

THE ANDHRA PRADESH (TELANGANA AREA) HORSE RACING AND BETTING TAX REGULATION, 1358 FASLI (ADAPTATION AND AMENDMENT) ACT, 2015

ANDHRA PRADESH

India

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Act 17 of 2015

- Published on 8 October 2015
- Not commenced
- [This is the version of this document from 8 October 2015.]
- [Note: The original publication document is not available and this content could not be verified.]

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH (TELANGANA AREA) HORSE RACING AND BETTING TAX REGULATION, 1358 FASLI. Whereas, under section 101 of the Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014), the Government of Andhra Pradesh have issued orders, namely the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Regulation No. XLIX of 1358 Fasli) and the rules made thereunder (Andhra Pradesh Adaptation) order 2015 in G.O.Ms.No.123, Revenue (CT-II) Department, Dated:08.04.2015 adapting the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Regulation No.XLIX of 1358 Fasli) and the rules made thereunder with modifications for the purpose of facilitating their application in relation to the State of Andhra Pradesh;And whereas, the provisions of section 101 of the said Act, 2014 contemplates the Legislature of the State to adapt with modification of the said regulation and the rules for giving effect to the said Order;And whereas, accordingly it has been decided to amend the said Regulation by incorporating the amendments made in the said order in supersession of the said order;Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-sixth year of the Republic of India as follows:-

1. Short title and Commencement-

(1)This Act may be called the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Adaptation and Amendment) Act, 2015.(2)Sections 4 (ii), 5 and 6 shall come in to force with immediate effect, and the remaining sections shall be deemed to have come into

force with effect from the 02.06.2014.

2. Amendment of Preamble (Regulation No. XLIX of 1358 Fasli)-

In the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (hereinafter referred to as the Principal Regulation), as adapted in the Preamble, in paragraph 2, the words “of the Telangana area” shall be omitted.

3. Amendment of Section 1-

In section 1 of the Principal Regulation, -(i) in sub-section (1) the expression “(Telangana Area)” shall be omitted. (ii) in sub-section (2) the words “of the Telangana area” and the word “military” shall be omitted.

4. Amendment of Section 2 -

In section 2 of the Principal Regulation, -(i) in clause (b), for the words “for the Management thereof”, the words “for the management thereof and includes a person responsible for running centres displaying such races in Television or Off-Course Tote Centres”, shall be substituted. (ii) after clause (C), the following clause shall be inserted, namely: - “(Ca) “race club” means a place where betting takes place upon a horse race, in an enclosure which the stewards controlling the horse race (or race meeting) have, with the sanction of the Government set apart for the purpose”. (iii) in clause (d), after the words “the precincts thereof”, the words “and the centres displaying such races in Television or Off – Course Tote Centres”, shall be added. (iv) after clause (e), the following new clause shall be added, namely: - “(f) The centres displaying such races in Television or Off – Course Tote Centres shall mean the centres where the License book makers referred to in clause (c) under section 12 chapter II carries on the business or vocation of or acts as book makers or turf commission agent under a License or permit issued under the said clause”.

5. Insertion of new section 2-A-

After section 2 of the Principal Regulation, the following shall be inserted, namely,-

2A. (“Enrolment of a club and a licensed book maker).-

The Betting Tax Officer shall enroll a sanctioned race club and licensed book maker for the purpose of enforcement of this Act, in the manner prescribed”.

6. Insertion of new sections 9-A and 9-B- After section 9 of the Principal Regulation, the following shall be inserted, namely,-

9A. “Assessments.-

(1) Every Steward of a race meeting and every licensed book maker, shall in such manner as may be prescribed, furnish a certificate of audit of the accounts for every financial year, by 31st day of December subsequent to the financial year to which the statements are related, to the betting tax officer, along with other statements as may be prescribed duly certified by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949; and any dealer who fails to furnish the same shall be liable for penalty of rupees one lakh or an amount equivalent to one-half percent of the total turnover relating to the relevant assessment year whichever is less. (2) The Betting Tax Officer after verifying the statements filed as prescribed in sub-section (1) of this section, shall pass an assessment order. (3) In any of the following events, namely, where the whole or any part of the turnover of a racing club or a licensed book maker has escaped assessment to tax, or has been under-assessed or assessed at a rate lower than the correct rate, or where the tax on payment on admission to race meetings has escaped levy or has been levied at a rate lower than the correct rate, the Betting Tax Officer may, after issuing a notice to the Manager of the Race meeting or Steward of the Race meeting or licensed book maker, and after making such enquiry as the Betting Tax Officer may consider necessary, by order, setting out the grounds there for – (a) determine to the best of his judgment the turnover that has escaped assessment and assess the turnover so determined; (b) assess the correct amount of tax payable on the turnover that has been under-assessed; (c) assess at the correct rate the turnover that has been assessed at a lower rate; (d) assess the correct amount of tax payable for admission to the race meetings. (e) in addition to the tax assessed under the sub-section, the Betting Tax Officer may also direct the Manager or Steward of the Race meeting or licensed book maker to pay a penalty which shall not be less than 3 times but which may extend to 5 times the tax due in a case where the Betting Tax Officer is satisfied that the under declaration of tax was willful and in all other cases where such failure was not willful the penalty shall not exceed one half of the tax due.

9B. Revision.-

(1) The Commissioner of Commercial Taxes or the Joint Commissioner of Commercial Taxes may suo moto to call for and examine the record of any order passed or proceedings recorded by any authority, officer or person subordinate to him including the Betting Tax Officer, and if such order or proceeding recorded is prejudicial to the interest of revenue, may make such enquiry, or cause such enquiry to be made and subject to the provision of those Regulations, may initiate proceedings to revise, modify or set-aside such order or proceeding and may pass such order in reference thereto as the Betting Tax Officer thinks fit. (2) Powers of the nature referred to under sub-section (1) may also be exercised by the Deputy Commissioner of Commercial Taxes in whose jurisdiction the Betting Tax Officer is discharging his duties.”

7. Amendment of section 11-

In section 11 of the Principal Regulation, for the expression “the Hyderabad Entertainment Tax Act, 1355 Fasli or the Andhra Pradesh (Telangana Area) District Municipalities Act, 1956 (Act XVIII of 1956) or the Andhra Pradesh Telangana Area District Boards Act, 1955 (Act 1 of 1956), the

expression the Andhra Pradesh Entertainments Tax Act, 1939 (Act X of 1939), or the Andhra Pradesh Municipalities Act, 1965 (Act 6 of 1965) or the Andhra Pradesh (Andhra Area) District Boards Act, 1920 (Act XIV of 1920)”, shall be substituted.

8. Supersession of order, G.O.Ms.No.123, Dt.08.04.2015-

(1)The Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli and the rules made thereunder (Andhra Pradesh Adaptation) Order, 2015, is hereby superseded.(2)On such supersession of the order under sub-section (1), the provision of section 8 of the Andhra Pradesh General Clauses Act, 1891(Act No.1 of 1891) shall apply.