

The M.P. Entertainments Duty and Advertisements Tax Rules, 1942

MADHYA PRADESH

India

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Rule

THE-M-P-ENTERTAINMENTS-DUTY-AND-ADVERTISEMENTS-TAX-RULES of 1942

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1. Title.

- These rules may be called the Madhya Pradesh Entertainments Duty [and Advertisement Tax] [Inserted by Notification No. 3025-725-1206-V-SR-81, dated 21-11-81.] Rules, 1942.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(1)"the Act" means the Madhya Pradesh Entertainments Duty Act, 1936 (XXX of 1936).[(1-a) "Authorised Excise Officer" in relation to any entertainment means an Excise Officer not below the rank of Sub- Inspector who may be appointed by the District Excise Officer for Inspection of and supervision over, such entertainment; and] [Inserted by Notification No721-1206-V-SR-80, dated 15-3-1980.](2)"duty" means entertainments duty;(3)"form" means a form appended to these rules;(4)["Stamp" means a stamp issued by the State Government under sub-section (1) of Section 4 of the Act for purposes of revenue and denoting that the proper entrainment duty has been paid, and includes a refugee relief stamp] [Substituted by Notification No. 3245-4930-V-SR-71, dated 19-11-1971.];(5)"ticket" means a ticket issued for admission to an entertainment; and(6)"complimentary ticket" means a ticket issued without payment for admission to an entertainment; and(7)["Collector" includes the additional Collector;] [Substituted by Notification No. 3668-3571-V-SR-79, dated 17-12-1979.](8)["refugee

relief stamp" means stamp issued by the State Government under sub-section (1-A) of Section 4 of the Act bearing the words "refugee relief" and denoting that the proper additional duty payable under sub-section (1-A) of Section 3 of the Act has been paid;] [Inserted by Notification No. 3245-4930-V-SR-71, dated 19-11-1971.](9)["Week" means a period of seven days commencing on Monday and ending on Sunday;] [Inserted by Notification No. 3025-725-1206-V-SR-81, dated 21-11-81.](10)["tax" means the advertisement tax.] [Inserted by Notification No. 3025-721-1206-V-SR-81, dated 21-11-1981.]

3. Superintendence of the administration of the Act and collection of duty.

- The Excise Commissioner shall, subject to the control of the State Government, superintend the administration of the Act and the collection of the duty.

4. Purchase of the stamps.

- A proprietor of an entertainment shall purchase stamps required by him from treasury or a sub-treasury at the headquarters of a district or tehsil :Provided that when the proprietorship of an entertainment is transferred it shall be lawful for the transferee, after giving due notice of the transfer to the Collector, to purchase from the transferor, within fifteen from date of notice, the stock of unused stamps in the latter's possession.

4A. [[Added by Notification No. 3668-3571-V-SR-79, dated 17-12-1979.]

For purposes of Rule 4, the proprietor of an entertainment shall submit an indent in Form A in duplicate to the Treasury Officer or Sub-treasury Officer concerned, as the case may be.]

5. Admission of entertainment.

(1)No proprietor of an entertainment shall admit to the entertainment any person other than an officer authorised under Section 9 of the Act, who does not hold a ticket or a badge denoting that the person is his employee.(2)No person other than an officer authorised under Section 9 of the Act, shall enter or otherwise obtain admission to an entertainment unless he holds a ticket or a badge referred to in sub-rule (1).

6. Complimentary ticket.

- A complimentary ticket shall bear on the face of it the words "complimentary ticket".

7. Tickets.

(1)A ticket, unless it is a complimentary ticket, shall indicate on the face of it the amount of payment for admission to an entertainment :[Provided that a complimentary ticket shall indicate on the face of it additional duty payable under sub-section (1-A) of Section 3 of the Act.] [Inserted by

Notification No 3245-4930-V-SR-71, dated 19-11-1971.](2)A ticket, other than a complimentary ticket, shall be in two parts.(3)All tickets other than complimentary ticket, before they are issued shall, with their counterfoils, be bound in booklets containing multiples of not less than ten tickets :Provided that the Collector may, subject to such conditions as he may impose, exempt a proprietor of an entrainment from this sub-rule.

8. Affixing of stamps to tickets.

(a)Except as provided in sub-section (2) of Section 4 of the Act, a proprietor of an entertainment shall affix or cause to be affixed to a ticket, other than complimentary ticket a stamp in the centre of the two parts thereof and shall separate or cause to be separated by a person duty authorised by him in this behalf, the two parts of the ticket so as to tear the stamp affixed in the centre at the time of the entry of the person to the entertainment presenting the ticket.(b)The proprietor or the person duty authorised shall retain one part and shall handover the other part to the person seeking entry to the entertainment.(c)The proprietor shall preserve the part retained by him for eight days after the entry of the person to the entertainment.(d)No stamp issued for the purposes of this Act be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.(e)The proprietor shall preserve the counterfoils of sold tickets until they are checked and destroyed by the District Excise Officer or Assistant District Excise officer or Excise Inspector.

8A. [[Inserted by Notification No. 3245-49-30-V-SR-71, dated 19-11-1971.]

The proprietor of an entertainment shall maintain a true account, separately, in respect of tickets sold, for each occasion, the performance or exhibition or show is held in a day in Form E.] [He shall enter all tickets received from the press in column no. 6 of Form E on the same day when received.] [Inserted by Notification No. 4155-3763-V-SR-78, dated 8-12-1978.]

8B. [Payment of entertainment duty when stamps are not available. [Inserted by Notification No. 1012-993-V-SR-80, dated 11-4-1980.]

- If for any reason stamps are not available in the treasury or sub-treasury, as the case may be, the Collector may, on an application from the proprietor of an entertainment permit him to deposit the duty and the additional duty in cash on the following conditions, namely : (i)The proprietor shall deposit by way of each security an amount equal to 50% of the payment for admission to the entertainment for one day for all the seats in all the class and in all shows licensed to be held per day. This security shall be refunded after deducting dues on account of day, if any, after the period of non-availability of stamps is over; (ii)The proprietor shall submit to the District Excise Officer a daily return showing the number of shows held on the previous day, number of tickets sold classwise and showwise, the amount of duty due thereon, the amount deposited in the treasury or the sub-treasury and the challan number and date. He shall also submit a copy of the treasury receipted challan and counterfoils of tickets issued by him. The counterfoils of the tickets shall be returned after checking. (iii)The District Excise Officer shall check the statement furnished by the proprietor and if

he finds that the amount due by way of duty, and additional duty has not been deposited or less amount has been deposited, he shall recover the amount due from the cash security of the proprietor. The proprietor shall be allowed to run the entertainment only after the amount recovered from the cash security has been made good : (iv) When the non-availability of stamps is likely to continue for a period longer than three days, the Collector may permit the proprietor to submit the return and the treasury challan every third day instead of daily and also enhance the amount of cash security if considered necessary.]

9. Condition for payment of the sum under Section 3 (2) of the Act.

- No proprietor of an entertainment shall allow admission to an entertainment on payment as provided in sub-section (2) of Section 3 of the Act except in accordance with such conditions as the State Government may impose.

10. Conditions for issue of tickets covering admission of more than one person.

- No proprietor shall issue a ticket covering the admission of more than one person except in accordance with such conditions as the State Government may impose.

11. Admission of a person holding a ticket for one part of an entertainment to another part of the entertainment.

- When a person after he has been admitted to one part of an entertainment desires to be admitted to another part of the entertainment for which a higher duty is leviable the proprietor of the entertainment shall, if he admits the person to other part, issue to him a second ticket of the value equal to the amount of the difference between the amounts of payment for admission to the two parts, after affixing it a stamp of the value equal to the difference between the duty levied for the part of the entertainment to which he was first admitted and the duty which is leviable for the other part to which he desires admission, and thereafter the provisions of Rules 7 and 8 shall apply to the second ticket.

12. Torn etc. stamps.

- The proprietor of entertainment shall not use a stamp that has been torn, defaced or otherwise marked mutilated.

13. [Register of stamps. [Inserted by Notification No. 3245-4930-V-SR-71, dated 19-11-1971.]

- The proprietor of every entertainment shall maintain a register of stamps other than refugee relief stamps in Form A-1 and register of refugee relief stamps in [Form A-2] and shall entertain true account of the number of respective stamps purchased and used by him upto date.]

14. Refund of value of unused stamps.

- When any proprietor has in his possession stamps which have not been spoilt or rendered unfit or useless for the purpose for which they are intended, but for which he has no immediate use the Collector shall, upon such proprietor delivering up the same and proving to the satisfaction of the Collector-(a)that such stamps were purchased by him with a bona fide intention of using them;(b)that he has paid the full price thereof; and(c)that they were so purchased within the period of one year next preceding the date on which they were so delivered, refund to such proprietor the value of such stamps in money deduction [ten naya paise] [Substituted by Notification No. 1364-9-V-SR, dated 16-4-1965.] for each rupee or portion of rupee.

15. Renewal of damaged or spilt stamps.

- When any stamp has been damaged or spoilt, the Collector may, on the application of the proprietor made within six months from the date of the purchase of the stamp and on being satisfied that the stamp has not been wilfully damaged or spoilt, give in lieu thereof-(a)another stamp of the same description and value; or(b)if required and if he thinks fit, a stamp of any other description of the same value; or(c)at his discretion, its value in money, after deducting [Ten Naya Paise] [Substituted by Notification No. 1364-9-V-SR, dated 16-4-1965.] for each rupee or fraction of a rupee.

15A.

After refund is made under Rule 14 ore stamps are replaced under Rule 15, the Collector may destroy such of those stamps as are, in his opinion, not fit for further use and take back the remaining in the treasury accounts for being resold.

16. [[Substituted by Notification No. (33) B-5-3-99-CTD-V, dated 27-4-2000.]

The proprietor of any entertainment for paying Entertainment Duty in accordance with the provisions of any of the clauses enumerated in sub-section (2) of Section 4 of the Act, shall submit an application in Form F to the District Excise Officer of the concerned district who shall, after verifying the facts stated therein, forward it alongwith his report in Form G to the Collector. The Collector shall be competent, subject to the restriction if any mentioned in this rule, to grant or refuse such permission.(2)The proprietor of an entertainment may be allowed to pay duty in respect of every payment for admission to an entertainment, not being an exhibition by means of cinematography in accordance with the provisions of clause (a) of sub-section (2) of Section 4 of the Act, in the manner and subject to the conditions specified below:-(a)The proprietor shall deposit a security equal to forty percent of the gross sum arrived at by multiplying together the total number of seats, the rate of payment for admission and number of shows permitted to be held in a week.(b)Such proprietor shall deposit the amount of duty in a Government Treasury on or before Wednesday of the following week and shall submit to the District Excise Officer a statement in Form H alongwith a copy of Treasury received Challan in token of payment of the duty.(3)(i)The

proprietor of an entertainment may be allowed to pay duty in respect of every payment for admission to the entertainment in accordance with the provisions of clause (b) of sub-section (2) of Section 4 of the Act:-(a)the population of the place of entertainment is more than one lac in case of such place not being a district headquarter or more than fifty thousand in case of being a district headquarter;(b)there has been no breach of the provisions of the Act and the rules made thereunder by the proprietor during the financial year preceding the year for which this facility has been sought; and(c)there are no areas of entertainment duty against the proprietor.(ii)If the proprietor is permitted to pay the duty by the mode specified in clause (i) he shall deposit security equal to fifty percent of the duty payable for ten days for the total number of seats at the place of entertainment;(iii)In every cinema hall, one wooden box with only one slit shall be kept in the office of the proprietor within the cinema premises. The box shall be locked and its key shall remain with the Excise Officer authorised by District Excise Officer. A report of occupation of seats in Form I indicating the actual number of tickets sold classwise for each show signed by the proprietor shall be placed in the box within one hour of the commencement of the show. The particulars of the occupation report shall be verified by the authorised Excise Officer by tallying it with the number of person actually sitting in the cinema hall. If on verification, the number of tickets sold as mentioned in the occupation report is found to be less than the number of persons sitting in the cinema hall, it shall be deemed to be a breach of condition on the part of the proprietors.(iv)Every proprietor shall get cinema tickets printed, numbered and then shall be deposited in book-form in the office of the District Excise Officer. He shall be issued tickets required by him for 15 days on the basis of an indent submitted by him to the District Excise Officer. The tickets shall be issued only after they have been sealed with the seal of the Assistant District Excise Officer authorised by the District Excise Officer, who shall kept a correct account of all the tickets received and issued by him. The proprietor shall have to submit full account of the tickets so issued at the time of submitting his next indent. The proprietor shall exhibit before each show a slide to the effect "Visitors are requested to verify that their tickets bear the facsimile signature seal of the Assistant District Excise Officer and in the absence of such a seal to put a written complaint alongwith the counterfoil of the ticket in the complaint box.(v)If entertainment duty for 12 months from the date of commencement of this facility is found to be less than the entertainment duty for 12 months preceding the said date, the facility allowed shall automatically discontinued without any notice.(vi)The proprietor of an entertainment shall by the Wednesday of each week, deposit in the Government Treasury situated at or near the place the amount of duty due on tine tickets sold by him in the preceding week. On Wednesday, he shall also submit to the District Excise Officer a statement in Form J seating the number of tickets sold classwise, total amount of duty due thereon and amount credited into Government Treasury. A copy of the Treasury challan shall be annexed alongwith the statement.(4)When the proprietor of an entertainment applies for grant of permission to pay entertainment duty according to provisions of clause (c) of sub-section (2) of Section 4 of the Act, the Collector shall inspect the mechanical contrivance mentioned in the applicant and if satisfied with the working of the mechanical contrivance for purpose of clause (c) of sub-section (2) of Section 4 of the Act, he shall forward the application with his report in Form G to the State Government. The permeation may be granted by the Collector only after the terms and conditions subject to which this facility may be allowed and the contrivance to be used are approved by the State Government.(5)(i)A proprietor other than a proprietor of a touring cinema may, if there are no arrears of entertainments duty against him, be allowed to pay duty in respect of every payment for

admission to the entertainment in accordance with the provisions of clause (d) of sub-section (2) of Section 4 of the Act.(ii)On receipt of an application under clause (i) the District Excise Officer may, after such enquiry as he considers necessary, submit his report in Form G alongwith the application to the Collector of the district stating the population of the local area where the Cinematographic exhibition is held and amount of entertainment duty payable on full seating capacity of the cinema on the basis of 90 shows only in a month irrespective of the number of shows likely to be exhibited.(iii)On receipt of the District Excise Officer's report the Collector shall work out the consolidated amount of payment of compounded duty within a month. The amount so arrived at shall be multiplied by twelve and such multiplied amount shall be divided by fifty two and the quotient rounded off to the nearest rupee shall be the weekly instalment of the mount payable by way of entertainment duty :Provided that if such permission to pay entertainment duty in accordance with the provisions of clause (d) of sub-section (2) of Section 4 of the Act is sought by a proprietor for the first time, the Collector shall grant such permission only after provision approval of the Excise Commissioner.(iv)The proprietor shall deposit security amount equal to twice the amount of the weekly instalment fixed according to clause (iii) above.(v)Each instalment shall be deposited by the proprietor at the Treasury/Sub-Treasury into Government account before the commencement of the week. On each Monday he shall submit to the District Excise Officer a statement in Form H stating the amount fixed as weekly instalment and the amount actually deposited by him as advance for the week and also annex to the statement a copy of the Treasury receipt challan. If there is any change in the rate of payment for admission or seating capacity in any class during the course of the year, the weekly instalment of advance payment shall be proportionated revised by the Collector;(vi)The weekly instalment of advance shall be payable by the proprietor irrespective of the number of shows held during the week and he shall not be entitled to any refund or rebate on account of show not held but if the cinema remains closed consequent to suspension or cancellation of licence or due to the prohibitory orders of the competent authority in any show or if films exempted from duty are screened, the proprietor may, on application be granted proportionate relief in weekly instalment of advance for that period by reducing the amount of weekly advance for as many forthcoming weeks as may be necessary. An application for such relief giving full particulars of the reasons for the request and duly certified by the concerned Sub-Inspector Excise/Assistant District Excise Officer shall be submitted within three days after close of the week concerned.(vii)The proprietor of a cinema may close his cinema under intimation to the District Excise Officer of the concerned district within 24 hours for such closure, the proprietor shall be entitled to proportionate rebate in his weekly instalment as fixed under clause (c) only after he submits an application to the Collector in his behalf.(6)(i)When the proprietor of a touring cinema applies for permission to pay entertainment duty in accordance with the provisions of clause (e) of sub-section (2) of Section 4 of the Act, the amount of consolidated payment to be recovered in advance in lieu of entertainment duty shall be determined in accordance with the following principles, namely:(a)The amount of consolidation payment in advance to be paid for each day for the first seven days shall not be less than 15 percent for the amount worked out by multiplying together the total number of seats, the rate of payment for admission and the number of shows to be held. The amount fixed on daily basis shall be rounded off to the nearest rupee and shall be payable by the proprietor in advance for each day in the first week;(b)The percentage may be reduced or enhanced for the second and subsequent weeks, taking into consideration the actual number of visitors in the shows held in the first week as determined by inspection by an authorised

Excise Officer in that week;(c)If during the period of availability of the facility, rate of payment for admission or seating capacity of any class is charged for any day or number of shows are increased or decreased the amount of consolidated payment in advance to the paid daily shall also be altered proportionately;(d)If the touring cinema remains closed in any or all its shows for any day or screens a film exempted from payment of entertainment duty, proportionate relief in the amount of consolidation payment for that day shall be granted;(e)The amount fixed for consolidated payment in advance shall be credited daily by the proprietor in a Government treasury situated in or near place and the challan thereof shall be presented to the authorised Excise Officer. In exceptional cases the District Excise Officer may allow payment to be made in cash to the authorised Excise Officer who shall then issue a proper receipt in token thereof.(ii)The proprietor shall deposit security of an amount equal to seven times of daily instalment of consolidated entertainment duty payable in advance.(7)Permission to pay entertainment duty in accordance with the provisions of clause (f) of sub-section (2) of Section 4 of the Act may be granted by the Collector to the proprietor of any entertainment.(8)The security to be provided by the proprietor of an entertainment, who has been granted facility to pay entertainment duty according to the provisions of sub-section (2) of Section 4 of the Act, shall be either in cash or in the form of a bank guarantee issued by the local branch of a nationalised bank valid upto the month of June of the following financial year and pledged in favour of District Excise Officer. This security shall be utilised for recovery of all sums due from the proprietor by way of entertainment duty, penalty or composition fee payable under this rule or the Act.(9)If the entertainment duty payable under clause (b) of sub-rule (1) clause (v) of sub-section (3), weekly instalment of compounded entertainment duty payable in advance under clause (v) of sub-rule (5) or the amount fixed for consolidated payment of entertainment duty to be deposited daily in advance under clause (i) of sub-rule (6) is not paid or deposited on or before the prescribed day, penalty at the rate of one percent of the amount not so paid or Rs. 100 whichever is higher shall be payable for each day of default and if the amount thus payable is not duly paid within six days from the day of default, or if the details of the occupation report lodged in the wooden box as directed in clause (iii) of sub-rule (3) do not tally with the actual number of persons sitting in the cinema hall, the facility allowed to pay entertainment duty according to provisions contained in sub-section (2) of Section 4 shall stand revoked/discontinued automatically with immediate effect without any notice and the provisions contained in sub-section (i) of Section 4 of the Act shall become applicable to such entertainment forthwith.(10)The proprietor of entertainment shall comply with all the directions issued by the Collector in this behalf. He shall apply for the renewal of the facility at least two months before the commencement of the next financial year.(11)The facility granted under this Rule may be withdrawn by the Collector after giving 30 days notice. The facility granted may also be withdrawn in case any terms of condition, subject to which the facility was granted, is violated by the proprietor.(12)For purpose of sub-section (2) of Section 4 of the Act, the District Excise Officer concerned shall maintain registers in the following manner namely:-(a)A register of all proprietors of entertainments in the district who applied for the various facilities as per sub-section (2) of Section 4 of the Act. This shall be the proprietors Register and shall be in Form K; and(b)A register in Form L which will be the register of payments Monthly/Weekly/Daily instalment of consolidated payment in accordance with the provisions of sub-section (2) of Section 4 of the Act, as they are paid, shall be entered in the appropriate column of the register.]

16A.

[X X X] [[Rule 16A omitted by Notification No. (33) B-5-3-99-CTD-V, dated 27-4-2000. Old Rule 16-A is reproduced below:Facility once granted under these rules shall be binding on the proprietor concerned for whole of the financial year in which it is granted and the proprietor shall not have the right to opt out of it, If the facility is granted during the course of a financial year instead of at its commencement, the Excise Commissioner shall determine how the facility shall be enjoyed during the remaining period of the financial year. Application for renewal of the facility shall be submitted to the Excise Commissioner two months before the commencement of the next financial year:Provided that no facility granted may be withdrawn by the proprietor of Cinema any time after giving 30 days notice in advance to the Excise Commissioner of his intention of doing so or vice versa.]]

16AA. [[Inserted by Notification No 3227-B-5-149-86-V-5, dated 23-7-1986.]

(1)Every proprietor, who has a licence under the Madhya Pradesh Cinema (Exhibition of Films by [Video Cassette Recorder/Video Cassette Player] Licensing Rules, 1983, shall intimate to the Collector of the District in Form O that he is liable to pay a duty under clause (b) of subsection (1) of Section 3 of the Act, and such duty shall be payable in the manner hereinafter provided.(2)(a)The proprietor shall deposit fifty per cent of the duty payable for a month in advance. The amount of duty payable in advance shall be deposited by the proprietor into Government account at the treasury or sub-treasury before the commencement of the month. On the first day of every month he shall submit to the District Excise Officer a statement in Form P indicating the amount of duty deposited during the previous month alongwith the challan, number and date of deposit and he shall also submit a copy of the treasury receipted challan.(b)[If the films exempted from the entertainment duty are screened by V.C.R./V.C.P. the proprietor may seek the proportionate relief in duty as fixed per month, by submitting an application to the Collector] [Inserted by Notification No. B-5-19-92-CTD-V, dated 4-1-1995.](3)The District Excise Officer shall maintain a register of all such proprietors of entertainments by [Video Cassette Recorder/Video Cassette Player] [Substituted by Notification No. B-5-32-89-V-CT, dated 25-3-1991.] in the district. This shall be called proprietor's register and shall be in Form Q. Monthly payments of duty be recorded in this register every month.(4)(a)If the proprietor decide to close exhibition of film by [Video Cassette Recorder/Video Cassette Player] [Substituted by Notification No. B-5-32-89-V-CT, dated 25-3-1991.] for commercial purposes he shall intimate in writing to that effect to the officer mentioned below in Form "R"

(i) At the District Head-quarters

The District Excise officer.

(ii) At the Tehsil Headquarters

Sub-Inspector of Excise
Department.

(iii) In places other than those mentioned in (i) and (ii) above. Sub-Inspector of Excise of the Circle.

(b)The proprietor shall clear all the dues before he applies for closing exhibition of [Video Cassette Recorder/Video Cassette Player] [Substituted by Notification No. B-5-32-89-V-CT, dated 25-3-1991.] for commercial purposes and he shall mention this fact in application for closure.(c)All

applications in Form R at places other than District headquarters shall be forwarded to the District Excise Officer. The District Excise Officer shall immediately verify whether any amount is outstanding against the proprietor on account of duty and if so action to recover the same shall be taken. Similar action shall be taken by the District Excise Officer on applications received by him. An entry to this effect shall be made in the registers in Form Q in the remarks column.]

16B. [Payment of advertisement tax. [Inserted by Notification No. 3025-721-1206-V-SR-81 dated 21-11-81.]

(1) Every proprietor of an entertainment shall pay the amount of advertisement tax direct into Government treasury or sub-treasury as the case may be, situated at or near the place of entertainment, by a challan under the major head:-Major Head-

045.

-Other Tax and Duties on Commodities and Services-Entertainment Tax
Tax Collections
Advertisement Tax
Additional levy
Deduct-refund.
(2) Challan shall be filled up in quadruplicate. One copy of the Challan shall be retained by the Treasury Officer, one copy shall be sent by the Treasury Officer to the District Excise Officer concerned and the other two copies shall be returned to the proprietor of the entertainment duty signed as proof of payment.]

17. Previous intimation of the commencement of an entertainment.

- The proprietor of an entertainment, admission to which involves payment of duty, shall give to the Collector, intimation in writing of the nature, date, time and place of entertainment, not less than three days before the date fixed for the entertainment.

17A. [Previous intimation of exhibition of advertisement. [Inserted by Notification No. 3025-721-1206-V-SR-81, dated 21-11-81.]

- The Proprietor of an entertainment who exhibits any advertisement on which advertisement tax is payable shall intimate in writing to the District Excise Officer, not less than three days before the date fixed for exhibition of every such advertisement, the description, date, time and place of exhibition of the advertisement and such other details as the District Excise officer may, in this behalf determine.]

18. Complimentary tickets.

(1) The issue of complimentary tickets and tickets at concessional rates shall be governed by sub-rules (2), (2-A) and (3).
(2) No duty shall be charged in respect of a complimentary ticket issued by a proprietor, if the ticket so issued by a proprietor, or if the ticket so issued is in favour of a distributor or owner of a film or his authorised representative (not exceeding one at a time) or in favour of any member of the family of the proprietor.
(2-A) No duty shall be charged in respect of a

complimentary ticket issued to the Chairman of the Central Board of film Censors, or any member of the Board of Advisory Penal, or a regional or any Assistant Regional Officer who wants admission into a cinema house licensed under the Cinematograph Act, 1918, for the purpose of satisfying himself that the provisions of the Censorship Rules are being carried out.(3)The proprietor may admit any person to an entertainment a concession rate subject to the condition that the proprietor would be liable to pay the same amount of entertainment duty as would be payable had the holder of the concession been admitted on full payment to the class to which he is entitled.Explanation. - For purpose of this rule "family" means husband or wife, children, step-children and grand children and include parents, sisters and brothers.

19. Exemption under Section 6 (1) and refunds under Section 6 (2).

(1)Any person seeking exemption form payment of the duty under sub-section (1) of Section 6 of the Act shall make an application in writing to the Collector not later than ten days before the date of the entertainment.No application which is not made within the said period shall be entrained unless the applicant proves to the satisfaction of the Collector that it could not be made earlier.(2)Any person claiming refund of duty under sub-section (2) of Section 6 of the Act shall make an application in writing to the Collector within fifteen days from the date of entertainment. The Collector may, with the previous sanction of the Excise Commissioner, extend this period in any individual case. Any application which is not made within the said period or if the period has been extended, then within the extended period, shall be rejected.

20. Form of exemption under Section 6 (1).

- When an entertainment is exempt from duty under sub-section (1) of Section 6 of the Act, the Collector shall issue to the proprietor of the entertainment a certificate in Form D and the proprietor shall comply with the condition specified therein.

21. Application for exemption.

- A person seeking exemption under Section 7 to the Act shall make an application, in writing, to the Collector not later than ten days before the date of entertainment.

22. Production of Tickets.

- A person who has been admitted to an entertainment in respect of which duty is payable shall, on demand made during the course of or immediately before or after entertainment by any officer authorised under Section 9 of the Act, produce the ticket or a portion of the ticket or badge by means of which he was admitted.

22A.

No person shall transfer nor shall any person receive by transfer any ticket which has been issued by the proprietor of an entertainment, or by any person duly authorised by the proprietor to issue tickets at a price in excess of that for which, inclusive of duty, it was issued.

23. Inspection of books etc.

(1) Any Magistrate or a police or Excise Officer, not below the rank of a sub-inspector may at any time, require the proprietor of an entertainment to produce for inspection, books and records of tickets or portions of ticket, in his possession, relating to an entertainment. (2) The proprietor of an entertainment shall comply with every requisition made under sub-rule (1) and shall maintain an inspection book for recording the result of the inspection made by an inspecting officer and shall produce it on demand by him. (3) The proprietor of an entertainment shall furnish such returns and other information connected therewith relating to an entertainment which is liable to duty as may be demanded from time to time by the Collector or any officer authorised by him in writing.

23A. [Inspection of books and records and furnishing of returns relating to advertisement tax. [Inserted by Notification No. 3025-721-1206-V-SR-81, dated 21-11-1981.]

(1) Any Excise Officer, not below the rank of Sub-Inspector, may, any at any time require the proprietor of an entertainment to produce for inspection books and records in his possession relating to an advertisement. (2) The proprietor of an entertainment shall comply with every requisition made under sub-rule (1) and shall furnish such returns and information relating to an advertisement which is liable to advertisement tax. as may be required, from time to time by the District Excise Officer or an Officer authorised by him in writing.]

23B. [Collection of duty for providing facilities in the Cinema Hall. [Inserted by Notification No. (49)-B-5-14-99-CTD-V, dated 18-9-2000.]

(1) The amount recovered under the provision of the second proviso of sub-section (1) of Section 3 shall be spent on providing facilities to persons admitted in the cinema hall. If the proprietor of the cinema hall decided to provide some facilities involving considerable expenditure he may carry forward in whole or in part the duty collected during a financial year upto 2 succeeding financial years and thus he may spend the amount of duty collected during two consecutive financial years in the third year. (2) The exact amount of duty collected under the second proviso to sub-section (1) of Section 3 and/or carried over from the 2 preceding years alongwith the details of facilities provided for the spectators and the amount expended thereon during a financial year, duly audited by a registered Chartered Accountant, in Form S shall be presented by the proprietor of the Cinema Hall to the Collector of the District through Assistant Excise Commissioner/District Excise officer latest by the 30th of June of the following financial year.]

24. Soldiers and Homeguards in uniform.

- No duty shall be leviable on payments for admission to an entertainment made by-(1)[Soldier of the Union, excluding Commissioned Officers in uniform or in Civilian dress on production of their identity cards. [Substituted by Notification No. 3964-2146-V-SR, dated 19-11-1968.](1-A) Airmen of the Indian Air Force, excluding Commissioned Officer, on production of their identity cards.](2)Homeguards in uniform not above an Adhinaik in rank, who produces a certificate from the Commandant that they are under training or on duty :[Provided that nothing in this rule shall apply in respect of additional duty payable under sub-section (1-A) of Section 3 of the Act.] [Inserted by Notification No. 3245-4930-V-SR-71, dated 19-11-1971.]

24A. [Period and principal for paying annual grant in aid. [Inserted by Notification No. 227-1529-V-SR, dated 20-1-1962.]

(1)Under sub-section (2) of Section 12 of the Act the annual grant-in-aid shall be paid for the period commencing from the 1st day of November, 1957 and ending on the [31st day of March, 1964].(2)The amount of annual grant-in-aid payable to a local authority under sub-section (2) of Section 12 of the Act shall be equivalent to ninety per cent of the proceeds of the entertainment duty or tax levied and collected by such local authority in the financial year commencing on the 1st of April, 1956 :Provided that the period from the 1st November, 1957 to the 31st March, 1958, the amount of such grant shall be 5/12 of such annual grant.]

24B. [[Inserted by Notification No. 4169-5066-V-SR-78, dated 11-12-1978.]

Every appeal under sub-section (1) of Section 4-D of the Act shall be preferred within sixty days from the date of communication of the order against which the appeal is preferred.

24C. [Maintenance of register, periodical returns, etc. in respect of advertisements. [Inserted by Notification No. 3025-721-1206-V-SR-81, dated 21-11-1981.]

(1)The proprietor of an entertainment shall maintain a daily register in Form M in respect of all advertisements subject to levy of advertisement tax, a fortnightly return in Form N shall be sent by him to the District Excise Officer within three days of the expiry of the fortnight to which it relates, along with a copy of the treasury receipted challan showing the amount of advertisement tax paid during the fortnight.(2)No advertisement shall be exhibited-at an entertainment by the proprietor of an entertainment unless an entry in respect thereof has already been made in the register in Form M prescribed under sub-rule (1) and the same has been initialled by him at least thirty minutes before the commencement of the entertainment.]

25. Penalty for breach of rules.

- Whoever contravenes the provisions of, or commits a breach of any of these rules shall be punishable with fine which may extend to Rs. 500/-.[Form A] [Inserted by Notification No. 3668-3571-V-SR-79, dated 17-12-1979.][See Rule 4-A]Name of

Cinema.....Name of Proprietor.....

Class of ticket	Value of stamps to be affixed on each ticket	Present stock of stamps	No. of stamps required of the value shown in col.(2) and their total value	
(1)	(2)	(3)	(4)	
No. and date of challan and amount credited for stamps			Particulars of stamps issued by the Treasury Officer	Signature of the Treasury Officer in token of verification of entry in col. No. 7
Challan No. and date	Amount			
(5)	(6)		(7)	(8)

Note. - The Treasury Officer shall retain one copy and return the other copy to the proprietor after filling up Col. (7) and signing in Col. (8) thereof.[Form A-1] [Form A renumbered as Form A-1 by Notification No. 3245-4930-V-SR-71, dated 19-11-1971.][See Rule 13]Registers of StampsName of Proprietor.....

Denomination of stamps	Duty	Opening balance	Date of purchase
(1)	(2)	(3)	(4)

Number purchased	Number used on tickets	Closing balance	Remarks
(5)	(6)	(7)	(8)

[Form A-2] [Re-numbered as Form A-2, by Notification No. 3668-3571-V-SR.79, dated 17-12-1979.][See Rule 13]Register of Refugee Relief StampsName of Proprietor.....

Date	Opening balance	Date of purchase	Number purchased	Number used on tickets	Closing balance	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Form B[See Rule 26]Statements of tickets issued when duty is payable under Section 4 (2) (b) of the ActName and place of entertainment.....Date of performance.....

Price of tickets of each class inclusive of duty	Number	Tickets sold	Gross Receipts	Amount of duty collected
Serial Nos				

From	to				
(1)	(2)	(3)	(4)	(5)	(6)

Unsold tickets on hand	Number of books	Counterfoils	Remarks		
Number	Serial Nos.	Serial Nos. of tickets			
From	To	From	To		
(7)	(8)	(9)	(10)	(11)	(12) (13)

I do hereby declare that I have compared the above particulars with my records and books and that they are, in so far as I can ascertain, accurate and complete. [To be signed by the proprietor or his approved Manager or Agent].....Signed. Form C [See Rule 18] Return of Complimentary Tickets Name and place of entertainment.....Date of performance.....

Rate of tickets of each class issued	Number of seats provided in each class	Number of complimentary tickets (issued in each class)	Remarks
Ordinary	Season		
(1)	(2)	(3)	(4) (5)

.....Signature of Proprietor Form D [See Rule 20] Form of Certificate This is to certify that the Collector has authorised the entertainment specified below to be given free of entertainment duty, provided that the whole of the takings are devoted in the Philanthropic or charitable purposes:- Description.....Date.....Place.....This certificate is issued on the following conditions: (1) The whole tickets of the entertainment without any deduction for expenses, however, small shall be paid over to..... (2) If the Collector so requires, a full and true account of the whole of the takings, together with a written acknowledgment from the person specified in clause (1) above, shall be furnished to him by the proprietor, will be liable for the payment of the proprietor tax if the Collector is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to the said person. (3) This certificate shall not be used for any other entertainment than that specified above, and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate. (4) If the entertainment is not given on the date or at the place specified above, the proprietor shall give notice in writing to that effect with one week after the date fixed for holding it.....Signature of the Collector.....District. Note. - Failure to comply with any of the conditions set out in the certificate involves liability for penalty exceeding upto Rs. 500/-. Form E [See Rule 8A]

Date	Price of the tickets of the class inclusive of duty	No. of tickets	Opening balance	No. of tickets
Serial Nos.				
From	To			

(1)	(2)	(3)	(4)	(5)
Number of tickets received	Total number of tickets (Column (3) plus Column(5))		Total No. of tickets	No. of tickets sold
Serial numbers FromTo	Serial No. FromTo			
(6)	(7)		(8)	(9)
No. of tickets sold	No. of tickets unsold	Serial No.	Price of Admission of each ticket (exclusive of duty)	
Serial Nos. FromTo	No. of unsold tickets on hand (Col. 7 minus Col. 9)	FromTo		
(10)	(11)	(12)	(13)	
Entertainment duty on each ticket	Total duty due on the tickets sold	Amount of duty paid and the period to which it related	Challan No. and the date under which duty is paid	Remarks
Number of stamps affixed with denominations				
(14)	(15)	(16)	(17)	(18)
Total for 1st Show.....		Total for the day.....		
Total for 2nd Show.....		Total for the week.....		
Total for Extra Show.....		Total for the month.....		

[Form F] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 16]
 [Substituted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.]From of application for the grant of facility for payment of Entertainments Duty under Section 4 (2) of the ActToThe Collector.....Sir,I, the proprietor of..... (Name of entertainment) at..... (Name of place) in..... (Name of Tehsil) request to be allowed the facility of payment of duty as per provisions of clause..... of sub-section (2) of Section 4 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (XXX of 1936).

2. I undertake to abide by the terms and conditions subject to which the facility applied for is granted to me.

*3. Details regarding the entertainment are given below:-
 (1)Name of applicant, his father's name address.....
 (2)Nature and place of entertainment.....
 (3)Class of structure, whether permanent or temporary.....
 (4)Classification of Entertainment

Permanent/Temporary/Touring.....(5)Number of daily shows permitted.....(6)Seating capacity and rates of admission classwise.....

S. No. Class Seats Rate

(7)Yearwise collection of entertainments duty during the preceding five financial years.

Serial No.	Year	No. of shows permitted	Amount
Entertainments duty	Addl. E.D.	Total	
(1)	(2)	(3)	(4) (5) (6)

(8)Amount calculated for a year on the basis of total seating capacity multiplied by rate of admission and by number of shows held in a year.(9)Malpractice under the Act and rules made thereunder, if any, reported against the applicant during the preceding year, nature of malpractice, amount of duty evaded and punishment awarded.(10)Facility applied for:-[Mention particulars of the clause of Section 4 (2) of the Act.]I certify that the particulars mentioned above are complete and true to the best of my knowledge and belief and no fact has been concealed therein.Dated.....Signature of the applicantNote. - To be filled up only if the facility under clause (d) of Section 4 (2) is applied for.[Form G] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 16 (4)] [Substituted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.]Form of [XXX] [Omitted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.] reportName and address of proprietor of entertainment.....I have verified contents of the application dated..... of the aforesaid proprietor who has applied for the grant of facility provided in clause..... of sub-section (2) of Section 4 of the Act. His conduct and performance during the last preceding year have been satisfactory/unsatisfactory. He is in arrears of entertainment duty by Rs...../is not in arrears of entertainment duty.

2. This case is fit for the grant of the facility applied for/unfit for the grant of the facility applied for, due to the following reasons:-

*3. The working of the mechanical contrivance has been seen by me personally on..... (date)..... and found to be satisfactory/unsatisfactory. Details are given below :-*4. The amount of duty received from the proprietor in the financial year..... was Rs..... and works out to..... per cent of the amount worked out by multiplying together the total number of seats, the rate of payment for admission and the number of shows held in that year, as shown below:-

Classwise	Number of seats	Rate of admission	No. of shows	Rs.
123	123		Total....	

Signature of [Collector/District Excise Officer] [Substituted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.]Note. - To be filled up only if Rule 16 (3) (b) applies.*To be filled up only if Rule 16 (4) (c) applies.[Form H] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 16 (2) (b),(5) (4)] [Substituted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.]Statement of return for entertainments duty paid under clause..... of sub-section (2) of Section 4 of the Act for the week ending on (Sunday), the..... day

of..... 20.....

Name and place of entertainment

Facility
availed and the relevant clause of Section 4 (2)

Number seats and rates of admission classwise

Class

Number Rate

(1) (2) (3)

I.....II.....III.....Balcony.....DressCircle.....Box.....Ladies.....

Amount due	Amount paid						
Duty	Addl. Duty	Penalty if any	Arrears if any	Duty	Addl. Duty	Penalty if any	Arrears if any
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Total Treasury Challan No. and Date	Remarks	Names of films shown in the week datewise
(14) (15)	(16)	(17)

Note. - Fill up only those columns which are applicable in accordance with the facility allowed. Signature of the Proprietor Forwarded to the District Excise Officer..... Signature of the Proprietor Received return for (date/week/month) on..... in respect of..... (name of entertainment). Date and signature of authorised Excise officer. [Form I] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.] [See Rule 16 (3) (iii)] [Substituted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.] Report of occupation of seats

Name of Cinema Hall	Date	Name of film shown	Show Number	Details of seats occupied and tickets issued classwise					
Morning	Noon	Matinee	1st	IIInd	No. of seats occupied	No. of tickets issued ticket No. from.. to..			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Class I.....Class II.....Class III.....Class Balcony.....Class Dress Circle.....Class Box.....Class Ladies									

.....Signature of the Proprietor.[Form J] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 16 (3) (4)] [Substituted by Notification No. (33)-B-5-3-99-CTD-V, dated 27-4-2000.]Statement of Entertainment Duty paid under clause..... of sub-section (2) of Section 4 of the Act for the week ending on Sunday, the..... day of..... 20..

Name and place of Entertainment	No. of seats	Shows	Number of
	and rates of admission classwise	held in the week	seats occupied classwise on each date

Date	No. of shows held		
(1)	(2)	(3)	(4)

Class I.....Class II.....Class III.....Balcony.....Dress Circle.....Class Box.....Class Ladies.....

Total number of tickets sold classwise	Amount of duty due on the tickets sold by the proprietor, in the preceding week	Amount credited into Government, treasury
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Duty	Addl. Duty	Duty	Addl. Duty	Arrears if any
(5)	(6)	(7)		

Treasury challan No. and date through which duty, addl. duty credited and name of Treasury or sub-treasury	Remarks Indicate here the amount deposited in the previous week, Challan No. and date	Names of film shown in the week date wise
(8)	(9)	(10)

Signature of the Proprietor.[Form K] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 16 (12) (a)] [Substituted by Notification No (33)-B-5-3-99-CTD-V, dated 27-4-2000.]Register of Proprietor of Entertainment Enjoying facilities in accordance with sub-section (2) of Section 4 of the Act

Name of Tehsil	Name of place	Name of Entertainment	Relevant clause of Section 4 (2) under which facility has been applied for	Date of application	Date and authority of sanction.	Amount of security fixed	Amount of security furnished and its details
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Disposal of security amount adjusted towards Duty	Details of refund (e.g. name and date in case of refund) Addl. Duty	Date of discontinuance and brief reasons together with authority thereof Penalty	Signature of District Excise Officer Refunded	
(9)	(10)	(11)	(12)	(13) (14) (15)

[Form L] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 16 (12) (b)]
 [Substituted by Notification No (33)-B-3-99-CTD-V, dated 27-4-2000.]Register of Payment made by the Proprietor in accordance with the facilities granted under sub-section..... of Section 4 of the Act.

Name of Tehsil	Name of Place	Name of Entertainment and its serial number as per Register of Proprietors	Nature of facility availed of (Mention clause number of Section 4 (2))
(1)	(2)	(3)	(4)

Consolidated amount fixed Monthly	Due date of payment Weekly	Due date of filing return and the date filed Daily
(5)	(6)	(7)

Date and amount of payment with number and date of treasury challan/M.P.T.C. 6	Balance due, if any	Amount of penalty imposed	Date and amount of payment of penalty with number and date M.P.T.C. 6
(8)	(9)	(10)	(11)

Balance of penalty, if any	Total balance of Col. (9) and (12)	Action taken for recovery of the balance amount	Remarks	Signature of District Excise Officer
(12)	(13)	(14)	(15)	(16)

[Form M] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 24-C]Daily register showing details of each advertisement exhibited in every show and tax due thereon Name of Cinema..... Town/district.....

S.No.	Description of each	Date of receipt of each slide/trailor	Address of sender	Date and show time when each slide/trailor will be shown	
Slide	Trailor	Slide	Trailor		
(1)	(2)	(3)	(4)	(5)	(6) (7)

Tax due	Total daily tax due	Signature of the Proprietor	Remarks
One each slide per show	One each trailor per show	Slides	Trailor
(8)	(9)	(10)	(11) (12) (13)

Note. - (1) In case of all tailors, the certificate No! of the Censor Board should also be given in column (3) alongwith the title of the trailor. In case of slides, title should be given.(2)This register must be maintained by every proprietor of an entertainment. Entries must be made for each show every day. All such entries should be made and signed by the proprietor at least 30 minutes before the commencement of the entertainment.(3)The advertisement tax on each slide is 15 p. per show. However the maximum monthly tax payable on each slide separately is Rs. 7.50 in town whose population is one lac or more and Rs. 5.00 where the population is less than one lac.[Form N] [Inserted by Notification No. 721-1206-V-SR-80, dated 15-3-1980.][See Rule 24-C]Fortnightly return of advertisement taxName of Cinema..... Town/District.....

S.No.	Description of each	Total number of shows in which slide/trailorexhibited	Tax due on			
Slide	Trailor	Slide	Trailor	Slide	Trailor	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Whether tax will be paid on per show per month ordaily basis		Tax actually paid	Treasury challan No. and date	Remarks
Slide	Trailor			
(8)	(9)	(10)	(11)	(12)

I do hereby declare that the advertisements tax paid as shown above is the actual total of the tax leviable under Section 3-A of the Act on every advertisement exhibited. I do also hereby declare that I have compared the above particulars with my records and books and that they are in so far as I can ascertain accurate and complete. Signature of the Proprietor(to be signed by the Proprietor or his approved agent.)Note. - (1) The first fortnight shall be from the 1st to 15th day of a month and the 2nd fortnight shall be from 16th to the last day of every month. This statement should reach the District Excise Officer within three days from the last day of the fortnight to which it relates.(2)Advertisement tax payable on per show or daily basis must be paid before the expiry of each fortnight to which it relates. Tax payable on monthly basis should be paid in the first fortnight of every month. This form should be compiled accordingly. Form O[See Rule 16-AA (1)]Form of intimation of payment of duty payable under Section 3 (1) (b)To, The Collector,.....Sir,I, the Proprietor of V.C.R./V.C.P..... (Name of the place)..... (Name of Tehsil) intimate to you that I am liable to pay duty under clause (b) of sub-section (1) of Section 3 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (XXX of 1936).

2. I undertake to abide by the terms and conditions subject of which entertainments duty is payable by me.

3. Details regarding the entertainment are given below-

(i)Name of applicant, his father's name and full address...(ii)Name and place of entertainment and date of commencement with licence No..... Year..... granted under the Madhya Pradesh Cinemas

(Exhibition of Films by Video Cassette Recorder) Licensing Rules, 1983.(iii)Size of screen.(iv)Seating capacity:-S.No. Class Seats(v)Population of the Licensed area.

4. I certify that the particulars mentioned above are complete and true the best of my knowledge and belief and no fact has been concealed therein.

Date.....Signature of the Proprietor[Form P] [Substituted by Notification No. B-5-32-89-V-CT, dated 25-3-1991.]Statement of return for payment of entertainments duty under Section 3 (1) (b) of the ActFor the month ending of.....

Name and place of entertainment	No. of persons entertained in the month	Amount due	Penalty if any	Arrears if any	
ClassIIIIIIILadies	Number	Duty			
(1)	(2)	(3)	(4)	(5)	(6)

Amount paid	Treasury Challannumber and dateRemarks	Name of film shown datewise	Arrears if any	Total			
Duty	Penalty if any						
(7)	(8)	(9)	(10)	(11)	(12)	(13)	

.....Signature of the ProprietorForwarded to the District Excise officer.....Signature of the ProprietorReceived return for the month..... on..... in respect of..... (name of entertainment).Date.....Signature of the DistrictExcise Officer with Seal.[Form Q] [Inserted by Notification No. 3227-B-5-149-86-V-S, dated 23-7-1986.][See Rule 16-AA (3)]Register of proprietors of entertainments liable to pay duty and payment made by the proprietor in accordance with sub-section (1) (b) Section 3 of the Act

Name of Tehsil	Name of Place	Name of entertainment	Date of application intimating mode of payment of duty	Date of discontinuance and brief reason togetherwith authority thereof.
(1)	(2)	(3)	(4)	(5)

Monthly amount to be paid	Date of payment	Date and amount of payment with No. & date ofTreasury Challan/M.P.T.C. 6	Balance due if any
(6)	(7)	(8)	(9)

Amount of penalty if imposed.	Date and amount of payment of penalty with No. and date of Treasury Challan/M.P.T.C. 6	Balance of payment if any
(10)	(11)	(12)
Total balance (Col. 9 & 12)	Action taken for recovery of the balance amount	Remarks
(13)	(14)	(15)
		Signature of District Excise officer
		(16)

[Form R] [Inserted by Notification No. 3227-B-5-149-86-V-S, dated 23-7-1986.][See Rule 16-AA (4)]Application by the proprietor to close exhibition of V.C.R. for commercial purpose To, The District Excise Officer, Sub-Inspector, Excise Department or Sub-Inspector of Excise of the Circle I,(Name of the Proprietor), Proprietor of(Name of entertainment) (Name of place) (Name of District), will not exhibit (Video Cassette Recorder of commercial purposes with effect from 1st (Name of month) (Year). There are no dues against me/dues of Rs. have been deposited vide Challan No. date receipted copy of the said challan is enclosed herewith. Signature of the Proprietor Received the application Signature (1) District Excise Officer, (2) Sub-Inspector Excise or (3) Sub-Inspector of Excise of the Circle. [Form S] [Inserted by Notification No. (49)-B-5-14-99-CTD-V, dated 18-9-2000.][See Rule 23-B] Register of amount duty collected/carried forward from the previous years and spent on providing facilities during the financial year Name of the Cinema Hall

S.No.	Total No. of tickets sold class wise during the financial year	Notional amount of duty payable on the tickets sold
Class	Number of tickets sold	
(1)	(2)	(3)
		(4)

Amount of duty collected during the financial year under report	Amount of duty collected and carried forward from the financial year	Total amount of duty collected/carried forward (column 5+6+7)
Preceding the year mentioned in Column 5	Preceding the year mentioned in Column 6	
(5)	(6)	(7)
		(8)

Total expenditure incurred on providing/maintaining the facilities during the year	Balance at the close of the financial year	Signature of the Proprietor	Signature of the chartered accountant
(9)	(10)	(11)	(12)

Note. - A detailed statement showing expenditure on each item, duly authenticated by a registered Chartered Accountant, shall be annexed to this statement.