

The Assam Amusement and Betting Tax (Manipur Fifth Amendment) Act, 2002

ASSAM

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Act 4 of 2002

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The Assam Amusement and Betting Tax (Manipur Fifth Amendment) Act, 2002 (Manipur Act No. 4 of 2002) Last Updated 10th February, 2020 Notification No. 2/29/2002-Leg/L. - The following Act of the Legislature, Manipur which received assent of the Governor on 19-8-2002 is hereby published in the official Gazette. An Act further to amend the Assam Amusement and Betting Tax Act, 1939 (Assam Act VI of 1939) as extended to the State of Manipur. Be it enacted by the Legislature of Manipur in the Fifty-third Year of the Republic of India as follows-

1. Short title and commencement.

(1) This Act may be called the Assam Amusement and Betting Tax (Manipur Fifth Amendment) Act, 2002. (2) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of Section 2.

- After, sub-section (3-A) of Section 2 of the Assam Amusement and Betting Tax Act, 1939 (hereinafter referred to as the Act), new sub-sections 3-B, 3-C and 3-D shall be inserted, namely-"3-B. 'cable operator' any person who provides cable service through cable television network or any cables television system, or otherwise, controls or, is responsible for management or, operation of cable television network, or such other cable television system;

3.

-C. 'cable television network' or 'cable television system' means any television system consisting of any mode of any set of closed transmission path or, paths or, any associated signal generation;

control or distribution through any equipment or such other electronic media or, means providing cable television services for reception; view or, amusement, etc., by subscribers.

3.

-D. 'exhibition of video film' means exhibition of film on television screen through video cassette recorder, video cassette player or, cassette disc machine, etc.".

3. Insertion of new Section 3-B.

- After Section 3-A of the Act, a new Section 3-B shall be inserted, namely, - "3-B. Lump sum payment of entertainment tax. - Notwithstanding anything contained in this Act, every cable operators liable to pay Rs. 500/- (Rupees five hundred) only per month, for every operational area as may be specified by the Government from time to time by notification to be published in the official Gazette; And every license holder of video parlour is liable to pay a lump sum entertainment tax of Rs. 100/- (Rupees one hundred) only per month.

4. Amendment of Section 7.

- After sub-section (3) of Section 7 of the Act, a new sub-section (4) shall be inserted, namely, - "4. Notwithstanding anything contained in this Act, the entertainment tax payable under Section 3-B shall be paid through Treasury challan or T.R. "5 Receipts."