11.11.1974.]

16. Torn, etc., stamps.

- No tickets bearing a stamp that has been previously used, torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

Chapter IV Assessment

17. [Assessment. - (1) When it appears to the Entertainment Tax Officer concerned that an assessment of payment for admission in cases of free concessional, surreptitious or unauthorised entries should be made, he shall serve upon the proprietor, a notice in form P.E.D. 4 -

(a)calling upon him to provide his books of accounts or other documents, which such officer wishes to examine together with any objection which the proprietor may wish to prefer and any evidence, which he may wish to produce in support thereof; and(b)stating the period or periods in respect of which assessment is proposed,and fixing a date, ordinarily not less than ten days after the date of the service of the notice for producing such accounts and documents and consideration of objection, which the proprietor may prefer.Provided that such notices shall not relate for a period prior to 5 years from the date of issue of notice.(2)Where the Entertainment Tax Officer is satisfied that the proprietor has duly paid in full the amount of entertainments duty due from him on the entries under assessment, he shall discharge the notice in form PED 4 served upon him and shall send an intimation to effect to that him.(3)Where, after considering any objection made by the proprietor, and any evidence produced in support thereof, the Entertainment Tax Officer determines the

liability of the proprietor for a sum higher than the amount of entertainment duty admitted by the proprietor, he shall record an order stating briefly the reasons on which his decision is based [-] [See Legislative Supplement Part III, dated 11.11.1974.].(3A)[. Where the Entertainment Tax Officer has determined the liability of the proprietor for a sum higher than the amount of entertainments duty admitted by the proprietor, he shall serve upon the proprietor a notice in form P.E.D. 4A calling upon him as to why a penalty of the amount to be specified therein, be not imposed and shall pass an order after considering the reply, if any, submitted by such proprietor.] [Rule 3A added by Haryana Notification No. GSR91/PA16/55/S.20/87 dated 4.11.1987.](4)Every Entertainment Tax Officer shall maintain a register in form P.E.D. 5 in which he shall enter the details of each case started under sub-rule (1) above.]

18. Notice of demand.

(1)If any sum is payable by the proprietor under the Act or these Rules, the Entertainment Tax Officer shall serve a notice in form P.E.D. 7 and shall also fix a date not less than thirty days from the date of service, by which the proprietor shall furnish the receipted challan in proof of such payment.(2)When the challan is produced, the Entertainment Tax Officer concerned shall make the necessary entry in the personal file of the proprietor.

Chapter V

Refunds, Remission and Exemptions

19. Refund of value of unused stamps or removal of damaged or spoiled stamps.

(1)The proprietor of an entertainment may at any time return to the Collector any unused stamps in his possession and shall be entitled to claim refund of their value, subject to a deduction of two paise for each rupee or a fraction of rupee of the total value of the stamps returned.(2)When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Collector who on being satisfied that these have not been wilfully damaged or spoiled may give in lieu thereof -(a)other stamps of the same description and value; or(b)if required and if he thinks fit, stamps of any other description to the same amount in value; or(c)the same value in money deducting [six paise] [See Haryana Legislative Supplement Part III, dated the 11.11.1974.] for each rupee or fraction of a rupee of the total value of the stamps returned.(3)Application for grant of refund or renewal of stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the district where they were purchased and shall furnish the following information :-(a)Full name, surname (if any), and residence of an applicant and the name of the firm, if any, on whose behalf application is made;(b)Description and the number of stamps;(c)Total value;(d)Date of purchase of stamps;(e)The place from where the stamps were purchased;(f)Manner in which stamps were spoiled or rendered unfit for use;(g)Whether the application is for refund or renewal;(h)Date of application.(4)Application for refund or renewal shall be received and promptly dealt with in the English Office of the Collector under the supervision of the Office Superintendent.(5)The application

shall be entered in the register in form P.E.D. 9. The [Official] [Substituted for the word 'Clerk' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] concerned shall examine the application in order to see that -(a)the application is in the proper forms,(b)the stamps are genuine,(c)if the value of the stamps tendered for refund or renewal is Rs. 100 or above the actual purchase of the stamps is verified from the register of the person authorised to sell stamps.If the Clerk concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Collector through the Office Superintendent with the objection recorded on it.If the Clerk concerned finds that the application is in order and the papers are complete, he shall, after carefully examining the grounds of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit that case along with the register in form P.E.D. 9 after completing columns 1 to 11. He shall also prepare and submit with the case a refund/renewal statement in form P.E.D. 10 or 11/P.E.D. 12 and enter (both in words and figures) the amount of refund, after deducting [six paise] [See Haryana Legislative Supplement Part III dated the 11.11.1974.] in the rupee where this is necessary or of the fresh stamps admissible.(6)The Office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instruction for filling up the register and the refund/renewal statement, referred to in sub-rule (5) above have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with.He shall then record his opinion as to the admissibility of the claim, and if he finds the claim to be in order, he will sign the refund/renewal statement and fill up columns 12 to 15 of the register, and then submit the case with relevant papers to the Collector.(7)The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/stamps to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered.He shall then have the stamps burnt in his presence and record the following certification on the file :-"Stamps of the value of Rs._____ (both in words and figures) burnt in my presence.Collector District_____ Dated_____ If the stamps received are in good condition and fit for reissue, these, shall not be burnt, but sent to the Treasury Officer with a memo in duplicate in form P.E.D. 13.The Collector shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and return the case to the Superintendent.(8)The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his agent taking his acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.When the amount of the refund does not exceed Rs. 100 the money may be remitted to the applicant by [-] [The word 'postal' omitted by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] money order at his or her expense in accordance with the rules contained in the note to article 198(c) of the Civil Account Code, Volume I.(9)If the Collector decides that the refund/renewal is not admissible, he shall record his reasons for refusal and return the papers to the Office Superintendent. The latter shall return the

application with stamps to the applicant in the manner laid down in sub-rule (8) above. If the Collector calls for further evidence in support of the application a memo shall be issued to the applicant giving full particulars of the documents required to be furnished. (10) After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds Rs. 5 in value) of the date of such order the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in form P.E.D. 9.

20. [Refund or remission of duty] [See Legislative Supplement Part III, dated the 2nd December, 1960.] when entertainment is not completed.

- When an entertainment is not completed and the Deputy Excise and Taxation Commissioner of the area concerned is satisfied that the proprietor has returned to all the persons admitted to the entertainment on payment, both the price of admission and the duty charged under the Act, he may, on application made by the proprietor, within three days of the date of entertainment -(a) remit the duty, if payment was to be made under section 10(2) of the Act; or (b) if duty was paid under section 10(1) of the Act, send the case to Collector to proceed under rule 19 on production of the portion of the stamps to be retained by the proprietor under rule 15. [20A. Refund of excess duty paid. - (1) An application by a person to refund of excess duty paid shall be made to the Entertainment Tax Officer of the district concerned and shall clearly and briefly specify the grounds on which the refund is claimed. (2) When the authority referred to in sub-rule (1) is satisfied that a refund is due, in pursuance of an order of a Court or other competent authority in appeal, revision or otherwise, he shall record an order sanctioning the refund and communicate the order to the applicant. (3) When an order for refund has been passed under sub-rule (2), the Entertainment Tax Officer shall issue a refund voucher and shall make it over to the applicant for encashment at the Government Treasury. (4) The particulars of all applications for refund and the orders passed thereon, shall be entered in a register in Form P.E.D. 25.] [See Legislative Supplement Part III, dated the 7th February, 1964.]

21. Exemptions by Commissioner.

(a) Any proprietor of an entertainment, claiming exemption under sub-section (1) of section 11 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned [Fifteen days] [See Legislative Supplement Part III, dated 16-4-1971.] before the date of entertainment provided that the Commissioner may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organiser responsible for maintaining accounts, the approved purpose in the interest of which the entertainment is to be held, and the name of the beneficiary, who is to receive the net proceeds of the entertainment. The proprietor will also state in his application for exemption, the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. [The application shall be accompanied by a statement of anticipated approximate expenditure.] [See Supplement Part III,

dated the 19.2.1960.] On receipt of such an application the Entertainment Tax Officer of the district shall forward the same without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner concerned. (b) Where exemption is granted under sub-section (1) of section 11 of the Act, the Commissioner shall issue to the proprietor a certificate in form P.E.D. 14 and the proprietor shall comply with the conditions stated therein, failing which he would be liable for the payments of the entertainments duty. (c) [If any proprietor fails to comply with any of the conditions set out in certificate referred to in clause (b) above, he shall be liable to pay penalty of Rs. 1,000/- and when the offence is a continuing one, the failure involves a daily fine not exceeding Rs. 50 during the period of the continuance of the offence.] [Added by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.]

22. Exemptions by Government.

(1) Any proprietor of an entertainment, claiming exemption under sub-section (3) of section 11 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned [twenty] [See Haryana Legislature Part III, dated the 16th March, 1971.] clear days before the date of entertainment, provided that Government may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organizer responsible for maintaining accounts and the ground on which the exemption is sought. The proprietor shall also state in his application for exemption the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. On receipt of such an application, the Entertainment Tax Officer of the [district concerned] [Substituted for the word 'district' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] shall forward the same, without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner of the area concerned. The [Commissioner shall] [Substituted for the words 'Commissioner would' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] obtain the necessary orders of [Government in this behalf] [Substituted for the word 'Government' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] as early as possible, and the orders so obtained shall be intimated to the proprietor.

23. [Exemption from payment of duty to all] [Substituted for the word 'All' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] Soldiers, Sailors and Airmen [-] [See Supplement Part III, dated the 19.9.1966.] serving in the Indian Army.

(a) The price of tickets sold to such soldiers, sailors and airmen [* *] [See Legislative Supplement Part III, dated the 16th September, 1966.] shall be the price of admission only exclusive of duty and additional entertainments duty : Provided that the person claiming exemption from payments of entertainments duty under this rule shall produce [his identity card] [See Legislative Supplement Part III, dated the 16th September, 1966.] and a certificate in form P.E.D. 15 duly signed by an

officer of his unit, not below the rank of Junior Commissioned Officer.(b)The tickets sold to such soldiers, sailors and airmen in [-] [See Legislative Supplement Part III, dated the 16th September, 1966.] uniform shall be in form P.E.D. 16 and the proprietor shall submit to the Entertainment Tax Officer of the district concerned, within three days of the entertainment, a return of such tickets in form P.E.D. 17 :Provided that where a mechanical contrivance under section 10(2)(c) is used, such soldiers, sailors and airmen in uniform shall be admitted by a special entrance.

Chapter VI

Returns and Registers

24. Payment under section 10(2).

(1)Every proprietor making a consolidated payment under section 10(2)(a) of the Act or making payment in accordance with the return of the payments for admission under section 10(2)(b) of the Act, shall, within three days of the date of entertainment, submit to the Entertainment Tax Officer of the district concerned, a return in form P.E.D. 18 showing the number of tickets issued at each rate, the gross amount received from sale of tickets and the amount of duty collected.(2)When a proprietor is permitted to avail himself of the provisions of section 10(2)(c) of the Act, he shall submit to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment, a return in form P.E.D. 19 showing the number of persons admitted by the mechanical contrivance, the gross amount including duty paid for admission by such persons and the amount of duty collected from them.(3)All payment of entertainments duty to be made in accordance with the provisions of section 10(2) of the Act shall be made to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment at such time and the place and in such manner as he shall required.

25. Register of stamps.

- Every proprietor of an entertainment shall keep a register in form P.E.D. 20 showing the number of tickets of each denomination issued for the entertainment and the number of stamps purchased and sold by him. The entries in this register shall be made by the proprietor of an entertainment [by the interval] [See Legislative Supplement, Part III dated 16th September, 1956.] of each entertainment.(2)[The register shall be paged from one end to the other end and each page shall be initialled by the Entertainment Tax Officer concerned. A certificate about the number of pages contained in the register shall also be recorded at its end by the Entertainment Tax Officer before its issue.] [See Supplement Part III, dated the 26th June, 1963.][25A. Submission of return in Form P.E.D. 20A. - Every proprietor other than that referred to in rule 24 shall submit to the Entertainment Tax Officer of the district concerned a monthly return in Form P.E.D. 20-A showing the total number of stamps purchased and used as well as the total number of tickets issued for the entertainments held during the particular month. Such a return shall be submitted within a period of seven days of the close of the month to which it relates.

25B. Submission of return in Form P.E.D. 20-B.

- Every proprietor shall submit to the Entertainment Tax Officer of the district concerned a weekly return in Form P.E.D. 20-B showing the names of the pictures shown and the gross income accrued therefrom. Such a return shall be submitted within three days of the close of the week to which it relates] [See Legislative Supplement, Part III, dated 16th November, 1962.].

26. Complimentary tickets.

- Every proprietor of an entertainment shall submit to the Entertainment Tax Officer of the district concerned, within three days from the date of performance of the entertainment, a return of complimentary tickets in form P.E.D. 21.

26A. [(1) Every proprietor of an entertainment shall keep a register in form P.E.D. 21-A indicating show-wise the number of persons admitted to various parts of the entertainment, on tickets in form P.E.D. 1, P.E.D. 2 and P.E.D. 16.

(2)The entries in the register in for P.E.D. 21-A shall be made by the interval of each show and the proprietor or his agent shall affix his signatures against entries for each show.(3)This register shall be paged from one end to the other end each page shall be initialled by the concerned Entertainment Tax Officer. A certificate about the number of pages contained in register shall also be recorded at the end by the Entertainment Tax Officer before its use.(4)This register shall on demand be produced for inspection before the officers authorised to enter and inspect the place of entertainment.(5)Every proprietor shall submit to the Entertainment Tax Officer of the District concerned a monthly return in form P.E.D. 21-B, such return shall be submitted within seven days of the close of the month following that to which the return relates] [See Legislative Supplement Part III dated, 11.11.1974.].

Chapter VII

Miscellaneous

27. Provision as to person admitted without payment.

(1)The proprietor shall not admit any person to an entertainment without payment for admission unless that person is the holder of a ticket, issued by the proprietor, entitling him to be admitted without payment and clearly marked 'Complementary' on which duty has been duly paid or unless in the case of an employee of the proprietor or such person bears a badge or a pass supplied by the employer entitling the holder thereof to be so admitted:Provided that the badges or passes shall be issued by the proprietor only to -(a)his bona fide employees at the place of entertainment where such entry is necessitated in the discharge of the particular duties of that employee.The badge or pass so issued, by the proprietor, shall be displayed prominently on the person of the employee or the hawker, as the case may be.(2)Any person seeking admission to an entertainment in connection

with the discharge of his duties under any other law for the time being in force in the State, shall be issued a pass in form P.E.D. 22. Such passes shall be issued by name and will be non-transferable and shall bear the words "On duty" conspicuously marked thereon. The holder of such a pass shall be bound, on demand, to produce the same before any officer authorized to inspect and enter the place of entertainment under rule 28.(3)No person seeking admission on duty under the foregoing sub-rule shall enter any place of entertainment without first obtaining the requisite pass in form P.E.D. 22, and if he does so, he shall be deemed to have contravened the provisions section 8 of the Act.

28. [Power to enter and inspect place of entertainment. - The power to enter, inspect and search any place of entertainment, while the entertainment is proceeding, shall vest in the Commissioner or any other officer of the Department not below the rank of an Inspector as may, by an order in writing, be authorised in this behalf by the Commissioner and with respect to the jurisdiction as may be specified in such order.] [See Legislative Supplement Part III, dated the 11.11.1974.].

29. Production of tickets.

- A person, who has been admitted to an entertainment shall, upon demand made during the course of an entertainment, produce to any officer prescribed in the preceding rule, the tickets, badge, card of membership, voucher or document by means of which he was admitted, or a portion of ticket by means of which he was admitted, bearing the stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

30. Posting of tables of rates of payments for admission.

(1)The proprietor of an entertainment shall maintain conspicuously above the outer door of each booking officer, a sign board exhibiting in conspicuous painted letters in Hindi, [-] [See Haryana Legislative Supplement Part III dated, 16.10.1970.] and English, the rates of payment for admission in respect of each class and the amount of entertainments duty payable on such rates.(2)Similar sign board indicating the rates of payment for admission and the amount of entertainments duty payable on such rates, shall be exhibited at the entrance to each class of seats, pertaining to that particular class.(3)[The proprietor of an entertainment wishing to make any change in the rates of payment for admission shall give the Entertainment Tax Officer of the district concerned at least three days' clear notice of his intention to do so and sub-rules (1) and (2) above shall apply mutatis matandis to the changed rates of payment for admission to the entertainment and the entertainments duty payable thereon.] [See Notification dated 4.3.1957.]

31. Notice of a casual entertainment.

- Any person wishing to hold a casual entertainment, not being an entertainment which is exempt from the payment of entertainment duty under section 11 of the Act, shall [give] [See Legislative Supplement Part III dated 2.12.60.] the Entertainment Tax Officer of the district concerned at least three days' clear notice of his intention to do so.

32. Deposit of security by proprietor.

- [(1) When, in exercise of powers under section 5 of the Act, the Entertainment Tax Officer of the District concerned decides that the proprietor of an entertainment should deposit a certain amount as security, he shall serve a written order to that effect upon the said proprietor. The proprietor shall within a fortnight of the service of such an order deposit the requisite amount, as security, pledged to the Government in a Government treasury in the State.] [See Legislative Supplement Part III dated, 22.9.1978.](2) Every Entertainment Tax Officer of a district maintain a register in form P.E.D. 23 showing the securities deposited by the proprietors of entertainment under section 5 of the Act.(3)[If the proprietor of the entertainment sells or otherwise disposes of his business or any part of such business 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 Entertainment Tax Officer of the district concerned for the refund of release of security, as the case may be.] [See Legislative Supplement Part III dated, 22.9.1978.]

33. Service of notices and orders.

- Service of any notice or order under the Act or these Rules may be effected in any of the following ways, viz. -(a)by sending it to the person concerned under a certificate of posting; or(b)by giving or tendering it to the person concerned or his manager or agent, if any; 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; or(d)if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

34. Inspection note book.

- Every proprietor shall maintain or cause to be maintained an Inspection note book, which shall, on demand, be produced before an Inspecting Officer for recording of remarks by the said officer. The note book shall be in form P.E.D. 24 and the proprietor shall get it authenticated by the Entertainment Tax Officer of the district concerned before bringing it into use, the one already in use shall be surrendered to the Entertainment Tax Officer.

35. Admission by mechanical contrivance.

- No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of duty. Such price inclusive of duty shall be shown in a conspicuous position on or near the mechanical contrivance, the fact that the price is inclusive of duty shall also be stated clearly.

Chapter VIII

Appeal and Revision

36. [Appeal. - (1) Every appeal against the order of Entertainment Tax Officer shall lie to the [Joint Excise and Taxation Commissioner] [Substituted by Haryana Legislative Supplement Part III, dated the 11.11.1974.] within whose jurisdiction the appellant is running his entertainment house on the date on the order appealed against. The memorandum of appeal shall be written on a standard marked judicial paper of the value of two rupees and shall contain the following particulars :-

(a)the date of the order appeal against;(b)the name and designation of the officer who passed the order; and(c)the grounds of appeal in a precise form.(2)The memorandum of appeal shall be accompanied by a certified copy of the order appealed against.(3)It shall be certified and verified by the appellant or his agent as under :-(a)I/We hereby certify that the duty due and/or penalty imposed has been paid in full or in part(b)the duty due and/or penalty imposed has not been paid in full or in part because(c)the facts set out in the memorandum are true to the best of my/our knowledge and belief.Signature of the appellant/Agent.(4)The memorandum of appeal shall either be presented by the appellant or his agent to the Appellant authority in person or be sent to the said authority by the registered post.]

37. [Summary rejection. - The appeal may be summarily rejected if appellant fails to comply with any of the requirement of rule 36.

38. Hearing of appeal.

- If the appellate authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the parties concerned and after giving an opportunity to them to represent their case themselves or through an authorised agent. The appellate authority may, before deciding the appeal, itself hold such further enquiries or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the appellate authority.

39. Revision.

- Subject to the provisions of section 12 of this Act, every application for revision may be made to and disposed of by the Commissioner or such other officer, as the Government may by notification appoint in this behalf, in the manner prescribed for submission and disposal of appeal.] [See Legislative Supplement Part III dated, 27.10.1960.]Forms

Name of entertainments house or cinema (in blockletters)____	Name of entertainments house or cinema (in blockletters)____	Name of entertainments house or cinema (in blockletters)____
Form P.E.D. 1	Form P.E.D. 1	Form P.E.D. 1
Admission Ticket	Admission Ticket	Admission Ticket
*[Fixed Foil]	Counter foil	Foil
(To be retained by the Booking Clerk)	*[(To be handed over to the purchaser)	*[(To be retained by the Gate-keeper)]
(See rule 9 of the Punjab Entertainments DutyRules, 1956)	(See rule 9 of the Punjab Entertainments DutyRules, 1956)	(See rule 9 of the Punjab Entertainments DutyRules, 1956)
Serial No. _____ Book No.____	Serial No. _____ Book No.____	Serial No. _____ Book No.____
Class _____ Show _____	Class _____ Show _____	Class _____ Show _____
Admission Fee _____	Admission Fee _____	Admission Fee _____
Entertainment Duty **Additional EntertainmentsDuty _____	Entertainment Duty **Additional EntertainmentsDuty _____	Entertainment Duty **Additional EntertainmentsDuty _____
Total _____	Total _____	Total _____
Date _____	Date _____	Date _____
(To be rubber stamped)	(To be rubber stamped)	(To be rubber stamped)

* See Notification, dated the 13th September, 1956.** See Haryana Legislative Supplement Part III dated 2.12.1971.Form P.E.D. I-AAApplication containing particulars of the Proprietor of the video set place of location of entertainment etc.(See rule 8 A)To the Entertainment Tax Officer(Incharge of the District)I/We _____, proprietor (or Manager/Agent duly authorised by the proprietor in writing) hereby supply the following particulars of the proprietor and the location of the place of the Entertainment, etc. :-

S.No.	Name of the	Full	Age	Particulars of location of the place	Seating
-------	-------------	------	-----	--------------------------------------	---------

	Proprietor/Manage	Address	ofEntertainment for identifying, etc.	capacity.
1	2	3	4 5	6

2. I/We attach herewith treasury receipt No. _____ date _____

2A. Iron, steel, cotton seeds, wheat, jowar, or milo, bajra,maize, ragi, kondon, kutki, barley, gram or gulab gram, tur or arhar, mong or green gram, measure or lentil, urad or black gram,moth, lakh or khesari.

(i) In all cases except as specified in item (ii) below.

Last sale in the State by a dealer liable to pay tax underthis Act.

(ii) When purchase within the State, whether with or withoutuse of registration certificate and when either -

Last purchase in the State by a dealer liable to pay tax underthis Act.

(a) used in the manufacture of tax free goods; or

(b) used in the manufacture of taxable goods for exportotherwise than by way of sale out of the State; or

(c) exported as such otherwise than by way of sale out of theState; or

(d) used the goods purchased as such or goods manufacturedtherefrom in any manner other than by way of sale inside theState.

Explanation. - Gram or gulab gram, tur or arhar, moong or green gram, masure or lentil, urad or black gram, moth and lakh or khesari, whether whole or separate and with or without husk, shall be treated as single commodity for the purpose of levy of tax under this Act.

Name of entertainments house or cinema (in blockletters) _____	Name of entertainments house or cinema (in blockletters) ____	Name of entertainments house or cinema (in blockletters)_____
FORM P.E.D. 2	FORM P.E.D. 2	FORM P.E.D. 2
Complementary Ticket	Complementary Ticket	Complementary Ticket
*[Fixed Foil]	Counter Foil	Foil
(To be retained by the Booking Clerk)	*(To be handed over to the purchaser)	*[(To be retained by the Gate-keeper)]
(See rule 10 of the Punjab Entertainments DutyRules, 1956)	(See rule 10 of the Punjab Entertainments DutyRules, 1956)	(See rule 10 of the Punjab Entertainments

		DutyRules, 1956)
Serial No. _____ Book No.____	Serial No. _____ Book No.____	Serial No. _____ Book No.____
Class _____ Show _____	Class _____ Show _____	Class _____ Show _____
Admission Fee _____	Admission Fee _____	Admission Fee _____
Price of seat to which admitted _____	Price of seat to which admitted _____	Price of seat to which admitted _____
Date _____	Date _____	Date _____
(To be rubber stamped)	(To be rubber stamped)	(To be rubber stamped)
* See Notification, dated the 13th September, 1956.		
Name of entertainments house or cinema (in blockletters) _____	Name of entertainments house or cinema (in blockletters) _____	Name of entertainments house or cinema (in blockletters) _____
Form P.E.D. 3	Form P.E.D. 3	Form P.E.D. 3
Season Ticket	Season Ticket	Season Ticket
(To be retained by the Booking Clerk)	*(To be handed over to the purchaser)	*(To be retained by the Gate-keeper)]
*[Fixed Foil]	Counter foil	Foil
(See rule 11 of the Punjab Entertainments DutyRules, 1956)	(See rule 11 of the Punjab Entertainments DutyRules, 1956)	(See rule 11 of the Punjab Entertainments DutyRules, 1956)
Serial No. _____ Book No.____	Serial No. _____ Book No.____	Serial No. _____ Book No.____
Class _____ Show _____	Class _____ Show _____	Class _____ Show _____
Admission Fee _____	Admission Fee _____	Admission Fee _____
Entertainment Duty **Additional Entertainments Duty _____	Entertainment Duty **Additional Entertainments Duty _____	Entertainment Duty **Additional Entertainments Duty _____
Total _____	Total _____	Total _____
Dates for which available	Dates for which available	Dates for which available

(To be rubber stamped)

(To be rubber stamped)

(To be rubber stamped)

* Substituted by Punjab Government Notification No. 2187 E&T-56/1967, dated the 13th September, 1956.** See Legislative Supplement Part III, dated 2.12.1971.[Form P.E.D. 4] [See Haryana Legislative Supplement Part III dated 11.11.1974.]Notice of appearance[See rule 17(i)]Office of the Entertainment Tax Officer.....District.....

No....., dated.....

To(1)Whereas I am not satisfied that you have been paying correctly the amount of entertainment duty in cases of free, surreptitious, unauthorised and confessional entries, it is necessary to make an assessment for payment for admission within the meaning of sub-clause (ii) of clause (e) of section 2 of the Punjab Entertainments Duty Act, 1955, for the period beginning from.....19 and ending on.....19.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 purpose of such assessment. You may also prefer any objection to the action proposed. In case any objection is preferred, you are directed to produce your evidence in support thereof on the above mentioned date.(2)In the event of you failure to comply with this notice, I shall proceed to assess the amount of entertainment duty due to the best of judgement and without any further reference to you.Seal.....Signature of Entertainment Tax Officer

Date..... District

[Form P.E.D. 4-A] [Added by Haryana Government Notification No. GSR91/PA16/55/S. 20/87 dated 4.11.1987.]Notice of Penalty[See rule 17(3A)]Office of Entertainment Tax Officer.....

No.
District
.....

ToWhereas you have been found to have fraudulently evaded the payment of entertainments duty amounting to Rs. _____ due under the Punjab Entertainments Duty Act, 1955 as held in the order of Entertainment Tax Officer _____ dated _____ You are hereby called upon to explain in writing within a period of fifteen days as to why a penalty Rs. _____ be not imposed upon you.ORWhereas you have acted in contravention of, or failed to comply with the provisions of section _____ of the Punjab Entertainment Duty Act, 1955, or rule _____ of the Punjab Entertainments Duty Rules, 1956, or order or directions dated _____ given thereunder, as per particulars given below :-Particulars : (To be specified)You are hereby called upon to explain in writing within a period of fifteen days as to why a penalty of Rs. _____ in addition to the duty due, if any, be not imposed upon you.ORWhereas a number of persons had been found to be viewing your entertainment by making entry therein a free surreptitious or unauthorised or concessional manner, with or without your knowledge, and thereby entertainments duty amounting to Rs. _____ was evaded, as mentioned in the order of Sh. _____ dated _____ You are hereby called upon to explain within a period of fifteen days as to why a penalty of Rs. _____ in addition to the amount of duty of Rs. _____ be not imposed upon you.

2. In case no reply is received from you within the stipulated period, it will be presumed that you nothing to say and further action will be taken without waiting for your reply.

Place _____ (Seal) _____ Dated _____ Signature of Entertainment Tax Officer _____ District _____
 ___Delete which ever is no applicable.[Form P.E.D. 5] [See Haryana Legislative Supplement Part III dated 11.11.1974.]Register of notices issued in form PED 4[(See Rule 17(4))]

Year _____ District _____

S.No.	Name and address of the proprietor	Date of issue of notice	Date of final order	List of final order	Initials of the Excise and Taxation Officer	Remarks
1	2	3	4	5	6	7

Form P.E.D. 6Omitted by Punjab Government notification No. G.S.R. 227/P.A. 16/55]S-20/Amd. (18)66, dated the 27th October, 1966.)Form P.E.D. 7Notice of demand(See rule 18 of the Punjab Entertainment Duty Rules, 1956)Office of the Entertainment Tax Officer, _____ District _____

No. _____ dated _____

To _____ You are hereby informed that the amount of entertainments duty payable by you in respect of fee, surreptitious, unauthorised and concessional entries for the period beginning from _____ 19, to _____ 19, has been assessed as under :-Entertainments duty assessed _____ Rs.Less amount paid already _____ Rs.You are hereby directed to pay the sum of Rs. _____ (in figures) rupees _____ (in words) into _____ at (place) Treasury/Sub-Treasury/State Bank of India on or before (date) _____ and furnish the receipt in proof of the payment to this office on or before (date) _____ failing which the said sum will be recoverable from you as areas of land revenue.

2. A challan in Form P.E.D. 8 is enclosed for the purpose.

(Seal) _____ Signature of the Entertainment Tax Officer.

Dated _____ District _____

Form P.E.D. 8

Challan

(To be retained in the Treasury)(See Rule 18of the Punjab Entertainments Duty Rules, 1956)

Invoice of the duty paid into
 Treasury/Sub-Treasury/Branch ofState Bank of India and credited under the head of account
 *[045- Other Taxes and Duties on Commodities and services -Entertainments Tax]

Name of month _____

Last date of payment _____

By whom tendered

(1) Name and address of the proprietor on whose behalf moneyis paid

Form P.E.D. 8

Challan

(To be returned to the Entertainment Tax Officerby the Treasury)(See Rule 18 of the Punjab EntertainmentsDuty Rules, 1956)

Invoice of the duty paid into
 Treasury/Sub-Treasury/Branch ofState Bank of India and credited under the head of account
 *[045- Other Taxes and Duties on Commodities and services -Entertainments Tax]

Name of month _____

Last date of payment _____

Payment on account of

By whom (1) Name and address of the

proprietor on o
whose behalf
money is paid

- (i) Duty
(ii) Composition
fee
(iii) Security

- (i)
(ii) Composition
fee
(iii) Security

Dated _____ the 19. Dated _____ the 19.

Signature of proprietor
or his agent

Signature of proprietor his
agent

Amount received _____

Amount received _____

Entertainment Tax

Entertainment Tax

Officer

Officer Treasury _____

Treasury _____ District

District Accountant

Accountant Treasury

Treasury Officer/Sub-Treasury

Officer/Sub-Treasury

Officer/Agent, State Bank Of

Officer/Agent, State Bank

India

of India

Treasurer

Treasurer

(Stamp of Treasury)

(Stamp of Treasury)

* See Haryana Legislative Supplement Part III dated, 24.5.1974.

Form P.E.D. 8

Form P.E.D. 8

Challan

Challan

(To be attached by the proprietor
with the return, if any)

(To be retained by the proprietor)

(See rule 18 of the Punjab
Entertainments Duty Rules, 1956)

(See rule 18 of the Punjab
Entertainments Duty Rules, 1956)

Invoice of the duty paid into

Treasury/Sub-Treasury/Branch

of State Bank of India and credited

Treasury/Sub-Treasury/Branch of

under the head of account *[045-

the State Bank of India-----

Other Taxes and Duties on

District _____

Commodities and services

-Entertainments Tax]

(i) By whom tendered (ii) Name
and address of the proprietor on
whose behalf money is paid

Name of Month _____

Last date of payment

By whom Amount tendered

(i) Name and address of the proprietor on whose behalf money is paid

Payment Received the sum on account of Rs. _____ on of _____ account of duty under the Punjab Entertainments Duty Act, 1955

(i) Duty Security
(ii) Composition fee
(iii) Security

(i) Duty Security
(ii) Composition Fee
(iii) Credited under the head of account [*045 - Other Taxes and Duties on Commodities and services - Receipts under the -Entertainments Tax]

Dated _____ the 19.

Treasurer

Signature of proprietor or his agent. Entertainment Tax Officer

_____ District amount received

Treasury Accountant

Treasury Officer/Sub-Treasury Officer/AGent, State Bank of India

Treasury Officer/Sub-Treasury Officer/AGent, State Bank of India

Treasurer

(Stamp of Treasury)

Dated _____ the 19 .

* See Haryana Legislative Supplement Part III, dated 24.5.1974. Form P.E.D. 9 (See Rule 19 of the Punjab Entertainments Duty Rules, 1956) Registrar of Refunds and Renewals of Entertainments Duty Stamps _____ District

Number and description of stamps

S.No.	Date of application for refund or renewal	Name and address of the applicant	No.	Description	Date of purchase of stamps	Date of spoiling of stamps	Authority for refund or renewal
1	2	3	4	5	6	7	8

Face value of stamps tendered for refund or renewal	Amount deducted at six naya paise in rupee in case of refunds	Amount of refund or renewal admissible	Initials of Office Superintendent	Net amount of refund allowed	Value of stamps allowed to be renewed	Value of stamps returned in respect of which refund or renewal is refused	Value of stamps cancelled
9	10	11	12	13	14	15	16

Initials of Collector	Signature of recipient of refund or renewal statement or of stamps of which refund or renewal is refused	Attestation by Office Superintendent	Number and date of letter with which application has been returned to the applicant	Value of stamps destroyed	Date of destruction	Initials of Collector	Remarks
17	18	19	20	21	22	23	24

Note :- Column 9 to 11 are not to be filled in cases in which the refund or renewal is to be refused. Form P.E.D. 10 (See rule 19 of the Punjab Entertainments Duty Rules, 1956) Voucher No. _____ Refund Statement Approved for payment of Rupees _____ (both in words and figures) and certified that the stamps described below, refund of which has been allowed subject to the prescribed deduction, have been destroyed. District _____ Dated _____
Office Superintendent Collector

Name of applicant	Description of stamps	Value of stamps (both in words and figures) Rs.	Amount of deduction Rs.	Net amount allowed Rs.	Date of application for refund	Authority for refund
-------------------	-----------------------	--	----------------------------	---------------------------	--------------------------------	----------------------

Received payment

Ten naya paise receipt stamp if required for sum over Rs. 20

Pay rupees _____ (both in words and figures) District _____ Dated _____ 19 .

Head Treasury Clerk Treasury Officer.

Form P.E.D. 11 (See Rule 19 of the Punjab Entertainments Duty Rules, 1956) Voucher No. _____ Refund Statement Approved for payment of Rs. _____ (both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue, have been deposited in the double lock of treasury. District _____ Dated _____

Office Superintendent Collector

Name of applicant	Description of stamps	Value of stamps (both in words and figures) Rs.	Amount of deduction if any Rs.	Not amount allowed Rs.	Date of application for refund	Authority for refund
-------------------	-----------------------	--	-----------------------------------	---------------------------	--------------------------------	----------------------

Received payment

Ten naya paise receipt stamp if required for sum over Rs. 20

Pay Rupees _____ (both in words and figures) District _____ Dated _____ 19 .

Head Treasury Clerk Treasury Officer.

(For use Audit in Office only) Amount verified in the plus and minus memo

_____ Admitted Rs. _____ Objected to Rs. _____

Auditor Superintendent

Form P.E.D. 12 (To be submitted to Audit Office in original along with monthly plus and minus memo of stamps) (See rule 19 of the Punjab Entertainments Duty Rules, 1956) Voucher No.

_____ Renewal Statement Approved for issue of stamps (detailed in column 6) of the value of Rs. _____ both in words and figures) and certified that the stamps described below, the renewal where of his been allowed have been destroyed have been deposited in the double lock of the Treasury. District _____ Dated _____

Office Superintendent Collector

Name of applicant	Description of stamps tendered for renewal	Value of stamps in words and figures	Date of application for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

Issued fresh stamp (described in column 6 above of the value of Rs. _____ (both in words and figures) District _____ Dated _____

Head Treasury Clerk Treasury Officer.

Fresh stamps for the value of Rs. _____ (in words and figures) received.

Dated _____ Signature of recipient.

Form P.E.D. 13 (See rule 19 of the Punjab Entertainments Duty Rules, 1956) The stamps described below have been submitted by _____, a licensed vendor, for grant of stamp refund of their value/renewal. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer _____ for deposit in the main store under double lock in the treasury. District _____ Dated _____

Office Superintendent Collector

_____ District

Name of applicant Description of stamps tendered Value

To, The Treasury Officer, _____ No. _____ dated _____ Certified that the stamps described above, of an aggregate value of Rs. _____ (both in words and figures) have been deposited in the strong room of the treasury and brought on to the double lock registers.

Dated _____ Treasurer Head Treasury Clerk Treasury Officer

To The Collector, _____ No. _____, Dated _____ Form P.E.D

14 (See rule 21 of the Punjab Entertainment Duty Rules, 1956) (Form of Certificate prescribed under rule 21) This is to certify that the Excise and Taxation Commissioner, [Haryana] [See Haryana Legislative Supplement Part III, dated 16.10.1970.] authorises the entertainment specified below to be given free of entertainments duty 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 over to (2) If the Excise and Taxation Commissioner, [Haryana] [See Haryana Legislative Supplement Part III, dated 16.10.1970.], so requires a full and true account of the whole of the [expenditure and] [See Legislative Part III, dated the 12th February, 1960.] takings, together with a written acknowledgement from the [Society or Institution] [Substituted for the word 'Society, Institution' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] [Fund] [Substituted for the words 'or, Fund' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] specified [under para (1)] [Substituted for the word 'under (1)' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] shall be furnished to the Entertainment Tax Officer of the district concerned 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 proper entertainment duty if the Commissioner is [on receipt of the recommendations] [Substituted for the words 'on receipt' by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] of report from the Entertainment Tax Officer concerned to the effect, is not satisfied that the whole of the net proceeds have 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 and 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. (5) [The expenditure claim shall not exceed 25 per cent of the gross proceeds of the entertainment. The Excise and Taxation Commissioner may, on the production of the accounts of the entertainment, allow an amount less than the amount claimed as expenditure. Keeping in view the price of the ticket, attendance or other relevant factors.] [See Haryana Legislative Supplement Part III, dated 11.8.1972.] [Signature] Excise and Taxation Commissioner, Haryana-----The _____ 18, [-] [Note omitted by Haryana Government Notification No. GSR/45/PA16/55/S.20/95 dated 30th May 1995.] Form P.E.D. 15 Certificate Prescribed under Rule 23 of the Punjab Entertainments Duty Rules, 1956 No. _____ Certified that the holder of this certificate is a member of the regular Indian Armed Forces. He may be exempted from the payment of entertainments duty leviable under the Punjab Entertainments duty Act, 1955.----- (Signature of the Issuing Officer with Designation) Station _____ Dated _____ Notes. - (1) The certificate is valid only for the date and place specified therein. (2) The holder of this certificate should be in military uniform which alone entitle him to this concession. (3) The certificate must be signed by an officer not below the rank of Junior Commissioned Officer of the unit in which the holder is working. (4) [The holder of this certificate must be in possession of his identity card, which shall be shown to the Manager of the entertainment house before purchasing the ticket and shall also be produced on demand, before the Checking Officer duly authorised under rule 28.] [See Legislative Supplement Part III, dated 23.8.1958.]

*Name of entertainment house or Cinema (in blockletters) _____	Name of entertainment house or Cinema (in blockletters) _____	Name of entertainment house or Cinema (in blockletters) _____
Fixed foil	Counter foil	Foil
Form P.E.D. 16	Form P.E.D. 16	Form P.E.D. 16

(To be retained by the Booking Clerk)	(To be handed over to the Purchaser)	(To be retained by the Gate Keeper)
(See rule 23 of the P.E.D. Rules, 1956)	(See rule 23 of the P.E.D. Rules, 1956)	(See rule 23 of the P.E.D. Rules, 1956)
Ticket for Military Personnel in Uniform Exempted	Ticket for Military Personnel in Uniform Exempted	Ticket for Military Personnel in Uniform Exempted
Serial No. _____ Book No. _____	Serial No. _____ Book No. _____	Serial No. _____ Book No. _____
Class _____	Class _____	Class _____
Show _____	Show _____	Show _____
Admission Fee _____	Admission Fee _____	Admission Fee _____
Date _____	Date _____	Date _____

*See Legislative Supplement Part III, Dated 28.5.1957 Form P.E.D. 17 Return of tickets sold under Rule 23 of the Punjab Entertainments Duty Rules, 1955, to Indian Soldiers, Sailors and Airmen in Uniform Name and place of entertainment _____ Date of performance _____

Rates of tickets sold Serial Number of tickets sold at each rate Remarks

Dated _____ Signature of the Proprietor

Form P.E.D. 18 Statement of tickets issued when duty is payable under Section 10(2)(a) or (b) of the Act (See rule 24 of the Punjab Entertainment Duty Rules, 1956) Name and place of entertainment _____ Date of performance _____

Price of admission excluding duty	Serial No, of tickets issued on payment	Amount Total No. received of tickets issued on payment exclusive of duty on account of tickets	Amount of entertainments duty on tickets sold	Number of tickets marked 'Complimentary' issued on payment of duty	Amount of entertainments duty on complimentary tickets	Total amount of entertainments duty
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Dated _____ Signature of Proprietor

Form P.E.D. 19 Return of persons admitted by mechanical contrivance (See Rule 24 of the Punjab Entertainments Duty Rules, 1956) Name and place of entertainment - Date of performance - Price of admission Number of persons admitted Gross receipts Amount of duty collected Remarks

Dated _____ Signature of the Proprietor

Form P.E.D. 20 Monthly register of stamps See Rule 25 of the Punjab Entertainments Duty Rules, 1956) Name of Proprietor - Name and place of entertainment - Denomination of stamps -

Date of making entry	Opening balance	Number purchased	Total	Serial number of admission tickets issued on payment	Number of stamps used on tickets sold
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1	2	3	4	5	6	
	*[Number of tickets marked complimentary issued on payment of duty]	Number of stamps used on complimentary tickets issued on payment to duty]		Total number of stamps used	Closing balance	Signature of the proprietor or his authorised agent
7		8		9	10	11
						Remarks
						12

* See Legislative Supplement Part III dated 27.6.1980.[Form P.E.D. 20-A] [See Legislative Supplement Part III, dated the 16th October, 1962.]Monthly return of stamps purchased and sold(See Rule 25-A of the Punjab Entertainments Duty Rules, 1956)Name and place of entertainment -Name of the Proprietor -Return for the month of -

Opening balance of stamps at the beginning of the month underreport (denomination-wise)	Number of stamps purchase or borrowed during the month underreport (denomination-wise)	Class-wise total number of tickets issued during the month underreport and their price of admission	Total number of stamps used or lent during the month underreport (denomination-wise)	Closing balance of stamps at the end of the month underreport(denomination-wise)
1	2	3	4	5
Denomination	Number	Denomination	Number	Class
(a)	(b)	(a)	(b)	(a)
			Number of tickets issued	Payment of for admission
				Denomination
				Number
				Denom
				(a)

Form P.E.D. 20-BWeekly return of gross income(See Rule 25-B of the Punjab Entertainments Duty Rules, 1956)Name of the Proprietor _____Name of the place of entertainment _____Return for the wee ending the _____

Date on which exhibited	Name of the picture	*Gross income accured from the picture(s) exhibited/show andclasswise respectively.	Gross income
1	2	3	
		a	b

Form P.E.D. 21Return of Complimentary Tickets(See Rule 26 of the Punjab Entertainments Duty Rules, 1956)Name of Proprietor _____Name and place of entertainment _____

Date	Time of Performance	Rate of ticket for the class for which the ticket has been issued	Number of ticket issued	No. of persons admitted	Amount of entertainments duty charged	Remarks
------	---------------------	---	-------------------------	-------------------------	---------------------------------------	---------

Dated : Signature of the Proprietor

[Form P.E.D. 21-A [See Legislative Supplement Part III dated, 11.11.1974.]](See Rule 26-A) Register showing the number of persons admitted show-wise to the various parts of Entertainments.

1. Name of the Entertainment _____

2. Place of Entertainment _____

Total Nos. of persons admitted to various parts of entertainments on payment (P.E.D. 1).

Date. Timings of the show

Part at the rate of_	Part at the rate of_	Part at the rate of_							
1	2	3F	4F						
a	b	c	a	b	c	a	b	c	
	Sr. No. of tickets issued form	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form	Amount of Entertainments Duty involved	
	_____ to _____			_____ to _____			_____ to _____		

Note. - Columns according to number of parts in the entertainment together with rate of amount for admission to each should be provided in the register. Total No. of persons admitted on tickets marked complimentary to various parts of entertainment (P.E.D. 2) Part at the rate

Part at the rate of_	Part at the rate of_	Part at the rate of_							
5F	6F	7							
a	b	c	a	b	c	a	b	c	
No. of Persons	Sr. No. of tickets issued form	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form	Amount of Entertainments Duty involved	

Part at the rate of _____ to _____			Part at the rate of _____ to _____			Part at the rate of _____ to _____		
8	9	10	a	b	c	a	b	c
No. of Persons	Sr. No. of tickets issued form _____ to _____	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form _____ to _____	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form _____ to _____	Amount of Entertainments Duty involved

Total No. of the persons (military personnel) to various parts under Rule 23 (on P.E.D. 16)	--- Remarks

Part at the rate of_	Part at the rate of_	Part at the rate of_						
11	12	13						
a	b	c	a	b	c	a	b	c
No. of Persons	Sr. No. of tickets issued form _____ to	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form _____ to	Amount of Entertainments Duty involved	No. of Persons	Sr. No. of tickets issued form _____ to	Amount of Entertainments Duty involved

Form P.E.D. 21-BStatement showing the number of persons admitted to the entertainment on the tickets in Form PED-1, PED-2 and PED-16 during the month of _____ with tax collected and deposited in the treasury,

(1) No. of shows exhibited in the month	Special -
	Matinee -
	Evening -
	Night -
	Other -
	Total

To part at the rate of admission	To part at the rate of admission to	To part at the rate of admission	To part at the rate of admission to
--	---	--	---

to which excluding duty wasRs.	which excluding duty wasRs.	to which excluding duty wasRs.	which excluding duty wasRs.
No. of persons	Sr. No. of tickets from_____	No. of persons	Sr. No. of tickets from_____
	to_____		to_____

(2)No. of persons admitted to the shows in the month :- (a)on tickets in Form P.E.D. 1(a)on tickets in Form P.E.D. 2(a)on tickets in Form P.E.D. 16(3)Duty collected on tickets in PED-1 and PED-2(a)through cash(b)through stamps

(a)	(b)	(c)
Name of the Treasury where deposited	Treasury receipts Challan No. and date of eachdeposit	Amount

(4)Amount collected in cash and deposited in the treasurySignature of the Proprietor

____Name of entertainment _____District

____DeclarationI hereby declare and solemnly affirm that the particulars and figures given above are correct and complete to the best of my knowledge and belief.Signature

Date_____ (Status) (Name of the entertainment)

Place_____ District.].

Name of the Cinema or Entertainment house _____(In block letters)

FORM PED 22

(See Rule 27 of the Punjab Entertainments
DutyRules, 1956)

'ON DUTY

Non-transferable

Serial No. _____ Book No._____

Name of the holder

Designation

Class

Name of the picture or performance

Time of performance

Date of performance

Nature of duty of the holder

Signature of Proprietor or Manager of the
Entertainment

Name of the Cinema and Entertainment house _____(In block letters)

FORM PED 22

(See Rule 27 of the Punjab Entertainments
DutyRules, 1956)

'ON DUTY

Non-transferable

Serial No. _____ Book No._____

Name of the holder

Designation

Class

Name of the picture or performance

Time of performance

Date of performance

Nature of duty of the holder

Signature of Proprietor or Manager of the
Entertainment

[Form P.E.D. 23]Security Register(See Rule 32 of the Punjab Entertainments Duty Rules, 1956)

Sr. No.	Name and Date address of the proprietor	Amount of security deposited	No. and date of treasury receipt with which amount was deposited	Signature of Entertainment Tax Officer	Remarks
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Form P.E.D. 24 Inspection Note Book (See Rule 34 of the Punjab Entertainments Duty Rules, 1956)

1. Name of the Proprietor

2. Name and place of entertainment house or cinema

3. Nature of entertainment

Note. - The Note Book shall be of folio size and contain 100 pages. The Note Book shall be returned by the proprietor to the Entertainment Tax Officer, when it is completed and fresh one is opened. When a Note Book is surrendered by a proprietor, the Entertainment Tax Officer shall grant him a receipt to that effect. (Heading of each page of Inspection Note Book)

Date of Inspection	name and designation of the Officer	Inspecting Details of Inspection
1	2	3

Signature of proprietor Signature of the Inspector

Form P.E.D. 25 Register of applications for refund of entertainments duty (See Rule 25-A of the Punjab Entertainments Duty Rules, 1956)

Year _____ District _____

S.No.	Name and address of the applicant	Date of the application for refund	Amount of refund applied for	The date of the order of the court or competent authority following which refund is claimed/allowed	Amount of refund allowed
1	2	3	4	5	6

Method of refund	Number and date of issue of refund voucher or refund Adjustment Order	Name of the officer issuing the order	Date of encashment or adjustment	Period of assessment towards which the adjustment is made	Remarks
7	8	9	10	11	12