

# The Maharashtra Entertainments Duty Act, 1923

MAHARASHTRA

India

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### Act 1 of 1923

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The Maharashtra Entertainments Duty Act, 1923 Act No. 1 of 1923 This Act was extended to the part of the State of Bombay to which immediately before the commencement of Bombay 41 of 1958 it did not extend (vide Bombay 41 of 1957, section 2) For Statement of Objects and Reasons, see Bombay Government Gazette, 1922, part 5 Page 177 for Report of Select Committee, see Bombay Government Gazette., 1922, pages 244-245; and for Proceedings in Council, see Bombay Legislative Council Debates, 1922, Volume 7. (First Published', after having received the assent of the Governor General, in the "Bombay Government Gazette" on the 13th January, 1923.) An Act to impose a duty in respect of admission to entertainment in the [State] [This word was substituted for the word 'Presidency' by Bombay 41 of 1958, Section 3(a).] of Bombay Whereas it is expedient to provide for the levy of duty in respect of admission to [entertainments] [The word 'entertainments' was substituted for the original words by Bombay 23 of 1954. Section 2.] in the [State] [This word was substituted for the word 'Presidency' by Bombay 41 of 1958, Section 3(a).] of Bombay. It is hereby enacted as follows:-

### 1. Short title, extent and operation.

(1) This Act may be called [the Maharashtra Entertainments Duty Act] [This short title was substituted for the short title 'the Bombay Entertainments Duty Act, 1923' by Maharashtra 24 of 2012, Schedule Entry No. 15 (w.r.e.f. 1-5-1960).], (2) [It extends to the whole of the [State of Maharashtra.] [This sub-section was substituted for the original by Bombay 41 of 1958, Section 3(b).]] (3) [It shall be deemed to have come into operation in the whole of the State of Maharashtra on the 1st day of January, 1984.] [This sub-section was substituted for the original by Maharashtra 11 of 1984, Section 2.]

### 2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context, -[(a-1) "amusement park" means a place wherein various types of amusements including games or rides or both [but excluding

exhibition by cinematograph and video exhibition] [These clauses were inserted by Maharashtra 10 of 1993 Section 2(1).] are provided fairly on permanent basis, on payment for admission;(a-2) "antenna" means an apparatus which receives television signals which enable viewers to tune into transmissions including national or international satellite transmissions and is erected or installed for exhibition of films or moving pictures or series of pictures, by means of transmission of television signals by wire where subscribers' television sets at the residential or non-residential place are linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, on payment by the connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;][(a-3) "Award Function" means the award distribution programme organised by the representative bodies of the Film or Television Industry or Media organisations with intermittent performance of songs or dances or other performances or such other award function as the State Government may, by notification in the Official Gazette, specify in this behalf;] [Clause (a-3) was inserted by Maharashtra 2 of 2010, Section 2(a), (w.e.f. 31.8.2009).](a)[ "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment, [or, in the case of television exhibition with the aid of any type of antenna with a cable network attached to it or cable television, [or Direct to Home (DTH) Broadcasting Service] [Clause (a) was substituted for the original, Maharashtra 11 of 1984, Section 3(a).] for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever] [but does not include magic show] [These words were inserted by Maharashtra 49 of 1994, Section 2(2).] [and temporary amusement including games and rides] [These words were added by Maharashtra 13 of 1999, Section 2(a) (w.e.f. 25.1.1999).].Explanation. - For the purposes of this clause,-(i)[ the expression "exhibition" includes any exhibition by cinematograph including video exhibition or television exhibition with the aid of any type of antenna with a cable network attached to it or cable television;] [Clause (i) was substituted for the original by Maharashtra 10 of 1993, Section 2(b).](ii)the expression "game" includes video games which are played with the aid of machine which is operated electronically or mechanically or electro mechanically for the purposes of entertainment or [otherwise; and] [These words were substituted for the word 'otherwise' by Maharashtra 13 of 1999, Section 2(b)(ii) (w.e.f. 25.1.1999)](iii)[ the expression "temporary amusement means" the amusement rides and games which are not provided on fairly permanent basis like in amusement park as defined in clause (a-1) of section 2 read with clause (b) of sub-section (5) of section 3.] [Entry (iii) added by Maharashtra 13 of 1999, Section 2(b)(iii), (w.e.f. 25.1.1999).][(a-a1) "bowling-alley" means a building housing a hardwood lane or lanes or lane or lanes made of any other material for bowling or an enclosed ground or part of ground having hardwood lane or lanes or lane or lanes made of any other material for playing any of the several games in which balls are rolled down an alley at an object or group of objects or pins;] [Sub-Clause (a-a1) was inserted by Maharashtra 28 of 2000, Section 2(i) (w.e.f. 1.4.2000).];[(a-a) "cable television" means a system organised on payment by a connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed and

heard on the television receiving set at a residential or non-residential place of a connection holder;] [Clause (a-a) was inserted by Maharashtra 10 of 1993, Section 2(b).](b)[ "payment for admission" [in relation to the levy of entertainments duty,] [This clause was substituted for the original by Bombay 13 of 1931, Section 2.] includes-](i)any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving duty or more duty is required,(ii)any payment for seats or other accommodation in a place of entertainment,(iii)any payment for a programme or synopsis of an entertainment, [\* \*] [The word 'and' was deleted by Bombay 25 of 1984, Section 3(a).][(iii-a) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance, such person would not get; [\* \*] [Sub-clause (iii-a) was inserted by Bombay 25 of 1984, Section 3(b).] ](iv)[ any payment, by whatever name called for any purpose whatsoever, connected with an entertainment, which a person is required to make, in any form as a condition of attending, or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admissions; [Clause (iv) and (v) were substituted for clause (iv) Maharashtra 11 of 1984, Section 3(b)(ii).](v)any payment made by a person for admission to a video exhibition irrespective of whether any eatables or beverages or both are or are not provided to him against such payment;](vi)[ any payment made by a person by way of contribution or subscription or installation connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television.] [Sub-clause (vi) was inserted by Maharashtra 10 of 1993, Section 2(4)(a).](vii)[ any payment made by a person to the proprietor of a Direct-to-Home (DTH) Broadcasting service by way of contribution, subscription, installation or connection charges, or any other charges collected in any manner whatsoever for Direct-to-Home (DTH) Broadcasting service with the aid of any type of set top box or any other instrument of like nature which connects television set at a residential or non-residential place of a connection-holder directly to the Satellite;] [Entry (vii) was added by Maharashtra 20 of 2002, Section 2(b)(iii), (w.e.f. 1.5.2002).]; [and] [This word was added by Maharashtra 22 of 2003, Section 2(b), (w.e.f. 1.7.2003).](viii)[ any payment made by way of sponsorship amount for a programme which is organised only for invitees, without selling tickets;] [Entry (viii) was added by Maharashtra 22 of 2003, Section 2(c), (w.e.f. 1.7.2003).]Provided that, where regular tickets are not issued by the proprietor for admission to a video exhibition and the amount charged to a person admitted to the exhibition is inclusive of the price for any eatables or beverages or both, then seventy-five per cent of such amount shall be deemed to be payment for such admission:[Provided further that, [subject to the provisions of sub-section (13) of section 3] [This proviso was added by Maharashtra 49 of 1984, Section 2(4)(b).] any payment not exceeding [seven rupees in case of ordinary and air-cooled cinemas and nine rupees in case of air-conditioned cinemas] [These words were substituted for the words 'five rupees in case of ordinary and air-cooled cinemas and six rupees in case of air-conditioned cinemas' by Maharashtra 6 of 2013, Section 2(a)(i), (w.e.f. 22-2-2013).] per ticket if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer as defined in the rules made under this Act that the amount of such service charges is spent by him towards maintenance and providing facilities and safety measures in the permanent cinema [or quasi-permanent cinema] [These words were inserted by Maharashtra 10 of 1993, Section 2(3)(a)(ii).] in addition to those required under the provisions of

the Bombay Cinemas (Regulations) Act, 1953 and the Maharashtra Bombay Cinemas (Regulation) Rules, 1966, or any other law for the time being in XI of force, such service charges shall not be included in the payment for admission.][Provided also that, the proprietor shall submit, before the 30th September every year, to the prescribed officer the audited accounts of the service charges collected and spent by him towards maintenance and providing facilities and safety measures as provided in the second proviso. The proprietor shall be allowed to carry forward unspent amount of service charges for [four financial years] [This proviso was added by Maharashtra 22 of 2003, Section 2(f), (w.e.f. 14.5.2003).] immediately following the financial year in which the amount has remained so unspent. If the prescribed officer on perusal of the accounts is satisfied at the end of the admissible period for which the proprietor is allowed to carry forward the unspent amount of the service charges or part thereof, that, the said amount has not been spent towards the maintenance and providing facilities and safety measures as provided in the Second Proviso, then the said amount of service charges or part thereof not so spent shall be included in the payment for admission and thereupon, the provisions of sub-sections (2) to (5) of section 4-B shall, mutatis mutandis, apply for the purpose of assessment of the entertainments duty at the rate specified in clause (c) of sub-section (1) or clause (a) of sub-section (3) of section 3 of this Act.][Provided also that, the Proprietor shall be allowed to set off the amount spent in a financial year in excess of the amount collected as service charges in that financial year towards maintenance and for providing facilities and safety measures as provided in the second proviso, against the amount of the service charges which will be collected during the next four financial years immediately following the financial year in which the excess amount is spent;] [Substituted by Maharashtra 20 of 1998, Section 2(b) (w.e.f. 1.5 1998).][Provided also that, any payment not exceeding [one rupee] [This fifth proviso was added by Maharashtra 4 of 2004 (w.e.f. 9.4.2004) vide M.G.G. 4-B. Extra Page 282).] per ticket if charged by the proprietor of a touring cinema towards service charges, separately and the proprietor of such touring cinema shows to the satisfaction of the prescribed officer (as defined in the rules made under this Act), that such payment made is spent by him during the license period towards maintenance and providing facilities and safety measures in such touring cinema, as specified by the State Government (by notification in the Official Gazette issued in this behalf,) in addition to those required under the provisions of the Bombay Cinemas (Regulation) Act, 1953 and the Maharashtra Cinemas (Regulation) Rules, 1966, or any other law for the time being in force, in that case such payment towards service charges shall not be included in the payment for admission, subject to the condition that the proprietor of such touring cinema shall submit, to the prescribed officer within a period of one month from the date of expiry of licence period, the audited accounts of the service charges collected and spent by him towards the maintenance and for providing the additional specified facilities and safety measures for such touring cinema.].[Provided also that, any payment of [one rupee] [This proviso was added by Maharashtra 2 of 2010, Section 2(b)(ii) (w.e.f. 31.8.2009).] per ticket if charged by the proprietor of a permanent or quasi-permanent cinema having computerised ticket terminal network with the help of information technology through satellite, towards additional service charges, separately, in that case, such payment towards additional service charges shall not be included in the payment for admission;][Explanation. - For the purposes of this sub-clause any expenditure incurred by any co-operative society including a co-operative housing society or by the management of, any factory, hotel, lodge, bar, permit room, pub, or by a person or group of persons, for the purchase of any type of antenna or any other apparatus for securing transmission through the cable network or cable television attached to it, for

its members, or for workers or customers or for himself or themselves, as the case may be, shall be deemed to be, the payment made under this sub-clause for the television exhibition with the aid of any type of antenna with cable network attached to it or cable television.] [Explanation was inserted by Maharashtra 20 of 1998, Section 2(a) (w.e.f. 1.5.1998).];[(b-1) "pool game" means a game played on a Pool Table or Billiard Table or any Table by whatever name called or by whatever way described, with a long stick called a cue, a cue ball and designated number of object balls. Each player using the cue ball will pocket the object balls in any order or combination or in any manner or method; [Clauses (b-1), (b-2) were inserted by Maharashtra 3 of 2000, Section 2(1), (w.e.f. 1.6.1999).](b-2) "Pool Parlour" means a place of entertainment wherein one or more tables are provided for playing pool-game for which persons are required to make a payment in any manner or form;];(c)[ "Proprietor", in relation to an entertainment, includes any person- [Clause (c) was substituted for the original by Maharashtra 11 of 1984, Section 3(c).](i)responsible for the management thereof, or(ii)connected in whatsoever manner with the organisation of the entertainment, for any duration whatsoever, or(iii)charged or entrusted or authorized with the work of admission to the entertainment, or(iv)responsible for, or for the time being in charge of, the management of an entertainment, whether or not he has obtained licence, if any, for a place of such entertainment under any law for the time being in force;](v)[ responsible for, or for the time being in charge of, management of providing cable connections from any type of antenna or cable television;] [This clause was added by Maharashtra 10 of 1993, Section 2(5).](va)[ or a partnership firm, body corporate or a company registered under the Companies Act, 1956, having licence to provide Internet Protocol Television Service;] [Sub-clause (va) was inserted by Maharashtra 22 of 2010, Section 2(1)(i), (w.e.f. 2.8.2010).](vi)[ responsible for, or for the time being in charge of, the management of pool-parlour;] [Entry (vi) was added by Maharashtra 3 of 2000, Section 2(2) (w.e.f. 1.6.1999).](vii)[ responsible for, the time being in charge of, the management of the bowling-alley;] [Entry (vii) was added by Maharashtra 28 of 2000, Section 2(ii) (w.e.f. 1-4-2000).](viii)[ responsible for or for the time being in charge of, the management of any dance bar, [permit room or beer bar with live orchestra, pub] [Entry (viii) was added by Maharashtra 5 of 2001, Section 2(i) (w.e.f. 3.1.2001).] or responsible for organizing performances of western music (Classical, light or instrumental) and dances from western countries including folk dances from western countries, or Indian folk dances such as Ras-Garba, Dandiya, Disco-Dandiya or Rain Dandiya or Ras-Garba or Dandiya, by whatever name it is known];(ix)[ any person, partnership firm, body corporate or a company registered under the Companies Act, 1956, responsible for or for the time being in charge of the management of any Multiplex Theatre Complex; [or] [Entry (ix) was added by Maharashtra 2 of 2002, Section 2(b) (w.e.f. 17.8.2001).](x)[ or a partnership firm, body corporate or a company registered under the Companies Act, 1956, responsible for or for the time-being in charge of, the management of any Go-carting centre; [Entries (x) to (xii) were added by Maharashtra 20 of 2002, Section 2(c)(iii) (w.e.f. 1.5.2002)](xi)or a partnership firm, body corporate or a company registered under the Companies Act, 1956, having ownership of a tourist bus with a video facility;(xii)or a company registered under the Companies Act, 1956, having licence to provide Direct-to-Home (DTH) Broadcasting service by the Government of India under section 4 of the Indian Telegraphy Act, 1985 and the Indian Wireless Telegraphy Act, 1933];(xiii)[ responsible for or for the time being in charge of, the management of any Tourism Project to which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006] [Entry (xiii) was added by Maharashtra 2 of 2010, Section 2(c), (w.e.f. 31.8.2009).],(d)"admission to an entertainment,

"includes admission to any place in which the entertainment is held [or any place where from the entertainment is provided by means of cable connection from any type of antenna with a cable network attached to it or cable television; [for Direct to Home (DTH) Broadcasting Service] [These words were added by Maharashtra 10 of 1993, 2(6).][\*\*\*] [Clause (d-1) and (d-2) were inserted by Maharashtra 7 of 1987, Section 2(a).](d-2) "Commissioner" means the Commissioner of a division appointed under section 6 of the Maharashtra Land Revenue Code, 1966](e)[ "complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at reduced rate of payment for such admission;] [Clause (e) was substituted for the original by Maharashtra 38 of 1950, Section 2.](e-e) "dance bar" means and includes any bar or permit-room where alongwith serving liquor, for entertainment, any type of dance is also performed to the tune of any type of music;] [Clause (e-e) was added by Maharashtra 5 of 2001, Section 2(c) (w.e.f. 3.1.2001).](e-e1) "Direct-to- Home (DTH) Broadcasting service" means a system of distribution of multi channel television programmes in Ku Band by using a Satellite system, by providing television signals direct to the subscriber's premises without passing through an intermediary such as cable operator; [Clause (e-e1) was inserted by Maharashtra 20 of 2002 Section 2(e) (w.e.f. 1.5.2002).]Explanation. - For the purposes of this clause and clause (g-1A) "Ku Band" ordinarily means the 11.7-12.7 Ghz (Gigahertz) frequency band which splits into two segments, viz. the first having the frequency of 11.7-12.2 Ghz. Known as FSS (Fixed Satellite Service) and the other having the frequency of 12.2-12.7 Ghz. Known as BSS (Broadcasting Satellite Service), or it may have such other band width as may be approved by the Government of India from time to time.";[(e-e2) "Internet Protocol Television" means broadcasting of television channels through telephone network with the help of Internet Protocol network by the Internet Protocol Service Providers who have right to transmit media-programming to their customers;] [Clause (e-e2) was inserted by Maharashtra 22 of 2010, Section 2(2), (w.e.f. 2.8.2010).](f)[ "entertainment duty", or "duty" in respect of any entertainment means the entertainment duty levied under [\* \*] [Clause (f) was substituted for the original by Maharashtra 7 of 1987, Section 2(b).] section 3;[(f-a1) "Government Sponsored Cultural Festival" means the festival or programme organised, sponsored or co-sponsored by the State Government or the Government Undertaking or an autonomous body or such other cultural festival as the State Government may, by notification in the Official Gazette, specify in this behalf or the cultural festival organised by the educational institution;] [Clause (f-a1) was inserted by Maharashtra 2 of 2003, Section 2(c), (w.e.f. 31.8.2009).](f-a2) "local authority" means, - [Inserted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](i)a "Municipality" as defined in clause (e) of article 243P of the Constitution ;(ii)a "Zilla Parishads" as constituted under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 ;(iii)"Cantonment Board", as defined in section 3 of the Cantonments Act, 2006 ;(f-a3) "Chief Officer" means a person appointed or deemed to be appointed as Chief Officer under the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 ;(f-a4) "Chief Executive Officer" of the Zilla Parishads means the Chief Executive Officer of a Zilla Parishad appointed under section 94 of Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 ;(f-a5) "Chief Executive Officer" of the Cantonment Board means the person appointed as the Chief Executive Officer of a cantonment under the Cantonments Act, 2006 ;(f-a6) "Municipal Commissioner" means the Municipal Commissioner for the Municipal Corporation appointed under the Mumbai Municipal Corporation Act or as the case may be, under the Maharashtra Municipal Corporations Act; .](f-a) "Multiplex Theatre Complex" means an entertainment-cum-cultural centre which provides,- [Clause (f-a) was inserted by Maharashtra 2 of 2002, Section 2(c) (w.e.f.

17.8.2001).](i)within the limits of Municipal Corporation of Brihan Mumbai not less than four theatres in a complex with minimum total seating capacity of 1250; and(ii)anywhere else in the State, not less than three theatres in a complex with minimum total seating capacity of 1,000,and such other incidental and connected matters and facilities, and multi-entertainment activities and other facilities as specified by Government in this behalf, by notification in the Official Gazette;].[(f-1) "Permanent cinema" or 'quasi-permanent cinema" means a cinema which is licensed as a permanent cinema or a quasi-permanent cinema, as the case may be, under the Maharashtra Cinemas (Regulation) Rules, 1966;] [Clause (f-1) was inserted by Maharashtra 7 of 1987, Section 2(c).] [(f-2) "Permit room or beer bar with live orchestra" means and includes any permit room or beer bar where along with serving of liquor, any type of live music is performed for entertainment;] [Clause (f-2) was inserted by Maharashtra 22 of 2010, Section 2(3), (w.e.f. 2.8.2010).](g)[ "Place of entertainment" includes- [Clauses (g), (h), (i), (j) and (k) were added by Maharashtra 11 of 1984, Section 3(d).](i)any addition to the place of entertainment;(ii)a house, building, tent or any other place where the books of account, ticket books and other relevant records pertaining to the entertainment [or pertaining to the management of providing cable connections from any type of antenna or cable television] [or pertaining to the management of providing Direct-to-Home (DTH) Broadcasting service] [These words were inserted by Maharashtra 20 of 2002 Section 2(f) (w.e.f. 1.5.2002)] are kept or are believed to have been kept;][(g-1A) "set top box" means an apparatus connected to a television set at a residential or non-residential place which receives encrypted television signals through dish antenna from satellite directly and provides decrypted television signals to the television set, which enables the viewers to tune into multi channel television programmes on Ku Band, on payment, by the connection-holder, of the charges collected in any manner whatsoever by the proprietor] [Clause (g-1A) was inserted by Maharashtra 20 of 2002. Section 2(g) (w.e.f. 1.5.2002)];[(g-1) "Prescribed" means prescribed by rules made under this Act;] [Clauses (g-1) and (g-2) were inserted by Maharashtra 7 of 1987, Section 2(b).] [(g-g1) "pub" means and includes permit room or beer bar where along with serving of liquor, any type of music is performed for entertainment;] [Clause (g-g1) was inserted by Maharashtra 22 of 2010, Section 2(4), (w.e.f. 2.8.2010).] [(g-g1a) "single-screen cinema" means a place of entertainment not having more than one auditorium with one screen using cinematography projection system having licence under the Maharashtra Cinemas (Regulation) Act, other than Multiplex Theatre Complex;] [Clause (g-g1a) was inserted by Maharashtra 6 of 2013, Section 2(b), (w.e.f. 22-2-2013).] (g-2) "Surcharge", means the surcharge on any entertainment [including the exhibition by means of any type of antenna with a cable net work attached to it or cable television] [These words were inserted by Maharashtra 10 of 1993, Section 2(9).] other than exhibition by cinematograph including video exhibition levied under section 3AA;[(g-3) "sponsorship amount" means an amount paid [or value of goods supplied or services rendered or benefits provided] [Clause (g-3) was inserted by Maharashtra 20 of 2002, Section 2(h) (w.e.f. 1.5.2002).] to the organiser of an entertainment programme by the sponsorer in lieu of advertisement of sponsorer's product or his brand name, etc.](h)"ticket" or "season ticket" means a ticket issued by a proprietor of an entertainment for admission for person or persons to an entertainment.;(i)"touring cinema" means an outfit comprising the cinematograph apparatus and plant and enclosures taken from place to place for giving cinematograph exhibition, or for giving cinematograph exhibition in local theatres or halls [Whether such theatres or halls are having the roof over them or are open to sky] [These words were added by Maharashtra 10 of 1993, Section 2(10).];[(i-a) "Tourism Development Corporation" means the Maharashtra Tourism Development

Corporation limited, a Company registered under the Companies Act, 1956; [Clause (i-a), (i-b) and (i-c) were inserted by Maharashtra 2 of 2010, Section 2(e), (w.e.f. 31.8.2009).] (i-b) "Tourism Policy-2006" means the Tourism Policy formulated by the Government of Maharashtra, under the Government Resolution, Department of Tourism and Cultural Affairs, No.

MTC-2005/2/CR-172/Tourism, dated the 16th December, 2006; (i-c) "Tourism Project" means the following project, which is eligible as an Eligible Units for the incentives under the Tourism Policy-2006, namely:-(1)Hotels, Heritage Hotels, Resorts and Health Farms, Health and Wellness Spa and units registered under the Bed and Breakfast Scheme of the Tourism Development Corporation;(2)Motels and wayside amenities;(3)Apartment Hotels or Service Apartments;(4)Water Sports and Amusement Parks;(5)Arts and Crafts Villages;(6)Golf Courses;(7)Camping, Caravanning and Tent Facilities;(8)Aerial Ropeways;(9)Convention Centres;(10)Development of Hill Stations;(11)Adventure Tourism Projects;(12)Houseboats;(13)Eco-Tourism Projects;(14)Museums and Aquariums;(15)Projects approved by the Classification Committee of the Tourism Department of the Government of Maharashtra or the Government of India; (j) "video exhibition" means an exhibition of a cinematograph film or moving pictures or series of pictures organized for a financial gain by playing or re-playing a [a pre-recorded cassette or disc or both by means of a video cassette player or recorder or video disc player or recorder or any such similar apparatus] [These words were substituted for the words 'a pre-recorded cassette by means of video cassette player or recorder', by Maharashtra 10 of 1993, Section 2(11)(a).] either on the screen of a television set or video-scope or otherwise, [other than by means of any type of antenna or cable television] [These words were inserted by Maharashtra 10 of 1993, Section 2(11)(b).] at a residential or non-residential place of entertainment, other than a hotel or a public vehicle, which is or is not licensed under the Bombay Cinemas (Regulation) Act, 1953 and the rules made thereunder or under any law for the time being in force; (k) "video games parlour" means a place of entertainment where persons are required to make a payment for the purpose of working a machine installed therein which operates electronically or mechanically or electro mechanically.]

### 3. Duty on payments for admission to entertainment.

- [(1) There shall be levied and paid to the State Government [on payment for admission fixed by the proprietor] [This sub-section was substituted by Bombay 53 of 1956 Section 2.] to any entertainment [except in the case of video games, exhibition by means of any type of antenna or cable television, [or Internet Protocol Television] [This portion was substituted by Maharashtra 20 of 2002, Section 3(a), (w.e.f. 1.5.2002).] or exhibition by means of Direct-to-Home (DTH) Broadcasting service, bowling alley, Go-carting, dance bar, [permit room or beer bar with live orchestra, pub] [These words were inserted by Maharashtra 22 of 2010, Section 3(l)(b), (w.e.f. 2.8.2010).] discotheque, amusement park, water sports activity, pool game]; [or tourist bus with video facility] [These words were added by Maharashtra 22 of 2003, Section 3(a)(i) (w.e.f. 14.5.2003).] a duty (hereinafter referred to as "entertainments duty") at the following rates, namely:-](a)where the payment [\* \* \*] [The words 'excluding the amount of duty' were deleted by Maharashtra 17 of 1967, Section 2(1).] is made for admission to a race-course licensed under the Bombay Race-courses Licensing Act, 1912 [or under the Maharashtra Dog Race-courses Licensing Act, 1976] [These words were inserted by Maharashtra 33 of 1976, Section 11 Schedule.] [100] [These figures were substituted for the figures '50' by Maharashtra 10 of 1993, Section 3(1)(b).] per



cent, of such payment, and(b)[ in the case of every entertainment other then exhibition by cinematograph including video exhibition, video games, exhibition by means of any type of antenna, cable television, [or Internet Protocol Television] [Clause (b) was substituted by Maharashtra 22 of 2003, Section 3(a)(ii), (w.e.f. 1.7.2003).] exhibition by means of Direct-to-Home (DTH) Broadcasting service, bowling alley, go-carting, dance bar, [permit room or beer bar with live orchestra, pub] [These words were inserted by Maharashtra 22 of 2010, Section 3(l)(c)(li), (w.e.f. 2.8.2010).] discotheque, amusement park, water sports activity, pool game or tourist bus with video facility, within the limits of,-]

SerialNo.	Area	[Rateof entertainment duty on payment for admission fixed by theproprietor] [These words were substituted for the words 'Amount payable as entertainment duty out of Gross Value of the ticket' by Maharashtra 13 of 2011, Section 2(ii)(a), (w.e.f. 15-1-2011).]
(1)	(2)	(3)
1	BrihanMumbai Municipal Corporation.	25per cent
2	AllMunicipal Corporations (other than Brihan Mumbai MunicipalCorporation) And all Cantonment areas.	20per cent.
3	"A"Class, "B" Class and "C" Class MunicipalCouncils.	15per cent.
4	Any otherareas not covered by entries 1 to 3 above.	[10per cent] [These figures and words were substituted for the figures and words 'No duty', by Maharashtra 13 of 2011, Section 2(ii)(b), (w.e.f. 15-1-2011).]

[Provided that, in the case of the cabaret [\* \* \*] [These provisos were substituted for the original by Maharashtra 49 of 1994.] entertainment, fifty per cent of the total payment charged by the proprietor per person per show, whether with or without eatables or beverages and whether regular tickets are issued or not, for admission to such entertainment, shall be deemed to be the payment for admission and duty shall be levied thereon accordingly under this clause:Provided further that, the entertainment duty in respect of an amusement park shall be 15 per cent of the payment made for admission to the amusement park, including payment made for admission for games and rides, whether charges separately or not.][Provided also that, the entertainments duty in respect of water sports activity, by whatever name called, whether situated within or outside the amusement park, shall be [15 per cent] [This proviso was added by Maharashtra 20 of 1998, Section 3(a).], of the payment made for admission to the water sports activity including payment made for admission for water games and sports, whether charged separately or not.];[Provided also that, the entertainment duty in respect of the Award Function organised only for invitees, without selling tickets, shall be 12.5 per cent of the total sponsorship amount received for such function] [This proviso was added by Maharashtra 20 of 2010, Section 3(a).](c)[ in the case of exhibition by cinematograph including

video exhibition other than exhibition by means of any type of antenna or cable television within the limits of,-] [Clause (c) was substituted by Maharashtra 22 of 2003, Section 3(a) (w.e.f. 14.5.2005).][Table] [This TABLE was substituted by Maharashtra 4 of 2004, Section 3 (w.e.f. 9.4.2004), vide M.G.G. Part 4-B. Extra Page 282.]

Serial No.	Area	Rate of entertainment duty on payment for admission fixed by the proprietor
(1)	(2)	(3)
1	Within the limits of Brihan Mumbai Municipal Corporation	45 per cent
2	Within the limits of all other Municipal Corporations and Cantonments.	40 per cent
3	Within the limits of 'A' Class Municipal Councils.	34 per cent
4	Within the limits of 'B' Class Municipal Councils.	28 per cent
5	Within the limits of 'C' Class Municipal Councils.	22 per cent
6	Any other areas not covered by entries (1) to (5) above.	15 per cent.]

(1A)[ Notwithstanding anything contained in clauses (a) and (b) of section 2 or in any other provisions in relation to the admission on payment contained in this Act, there shall be levied and paid to the State Government entertainments duty in the case of video game [at the rates specified in the TABLE below, namely] [Sub-section was renumbered as sub-section (1AA) and before section (1AA) so renumbered section (1A) was inserted by Maharashtra 11 of 1984, Section 4(b).][Table] [This TABLE was substituted for sub-clauses (a) and (b) by Maharashtra 22 of 2003, Section 3(b)(ii), (w.e.f. 14.5.2003)]

Serial No.	Area	Type of Video Game Machine	Rate of entertainment duty per month, per Machine (in Rupees)
(1)	(2)	(3)	(4)
1	Within the limits of Brihan Mumbai Municipal Corporation.	(1) Machine operated by one person.	1,000.
	(2) Machine operated by two Personssimultaneously.		2,000.
2	Within the limits of all Municipal Corporations other than Brihan Mumbai Municipal Corporation.	(1) Machine operated by one person.	750.
	(2) Machine operated by two personssimultaneously.		1,500.

3 Within the limits of all other (1) Machine  
areas notcovered by entries 1 operated by 500.  
and 2 above. one person.

(2) Machine operated by two  
Personssimultaneously. 1,000.]

(1AA)[ In computing the duty and the surcharge under this Act, a fraction of a rupee less than 5 paise, or which is not a multiple of 5 paise, shall be rounded off to 5 paise, or to next higher multiple of 5 paise, as the case may be.] [Sub-section (1AA) was substituted for the original by Maharashtra 7 of 1987, Section 3(b).](2)Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, [the entertainment duty shall be levied and paid on 50 per cent, of such lump sum at the rates specified in Clause (B) of subsection (1).] [This portion was substituted for the portion beginning with the words 'the entertainments duty shall be paid' and ending with the words 'in respect of which the entertainments duty is payable', by Maharashtra 7 of 1987, Section 3(c).](3)[ (a) In lieu of the tax payable under Clause (c) of sub-section (1) in the case of [\* \* \*] [Sub-section (3) was added by Maharashtra 7 of 1987, Section 3(d).] video exhibition [but excluding exhibition by means of any type of antenna or cable television] [The words 'exhibition by cinematograph including' were deleted by Maharashtra 22 of 2003, Section 3(c)(1)(A) (w.e.f. 14.5.2003).] held in the places of entertainment specified in column (2) of the Table below and situated in the areas specified in column (1) of the said Table, the Proprietor of such exhibition may, subject to such condition as may be prescribed, pay the amount of duty to the state Government every week as specified in the corresponding entry in column (3) thereof.][Table] [TABLE was substituted by Maharashtra 22 of 2003, Section 3(c)(i)(B) (w.e.f. 14.5.2003).]

Serial No.	Area	Amount of duty
(1)	(2)	(3)
I.	(A) Within the limits of the areas of allMunicipal Corporations, Cantonments of Pune, Solapur, Dehu Road,Deolali, Kamptee and Kirkee;	30 per cent, of the gross collection capacityfor a show multiplied by 72 per cent, of the shows actually held.
	(B) Within the limits of the areas of citiesand towns having population of one lakh fifty thousand and above.	30 per cent, of the gross collection capacityfor a show multiplied by 68 per cent, of the shows actually held.
II	Within the limits of the areas of cities andtowns having population above twenty-five thousand but below onelakh fifty thousand.	20 per cent, of the gross collection capacityfor a show multiplied by 72 per cent, of the shows actually held.
III	Any other areas with population uptotwenty-five thousand and below.	15 per cent of the gross collection capacityfor a show multiplied by 60 per cent, of the shows actuallyheld.]

Explanation.- For the purpose of this sub-section, "gross collection capacity" in relation to a [Video exhibition] [These words were substituted for the words 'cinematograph exhibition including video

exhibition' by Maharashtra 22 of 2003, Section 3(c)(1) (w.e.f. 14.5.2003)] means the notional aggregate of all payments for admission for a show inclusive of the duty leviable under clause (c) of sub-section (1) if all the seats and other accommodation available and provided for the audience in the [Video cinema] [These words were substituted for the word 'Cinema' by Maharashtra 22 of 2003 Section 3(c)(2) (w.e.f. 14.5.2003).] as specified in the licence issued by the Licensing Authority under the Maharashtra Cinemas (Regulation) Rules, 1966, were occupied by spectators. [(a-a) In lieu of the tax payable under clause (c) of sub-section (1), in the case of exhibition by cinematograph but excluding video exhibition and exhibition by means of any type of antenna or cable television held in the places of entertainment specified in column (2) of the Table below, the proprietor of such exhibition may, subject to such conditions as may be prescribed, pay the amount of duty to the State Government every week as specified in the corresponding entry in column (3) of the said Table.] [Clause (a-a) was inserted by Maharashtra 22 of 2003, Section 3(c)(ii) (w.e.f. 14.5.2003).]

Serial No.	Area	Amount of Entertainment duty
(1)	(2)	(3)
1	Within the limits of 'A' Class Municipal Councils.	30 per cent of the houseful tax Capacity of a show multiplied by the number of shows actually held.
2	Within the limits of 'B' Class Municipal Councils.	24 per cent, of the houseful tax capacity of a show multiplied by the number of shows actually held.
3	Within the limits of 'C' Class Municipal Councils.	18 per cent, of the houseful tax capacity of a show multiplied by the number of shows actually held.
4	All other areas not covered by entries 1 to 3 above but, excluding the areas of Municipal Corporations and Cantonments.	12 per cent of the houseful tax capacity of a show multiplied by number of shows actually held.

Explanation. - For the purposes of this sub-section, "houseful tax capacity", in relation to a cinematograph exhibition, means the notional aggregate of the duty for a show leviable under clause (c) of sub-section (1) if all the seats and other accommodations available and provided to the audience in the cinema theatre as specified in the licence issued by the Licensing Authority under the Maharashtra Cinemas (Regulation) Rules, 1966, were occupied by spectators.;(b)[ The duty leviable under this sub-section shall be recoverable weekly in accordance with the rates specified in column (3) of the Table to clause (a) [or clause (a-a) as the case may be] [Clause (b) was substituted for the original, by Maharashtra 10 of 1993, Section 3(2)(b).] from the proprietor taking into consideration the actual number of shows held by him in each week.][Explanation. - For the purpose of this clause, actual number of shows held by the proprietor in a week shall not include the shows of a tax-free film held by him in the week.] [This explanation was added by Maharashtra 49 of 1994, Section 3(2).](c)Any proprietor who opts to pay duty under this sub-section shall apply in the prescribed form to the prescribed officer for permission to pay the duty under this sub-section.(d)After the determination of gross collection capacity of a [Video cinema or houseful tax capacity of a cinema theatre] [These words were substituted for the words 'cinema theatre' by Maharashtra 22 of 2003 Section 3(c) (w.e.f. 14.5.2003)] no change or modification either in the

number of seats or accommodation or in the rates of payment for admission to such exhibition shall be made, unless the proprietor has given fifteen days' notice thereof to the prescribed officer and, until the gross collection capacity [of video cinema or houseful tax capacity of a cinema theatre, as the case may be] [These words were inserted by Maharashtra 22 of 2003, Section 3(c), (w.e.f. 14.5.2003).] is redetermined the proprietor, shall pay the duty as previously fixed.(e)No Proprietor of a [Video cinema or a cinema theatre as the case may be] [These words were substituted for the words 'cinema theatre' by Maharashtra 22 of 2003 Section 3(c), (w.e.f. 14.5.2003).] to which this sub-section is applicable shall collect or cause to be collected any amount either by way of duty or otherwise in excess of the payment for admission taken into consideration for calculating the gross collection capacity [or houseful tax capacity, as the case may be] [These words were inserted by Maharashtra 22 of 2003, Section 3(c) (w.e.f. 14.5.2003).] of such exhibition.(f)Notwithstanding anything contained in this sub-section, where a cinematograph film is allowed exemption from, or reduction in, the payment of duty under section 6, the rates of payment for admission shall be reduced in respect of each admission to the extent of the duty exempted or reduced in respect of such payment. Where a proprietor does not reduce the rates of payment for admission, he shall, in addition to any other penalty under this Act, be liable to pay duty as if no exemption or reduction from the payment of duty was made under section 6.(g)In calculating the reduction in the rates of payment for admission under clause (f), the gross collection capacity [or houseful tax capacity, as the case may be] [These words were inserted by Maharashtra 22 of 2003, Section 3(c) (w.e.f. 14.5.2003).] for the purpose of payment of such reduction of duty shall be the same as specified in the explanation to clause (a) [or clause (a-a) as the case may be] [These words were inserted by Maharashtra 22 of 2003, Section 3(c) (w.e.f. 14.5.2003).](h)The option permitted under this sub-section shall be exercised once in a calendar year and the proprietor shall not be permitted to withdraw the same during that calendar year.(i)No proprietor of [video exhibition or cinematograph exhibition as the case may be] [These words were substituted for the words 'Cinematograph exhibition' by Maharashtra 22 of 2003 Section 3(c)(vii), (w.e.f. 14-5-2003).] who fails to pay duty under this sub-section shall conduct such [specified in the table under clause (a) or (a-a), as the case may be] [These words were substituted by Maharashtra 22 of 2003, Section 3(c)(viii).] unless he gives security of such amount and in such manner as the State Government may, by general or special order, specify for the payment of duty under this sub-section.(j)Notwithstanding anything contained in this sub-section, in case where no show has been held in the place of exhibition continuously for the entire week, the [local Authority] [Substituted 'Commissioner' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] shall after such enquiry as he may deem necessary and subject to such conditions as may be prescribed, remit the duty payable under this sub-section as relates to the exhibition concerned for the week during which no show has been held.(4)[ Notwithstanding anything contained in sub-section (2) or in any other Provisions of this act, there shall be levied, and paid by the proprietor to the State Government, the entertainments duty at the rate specified in the table below, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of any type of antenna or any other apparatus for securing transmission through cable network or cable television attached to it [or through Internet Protocol Television] [Sub-section (4) substituted by Maharashtra 20 1998 Section 3(b) (w.e.f. 1.5.1998).].[Table] [Table was substituted by Maharashtra 16 of 2006 (w.e.f. 1-6-2006).]

Serial No.	Area	Amount of entertainment duty to be paid per television set per month (Rupees)
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(1)	(2)	(3)
1	Within the limits of all Municipal Corporations and all Cantonments.	45
2	Within the limits of all 'A' and 'B' class Municipal Councils.	30
3	Within the limits of any other areas not covered by entries 1 and 2.	15]

(5)(a) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act but subject to the provisions of clause (b), on and with effect from the 25th December, 1989, there shall be levied and paid by the proprietor to the State Government, the entertainments duty in respect of an amusement park in the following manner, namely:-(i) for the first three years from the date of commencement of the amusement park, no duty; (ii) for the subsequent two years, at the rate of fifty per cent of the rate of duty leviable under clause (b) of sub-section (1) or, as the case may be, sub-section (2) of section 3; (iii) from the sixth year, full amount of entertainments duty leviable at the rate specified in clause (b) of sub-section (1) or, as the case may be, sub-section (2) of section 3. Explanation. - For the purpose of this sub-section, -(i) the date on which an amusement park is opened to the public for admission shall be deemed to be the date of commencement of the amusement park; (ii) the change in the management of the amusement park or the change in the games or rides in the amusement park shall not be construed as a fresh commencement of the amusement park. (b) The concession of duty under clause (a) shall be available to the proprietor of an amusement park if, and only if, the amusement park is continued at the same place where it has commenced and continuously for ten years and if it is not so continued, the duty shall be levied from the date of commencement of the amusement park at the rates specified in clause (b) of sub-section (1) or as the case may be, subsection (2) of section 3 and the proprietor shall be liable to pay the same. (5A) [ (a) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act but, subject to the provisions of clause (b), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 1998, there shall be levied and paid by the proprietor to the State Government, the entertainments duty in respect of any water sports activity as follows, namely:-(i) for the first three years from the date of commencement of the water sports activity, no duty; (ii) for the subsequent two years, at the rate of fifty per cent of the rate of duty leviable under clause (b) of sub-section (1) or, as the case may be, subsection (2) of section 3; (iii) from the sixth year, full amount of entertainments duty leviable at the rate specified in clause (b) of sub-section (1) or, as the case may be, subsection (2) of section 3. Explanation. - For the purpose of this sub-section, -(i) the date on which the water sports activity is opened to the public for admission shall be deemed to be the date of commencement of the water sports activity; (ii) the change in the management of the water sports activity, or the change in the activities of water sports shall not be construed as a fresh commencement of the water sports activity. (b) The concession in duty under clause (a) shall be available to the proprietor of the water sports activity, if and only if, the water sports activity is continued at the same place where it has commenced and continuously for ten years and if it is not so continued, the duty shall be levied from the date of commencement to the water sports activity at the rates specified in clause (b) of sub-section (1) or, as the case may be, sub-section (2) of section 3 and the proprietor shall be liable to pay the same. ]" (6) [ Notwithstanding anything contained in clause (b) of sub-section (1) or any other provisions of this Act, for a period of

[two years and three and a half months] [Sub-sections (6), (7) and (8) were added by Maharashtra 49 of 1994, section 3(3).] commencing from the 16th September 1994 and ending on the [31st December 1996] [These figures, letters and words were substituted for the figures, letters and words '15th September 1996,' by Maharashtra Order 14 of 1996, Section 2(a)(ii).] there shall be levied, and paid by the proprietor to the [local authority] [Substituted 'State Government,' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] the entertainment duty in the case of every entertainment other than exhibition by cinematograph including video exhibition, video games and exhibition by means of any type of antenna or cable television,-] [Inserted by Maharashtra 20 of 1998, Section 3(c), (w.e.f. 1.5.1998).]

- (I) within the limits of all Municipal Corporations, all 'A' and 'B' Class Municipal Councils, and all Cantonment areas –

(a) out of the first 100 paise of payment for admission.	20 per cent, of such payment.
(b) out of the next 100 paise of payment for admission.	30 per cent, of such payment
(c) out of the balance of the total payment for admission.	35 per cent, of such payment.

- (II) within the limits of any other areas –

(a) out of the first 100 paise of payment for admission.	20 per cent, of such payment.
(b) out of the next 100 paise of payment of admission.	25 per cent of such payment.
(c) out of the balance of total payment for admission.	35 per cent, of such payment.

(7)[ Notwithstanding anything contained in clause (c) of sub-section (1) or any other provisions of this Act, for a period of [two years and three and a half months] [Sub-sections (6), (7) and (8) were added by Maharashtra 49 of 1994, section 3(3).] commencing from the 16th September, 1994 and ending on the [31st December, 1996] [These figures, letters and words were substituted for the figures, letters and words '15th September, 1996', by Maharashtra Order 14 of 1996, Section 2(b)(ii).], there shall be levied, and paid by the proprietor to the [local authority] [Substituted 'State Government,' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.], the entertainment duty in respect of exhibition by cinematograph including video exhibition other than exhibition by means of any type of antenna or cable television, as specified in the Table below:-]

Area	Rate of entertainment duty on payment for admission fixed by the proprietor
(1)	(2)
I. Within the limits of the areas of—(a) All Municipal Corporations;(b) The Municipal Councils of Bhiwandi and	For areas specified in entries (a) to (d) both inclusive,—

Ulhasnagar;(c) The Cantonmentsof Pune, Solapur, Dehu Road, Deolali, Kamptee and Kirkee;(d) any city or town other than those referredto above having population of one lakh fifty thousand and above.

(i) upto 1 rupee(ii) above 1 rupee but notexceeding 2 rupees, and(iii) above 2 rupees

40 per cent. of payment foradmission,45 per cent of such payment.50 per cent, of such payment.

II

Within the limits of cities and Towns otherthan those referred to in sub-clause (1), having population ofabove twenty-five thousand but below one lakh fifty thousand.

(i) upto 1 rupee(ii) above 1 rupee but notexceeding 2 rupees and(iii) above 2 rupees

35 per cent, of such payment.40 per cent, of such payment45 per cent, of such payment.

III

Within the limits of any other area having apopulation upto twenty-five thousand and below.

(i) upto 1 rupee(ii) above 1 rupee but notexceeding 2 rupees, and(iii) above 2 rupees

30 per cent, of such payment.35 per cent, of such payment.40 per cent, of such payment.

(8)[ Notwithstanding anything contained in clause (a) of sub-section (3) or any other provisions of this act, for a period of [two years and three and half months] [Sub-sections (6), (7) and (8) were added by Maharashtra 49 of 1994, section 3(3).] commencing from the 16th September, 1994 and ending on the [31st December, 1996] [These figures, letters and words were substituted for the figures, letters and words '15th September, 1996' by Maharashtra Order 14 of 1996, Section 2(b)(ii).], in lieu of the tax payable under clause (a) of sub-section (3) in the case of exhibition by cinematograph including video exhibition but excluding exhibition by means of any type of antenna or cable television held in the places of entertainment specified in column (2) of the Table below and situated in the areas specified in column (1) of the said Table the proprietor of such exhibition may, subject to such conditions as may be prescribed, pay the amount of duty to the [local authority] [Substituted 'State Government,' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] every week as specified in the corresponding entry in column (3) thereof.]

Area

Type of exhibition of Cinema

Amount of duty

(1)

(2)

(3)

Within the limits of the areas of—

I.

(A) All Municipal Corporations, MunicipalCouncils of Bhiwandi and Ulhasnagar, Cantonments of

Video exhibition

20 per cent, of the gross collection



Pune, Solapur, Dehu Road,  
Deolali, Kamptee and Kirkee.

capacity for a  
show  
multiplied by  
90 per cent of  
the shows  
actually held.

(B) Cities and towns  
having population of  
one lakh fifty  
thousand and above

Permanent, quasi permanent and  
touring cinemas with roof over it  
and video exhibitions.

20 per cent, of the gross  
collection capacity for a  
show multiplied by 85 per  
cent, of the shows actually  
held.

Touring cinemas  
Open to sky.

20 per cent, of the gross collection  
capacity for a show multiplied by  
75 per cent, of the shows actually  
held.

II.

Cities and towns having  
population of above twenty-five  
thousand but below one lakh fifty  
thousand.

Permanent, quasi  
permanent and touring  
cinemas with roof over it  
and video exhibitions.

15 per cent, of  
the gross  
collection  
capacity for a  
show  
multiplied by  
80 per cent, of  
the shows  
actually held.

Touring cinemas  
open to sky.

15 per cent, of the gross collection  
capacity for a show multiplied by  
65 per cent, of the shows actually  
held.

III.

Any other areas with population  
up to twenty-five thousand and  
below.

Permanent, quasi  
permanent and Touring  
cinemas with roof over it  
and video exhibitions,

10 per cent, of  
the gross  
collection,  
capacity for a  
show  
multiplied by  
75 per cent, of  
the shows  
actually held.

Touring cinemas  
open to sky.

10 per cent, of the gross  
collection, capacity for a show  
multiplied by 60 per cent, of the  
shows actually held.]

(9) [Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, there shall be levied and paid, in advance, by, the tenth day of every calendar month, by

the proprietor of every pool-parlour, the entertainment duty in case of such pool-parlour, to the State Government, at the rate specified in the table below:-] [Sub-section (9) was added by Maharashtra 3 of 2000, Section 3(b) (w.e.f. 1.6.1999).]

Serial No.	Area	Amount of entertainment duty to be paid per pool-table, per month in advance
(1)	(2)	(3)
		Rs.
1	Within the limits of Municipal Corporations of Brihan Mumbai, Navi Mumbai and Thane.	5,000
2	Within the limits of Pune Municipal Corporation	3,000
3	Within the limits of other Municipal Corporation not covered by entries (1) and (2).	2,000
4	Within the limits of any other areas not covered by entries (1), (2) and (3)	1,000.]

[10] Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every bowling-alley to the State Government, the entertainments duty in respect of such bowling-alley [at the rates specified in Table below:-] [Sub-section (10) was added by Maharashtra 28 of 2000, Section 3(b) (w.e.f. 1.4.2000).]

Serial No.	Area	Amount of entertainment duty per land per Month (in rupees)
(1)	(2)	(3)
1	Within the limits of Brihan Mumbai Municipal Corporation.	5,000
2	All other areas not covered by entry 1.	3,000.]]

(11)[ Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, there shall be levied and paid in advance, by the tenth day of every calendar month, by the proprietor of every dance bar, the entertainment duty in respect of every dance performance in such dance bar, to the State Government, at the rate specified in the Table below:-] [Sub-sections (11) were added by Maharashtra 5 of 2001, Section 3 (w.e.f. 3.1.2001).][Table] [TABLE was substituted by Maharashtra 22 of 2003, Section 3(e), (w.e.f. 14.5.2003).]

Serial No.	Area	Amount of entertainment duty in a dance bar Per performance, per Month (in rupees)
(1)	(2)	(3)
1	Within the limits of Brihan Mumbai Municipal Corporation.	30,000
2	Within the limits of the Municipal Corporations other	25,000

than the Brihan Mumbai Municipal Corporation.

3 All other areas not covered by entries 1 and 2 above. 15,000.]

(11A)[ Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, there shall be levied and paid in advance, by the tenth day of every calendar month, by the proprietor of every permit room or beer bar with live orchestra, the entertainment duty in respect of entertainment in such permit room or beer bar with live orchestra, to the State Government, at the rate specified in the Table below:-] [Sub-section (11A) was inserted by Maharashtra 22 of 2010, Section 3(3), (w.e.f. 2.8.2010).]

Serial No.	Area	Amount of entertainment duty in permit room or beer bar with live orchestra, per month (in rupees)
(1)	(2)	(3)
1	Within the limits of all Municipal Corporations	30,000
2.	All other areas not covered by entry 1	25,000.]

(12)[ Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, in case of all performances of,-(i)Western music (classical, light or instrumental);(ii)Western dances including folk dances from western countries; and(iii)Indian folk dances such as Ras-Garba, Dandiya, Disco-Dandiya, or Rain Dandiya or Ras-garba or Dandiya by whatever name it is known;[\* \* \*] [Sub-sections (12) were added by Maharashtra 5 of 2001, Section 3 (w.e.f. 3.1.2001).] there shall be levied and paid, by the proprietor to the State Government, in respect of such performance or show, entertainment duty at the rate specified in clause (b) of sub-section (1)].(13)[ (a) Notwithstanding anything contained in any other provisions of this Act, but subject to the terms and conditions specified in clause (b), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 2001, there shall be levied and collected by the State Government from the proprietor of a Multiplex Theatre Complex the duty in respect of any such complex as follows, namely:-(i)for the first three years from the date of commencement of the Multiplex Theatre Complex, no duty;(ii)for the subsequent two years, at the rate of twenty-five per cent, of the rate of duty leviable under clause (b) and clause (c) of sub-section (1) or, as the case may be, sub-section (3);(iii)from the sixth year, full amount of duty leviable at the rate specified in clause (b) and clause (c) of sub-section (1) or, as the case may be, sub-section (3):Provided that, the duty leviable shall also be subject to the provisions of sub-section (2), wherever applicable.Explanation. - For the purposes of this sub-section,-(i)the date on which the Multiplex Theatre Complex is opened to the public for admission shall be deemed to be the date of commencement of the Multiplex Theatre Complex;(ii)the change in the management of Multiplex Theatre Complex, or the change in the name of the complex shall not be construed as a fresh commencement of the Multiplex Theatre Complex.(b)The concession in duty as provided under clause (a) shall be available to the proprietor of the Multiplex Theatre Complex subject to following terms and conditions, namely:-(i)[ during the period of concession covered by clause (a) above, the minimum rates of admission in a multiplex shall be determined by the :- (i)[ Municipal Commissioner, in case of a Municipal Corporation,(ii)Chief Officer, in case of a Municipal Council,(iii)Chief Executive Officer, in case of a Zilla Parishad or a Cantonment Board, as the case may be,]Such minimum rates of admission shall not be less than the prevailing highest rate,

excluding the rates of the highest priced fifty seats, in any of the cinema theatres in the district in which multiplex is situated and ' accordingly such minimum rates of admission may be different for morning, matinee and other shows;] [Sub-section (13) was added by Maharashtra 2 of 2002 Section 3 (w.e.f. 17.8.2001).](ii)one theatre in the complex shall be reserved for a total period of not less than one month, in a year, exclusively for Marathi Cinemas;(iii)the proprietor of a complex shall not levy the service charges, till the period of concession under clause (a) is over. After the concession period is over, the proprietor may levy service charges as specified in the second proviso to clause (b) of section 2;(iv)the Multiplex Theatre Complex shall be continued continuously for ten years;(v)no facilities provided in the complex as specified in the notification issued under clause (f-a) of section 2, shall be discontinued or curtailed, without prior permission of the Government.(c)In case of violation of the condition (iv) or (v) of clause (b), the concession shall be liable to be withdrawn and the duty shall be levied and collected from the date of commencement of the Multiplex Theatre Complex, at the rate specified in clause (b) and clause (c) of sub-section (1) or as the case may be, sub-section (3), alongwith the interest leviable at the rate specified in section 9B.(d)If any existing cinema theatre is converted into Multiplex Theatre Complex, by not reducing its original seating capacity and by complying with the provisions of clause (f-a) of section 2, the converted theatre shall also be entitled to concession in the duty as specified in clause (a), subject to the terms and conditions specified in clause (b)].(13A)[ (a) Notwithstanding, anything contained in clause (c) of sub-section (1) of section 3 and any other provisions of this Act, but subject to the terms and conditions prescribed by the State Government in this behalf, no entertainment duty shall be levied and paid to the State Government under the provisions of clause (c) of sub-section (1) of section 3 by the proprietor of a single-screen cinema equipped with modernized and technological up-gradation and situated within the limits of,-(i)village panchayats, for a period of seven years; and(ii)'A', 'B' and 'C' Class Municipal Councils, for a period of five years.(b)In case of violation of the terms and conditions prescribed by the State Government under clause (a), the exemptions shall be liable to be withdrawn and the duty shall be levied and collected with effect from the date of commencement of the exemption at the rate specified in clause (c) of sub-section (1) of section 3, alongwith the interest leviable at the rate specified in section 9B.](14)[ Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of the every calendar month, by the proprietor of every Go-carting centre to the State Government, the entertainment duty in respect of each car at the rate of Rs. 2,000 per car per month.(15)Notwithstanding anything contained in clause (b) of Sub-section (1) or subsection (4) or in any other provisions of this Act, there shall be levied and paid, by the tenth day of every calendar month, by the proprietor of every Direct-to-Home (DTH) Broadcasting service, to the State Government, the entertainments duty, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of a set top box or any other apparatus attached to it for securing transmission through Direct-to-Home (DTH) Broadcasting service at the rates specified for the area in the Table below:-] [Sub-sections (14) to (17) were added by Maharashtra 20 of 2002, Section 3(c) (w.e.f. 1.5.2002).][Table] [TABLE was substituted by Maharashtra 16 of 2006, (w.e.f. 1.6.2006).]

Serial No.	Area	Amount of entertainment duty per televisionset per month (Rupees)
(1)	(2)	(3)
1		45

- Within the limits of Municipal corporations and Cantonments.
- 2 Within the limits of 'A' and 'B' class Municipal Councils. 30
- 3 Within the limits any other areas not covered by entries 1 and 2 above. 15]
- (16)[ Notwithstanding anything contained in clause (b) of sub-section (1) or in any other provisions of this act, there shall be levied and paid, in advance, by the fifteenth day of January of every calendar year, by the proprietor of every tourist bus with video facility, to the State Government the entertainment duty in respect of such bus at the rate of Rs. 1,000 per bus, per annum.(17)Notwithstanding anything contained in clause (b) of sub-section (1) or sub-section (2) or in any other provisions of this Act, there shall be levied and paid, in advance, by the tenth day of every calendar month, by the proprietor of every discotheque [or pub] [Sub-sections (14) to (17) were added by Maharashtra 20 of 2002, Section 3(c) (w.e.f. 1.5.2002).] in the State, to the State Government, the entertainment duty in respect of such discotheque [or pub] [These words were inserted by Maharashtra 22 of 2010, Section 3(4)(a), (w.e.f. 2.8.2010).] at the rate and as per the category, as specified in the TABLE below:] [Sub-section (13A) was Inserted by Maharashtra 6 of 2013, Section 3 (w.e.f. 22-2-2013).][Table] [TABLE was substituted by Maharashtra 22 of 2003, Section 3(f), (w.e.f. 14.5.2003).]

Serial No.	Category	Amount of entertainment duty to be paid in advance Per month (in rupees)
(1)	(2)	(3)
1	Within the limits of Brihan Mumbai Municipal Corporation,—	2,00,0001,00,000
	(a) discotheques in the Five Star Hotels;	
	(b) discotheques situated at places other than in the Five Star Hotels.	
2	Outside the limits of Brihan Mumbai Municipal Corporation,—	1,00,00050,000.]
	(a) discotheques in the Five Star Hotels;	
	(b) discotheques situated at places other than in the Five Star Hotels.	
	[3 [Entries 3 and 4 were added by Maharashtra 22 of 2010, Section 3(4)(b), (w.e.f. 2.8.2010).]	
	Within the limits of Brihan Mumbai Municipal Corporation,—	2,00,0001,00,000

- (a) pub in the Five Star Hotel;
- (b) pub situated at a place other than the FiveStar Hotel.

4

Outside the limits of Brihan  
Mumbai MunicipalCorporation,— 1,00,00050,000.]

- (a) pub in the Five Star Hotel;
- (b) pub situated at a place other than the FiveStar Hotel.

(18)[ Notwithstanding anything contained in clause (b) of sub-section (1) or any other provisions of this Act, no duty shall be levied in respect of the Government Sponsored Cultural Festival.(19)(a)Notwithstanding anything contained in any other provisions of this Act, but subject to the terms, and conditions specified in clause (b), on and with effect from the date of coming into force of the Bombay Entertainments Duty (Amendment) Act, 2009, there shall be levied, and paid by the proprietor of a Tourism Project to the State Government the entertainment duty in respect of any such Tourism Project as follows, namely:-(i)for the period of first five years, seven years and ten years from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, no duty;(ii)for the next period from the sixth year, eighth year and eleventh year from the date of commencement of the Tourism Project situated in Zone A, Zone B and Zone C, respectively, full amount of entertainment duty leviable at the rate specified in clause (b) of sub-section (1) or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided in the said Tourism Project, from time to time;Provided that, the entertainment duty leviable shall also be subject to . the provisions of sub-section (2) of section 3, wherever applicable.Explanation. - For the purposes of this sub-section,-(i)the date on which the eligibility certificate is issued by the Tourism Development Corporation under the Tourism Policy-2006, shall be deemed to be the date of commencement of the said Tourism Project;(ii)the change in the management of Tourism Project, or the change in the name of the Tourism Project shall not be construed as afresh commencement of the Tourism Project.(b)The concession in entertainment duty as provided under clause (a) shall be available to the proprietor of the Tourism Project subject to the following terms and conditions, namely-(i)the Tourism Project situated in Zone A, Zone B and Zone C, shall be continued for a period of ten years, fourteen years and twenty years, respectively;(ii)the facilities provided in the Tourism Project, as specified in the Tourism Policy-2006, shall not be discontinued or curtailed without the prior permission of the State Government;(iii)there is no violation of the terms and conditions specified as per the Tourism Policy-2006.(c)In case of violation of condition (i), (ii) or (iii) of clause (b), the concession shall be liable to be withdrawn and the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in, clause (b) of sub-section (1), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate specified in section 9B:Provided that, if for any reason the concerned Tourism Project was not continued for the prescribed period, the entertainment duty shall be levied and collected from the date of commencement of the Tourism Project, at the rate specified in, clause (b) of sub-section (1), or, as the case may be, any other sub-section of section 3, applicable to the type of entertainment provided, from time to time, in the said Tourism Project alongwith the interest leviable at the rate

specified in section 9B.Explanation. - For the purpose of this sub-section,-(a)Zone A shall comprise of the area falling within the limits of Mumbai Suburban District, Mumbai, Navi Mumbai, Thane and Pune Municipal Corporations and Pimpri-Chinchwad Municipal Corporation;(b)Zone B shall comprise of all other areas falling within the limits of all Municipal Corporations not included in Zone A and areas falling in 'A' Class Municipal Councils;(c)Zone C shall comprise of all other areas within the limits of all districts of the Maharashtra State not included in Zone A and Zone B.]

### **3A. [ Duty on complimentary tickets. [Section 3A was inserted by Bombay 38 of 1950, Section 3.]**

- There shall from the 1st day of April, 1951 be levied and paid to the [local authority] [Clause (18) and (19) were added by Maharashtra 2 of 2010, Section 3(6), (w.e.f. 31.8.2009).] on every complimentary ticket issued by the proprietor the entertainment duty at the appropriate rate prescribed under section 3, [\*\*\*] [Deleted 'and a surcharge provided by section 3AA' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.], as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.]

### **3AA. [ Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]**

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3AA. [ Surcharge on[payment for admission[on entertainment duty payable] [Section 3AA was inserted by Maharashtra 11 of 1974, Section 3.]or on lump sum duty][\* \* \*] [The words 'and rounding off' were deleted by Maharashtra 7 of 1987, Section 4(c).]-[(1)[There] [Sub-section (1) was substituted for the original by Maharashtra 7 of 1987, Section 4(a).]shall be' levied-(a) under sub-section (1) of section 3 on all payments for admission to every entertainment[other than a water sports activity, an amusement park not being an amusement park which is not continued for ten years as provided by clause (b) of sub-section (5) of section 3] [These words, brackets and figures were substituted for the words, brackets and figures 'other than an amusement park, not being an amusement park which is not continued for ten years as provided by clause (b) of sub-section (5) of section 3' by Maharashtra 31 of 2010, Section 3(a), (w.e.f. 21-12-2010).]exhibition by cinematograph including video exhibition,[and exhibition by cable network[or cable television] [These words were inserted by Maharashtra 20 of 1998, Section 4 (w.e.f. 1.5.1998).][Direct-to-Home (DTH) Broadcasting service[and Discotheque] [These words were inserted by Maharashtra 20 of 2002, Section 4, (w.e.f. 1.5.2002).][Exhibitions, music and Dance performances and Fashion shows] [These words were added by Maharashtra 22 of 2003, Section 4(iv), (w.e.f. 14.5.2003)]a surcharge at the rate of 5 per cent, where the payment for admission does not exceed one rupee, and in all other cases at the rate of 10 per cent:[(a-1) under the third proviso to clause (b) of sub-section (1) of section 3 in respect of water sports activity on the entertainment duty payable, a surcharge at the rate of 10 per cent;] [This clause was inserted by Maharashtra 31 of 2010, Section 3(b), (w.e.f. 21-12-2010).][\* \* \*] [The proviso was deleted by Maharashtra 49 of 1994,

Section 4(b).](b) under sub-section (1A) of section 3, on the lump sum payment of duty a surcharge at the rate of 10 per cent.];[\* \* \*] [Clause (c) was deleted by Maharashtra 20 of 1998, Section 4(b), (w.e.f. 1.5.1998).](2)[\* \* \*] [Sub-section (2) was deleted by Maharashtra 7 of 1987, Section 4(b).](3) [ The proceeds of the surcharge paid according to sub-section (1) shall first be credited to the Consolidated Fund of the State; and subject to the provisions of this Act, after deducting the expenses of collection and recovery as determined by the State Government, shall under appropriation duly made by law in this behalf be entered in, and transferred to, the Health and Nutrition Fund referred to in section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, and shall, subject to the provisions of that section, be expended in the manner and for the purpose started therein.(4) The amount transferred to the Health and Nutrition Fund under subsection (3) shall be charged on the Consolidated Fund of the State.] [Sub-Sections (3) and (4) were added by Maharashtra 77 of 1975, Section 2.]

Section 10 of Maharashtra 11 of 1984, reads as under :-'10. Retrospective levy of duty in respect of touring cinemas, video exhibitions and video(1) Without prejudice to the provisions of sections 3 and 3AA, as. amended by- this Act, on and with effect from the 1st day of January 1984 the entertainments duty and surcharge in respect of touring cinemas, video exhibition and video games shall be leviable and shall be deemed to have been validity leviable at the following rates, as if the amendments and special provisions in so far as such amendments and provisions relate to the levy of duty as consolidated sum of money or lumpsum and payment thereof, in advance in respect of touring cinema, video exhibition, or as the case may be, video game made by the Bombay Entertainments Duty (Amendment) Ordinance, 1983 had not been enacted, namely :-(b) in the case of video games, the entertainments duty at the rates specified in sub-section (1A) of section 3 of the principal Act, and surcharge at the rates specified in clause (b) of sub-section (1) of section 3AA of the Principal Act, as amended by this Act.(2) The proprietor is liable to pay duty and surcharge for the period commencing from the 1st day of January, 1984 and ending on the 31st March, 1984,-(i) in the case of touring cinemas and video exhibition, shall file returns in Form B of the Bombay Entertainments Duty Rules, 1958 before the prescribed officer showing inter alia the particulars of the sale of tickets for each class of accommodation per show and the duty and surcharge due in respect thereof within one month from the date of publication of the Bombay Entertainments Duty (Amendment and retrospective levy of duty) Act, 1984, in the Official Gazette, and subject to the provisions of sub-section (3), pay to the prescribed officer the amount of duty and surcharge due according to such returns in cash or by cheque or by challan which shall accompany such return;(ii) in the case of video games, shall subject to the provisions of sub-section (3), pay the amount of lump sum duty and surcharge due in cash, by cheque or by challan within one month from the date of publication of the Bombay Entertainments Duty (Amendments and retrospective levy of duty) Act, 1984 in the Official Gazette:Provided that at, where any video game machine has remained inoperative and unproductive of any entertainment for any number of days during the period commencing from 1st day of January, 1984 and ending on the 31st March, 1984, the prescribed officer shall, on being satisfied that the machine has so remained inoperative or unproductive, grant to the proprietor of such video game parlour the proportionate remission or refund of duty in respect of the machine so remaining inoperative or unproductive;Provided further that, the burden of proving the fact entitling any such proprietor to claim any such relief shall be upon him.(3) If any proprietor of a touring cinema or video exhibition or video game parlour has paid any duty and surcharge under the provisions of the Bombay Entertainments Duty (Amendment and retrospective



levy of duty), Ordinance, 1983, such proprietor shall be entitled to adjust the amount so paid in the returns to be submitted and payment to be made in accordance with such returns under clause (i) of, or while making payment under clause (ii) of sub-section (2), as the case may be, and if any amount so paid is in excess the same shall at his option be refundable to him or be further adjusted towards payment of duty and surcharge due from him from the 1st day of April 1984 onwards under the provision of the Principal Act, as amended by this Act.(4) Nothing in this section shall affect the liability of any such proprietor to pay entertainments duty and surcharge with effect from 1st day of April, 1984 onwards under the principal Act, as amended by this Act.

#### **4. Method of levy.**

- [(1) Save as otherwise provided by this act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment [except with a valid printed ticket or complimentary ticket.] [This sub-section was substituted for the original by Bombay 38 of 1950, Section 4.]] [Every proprietor of any entertainment in respect of which the entertainment duty is payable under section 3, shall apply to the prescribed officer by the fifteenth day of January of every calendar year, to allow him to pay the entertainment duty due and payable, and the prescribed officer may, on receipt of such application, allow the proprietor, on such conditions as the [local authority] [This portion was substituted by Maharashtra 20 of 2002, Section 5(a), (w.e.f. 1.5.2002).] may specify by general or special order issued in that behalf to pay the amount of entertainment duty due];(a)by a consolidated payment of a percentage, to be fixed by the [[local authority] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian Laws Order in Council.]], of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the duty;(b)in accordance with returns of the payments for admission to the entertainment and on account of the duty;(c)in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted;[Provided that, the [local authority] [This proviso was added by Maharashtra 11 of 1984, Section 6.] may suo motu, by general or special order in the Official Gazette, direct the proprietor of any entertainment or class of entertainment to pay the amount of duty due, in accordance with the returns or the results recorded by any mechanical contrivance referred to in clauses (b) and (c), as the case may be.][Provided further that the prescribed officer may within fifteen days from the date of receipt of the application as aforesaid reject the application after giving an opportunity of being heard to the applicant and recording reasons for such rejection.] [This proviso was added by Maharashtra 20 of 2002 Section 5(b), (w.e.f. 1.5.2002).](3)The Provisions of sub-section (1) of this section and of section 5 shall not apply to any entertainment in respect of which the duty due is payable in accordance with the Provisions of Sub-section (2).

#### **4A. [Use of Government of Bombay stamps permissible for certain period after 1st May, 1960.]**

Deleted by Maharashtra VII of 1987, Section 6.

**4B. [ Assessment of entertainments duty. [Section 4B was inserted by Maharashtra 17 of 1987, Section 3.]**

(1) If the [local authority] is satisfied that the returns required to be furnished by or under this Act in respect of any entertainment in respect of which the entertainments duty is payable under section 3 are correct and complete, it shall assess the amount of entertainments duty due on the basis of such returns. (2) If the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] is not satisfied that the returns furnished by a proprietor of any entertainment are correct and complete, and the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] think it necessary to require the presence of the proprietor, or the production of further evidence, the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] shall serve on such proprietor a notice in the prescribed manner requiring him on a date and at a place to be therein specified either to attend and produce or to cause to be produced all evidence on which such proprietor relies in support of his returns, or to produce such evidence, as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] shall, after considering all the evidence which may be produced, assess the amount of entertainments duty due from the proprietor. (3) If the proprietor fails to comply with the terms of the notice, the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] shall assess, to the best of its judgement, the amount of entertainments duty due from him [after considering the amount of duty paid by the proprietor during the period of one year immediately before the submission of the unsatisfactory return, the monthly expenses for running the place of entertainment and any other relevant factors required to be considered for arriving at the amount of such duty.] [These words were added by Maharashtra 7 of 1987, Section 7(a).] (4) If a proprietor does not furnish returns in respect of any entertainment referred to in sub-section (1) within the time prescribed in that behalf, the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] shall, after giving the proprietor a reasonable opportunity of being heard [and after considering the amount of duty paid by the proprietor during the period of one year immediately before the non-submission of the returns, the monthly expenses for running the place of entertainment and any other relevant factors required to be considered in that behalf,] [These words were inserted by Maharashtra 7 of 1907, Section 7(b).] assess to the best of its judgement, the entertainments duty due from him, and may also direct that the proprietor shall pay, by way of penalty, in addition to the amount of duty so assessed a sum not exceeding one and a half times that amount. (5) Any assessment made under this section shall be without prejudice to any prosecution for an offence under this Act.]

**4C. [ Remission or refund in respect of machine in video games parlour remaining inoperative and unproductive. [Section 4C was inserted by Maharashtra 11 of 1984, Section 7.]**

(1) Where any entertainments duty is payable in respect of video game, per machine per month on the total number of machines installed in the video games parlour and any machine has remained

inoperative and unproductive of any entertainment throughout the month or portion of the month for which such duty is payable, the prescribed officer shall remit or refund the proportionate duty for the period for which the machine has so remained inoperative and unproductive: Provided that, no such remission or refund shall be granted unless notice in writing of fact of the machine being so inoperative and unproductive has been given to the prescribed officer, and that no remission or refund shall take effect for any period previous to the date of the delivery, or the date of posting under certificate of posting, of such notice. (2) The burden of proving the fact entitled any person to claim relief under this section shall be upon him.]

**4D. [ Remission or refund in respect of a car in Go-carting Centre, remaining inoperative and unproductive. [Sections 4D and 4E were inserted by Maharashtra 20 of 2002, Section 6 (w.e.f. 1-5-2002).]**

(1) Where any entertainment duty is payable in respect of Go-carting at the rate of rupees 2,000 per car, per month, on the total number of cars operated in a Go-carting centre and if any car has remained inoperative and unproductive of any entertainment throughout a month or a portion of the month for which such duty is payable, the prescribed officer shall remit or refund the proportionate duty for the period for which the car has so remained inoperative and unproductive: Provided that, no such remission or refund shall be granted unless notice in writing of any car having remained so inoperative and unproductive during a month or part thereof has been given to the prescribed officer either in person and an acknowledgement therefore has been obtained or by post under certificate of posting, and that no. such remission or refund shall be admissible for any period previous to the date of acknowledgement or the date of posting under such certificate with details of such inoperativeness or unproductiveness. (2) The burden of proving inoperativeness or unproductiveness of any car, entitling any person to claim such relief under this section shall be upon such person.

**4E. Collection of duty on cable television through public auction or agent.**

(1) Notwithstanding anything contained in this Act, it shall be lawful for the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] to lease by public auction, the collection of entertainment duty on cable television including entertainment duty leviable on Direct-to-Home (DTH) Broadcasting service, for any period not exceeding three years at a time or to appoint an agent for the collection thereof. (2) Where the collection of entertainment duty on cable television (including entertainment duty leviable on Direct-to-Home (DTH) Broadcasting service, has been so leased or where an agent is so appointed, any person employed by the lessee or the agent shall, subject to the conditions of the lease or, as the case may be, the agreement of agency, exercise the powers and perform the duties conferred on and imposed upon the officers and employees of the [local authority] [Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] authorized to collect the entertainment duty on cable television including entertainment duty leviable on Direct-to-Home (DTH) Broadcasting service under this Act or the rules made thereunder, after they are duly authorized by the prescribed officer, in that behalf. (3) Subject to the directions, if any, issued from time to time, by the [local authority]

[Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.], by any general or special order in this behalf, the prescribed officer shall regulate the collection of entertainment duty on cable television including entertainments duty leviable on Direct-to-Home (DTH) broadcasting service, either through such lessee or agent, in such manner and by such procedure as may be prescribed.]

## **5. Punishment for non-compliance with section 4.**

- If any person is admitted [\* \*] [The words 'for payment' were deleted by Bombay 38 of 1950, Section 5.] to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each offence to [a fine of not less than rupees five hundred and not more than rupees one thousand] [These words were substituted for the words 'a fine which may extend to rupees five hundred' by Maharashtra 7 of 1987, Section 8.] and shall be liable to pay any duty which should have been paid.

## **5A. [ Punishment for non-compliance with other provisions. [Section 5A was inserted by Bombay 41 of 1958, Section 3(e).]**

- Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall on conviction, [be punished with imprisonment for a term which may extend to six months or [with fine of not less than two thousand rupees and not more than five thousand rupees] or with both] .]

## **6. Entertainments for charitable or educational purposes exempted; exemption by [ [State] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian laws order in Council.] Government].**

(1)Entertainments duty shall not be levied on payments for the admission to any entertainment where [the [[local authority] [These words were substituted by Maharashtra 5 of 2001, Section 4. (w.e.f. 3.1.2001).]], is satisfied that-(a)the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or(b)the entertainment is of a wholly educational character; or(c)the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.(2)Where [the [[local authority] [This word was substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.]], is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent, of the receipts, the amount of the entertainments duty paid in respect of the entertainment shall be refunded to the proprietor.(3)The [ [State] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian laws order in Council.] Government] may, by general or special order, exempt any entertainment or class of entertainments from liability to

entertainments duty [subject to such terms and conditions, if any, as may be specified in the order.] [These words were added by Maharashtra 17 of 1967, Section 4.][Explanation. - In this section, the takings or net proceeds of an entertainment shall be deemed to be devoted to philanthropic or charitable purposes if such takings or net proceeds are devoted to the benefit of Scheduled Castes or Scheduled Tribes or for the advancement of any class of citizens declared by the State Government as socially and educationally backward classes but not to the benefit of any other class, sect or community or to any religious purposes.] [This Explanation was added by Bombay 25 of 1954, Section 4.]

## 7. Power to make rules.

(1)The [ [State] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian laws order in Council.] Government] may make rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, and in particular -(a)[\* \* \*] [Clauses (a) and (e) were deleted by Maharashtra 7 of 1987, Section 10(a).](b)for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;(c)for controlling the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of mechanical contrivances;(cc)[\* \* \*] [Clause (cc) was deleted by Bombay 38 of 1950, Section 6.](d)for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the duty due is payable in accordance with the provisions of section 4, subsection (2); [and for requiring such proprietors to furnish security for payment of duty under sub-section (2) of section 4 and prescribing conditions for forfeiture of such security;] [These words were added by Bombay 25 of 1954, Section 5(1).](da)[ for manner of serving notice under sub-section (2) of section 4B, and for the procedure to be followed for best judgment assessment under that section;] [Clause (da) was inserted by Maharashtra 17 of 1967, Section 5(1).][\* \* \*] [Clauses (a) and (e) were deleted by Maharashtra 7 of 1987, Section 10(a).](f)[ for prescribing the conditions and form for payment and remission of duty payable under sub-section (3) of section 3;] [Clause (f) was substituted for the original, by Maharashtra 7 of 1987, Section 10(b).](g)for the presentation and disposal of applications for exemptions from payment of the entertainments duty or for the refund thereof; and(h)[ for the exemption from entertainments duty or from part or class thereof of soldiers, sailors and airmen belonging to the defence forces of any nationality when attending an entertainment either in uniform, or subject to production of identity card, in civilian dress;] [This clause was substituted for the original by Maharashtra 11 of 1984, Section 9.](i)[ for the issue of passes by a proprietor of a place of entertainment for the admission to the place of entertainment of officers who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law.] [This clause was added by Bombay 41 of 1958, Section 3(f).](j)[ collection of entertainment duty on cable television including Direct-to-Home (DTH) Broadcasting service by public auction.] [Clause (j) was added by Maharashtra 20 of 2003, Section 7. (w.e.f. 1.5.2002).](k)[ for prescribing the terms and conditions for exemption of duty under sub-section (13A) of section 3.] [Clause (k) was inserted by Maharashtra 6 of 2013, Section 4 (w.e.f. 22-2-2013).](2)If any person

acts in contravention of, or fails to comply with, any such rules, he shall, on conviction, [be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both.] [These words were substituted for the original by Maharashtra 25 of 1984, Section 5(2).](3)Such rules shall be made after previous publication.(4)[ Every rule made under this section shall be laid as soon as may be after it is made before each House of the State legislature while it is in session of a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.] [Sub-section (4) was added by Maharashtra 17 of 1967, Section 5(2).]

## **8. [ Power to enter place of entertainment for purposes of this Act. [Section 8 was substituted for the original by Maharashtra 7 of 1987, Section 11.]**

(1)[Any officer duly authorized by the local authority] (hereinafter in this section called "the Inspecting Officer"), in respect of the area of his jurisdiction, may enter any place of entertainment while the entertainment is proceeding or otherwise at any reasonable time with a view to carrying out an inspection to see whether the provisions of this Act or rules made thereunder are being complied with(2)The Inspecting Officer may require any proprietor to produce before him any accounts or documents relating to the entertainment conducted by him or to furnish any information relating to-(i)payments for admission, tickets or season tickets or complimentary tickets or any other articles and matters relating to such entertainment;(ii)the details of monthly expenses relating to conduct of the entertainment;(iii)the periodical including daily statements of sale of tickets sent by the proprietor to the distributor of films concerned; and(iv)details of orders for printing of the passes, tickets of the entertainment placed with the printing press concerned, as may be necessary for the purposes of this Act.(3)All accounts and documents of the nature referred to in sub-section (2) as well as documents containing information relating to entertainment conducted by the proprietor shall at all reasonable times be open to inspection by the Inspecting Officer and the Inspecting Officer may take or cause to be taken such copies or extracts therefrom or may place or cause to be placed such marks of identification thereon as appear to him to be necessary for the purposes of this Act.(4)The Inspecting Officer, may for the purposes of this Act, impound and retain in his custody for such period as he considers necessary any accounts or other documents and articles produced before him in any proceedings under this Act, after granting receipt for the same to the proprietor.(5)If the Inspecting Officer has reason to believe that any proprietor has evaded or is attempting to evade payment of duty due from him, he may, for reasons to be recorded in writing seize such accounts or documents or articles in the possession of the proprietor as may be necessary and shall grant receipt for the same and shall retain the same for such period as may be necessary in connection with any proceedings under this Act.(6)For the purposes of sub-section (3) or sub-section (5), the Inspecting Officer may enter and search any place of entertainment or business of any proprietor or any other place where the Inspecting Officer has reason to believe that the proprietor keeps or is for the time being keeping any accounts or

documents relating to entertainment conducted by him or the printing press to which work of printing the tickets for the entertainment is entrusted by the proprietor, and may make a note or inventory of any articles or things found in the course of any search which, in his opinion, will be useful for or relating to any proceedings under this Act. Whenever a search is made by the Inspecting Officer under this sub-section, the provisions of the Code of Criminal procedure, 1973, shall, so far as may be, apply.(7)The proprietor of an entertainment shall give every reasonable assistance to the Inspecting Officer in the performance of his duties under this section.(8)if the proprietor of any entertainment or any other person prevents or obstructs entry of a duly authorised Inspecting Officer under sub-section (1) or fails to give any reasonable assistance, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to two thousand rupees.(9)Every Inspecting Officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.(10)The Inspecting Officer may request, in case of emergency, the Officer-in-charge of the Police Station having jurisdiction over the place of inspection or entertainment, to prevent any unauthorised use of place for entertainment or to establish law and order in the place of entertainment or to seek the records relevant for the purpose of enquiry in the place of entertainment or in any other place under this Act and such officer of the Police Station shall be bound to comply with the request;Provided that in case of non-availability of such an officer, the Inspecting Officer may request the Police Officer of the nearest Police Station to render the required assistance.]

## 9. Recoveries.

- Any sum due on account of entertainments duty shall be recoverable as an arrear of land revenue.[[9A. Compounding of offences. [[Section 12 of Maharashtra 11 of 1984 reads as follows:-'12. Penalty for failure to furnish return and make payment If any person fails to furnish return and to make payment of entertainments duty due, if any, to the prescribed officer as required under sub-section (2) of section 10 of this Act, the prescribed officer may impose a penalty on such person as provided in section 9A of the principal Act, as if such failure was an offence committed under the principal Act.']] - [(1) Any officer authorised by the [local authority] in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made thereunder, by way of composition of such offence - (a) where the offence consists of the failure to pay, or the evasion of, any duty payable under this Act, in addition to the duty so payable, a sum of [two hundred rupees] [These words were substituted for the words 'money not exceeding five hundred rupees', by Maharashtra 7 of 1987, Section 12(1)(a).] or double the amount of the duty payable, whichever is greater; and (b) in other cases, a sum of [not less than five hundred rupees but not more than two thousand rupees] [These words were substituted for the words 'money not exceeding five hundred rupees' by Maharashtra 7 of 1987, Section 12(1)(b).] .](2)[ Where an offence against this Act or rules made thereunder is compounded by an officer authorised by the [local authority] [Sub-section (2) was deemed to have been added by Maharashtra 7 of 1987, Section 12(2).] in that behalf, the amount of composition sum fixed by him shall become payable by the proprietor within a period of 30 days from the date on which the composition sum is so fixed, and in the event of failure on the part of the person liable to pay the amount of composition sum within the aforesaid period, it shall be recoverable as an arrear of land revenue.] ] ]

**9B. [ Interest payable on failure to pay duty and composition sum. [Sections 9B, 9C and 9D were inserted by Maharashtra 7 of 1987, Section 13.]**

- Where a proprietor fails to pay the amount of duty due under section 3 within the period prescribed or the composition sum fixed under section 9A, he shall be liable to pay to the [local authority], in addition to the amount of duty or composition sum so payable, a penal interest at the rate of 18 per cent, per annum for the first 30 days and at the rate of 24 per cent, per annum thereafter on such amount from the date, such amount became or becomes payable till the amount and interest is fully paid.

**9C. Refund of excess duty paid.**

- Where a proprietor has paid entertainment duty in excess of the duty payable the amount of duty paid in excess shall, on an application made by the proprietor in that behalf, be refunded to him by the [local authority] [Substituted 'Collector' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] after such verification as may be necessary and in such manner as may be prescribed.

**9D. Recommendation to suspend or cancel licence.**

- Where a proprietor is found to have been habitually committing offences under the Act and the rules made thereunder, the [local authority] [Substituted 'Collector' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] shall, after taking into consideration the gravity of the offence or a series of offences so committed, recommend to the licensing authority appointed under the provisions of the Bombay Cinemas (Regulation) Act, 1953 to initiate action against such proprietor for suspension or cancellation of the cinema licence or the ticket selling licence, as the case may be, granted under that Act to such proprietor, whereupon the licensing authority shall initiate such action against the proprietor.]

**10. [ Delegation of powers by the [State Government] [For Notification under this section, see Government Notification in the Revenue Department, No. 7230-E, dated the 17th December 1923, published in the Bombay Government Gazette, 1923, Part 1, page 2975.].**

(1) Any of the powers and duties conferred or imposed upon the [ [local authority] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian Laws Order in Council.]] by this Act may be exercised or performed, subject to such conditions as the [ [local authority] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian Laws Order in Council.]] may prescribe, by any person whom the [ [local authority] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation of Indian Laws Order in Council.]] may by general or special order empower in this behalf.](2)[ For the purposes of sub-section (1) , the powers of the local authority shall be exercised by ( i) the Municipal Commissioner, in case of a Municipal Corporation, (ii) the Chief Officer, in case of a Municipal Council, (iii) the Chief Executive Officer, in



case of a Zilla Parishad, (iv) the Chief Executive Officer, in case of a Cantonment Board, in their respective jurisdiction.] [Added by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]

## **10A. [ Appeal and Revision. [Section 10A was inserted by Maharashtra 7 of 1987, Section 14.]**

(1)[A proprietor who is aggrieved by the order of the [(i) Municipal Commissioner, in case of a Municipal Corporation, (ii) Chief Officer, in case of a Municipal Council, (iii) Chief Executive Officer, in case of a Zilla Parishad, (iv) Chief Executive Officer, in case of a Cantonment Board] determining the rates for the admission in a multiplex under sub-section (13) of section 3 or of assessment, with or without penalty, under section 4B, may file an appeal to the Commissioner within thirty days from the receipt of the order:][Provided that,-(a)No appeal shall be entertained by the Commissioner unless the proprietor pays the undisputed amount of the duty and penalty, if any, as assessed by the Collector;[(i) Municipal Commissioner, in case of a Municipal Corporation, (ii) Chief Officer, in case of a Municipal Council, (iii)Chief Executive Officer, in case of Zilla Parishad, (iv) Chief Executive Officer, in case of a Cantonment Board.](b)the Commissioner may, notwithstanding anything contained in clause (a), if he deems fit, for reasons to be recorded in writing, entertain an appeal without payment of any duty and penalty, if any, as assessed by the Collector, and the decision of the Commissioner regarding entertaining of the appeal by him shall be final.](2)The Commissioner may, after giving a reasonable opportunity of hearing, confirm, reduce, enhance or annul the assessment and penalty, if any; or may set aside the assessment and refer the case back to the Collector for making a fresh assessment in accordance with the directions given in the order. The Collector shall thereupon, after making such further inquiry as may be necessary, make a fresh assessment and determine the amount of duty and penalty, if any, payable by the proprietor on the basis of such fresh assessment.(2A)[ The Commissioner shall as far as possible decide every appeal filed under sub-section (1) within three months from the date of filing of such appeal, and in a case where it is not possible or feasible to decide the appeal within such period, he shall submit a report in writing to the State Government recording therein the reasons for such delay in deciding the appeal.] [Sub-Section (2A) was inserted by Maharashtra 49 of 1994, Section 5(b).](3)The State Government may, suo motu or on application made to it in that behalf within sixty days from the order of Commissioner, call for the record and proceedings, of the case and pass such order in that case as it may deem fit, and thereby modify, confirm or annul the order of the Commissioner.] [This proviso was substituted for the original by Maharashtra 49 of 1994, Section 5(a).]

## **11. [ Bar of certain proceedings. [Sections 11, 12, 13, 14 and Schedule were added by Bombay 41 of 1958, Section 3 (i).]**

(1)No prosecution, suit or other proceeding shall, without the sanction of the State Government, lie against any officer or servant of the State Government for any act done or purporting to be done under this Act.(2)No prosecution, suit or other proceeding shall lie against any such officer servant for anything in good faith done or intended to be done under this Act.

## 12. Limitation.

- No suit shall be instituted against the [State Government and local authority] [ Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] and no prosecution, suit or other proceeding shall be instituted against any officer or servant of the [State Government and local authority] [ Substituted 'State Government' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] in respect of any act done or purporting to be done under this Act after six months from the date of the commission of the act.

## 13. [ ~~Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.~~ ]

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13. Prohibition of levy of tax on entertainments by local authorities.- (1) Notwithstanding anything contained in any law relating to a municipality, local board, village Panchayat or other local authority, no municipality, local board, village Panchayat or other local authority shall levy any tax on entertainment on which an entertainment duty is leviable under this Act after this Act comes into operation in the area within which the local authority concerned has jurisdiction.(2) Nothing contained in sub-section (1) shall affect the levy by any local authority of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.Explanation.- For the purpose of this section, "municipality" means a body specified in the Schedule to this Act.

## 14. Repeal and Savings.

- On the commencement of this Act in that part of the State of Bombay to which it is extended by the Bombay Entertainments Duty (Extension and Amendment) Act, 1958, the Central Provinces and Berar Entertainments Duty Act, 1936, the Entertainments Tax Act, 1355F, the Saurashtra Entertainment Duty Ordinance, 1949, and any other law relating to entertainment tax shall, from such commencement in that part, stand repealed:Provided that, such repeal shall not affect -(a)the previous operation of the enactments and laws so repealed, or(b)any penalty or punishment incurred in respect of any offence committed against any of the provisions of the enactments and laws so repealed, or(c)any investigation, legal proceeding or remedy in respect of such penalty or punishment;and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if the Bombay Entertainments Duty (Extension and Amendment) Act, 1958 had not been passed:Provided further that anything done or action taken (including notifications issued, authorizations made, powers delegated and exemptions given) by or under the provisions of the enactments and laws so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act and shall until altered, repealed or amended under this act continue in force accordingly but with this modification that the assessment of the duty or tax in respect of any liability therefore incurred in the area concerned before the commencement therein of this Act, shall be made at the rates imposed by or under the enactments and laws repealed and any proceedings pending in any area before any authority under the provisions of the enactments and laws repealed shall on the commencement

therein of this Act stand transferred to the corresponding authority under this Act and be disposed of accordingly.[\*\*\*] [Deleted 'Schedule' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]]

Schedule(See Section 13)(1) A Corporation constituted under the Bombay Municipal Corporation Act, the Bombay Provincial Municipal Corporation Act, 1949 or the City of Nagpur Corporation Act, 1948, or(2) a Municipality constituted under -(a) the Bombay Municipal Boroughs Act, 1925.(b) the Bombay Municipal Boroughs Act, 1925, as applied to the Saurashtra area and the Kutch area of the State of Bombay.(c) the Bombay District Municipal Act, 1901.(d) The Bombay District Municipal Act, 1901, as applied to the Saurashtra area of the State of Bombay.(e) the Central Provinces and Berar Municipalities Act, 1922, or(f) the Hyderabad District Municipalities Act, 1956, or(3) a Cantonment Board constituted under Cantonments Act, 1924.

Notifications(Bombay 1 of 1923)G. N., R. D., No. ENT. 1056, dated 6th March, 1957 (B. G. Part, 4-B., page. 217) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Entertainments Duty (Amendment) Act, 1956, (Bombay LIII of 1956), the Government of Bombay hereby appoints 1st April, 1957 as the date on which the Act shall come into force.G. N., R. D., No. ENT. 1061/24916-N. dated 11th August, 1962 (M. G., Part 4-B, page 2640) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Entertainments Duty (Amendment) Act, 1962 (Maharashtra 25 of 1962), the Government of Maharashtra hereby appoints the 7th day of September, 1962, to be the date on which the said Act shall come into force.G. N., R. & F. D., No. ENT. 1067-N. dated 26 August, 1967 (M. G., Part 4-B, page 2126) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Entertainments Duty (Amendment) Act, 1967 (Maharashtra 17 of 1967), the Government of Maharashtra hereby appoints the 1st day of September, 1967, to be the date on which the said Act shall come into force.G. N., R. & F. D., No. ENT. 1067/192804-N, dated 28th December, 1967 (M. G., Part 4-B, page 28) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Entertainments Duty (Second Amendment) Act, 1967, (Maharashtra XLI of 1967), the Government of Maharashtra hereby appoints the 1st day of January 1968, to be the date on which the said Act shall come into force.G. N., R. & F. D., No. 1073/5102-N, dated 23rd April, 1974 (M. G., Part 4-B, page 682) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Entertainments Duty (Amendment) Act, 1974 (Maharashtra 11 of 1974), the Government of Maharashtra hereby appoints the 1st day of May, 1974, to be the date on which the said Act shall come into force.G. N., R. D., No., 2017/45, dated 8th August, 1953 (B. G., Part 4-B, page 1561) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the towns and villages mentioned below, with effect from the 15th August, 1953

District	Taluka	Town or village
East Khandesh	Parola	Parola
	Bhadgaon	Bhadgaon
	Jalgaon	Nashirabad

G. N., R. D., No. 2017/45, dated 10th August, 1953 (B. G., Part 4-B, page 1561) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the towns and villages specified in the schedule hereto annexed, with effect from and on

the 1st August, 1953 :-

District Taluka or Mahal Town or Village

Kolaba .. ..	Mangaon .. ..	Goregaon
	Shriwardhan .. ..	Shriwardhan.
	-do-	.. Borli.
	Sudhagad .. ..	Pali.
	Karjat .. ..	Neral.
	-do-	.. Karjat.
	Murud .. ..	Murud
	Alibag .. ..	Revdanda.

G. N., R. D., No. 2017/45, dated 19th October, 1953 (B. G., Part 4-B, page 2164) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come in to operation in the towns and villages mentioned below, with effect from the 1st January, 1954

District Taluka Town or Village

Poona Purandhar Saswad.

- Heveli (i) Area of the village Lohogaon (including aerodrome area)  
(ii) Khadakwasla (including N.D.A. project area.)

G. N., R.D., No. ENT. 1053, dated 20th October, 1953 (B. G., Part 4-B, page 2172) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the towns and the villages mentioned below, with effect from the 1st November, 1953

District	Taluka	Town or Village
1. Sholapur .. ..	Akalkot .. ..	Maindargi.
2. - Do - .. ..	- Do - .. ..	Karajagi.
3. - Do - .. ..	- Do - .. ..	Mangrul.
4. - Do - .. ..	- Do - .. ..	Kini.
5. - Do - .. ..	- Do - .. ..	Wagadari.
6. - Do - .. ..	Sangola .. ..	Sangola.
7. - Do - .. ..	- Do - .. ..	Javale.
8. - Do - .. ..	- Do - .. ..	Kole.
9. - Do - .. ..	- Do - .. ..	Mahud Bk.
10. - Do - .. ..	Karmala .. ..	Karmala
11. - Do - .. ..	Mangalwedha .. ..	Borale.
12. - Do - .. ..	- Do - .. ..	Machnur
13. - Do - .. ..	- Do - .. ..	Andhalgaon.
14. - Do - .. ..	- Do - .. ..	Laxmi-Dahiwadi.
15. - Do - .. ..	- Do - .. ..	Marwade.
16. - Do - .. ..	- Do - .. ..	Bhose.

17. - Do - .. .. - Do - .. .. Bramhapuri.  
 18. - Do - .. .. Madha .. .. Kurduwaid.  
 19. - Do - .. .. - Do - .. .. Modnimb.  
 20. - Do - .. .. Malsiras .. .. Malsiras.

G. N., R. D., No. ENT-1055, dated 20th July, 1956 (B. G., Part 4-B, page 905) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the villages and towns mentioned below, with effect from the 15th August, 1956

Village or Town	Taluka or Mahal	District
Kalwan	.. .. Kalwan	.. .. Nasik
Trimbak	.. .. Nasik	.. .. - Do -
Vihitgaon	.. .. - Do -	.. .. - Do -
Bhalod	.. .. Yawal	East .. .. Khandesh
Varangaon	.. .. Bhusawal	.. .. - Do -
Talwel	.. .. - Do -	.. .. - Do -
Bodwad	.. .. - Do -	.. .. Do.
Pimpalgaon	.. .. Pachora	.. .. Do.
Madha	.. .. Madha	.. .. Sholapur
Mohol	.. .. Mohol	.. .. Do.
Matheran	.. .. Kolaba	.. .. Kolaba
[* [Not printed as the entries pertain to the Gujarat and Mysore States.]	*	*)
Dabhol	.. .. Dapoli	.. .. Ratnagiri
Mhapan	.. .. Vengurla Peta	.. .. Do.
Banda	.. .. Sawantwadi	.. .. Do.
[* [Not printed as the entries pertain to the Gujarat and Mysore States.]	*	*)
Virar	.. .. Bassein	.. .. Thana
Bhayander	.. .. Borivili	.. .. Do.
Uttan	.. .. - Do -	.. .. Do.
Padgha	.. .. Bhiwandi	.. .. Do.
Vajreshwari	.. .. - Do -	.. .. Do.
Kelwa-Mahim	.. .. Palghar	.. .. Do.
Bordi	.. .. Dahanu	.. .. Do.
Khattalwada	.. .. Umbergaon	.. .. Do.
Belapur	.. .. Thana	.. .. Do.
Naupada	.. .. - Do -	.. .. Do.

[\* [Not printed as the entries pertain to the Gujarat and  
Mysore States.]

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\*)

G. N., R. D., No. ENT-1056-L, dated 6th November, 1956 (B. G., Part 4-B, page 1378) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the villages mentioned below, with effect from 20th November, 1956

Village	Taluka	District
Mithbaon .. ..	Deogad .. ..	Ratnagiri
Harnai .. ..	Dapoli .. ..	- Do -

G. N., R. D., No. ENT-1058-I-N, dated 31st May, 1958 (B. G., 4-B, page 564) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923) (hereinafter referred to as the "said Act"), read with section 2 of the Bombay Entertainments Duty (Extension and Amendment) Act, 1958 (Bombay XLI of 1958), the Government of Bombay hereby directs that the said Act shall come into operation in the areas specified in the Schedule appended hereto on the 7th day of June 1958.

## Schedule

AreaArea with the limits of -(1)the City Municipality of Aurangabad, Jalna, Bhir, Mominabad, Parli, Parbhani, Hingoli, Basmat, Manwat, Pathri, Partur, Gangakhed, Sonpeth, Purna, Jintur, Sailu, Kalamnuri, Narided, Osmanabad, Latur and Udgir.(2)the Town Municipality of Kannad, Ambad, Vaijapur, Khuldabad, Paithan, Bhokerdan, Gangapur, Mangalegaon, Georai, Ashti, Dharur, Kundalwadi, Rajura, Dharmabad, Deglur, Hadgaon, Kinwat, Mukhed, Omri, Mudkhed, Billoli, Kandhar, Tuljapur, Muram, AUSA, Omarga, Bhoom, Paranda, Ahmedpur, Nilanga, Kallam and Naldurg.G. N., R. D., No. ENT-1058-3, dated 21st August, 1958 (B. G., Part 4-B, page 858) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the villages mentioned below with effect form 1st September, 1958

District	Taluka	Village
Ahmednagar .. ..	Kopergaon .. ..	Kanhegaon
		Vari
		Puntamba
		Savalivihir
		Pohagaon
		Sakori
	Shrirampur .. ..	Loni
		Kolhar
		Bhagwatipur
	Sangamner .. ..	Ashwi
	Newasa .. ..	Newasa Khurd
		Sonai

Rahuri .. .. Deolali

G. N., R. D., No. ENT-1058-J, dated 11th July, 1959 (B. G., Part 4-B, page 885) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Bombay is pleased to direct that the said Act shall come into operation in the villages mentioned below with effect from 1st August, 1959

Name of District	Names of Villages	
Nagpur	.. .. Mansar.	Kandri.
	Kanhan.	Mouda.
	Gumgaon.	Bela.
	Kahi.	Mohpa.
	Kalmeshwar.	Buti Bori.
Chanda	.. .. Lonwahi.	Sindewahi.
	Rampur.	Aheri.
Bhandara	.. .. Advar.	Amgaon.
Amravati	.. .. Kolhapur.	Walgaon.
	Kurha.	Jurud.
	Dliarni.	
Akola	.. .. Borgaon Manju.	Pinjar.
	Mahan.	Barsi Takli.
	Wadegaon.	Kurum.
	Selu Bazar.	Manora.
Veotmal	.. .. Relegaon.	Dhanki.
Nanded	.. .. Hirnayalnagar.	
East Khandesh	.. .. Kasoda.	Nimohira.
	Faizpur.	Pahur.
	Fattepur	

G. N., R. & F. D., No. ENT-1066/130522-N, dated 14th January, 1967 (M. G., Part 4-B, page 111) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the village of Dabhadi in the Malegaon Taluka, the villages of Dindori and Wani in the Dindori Taluka and the village of Niphad in the Niphad Taluka of the Nasik District.

G. N., R. & F. D., No. ENT-1065/242612-N, dated 6th April, 1967 (M. G., Part 4-B, page 757) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages in the Ratnagiri District specified in the Schedule hereto appended on the 1st day of May 1967.

## Schedule 2

District	Taluka or Mahal	Villages
Ratnagiri	.. .. Kudal Mahal	.. 1. Akeri. 2. Pawashi. 3. Pat. 4. Walawal. 5. Mangaon. 6. Kadawal. 7. Karal.
	Dapoli Taluka	.. 1. Palgad. 2. Jalgaon. 3. Ade.
	Chiplun Taluka	.. 1. Shirgaon. 2. Pophali. 3. Kolkewadi
	Mandangad Taluka	.. 1. Mhapral. 2. Latwan. 3. Panderi. 4. Mandangad. 5. Volas (Bankot) 6. Veshvi.
	Ratnagiri Taluka	.. 1. Saitavada. 2. Malgund. 3. Mirya. 4. Harcheri.
Ratnagiri-Contd.	Deogad Taluka	.. 1. Vijaydurga. 2. Wada 3. Shirgaon.
	Sawantwadi Taluka	.. 1. Sateli (Bedshi). 2. Kasali. 3. Aronda. 4. Ajagaon. 5. Talaode. 6. Satavade.
	Rajapur Taluka	.. 1. Jaitapur 2. Nate.



	3. Pachal.
	4. Kasheli.
Malwan Taluka	.. 1. Pendur (Katta)
	2. Masura.
	3. Achara.
	4. Deobag
Vengurla Mahal	.. 1. Redi.
	2. Parule.
	3. Tulas.
Lanja Mahal	.. 1. Lanja.
	2. Prabhanvalli.
Sangameshwar Taluka	.. 1. Navadi.
	2. Kalambaste
	3. Makhajan.
Khed Taluka	.. 1. Furus.
	2. Tisangi.

G. N., R. & F. D., ENT-1067/56343-N, dated 2nd February, 1968 (M.G., Part 4-B, page 273) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the Kondhali Village in the Katol Taluka, Sirsi Village in the Umrer Taluka and Saori Village in the Ramtek Taluka of the Nagpur District, on the 1st day of March 1968. Amended by Corrig., R. & F. D., No. ENT-1067/215439-N, dated 14th June, 1968 (M. G., Part 4-B, page 652) Amended by Corrig., R. & F. D., No. ENT-1068/72391-N, dated 29th May, 1970 (M. G., Part 4-B, page 768) G. N., R. & F. D., No. ENT-1067/215439-N, dated 2nd February, 1968 (M. G., Part 4-B, page 224) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages specified in column 3 of the Schedule hereto appended, in the talukas mentioned against them in column 2 of that Schedule on 1st day of March, 1968.

### Schedule 3

District	Taluka	Villages
1	2	3
Ahmednagar	.. .. Kopargaon	.. .. 1. Shirdi.
		[* * *] [Deleted by Corrigendum of 29-5-1970.]
		[* * *] [Deleted by Corrigendum of 29-5-1970.]
		[* * *] [Deleted by Corrigendum of 29-5-1970.]

[\* \* \*] [Deleted by  
Corrigendum of 29-5-1970.]

Shrirampur	.. .. 5.	Undirgaon.
Akola	.. .. 6.	Rajur.
Newasa	.. .. 7.	Toka.
	8.	Pavarasangam.
	9.	Ghodegaon.
	10.	Chanda.
Pathardi	.. .. 11.	Madhi.
	12.	Miri.
	13.	Tisgaon.
Shrigonda	.. .. 14.	Belwandhi.
Karjat	.. .. 15.	Mirajgaon.
Shevgaon	.. .. 16.	Bodhegaon.
Parner	.. .. 17.	Takali-Dokeshwar.
	18.	Supa.
Nagar	.. .. 19.	Walki.
	20.	Jeur

G. N., R. & F. D., No. ENT-1067/215252-N, dated 2nd February, 1968 (M. G., Part 4-B, page 272) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages Pattankodoli, Kumbhoj, Rukadi, K. Alate and Hatkanangle in Hatkanangle Taluka, village Uttur in Ajra Taluka and village Mudashingi in Karvir Taluka of the Kolhapur District, on the 1st day of March, 1968. G. N., R. & F. D., No.

ENT-1967/59413-N, dated 2nd February, 1968 (M. G., Part 4-B, page 223) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby specifies the 1st day of March 1968 to be the date on which the said Act shall come into force in the local areas of the Saoli Village in the Chanda Taluka, Talodhi Balapur Village in the Bramhapuri Taluka and Sironcha Village in the Sironcha Taluka of the Chanda District. G. N., R. & F. D., No. ENT-1067/164150-N, dated 9th February, 1968 (M. G., Part 4-B, page 287) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages in the Dhulia District specified in the Schedule hereto appended on the 8th day of March 1968.

## Schedule 4

District	Taluka	Villages
Dhulia	.. .. Dhulia	.. .. 1. Boris.
		2. Fagane.
		3. Shirud.

Sakri	.. .. 4.	Dahiwel.
	5.	Dhadane.
Nawapur	.. .. 6.	Bhadwad.
	7.	Chinchpada.
	8.	Visarwadi.
Sindkheda	.. .. 9.	Mudawad.
	10.	Chimthana.
	11.	Vikharan.
	12.	Virdel.
Shirpur	.. .. 13.	Bhatpure.
Nandurbar	.. .. 14.	Dhanora.
	15.	Ranale.
Shahade	.. .. 16.	Mandane.
Akkalkuwa	.. .. 17.	Khapar.

G. N., R. & F. D., No. ENT-1067/167708-N, dated 19th February, 1968 (M. G., Part 4-B, page 305) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages and towns in the Thana District specified in column 3 of the Schedule hereto appended in the Talukas specified against them in column 2 of that Schedule on the 18th day of March 1968.

## Schedule 5

District	Taluka	Villages and Towns
1	2	3
Thana	.. Dahanu	.. 1. Badapokharan.
		2. Viwalwedhe.
		3. Malyan.
	Mokhada	.. 4. Mokhada.
	Jawhar	.. 5. Vikramgad.
	Palghar	.. 6. Tara pur.
		7. Pamtembhi.
		8. Tembhode.
		9. Nawali.
		10. Dahisar.
		11. Mande.
		12. Vedhi.
Thana-Contd.		13. Edwan.
		14. Datiware.

	15.	Boisar.
	16.	Saphale.
	17.	Makne Kapase
Wada	.. 18.	Kudus
	19.	Tilase
	20.	Tuse.
Bassein	.. 21.	Arnala.
	22.	Vagholi.
	23.	Manikpur.
	24.	Nirmal.
	25.	Bhatane.
	26.	Waliv.
	27.	Juchandra.
Bhivandi	.. 28.	Ganeshpuri
	29.	Akoli.
	30.	Kharbao.
	31.	Gauripada.
Murbad	.. 32.	Bhaluk.
	33.	Tembhare Bk.
	34.	Khateghar.
	35.	Masale.
	36.	Kasgaon.
Murbad	.. 37.	Umaroli Bk.
	38.	Mhase.
Kalyan	.. 39.	Tis.
	40.	Wadi.
	41.	Gajbandhan Patharli.
	42.	Badlapur.
	43.	Kulgaon.
	44.	Mohone.
	45.	Ghodbunder.
	46.	Kashi.
	47.	Kalwa.
Shahapur	.. 48.	Khardi.
	49.	Kinhawali.
Talasari	.. 50.	Talasari.

G. N., R. & F. D., No. ENT-1067/59241-M, dated 19th February, 1968 (M. G., Part 4-B, page 307) -

In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages and towns in the Kolaba district specified in column 3 of the Schedule hereto appended in the talukas specified against them in column 2 of that Schedule on 22nd day of March, 1968.

## Schedule 6

District	Taluka	Villages and Towns
1	2	3
Kolaba	Alibag	1. Alibag.
		2. Chendhare.
		3. Chondhi.
		4. Poynad.
	Mahad	5. Birwadi.
		6. Kalji.
	Roha	7. Varasgaon.
	Mangaon	8. Mangaon.
		9. Utekhal.
		10. Khandad.
		11. Bhadv.
	Khalapur	12. Bhanawaj.
		13. Khopoli.
		14. Deolad.
		15. Vihori.
		16. Rahutavde.
		17. Mulgaon Budruk.
		18. Shil.
		19. Wasrang.
		20. Warose Wasrang.
		21. Katarang.
		22. Mhasala
	Poladpur	23. Poladpur.

G. N., R. & F. D., No. ENT-1067/166762-II, dated 19th February, 1968 (M. G., Pt 4-B page 337) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages in the Sangli District specified in column 3 of the Schedule hereto appended in the talukas specified against them in column 2 of that Schedule on 18th day of March 1968.

## Schedule 7

District	Taluka	Villages and Towns
1	2	3
Sangli	.. Miraj	.. 1. Arag.
		2. Budhgaon.
		3. Kavalapur.
	Tasgaon	.. 4. Bhilavadi.
		5. Palus.
		6. Ramanand Nagar.
	Walva	.. 7. Takari.
	Khanapur	.. 8. Khanapur.
	Kavthe Mahankal	.. 9. Dhalgaon.
	Atpadi	.. 10. Atpadi.
		11. Dighanchi.
		12. Karagani.
		13. Kharsundi.

G. N., R. & F. D., No. ENT-1067/212984-N 1, dated 29th February 1968 (M. G., Part 4-B page 344) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages specified in column 3 of the Schedule hereto appended in the talukas mentioned against them in column 2 of that Schedule on 1st day of April, 1968.

## Schedule 8

District	Taluka	Villages and Towns
1	2	3
Poona	.. Indapur	.. 1. Sansar.
		2. Lasurna.
		3. Shelgaon.
	Bhor	.. 4. Kikvi.
		5. Nasrapur.
	Baramati	.. 6. Murum.
		7. Karanje.
		8. Nimbut.
		9. Korhale Bk.
		10. Sangvi.
		11. Murit.

	12.	Modhave.
Ambegaon ..	13.	Ghodegoan.
Sirur ..	14.	Kawathe.
	15.	Koregaon Bhima.
	16.	Mandavgaon Farata.
	17.	Nhavra.
	18.	Shrikrapur.
	19.	Ranjangaon Ganpati.
Dhond ..	20.	Patas.
	21.	Bori Pardhi.
	22.	Rahu.
	23.	Pargaon.
	24.	Warwand.
	25.	Pimpalgaon.
Haveli ..	26.	Dehu (village)
	27.	Wagholi.
	28.	Lonikalbhor.
	29.	Theur.
	30.	Fursungi.
	31.	Sangavi Haveli.
	32.	Chinchwad.
	33.	Pimpri Waghire & Pimpri Colony.
	34.	Kondhave Kh.
	35.	Moshi.
	36.	Bhosari.
	37.	Charholi Bk.
	38.	Kothrud.
	39.	Vadgaon Sheri.
	40.	Pashan.
	41.	Hadapsar.
	42.	Wada.
	43.	Markal.
	44.	Kadus.
	45.	Wafagaon.
	46.	Pati.
	47.	Varude.
	48.	Davdi.

	49.	Kalus.
	50.	Chas.
	51.	Bahul.
Junnar	.. 52.	Belhe.
	53.	Ane.
	54.	Rajuri.
	55.	Bori Bk.
	56.	Ale.
	57.	Vadgaon Anand.
	58.	Pimpri Pendhar.
	59.	Umbraj.
	60.	Pimpalwandi.
	61.	Kandali.
	62.	Parunde.
	63.	Yenere.
	64.	Sawargaon.
	65.	Khodad.
	66.	Arvi.
Mawal	.. 67.	Navlakh Umbrae.
	68.	Wadgaon.
Mulshi	.. 69.	Paud.
	70.	Ghotavade.
	71.	Man.
	72.	Lawale.
Purandhar	.. 73.	Kodit Bk.
	74.	Bhivari.
	75.	Chambli.
	76.	Dive.
	77.	Garade.
	78.	Kaivihere.
	79.	Walha.
	80.	Pimpal Khurd.
	81.	Gulunche.
	82.	Kolhate.
	83.	Pargaon.
	84.	Belsar.
	85.	Paisa rve.



86. Parinche.

G. N., R. & F. D., No. ENT-1067/42321-N, dated 20th March, 1968 (M. G., Part 4-B page 426) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages Satara District specified in the Schedule hereto appended on 19th day of April, 1968.

## Schedule 9

District	Taluka	Villages and Towns
1	2	3
Satara	.. .. Karad	.. .. Kole. Rethare Bd. Sadashivgad. Pal. Kudal. Wagholi. Pimpode Bd. Deoor. Kumthe. Targaon. Diskal. Budh. Khatav. Kuroli. Khatav. Pusesavali. Mhasurne. Nimsoda. Chitali. Kaledhon. Gondavale Bd. Malwadi. Mardi. Palshi. Asoo. Hoi. Sangvi. Taradgaon.
	Jaoli-Koregaon	..
	Khatav	.. ..
	Man	.. ..
	Phaltan	.. ..

Khandala	.. ..	Wing.
Bavda	.. ..	Bhade.
		Bavada.
		Asavali.
		Khad Bd.
Wai	.. ..	Pachwad.
		Ozarde.
		Surur.
Mahabaleshwar	..	Panchagani.

G. N., R. & F. D., No. ENT-1067/249908-N, dated 16th March, 1968 (M. G., Part 4-B page 427) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages and towns in the Jalgaon District specified in the Schedule hereto appended on 19th day of April 1968.

## Schedule 10

District	Taluka	Villages and Towns
Jalgaon	.. .. Chopda	.. .. Adwad.
	Pachora	.. .. Nagardesla.
	Edlabad	.. .. Edlabad.
	Yawal	.. .. Nhavi.
	Raver	.. .. Vivane Khed.
	Raver	.. .. Khorid Khurd and Budruk.
	Jamner	.. .. Shengole.
	Bhadgoan	.. .. Tongaon.

G. N., R. & F. D., No. ENT-1067/57748-N, dated 6th April, 1968 (M. G., Part 4-B page 468) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby specifies the 10th day of May 1968, to be the date on which the said Act shall come into force in the local areas of the Dhaga Village in the Arvi Taluka, Ghorad Village in Wardha Taluka and Alipur and Kapsi Villages in the Hinganghat Taluka of the Wardha District. G. N., R. & F. D., No. ENT-1067/42321-N, dated 14th May, 1968 (M. G., Part 4-B page 583) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages and towns in Yeotmal District specified in the column 3 of the Schedule hereto appended with taluka specified against them in column 2 of that Schedule on 6th day of June 1968.

## Schedule 11

District	Taluka	Villages and Towns
1	2	3
Yeotmal .. ..	Yeotmal .. ..	1. Kalamb.
		2. Babhulgaon.
		3. Pahur.
		4. Dabha
		5. Veni-Kotha.
	Darwaha .. ..	6. Lohi.
		7. Boti-Arab.
		8. Bori-Budruk.
		9. Dehni.
		10. Jawala.
		11. Ladkhed.
		12. Mahagaon-Kasba.
		13. Mangladevi.
		14. Manikwada.
	Pusad .. ..	15. Ningnoor.
		16. Bittergaon.
		17. Shembalpimpri.
		18. Dhanoda Fair.
		19. Belura.
		20. Fulswangi.
		21. Mulawa.
		22. Vidul.
		23. Mahagaon.
		24. Kali (Dau).
	Kelapur .. ..	25. Bori (Patan)
		26. Sawali-Sadoba.
		27. Kahiri.
		28. Parwa.
		29. Mohoda.
		30. Wadki.
	Wani .. ..	31. Rajur.
		32. Nawargaon Fair.
		33. Maregoan.

- |     |           |
|-----|-----------|
| 34. | Mukutban. |
| 35. | Patan.    |
| 36. | Kayar.    |
| 37. | Rasa.     |

G. N., R. & F. D., No. ENT-1067/42321-N, dated 15th May, 1968 (M. G., Part 4-B page 580) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages and towns in Amravati District specified in the column 3 of the Schedule hereto appended in the taluka specified against them in column 2 of that Schedule on 7th day of June 1968.

## Schedule 12

District	Taluka	Villages and Towns
1	2	3
Amravati..	Achalpur	.. Chandur Bazar. Ghat-ladaki. Bramhanwada- Thadi. Astapur. Dhanora-Purna.
	Morshi	.. Ambada. Rithpur. Ner. Pingalai. Hiwarkhed. Benoda. Loni. Pusala Kasaba- Belows.
	Amaravati	.. Thugaon-Purna. Nandgaon-Khendeshwar. Shirala. Nandgaon-Peth. Bhatkuli. Anjangaon-Bari. Wathoda-Shukleshwar. Mahuji-Jahagir.

Darayapur .. Yeoda.  
Sategaon.  
Kapustalni.  
Pimplod.  
Wadner-Gangai.

Chandur-Railway .. Tiwasa.  
Mozari Amala.  
Mangrul-Dastagir.

G. N., R. & F. D., No. ENT-1067/12689, dated 27th May, 1968 (M. G., Part 4-B page 613) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages and towns in Buldhana District specified Schedule hereto appended on 20th day of June-1968.

## Schedule 13

District	Taluka	Villages and Towns
1	2	3
Buldhana .. ..	Mehkar .. ..	1. Lonar.
		2. Dongaon.
		3. Sakharkherda.
		4. Sindkhed Raja
		5. Malkapur Pangra.
	Chikhli .. ..	6. Deulghat.
		7. Undri.
		8. Amadapur.
		9. Dhad.
	Jalgaon .. ..	10. Pimpalgaon
		11. Paturda.
		12. Sonala.
	Malkapur .. ..	13. Motala.
		14. Dhamangaon, Badhe.

G. N., R. & F. D., No. ENT-1067/ 157743-N, dated 7th August 1968 (M. G., Part 4-B page 1272) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby specifies the 30th day of August 1968, to be the date on which the said Act shall come into force in the local areas of the Kharangana and Ashti Villages in the Arvi Taluka and Koteswar (Rohani) Village in the Wardha Taluka of the Wardha District. G. N., R. & F. D., No. ENT-1067/215251-N, dated 25th October, 1968 (M. G., Part 4-B page 1615) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra

hereby directs that the said Act shall come into operation in the local areas of the villages in the Sholapur District specified in the column 3 of the Schedule hereto appended in the talukas specified against them in column 2 of that Schedule on 15th day of November 1968.

## Schedule 14

District	Taluka	Villages and Towns
1	2	3
Sholapur .. ..	Barsi	1. Vairag.
		2. Yedsi.
		3. Pangrl.
	Karmala	4. Jeur.
		5. Kem.
		6. Nilja
	Mangalwedha .. ..	7. Hannur.
		8. Haljanti.
		9. Manegaon.
	Madhe	10. Ropale.
		11. Kurdu.
		12. Uplai (Budruk).
		13. Uplai (Khurd).
		14. Bembale.
		15. Laul.
		16. Aran.
	Akalkot	17. Nagansur.
		18. Jeur.
		19. Kurpur.
		20. Saigar.
	Pandharpur .. ..	21. Karkamb.

G. N., R. & F. D., No. ENT-1068/393762-N, dated 29th November, 1968 (M. G., Part 4-B page 1998) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into force in the local areas of the villages specified in the column 2 of the Schedule hereto appended in the talukas of Bhandara District mentioned in column 1 of the said Schedule on 1st day of January 1969.

## Schedule 15

District	Villages
1	2

Gondia	.. .. . Kati.
	Goregaon.
Sakoli	.. .. . Sadak Arjuni.
	Deori.
	Lakhandur.
	Arjuni (Moregaon).
Bhandara	.. .. . Warathi.
	Shahapur.
	Mahadi.
	Sehora.
	Goharwahi.
	Dongri Buz.
	Dewhadi.
	Mundhari Buz.
	Kardi.

G. N., R. & F. D., No. ENT-1068/ 170293-N, dated 17th February, 1969 (M. G., Part 4-B page 431) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby specifies the 1st day of April 1969 to be the date on which the said Act shall come into force in the local areas of Bholawade village in the Bhore Taluka of the Poona District. G. N., R. & F. D., No. ENT-1068/42321-(ii)-N, dated 17th March, 1969 (M. G., Part 4-B page 398) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages and towns in the Akola district specified in the Schedule hereto appended on the 1st day of May 1969.

## Schedule 16

District	Taluka	Villages and Towns
Akola	.. Akola	(1) Chandur, (2) Ghusar, (3) Agar, (4) Kanshioni, (5) Kurankhed, (6) Batur-Nandapur, (7) Ugwa, (8) Umari.
		(1) Adgaon Bk., (2) Akoli Jr., (3) Akol-khed, (4) Belkhed, (5) Bhamberi, (6) Danapur, (7) Dahihanda, (8) Keliveli, (9) Malegoan, (10) Kutesa, (11) Mundgaon, (12) Pathardi, (13) Umra.
	Akot	.. (1) Jamathi Bk., (2) Leknपुरi, (3) Manbha, (4) Poha, (5) Umara.
		(1) Fulumari, (2) Giroli (3) Inzori, (4) Kauthal, (5) Gupta, (6) Palodi, (7) Pohara, (8) Dhamni, (9) Somthana.
Akola	.. Washim	(1) Bhar Jr., (2) Haral, (3) Kata, (4) Kekat-Umara, (5) Kinhin Raja, (6) Marsul, (7) Medshi, (8) Mungla, (9) Rithad, (10) Wakad, (11) Dawha Fair.
	Balapur	(1) Alegaon, (2) Andhur, (3) Degaon, (4) Hatrun, (5) Kanheri, (6) Lohara,
		.. (7) Malsur, (8) Paras, (9) Sasti, (10) Vyala.

G. N., R. & F. D., No. ENT. 1067/167708-N. dated 6th August, 1971 (M. G., Part 4-B, page 1342) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages and towns in the Thana District specified in column 3 of the schedule hereto appended in the talukas specified against them in column 2 of that schedule, on the 1st day of September 1971.

## Schedule 17

District	Taluka	Villages and Towns
1	2	3
Thana .. .. .	Palghar .. 1.	Saravli.
	2.	Shirgaon.
	3.	Pasthal.
	4.	Salwad.
	5.	Manor.
	Bassein .. 1.	Navghar.
	2.	Naringi.

G. N., R. & F. D., No. ENT. 1073/316758-(VS)-N, dated 19th April, 1974 (M. G., Part 4-B, page 672) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Sopara village in the Bassein Taluka of the Thana District on the 1st day of May, 1974. G. N., R. 8c F. D., No. ENT. 1069/277020 (VS)-N, dated 9th August, 1974 (M. G., Part 4-B, page 922) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages in the Akola, Bhandara, Wardha, Thana, Ratnagiri, Nasik, Ahmednagar, Poona, Sholapur, Satara and Sangli Districts specified in column 4 of the Schedule hereto in the Talukas specified against them in column 3 of that Schedule, on 1st day of September 1974.

## Schedule 18

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Akola	.. Akola	.. Chikhalgaon, Rajanda.
		Akot	Dahigaon, Talegaon Budruk, Rel, Kinkhed, Sirsoli, .. Panaj, Assegaon.
		Balapur	Karanja Ramjanpur, Lohara, Hatroon Gaigaon, .. Kanheri, Ridhora, Degaon, Hingna, Wadegaon, Malsoor, Wiwara, Sawargaon.
		Washim	Kenwad, Gowardhan, Deulgaon, Bande, Tamasi, Tondgaon, .. Ukali, Chinchamba Bhar.



		Mangrulpir	.. Terhala, Wanoja, Sakhardoh, Ware Jahagir.
		Murtizapur	.. Sirso, Hirpur, Kajaleswar, Dhanaj.
2	Bhandara	.. Bhandara	.. Chikhla.
3	Wardha	.. Arvi	.. Morangana.
4	Thana	.. Thana	.. Turbhe.
5	Ratnagiri	.. Chiplun	.. Alore, Nagave, Kherdi, Sawarda.
6	Nasik	.. Baglan	.. Taharabad, Lakhampur.
		Malegaon	.. Dyane, Soygaon.
		Nandgaon	.. Bolthan, Naidongari, Nasharthpur.
		Niphad	.. Kasabesukene, Mouze Sukene, Saikheda, Chandori.
		Igatpuri	.. Dhargaon (Vaitarna Nagar).
7	Ahmednagar	.. Shrigonda	.. Visapur, Kashti, Mandavgaon, Kolgaon.
		Sangamner	.. Nimgaon Jali, Nimon, Ghulewadi.
		Kopargaon	.. Nighoj, Kolpewadi, Ranjangaon, Khed.
8	Poona	.. Purandhar	.. Jejuri.
		Dhond	.. Yewat, Kedgaon.
		Khed	.. Pimpalgaon.
		Haveli	Dhayari, Chikhali, Kalas, Urali Kanchan, Naigaon, .. Manjari, Budruk, Aiandi Chorachi, Urali Devachi, Wadki, Khed Shivapur, Khadakwasla, Nanded, Shivane.
		Ambegaon	Shinoli, Mahalunge Padwal, Narodi, Kalamb, .. Ranjani, Pargaon-T-Awasari Budruk, Awasari Khurd, Awasari Budruk, Peth Loni.
9	Sholapur	.. South-Sholapur	.. Mandrup, Valsang, Boramani.
10	Sangli	.. Miraj	Dudhagaon, Kasabe Digrai, Kupwad, Mhaisal, Kavathe .. Piran, Nandre, Bhose, Salgare, Erandoli. Kavathe-Mahankal Deshing, Ghatnandre.
		Walwa	Aitwade Budruk, Borgaon, Got Khindi, Kameri, .. Nerle, Kasegaon, Shigaon Peth, Yellur, Bagani, Chikurde.
		Tasgaon	Visapur, Hathur, Kavatheekand, Manjarde, Manerajuri, .. Ped, Savalaj, Waifale, Yelavi, Borgaon, Chinchani.
		Shirala	.. Arale, Bilashi, Charan, Kande, Mangle, Sagaon.
		Khanapur	Alsund, Bhalavani, Chinchani-Wangi, Kadepur, .. Lengare, Nevani, Sholgaon, Tadasar Wangi.
		Jath	.. Dafalpur.
11	Satara	.. Karad	Atke, Belwade, Charegaon, Kale, Koparde Haveli, Masur, .. Ondh, Potale, Shenoli, Vadagaon Haveli, Karve, Virvade.
		Satara	.. Nasthane.
		Patan	.. Mandul Haveli.

Jaoli .. Kudgal.

G. N., R. & F. D. No. ENT. 1069/277020 (VS)-N, dated 30th May, 1975 (M. G., Part 4-B, page 436) - In exercise of the powers conferred by sub-section (3) of section I of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923) the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Jalgaon Kolaba, Satara, Yeotmal, Bhandara and Buldana Districts specified in column 4 or the schedule hereto in the Talukas specified against them in column 3 of that schedule, on 16th June, 1975.

## Schedule 19

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Jalgaon	.. .. Raver	.. .. Rozode, Chinwal
		Yawal	.. .. Kingaon, Shirsat
		Jalgaon	.. .. Mhalasawad
		Edlabad	.. .. Kurha
		Erandol	.. .. Salve
		Chalisgaon	.. .. Saygaon, Mehunbare
		Bhadgaon	.. .. Kajgaon
		Amalner	.. .. Marwad
		Chopda	.. .. Chahardi Veloda
		Jamner	.. .. Neri
2	Kolaba	.. .. Khalapur	Chouk, Asare, Dharav, Jambavali, Morbe, Tupagaon, Lodhivai, Pali Khd., Nadhal, Hatnoli, Kalote, Mokashi, Mohapada.
		Panvel	.. .. Kelvane, Dighati, Sai, Kasarbhat.
		Uran	.. .. Dighode, Vindhane, Jui, Jasai.
		Roha	.. .. Ambewadi Kolad, Pui, Khamb.
		Murud	Mazgaon, Arasghar, Velaste, Supegaon, Vave, Nandgaon, DandeT. Nandgaon
		Mangaon	.. .. Chinchavali, Nagaon Bhintad Ambrale, Lonere.
		Alibag	.. .. Ambepur, Talani, Khar, Bhangar, Shahabaj, Talband, Walvade, Ghaswad, Pezari. Kihim, Bamansure Saral.
3	Satara	.. .. Karad	.. .. Yelgaon.
		Patan	.. .. Marali.
		Satara	Vaduth, Barali, Atit, Gove, Arale, Kanher, Pathkal, Jihe, Kashil, K., Mahuli.
		Wai	.. .. Pasarni, Siddanathwadi, Songirwadi Dhom, Velang.
4	Yeotmal	.. .. Yeotmal	.. .. Jadmoha, Dongra, Khardag.

	Kelzpur	.. ..	Shioni, Pimpalkhuti, Jarang, Kapashwar.
	Wani	.. ..	Wagaon.
	Pusad	.. ..	Gunj, Hiwara, Hudi, Isapur, Mahagaon, Wanegaon, Harsih.
	Darwha	.. ..	Mhasola.
5	Bhandara	.. ..	Bhandara .. .. Peotha, Sawari.
6	Buldana	.. ..	Malkapur .. .. Borakhedi, Shelgaon Bazar, Rohinkhed, Rajur.
	Mehkar	.. ..	Kungaon Raja, Kingaon, Jattu, Janefal.
	Chikali	.. ..	Deulgaon, Mahi, Mangrul, Naoghare Chando, Dhamangaon (Dhad).
	Khamgaon	.. ..	Pimpalgaon Raja.

G. N., R. & F. D., No. ENT-1074/109208 (VS)-N, dated 30th May, 1975 (M. G., Part 4-B, page 437) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the Koyna (including Humbarali, Gokul T. Helwak) Mhawashi, Tarale, Malharpeth and Dhebewadi villages in the Patan Taluka of the Satara District on 16th day of June, 1975. G. N., R. & F. D., No. ENT. 1066/114866-(VS)-N, dated 4th July, 1975 (M. G., Part 4-B, page 616) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that with effect from the 16th July, 1975 the said Act shall come into operation in the local areas of the villages of Osmanabad and Nanded Districts, specified in column 4 of the Schedule hereto in the Talukas specified against them in column 3 of that schedule.

## Schedule 20

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Osmanabad	.. .. Tuljapur	.. .. Andora, Savargaon.
		Owsa	.. .. Hasegason Wadi, Kini Dhoke, Takki, Bhada, Ujni, Matola.
		Udgir	.. .. Gudsar, Devni Budruk, Halli, Handarugli, Nelegir, WadhawanaBk, Barala, Jalkot, Lohara
		Ahmedpur	.. .. Chakur, Nalegaon
		Latur	.. .. Chincholi Bk. Newali, Babhalgaon
		Bhoom	.. .. Washi.
		Osmanabad	.. .. Ter, Hinglajwadi, Kajale.
		Paranda	.. .. Mankeshwar, Sonari
		Kallam	.. .. Massa, Siradhon, Terkheda
		Nilanga	.. .. Yermala, Kasar Shirshi
2	Nanded	Nanded	.. .. Barad, Ardhapur, Limbgaon
		Degloor	.. .. Tamlur, Shahapur, Loni

	Kantha, Kurla, Omannagar, Siradhane, Kalamber
Kandhar	.. .. Budruk, Kalamber Khurd, Loha. Pethwadaj Malegaon, Sonkhed
Bhokar	.. .. Bhokar
Billoli	.. .. Karkheli, Narsi, Naigaon
Kinwat	.. .. Wai, Mandvi, Islapur, Mahoor
Hadgaon	.. .. Tamsa, Walki Budruk
Mukhed	.. .. Jamb Budruk, Yeoti, Sawargaon, Mukramabad

Amended by Corrig., R. & F. D., No. ENT. 1074/107032-M-2, dated 18th August, 1976 (M. G., Part 4-B, page 981) Amended by Corrig., R. & F. D., No. ENT. 1074/107032-M-2, dated 30th August, 1976 (M. G., Part 4-B, page 1023) G. N., R. & F. D., No. ENT. 1074/ 107032-M-2, dated 25th May, 1976 (M. G., Part 4-B, page 645). - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Thane, Yavatmal, Parbhani, Kolhapur, Bhir, Ratnagiri, Wardha, Amravati, Kulaba, Chandrapur, Buldana, Dhule, Jalgaon, Akola, Solapur and Aurangabad specified in column 4 of the schedule hereto in the Taluka as specified against them in column 3 of the Schedule, on 15th June, 1976.

## Schedule 21

Sr. No.	District	Taluka	Villages
1	2	3	4
1.	Thane	.. .. Bhiwandi	.. .. Nagaon, Anjurli
		Palghar	.. .. Kambalgaon.
		Talasari	.. .. Zai.
2	Yavatmal	.. .. Kelapur	.. .. Wadhona Bazar.
3	Parbhani	.. .. Kalamnuri	.. .. Akhada, Balapur.
		Hingoli	.. .. Aundha, Goregaon, Narsi, Songaon, Kolsa.
		Basmath	.. .. Kurunda, Jawala Bazar, Halta.
		Jintur	.. .. Bori, Charthana, Adagaon Bhogaon.
		Gangakhed	.. .. Pallam, Ranisunargaon.
		Pathri	.. .. Gunj, Walur.
		Partur	.. .. Mantha, Ashti.
			Herle, Rendal, Rui, Chandur, Kabnoor, Mangaon,
4.	Kolhapur	.. .. Hatkangale	.. .. Tardal, Ghunaki, Bhadole, Kini, Ambap, Top, Sawarde, Pargaon.
		Shahuwadi	.. .. Yelane, Sarud, Bambavade.
		Karvir	.. .. Uchagaon, Vasagade, Gandhi-nagar, Khupire, Shinganapur, Vadange, Beed.

		Kagal	.. .. Sangrul, Kasaba, Sangav, Mouje Sangav, Kapashi.
		Shirol	.. .. Kothali, Danoli, Udgaon, Shirol, Alas, Bubnal, Taka-vade, Nandani, Shirdhon, Lat, Shirawad, Akiwat, Ghosarwad, Takali, Dattawad.
		Radhanagari	.. .. Kasba, Waive, Saravade, Rashivade Budruk.
		Panhala	.. .. Kotoli, Porle Tart Thane, Kale.
		Gadhinglaj	.. .. Bhadgaon, Kadgaon, Halkarni, K. Nool, Mahagaon.
		Chandgad	.. .. Chandgad.
5	Bhir	.. .. Kaij	.. .. Kaij
		Ashti	.. .. Ashti.
		Georavi	.. .. Talwada.
6	Ratnagiri	.. .. Malwan	.. .. Warad.
		Kankavali	.. .. Kharepatan, Tarele, Ashiye Janavli, Wakade, Kasarde.
		Deogad	.. .. Talavade, Wareri.
		Chiplun	.. .. Chiplun (Rural area i.e., Chiplun Upanagar).
		Khed	.. .. Khopi
		Dapoli	.. .. Karajgaon.
7	Wardha	.. .. Arvi	.. .. Karanja.
8	Satara	.. .. Khandala	.. .. Pargaon, Shivajinagar, Wathar Budruk, Pimpre Budruk Andori.
		Wai	.. .. Bawadhan, Gulumb, Jamb, Kawathe, Kenjal, Kikali, Udtare.
		Koregaon	.. .. Wathar, Kiroli, Wathar St., Tandulwadi, Bramhapuri.
9	Osmanabad	.. .. Nilanga	.. .. Aurad, Shahajani.
		Latur	.. .. Murud.
		Omerga	.. .. Turori.
		Ausa	.. .. Killari.
10	Amaravati	.. .. Achalpur	.. ..
		Chandur	.. .. Anjansingi, Warha.
		Railway	.. ..
		Daryapur	.. .. Murha Budruk, Chansala.
		Morshi	.. .. Khed, Adgaon, Shirkhed, Rajura Bazar.
11	Kulaba	.. .. Alibag	.. .. Kurkundi, Kottembi, Ramraj, Tajpur, Malade, Koproli, Malkatkhar, Mandva-tarf-Zirad, Chaul, Awas, Bapale, Chinchavali, Hashiware, Rewas.
		Khalapur	.. .. Pali Budruk, Kolhivali, Vasambe, Ambivali, Chambhari, Rees, Panchasheel, Wat, Talegaon, Parode.
		Roha	.. .. Nagothana.

		Shriwardhan	.. .. Arathi, Jasawali.
		Mangaon	.. .. Vadgaon, Vadghar, Vadawali, Kachale, Bamnoli.
		Uran	.. .. Nagaon, Chanaje, Kegaon, Mhatwali.
		Karjat	.. .. Kadao, Kashele.
		Murud	.. .. Borli, Mandla.
		Pen	.. .. Vadkhal.
12	Chandrapur	.. .. Chandrapur	.. .. Ghugus.
		Gadchiroli	.. .. Kurkheda, Chamorshi.
		Sironcha	.. .. Asaralli.
13	Buldana	.. .. Chikhali	.. .. Pimpalgaon, Sarai, Dongar-khandala, Sakhali Budruk, Sawana, Raipur Mera Budruk, Andhera.
		Mehkar	.. .. Sonati, Mundefal, Kalambeswar Bibi.
		Jalgaon	.. .. Sangrampur, Jamod, Asalgaon, Warwat, Bakal.
		Khamgaon	.. .. Jalamb, Matergaon Budruk.
14	Dhule	.. .. Sakri	.. .. Samoda.
		.. .. Sindkheda	.. .. Patan, Malpur.
		Shirpur	.. .. Varul, Ajande Budruk, Arthe Budruk, Arthe Khurd.
		Navapur	.. .. Khandbara.
		Taloda	.. .. Somaval Khurd.
		Shahada	.. .. Vadali, Lonkheda.
15	Jalgaon	.. .. Erandol	.. .. Paldhi Budruk, Paldhi Khurd,
		Raver	.. .. Kerhale Budruk.
		Chopda	.. .. Dhanora.
		Yaval	.. .. Dahigaon, Hingone, Bamnod.
		Jamner	.. .. Neri Budruk, Neri-Digar.
16	Akola	.. .. Akot	.. .. Sasara.
		Mangrulpir	.. .. Kondli, Shendurgaon.
17	Solapur	.. .. Madha	.. .. Tembhurni.
		Malshiras	.. .. Natepute, Piliv, Mahalung, Borgaon, Shindewadi.
		Mohol.	.. .. Angar, Ashti, Shetfal.
18	Aurangabad	.. .. Sillod	.. .. Sillod, Ajanta, Undengaon, Shirna.
		Soegaon	.. .. Soegaon.
		Jafferabad	.. .. Jafferabad.
		Gangapur	.. .. Harosool, Sangvi, Anafpur, Waigaon.
		Paithan	.. .. Bidkin.
		Kannad	.. .. Pishore, Waughlkhedha, Shafipur, Digar, Khadki.

Partially modified by G.N., R. & F.D., No. ENT. 1077/166532-M-21, dated 11th July 1977(M.G., Part 4-B, page 587)G.N., R. & F.D., No. ENT 1077/166532-M2, dated 2nd February, 1977 (M.G., Part 4-B

Page 201) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Thane, Chandrapur, Bhandara, Ahmadnagar, Wardha and Buldana specified in column 4 of the schedule hereto in the taluka as specified against them in column 3 of that schedule, with effect from 2nd February, 1977.

## Schedule 22

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Thane	.. .. Thane	.. .. *Sanpada.
		Bhiwandi	.. *Kamatghar.
		Palghar	.. *Nandgaon.
2	Chandrapur	.. Warora	.. Shegaon (Bk.), Majari (Khadan).
3	Bhandara	.. Bhandara	.. Goberawli, Nakadongri, Asti, Gaimukh,
		.. Sakoli	.. Pratapgarh, Bondgaon Devi, Kumbhali.
4	Ahmadnagar	.. Shrigonda	.. Madhe-Vadgaon.
		Jamkhed	.. Kharda, Nanaj, Jawala.
		Akola	.. Deothan, Kotul.
		Shrirampur	.. Takalibhan, Nipani Vadgaon.
		Sangamner	.. Ashwi Kfi., Bota, Bhandarfal Bk., Talegaon, Sakur, Vadgao-pan.
		Rahuri	.. Songaon, Satral.
5	Wardha	.. Wardha	.. Nachangaon.
		Arui	.. Peth Ahamadpur.
6	Buldana	.. Mehkar	.. Mola (Moli), Hiwra Bk.
		Jalgaon	.. Chawara (Yelora), Katel Dhanora.

\* For these areas, the said Act came into force with effect from 19th February, 1977.G.N., R. & F.D., No. ENT. 1077/166532-M-2, dated 16th February 1977 (M.G., Part IV,-B, page211) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Buldhana district specified in column (4) of the schedule hereto in the taluka as specified against them in column (3) of that schedule, with effect from 16th February 1977.

## Schedule 23

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Buldhana	.. Chikhali	.. Madh, Kolwad

G.N., R. & F.D., No. ENT. 1077/166532-M2, dated 16th April, 1977 (M.G., Part 4-B, page 421) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages of Thane, Dhule, Kulaba, Nagpur, Yavatmal specified in column 4 of the schedule hereto in the taluka as specified against them in column 3 of that schedule, with effect from 1st May, 1977.

## Schedule 24

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Thane	.. Dahanu	.. Kasa.
		Vasai	.. Sandor
2	Dhule	.. Akkalkuwa	.. Sorapada
3	Kulaba	.. Pen	Patnoli, Karmavali, Karpale, Varasai, Gadab, Khar Macha, Khar Ghat, Chirabai, Khar, Jambhela, Mhaisbad, Kolet.
4	Nagpur	.. Ramtek	.. Totiadoh.
5	Yavatmal	.. Yavatmal	.. Akola-Bazar

G.N., R. & F.D., No. ENT.1077/166532-M-2, dated 16th May, 1977 (M.G., Part 4-B, page 443) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Bhandara and Chandrapur, specified in column 4 of the schedule hereto in the Taluka as specified against them in column 3 of that schedule, with effect from 1st June, 1977:-

## Schedule 25

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Bhandara	.. Bhandara	.. Kanhalgaon.
2			Andhalgaon
3			Palora
4			Sitasawangi
5			Rajapur
6			Kohdha
7			Kosra
8			Jamb
9			Hasara
10			Paonarkhan
11			Salewada



12			Yedarbuchi
13	Bhandara	.. Gondia	Paraswada
14			Bangaon
15			Risama
16			Padampur
17			Malhi
18			Kamtha.
19			Gangazari
20			Dakram (Sukdi).
21			Dandegaon
22			Wadegaon
23			Kaweleuda
24			Mundikota
25			Daoniwada
26			Kaweleuda
27			Dhapewada
28			Chipiya
29	Bhandara	.. Sakoli	.. Barwaha
30			Pohra
31			Sondar
32			Sangadi
33			Palandur
34			Kokodi
35			Chichgarh
36			Tadgaon
37			Taosi
38			Gothangaon
39			Dighori
40			Jaitpur
41			Masai
42			Deolgaon
43	Chandrapur	.. Warora	.. Bhishi
44	Chandrapur	.. Sironcha	.. Allapalli.

Amended by G.N., R. & F. D., No. ENT-1077/I66532-M-2, dated 23rd September, 1977 (M.G., Part 4-B, page 812)G.N., R. & F.D., No. ENT. 1077/166 532-M-2, dated 27th May, 1977 (M.G., Part 4-B, page 457) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Ratnagiri specified in

column (4) of the schedule hereto, in the Taluka as specified against them in column (3) of the said Schedule, with effect from 16th June, 1977

## Schedule 26

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Ratnagiri	.. Vengurla	.. Ubhadanda Hodavade
	Do.	.. Malvan	.. Talagaon
	Do.	.. Sangameshwar (Deorukh).	.. Kongaon .. Sakharpa

G. N., R. & F. D., No. ENT. 1077/16532-M-2, dated 16th June, 1977 (M. G. Part, 4-B. page 511) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Nagpur, specified in the column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of the said Schedule, with effect from 1st July, 1977

## Schedule 27

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Nagpur	.. .. Nagpur	.. .. 1. Wadoda 2. Koradi. 3. Takalghat.
2	Nagpur	.. .. Katol	.. .. 1. Belona. 2. Khairgaon. 3. Sawargaon. 4. Jajalkheda. 5. Bhisnoor. 6. Sawanga (Lohari). 7. Parad Singa. 8. Sawanga (Kachari). 9. Ridhora.
3	Nagpur	.. .. Saoner	.. .. 1. Chicholi (Khaparkheda). 2. Kelod. 3. Dhapawada. 4. Patan Saongi 5. Bhanegaon.

G. N., R. & F. D., No. ENT. 1077/166532-M-2, dated 21st June, 1977 (M. G. Part, 4-B. page 573) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages Sangli and Jalgaon specified in the column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of that schedule, with effect from 1st July, 1977

## Schedule 28

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Sangli .. ..	Walwa .. ..	1. Killemachindragad 2. Yedemachindra. 3. Bichud (Bhavani Nagar). 4. Rathare Haranax.
2	Jalgaon .. ..	Yawal .. ..	Sakali.

G. N., R. & F. D., No. ENT. 1077/166532-M-2, dated 25th July, 1977 (M. G. Part, 4-B. page 675) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Dhule District specified in the column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of that schedule, with effect from 1st August, 1977

## Schedule 29

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Dhule .. ..	Dhule .. ..	1. Deur Bk.
2	Dhule .. ..	Dhule .. ..	2. Deur Kd.
3	Dhule .. ..	Sakri .. ..	1. Mohadi Pr. Dangari.
4	Dhule .. ..	Akkalkuwa .. ..	Jaitane. Akkaluwa.

G. N., R. & F. D., No. ENT. 1077/166532-M-2, dated 3rd August, 1977 (M. G. Part, 4-B page 677) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act, shall come into operation, in the local areas of the villages Dhule District, specified in the column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of that schedule, with effect from 16th August, 1977

## Schedule 30

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Dhule .. ..	Shahad .. ..	Aslod

2 Dhule .. .. Shahad .. .. Anakwade.

G. N., R. & F. D., No. ENT. 1077/166532-M-2, dated 19th September, 1977 (M. G. Part, 4-B. page 803) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra, hereby directs that the said Act shall come into operation, in the local areas of the villages of Ahmednagar and Kolhapur Districts, specified in the column 4 of the Schedule hereto in the Talukas as specified against them in column 3 of that Schedule, with effect from 1st October, 1977.

## Schedule 31

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Ahmednagar	.. .. Newasa	.. .. Kukana and Bhende
2	Ahmednagar	.. .. Rahuri	.. .. Kolhar Khurd.
	Kolhapur	.. .. Karvir	.. .. 1. Parite.
			2. Mudshingi.
			3. Wadi Ujatai.
			4. Kerle.
			5. Haladi.
			6. Panchagaon.
			7. Nigave Du.
			8. Chinchwad.
			9. Sangrul.
			10. Koparde.
			11. Sadoli Khalsa.
			12. Sangwade.
			13. Singnapur.
			14. Valiwade.
			15. Hasur.
			16. Bhuye.
			17. Chikhali.
			18. Kuditre.
			19. Gokul Shirgaon.
			20. Nave Balinge.
4.	Kolhapur	.. .. Shirol	.. .. 1. Shahapur.
			2. Nimshirgaon.
			3. Narsobachiwadi.
			4. Chipri.
			5. Yadrav.

			6.	Khidrapur.
5	Kolhapur	.. .. Hatkanangle .. ..	1.	Vathar-Terf-Vedgaon.
			2.	Shiroli.
6	Kolhapur	.. .. Hatkanangle .. ..	3.	Minche.
			4.	Korochoi.
7	Kolhapur	.. .. Kagal .. ..	1.	Borwade.
			2.	Bidri.
			3.	Hamidwada.
			4.	Madyal.
			5.	Sidhanerli.
8	Kolhapur	.. .. Gadhinglaj .. ..	1.	Bhadyachiwadi.
			2.	Basarge.
			3.	Dundage.
			4.	Gijiwane.
			5.	Nesari
9	Kolhapur	.. .. Chandgad .. ..	1.	Kowad.
			2.	Adkur.
			3.	Turkewadi.
			4.	Mangaon.
			5.	Kudnur.
			6.	Halkarni.
10	Kolhapur	.. .. Ajara .. ..	1.	Uttur.
			2.	Madilge
			3.	Sulgaon.
11	Kolhapur	.. .. Radhanagari .. ..	1.	K. Tarle.
			2.	Kaulav.
			3.	Turambe.
			4.	Ghotwade.
			5.	Solankur.
			6.	Shelewadi.
			7.	Fejivade.
12	Kolhapur	.. .. Panhala .. ..	1.	Wadi-Ratnagiri.
			2.	Satve.
			3.	Waghav.
			4.	Yevluj.

Amended by Corrig., R. & F. D No. ENT. 1077/166532-M-2, dated the 3rd November, 1977 (M. G. Part, 4-B. P- 921)G. N., R. & F. D., No. ENT. 1077/166532-M-2, dated 11th October, 1977 (M. G. Part, 4-B. page 895) - In exercise of the powers conferred by sub-section (3) of section 1 of the

Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Dhule and Kulaba Districts, specified in the column 4 of the schedule hereto, in the Talukas as specified, against them, in column 3 of that schedule, with effect from 1st November, 1977.

## Schedule 32

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Dhule	.. .. Shahada	.. .. Mohide-Tarf-Haveli.
2	Kulaba	.. .. Mahad	.. .. 1. Dasgaon. 2. Nate. 3. Kolose.
3	Kulaba	.. .. Khalapur	.. .. 1. Wavoshi.
4	Kulaba	.. .. Shriwardhan	.. .. 1. Wadawali. 2. Diveagar.
5	Kulaba	.. .. Mhasala	.. .. 1. Khargaon Budruk. 2. Saklap. 3. Saver.

G. N., R. & F. D., No. ENT. 1077/166532-M-2, dated 12th December, 1977 (M. G. Part, 4-B. page 55) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Kulaba/Aurangabad Districts, specified in the column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of the said Schedule, with effect from 1st January, 1978.

## Schedule 33

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Kulaba	.. .. Murud	.. (1) Chordhe. (2) Walke. (3) Usaroli. (4) Walawati. (5) Talawade. (6) Amboli.
2	Aurangabad	.. .. Soegaon	.. (7) Amkheda.

G. N., R. & F. D., No. ENT. 1078/162487-M-2, dated 17th March, 1978 (M. G. Part, 4-B. page 499) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages of Jalgaon District, specified in the

column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of the said Schedule, with effect from 1st April, 1978.

### Schedule 34

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Jalgaon .. ..	Erandol .. ..	Pimpari Khd.
2	Jalgaon .. ..	Raver .. ..	Vivare Bk.
3	Jalgaon .. ..	Edlabad .. ..	Anturli.
4	Jalgaon .. ..	Pachora .. ..	Vakhedi. Nandra.
5	Jalgaon .. ..	Parola .. ..	Bahadarpur.
6	Jalgaon .. ..	Chalisgaon .. ..	Bhoras.

G. N., R. & F. D., No. ENT. 1078/ 162487-M-2, dated 5th April, 1978 (M. G. Part, 4-B. page 556) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages of Ratnagiri District, specified in the column 4 of the Schedule hereto in the Taluka as specified against them in column 3 of the said Schedule, with effect from 16th April, 1978.

### Schedule 35

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Ratnagiri ..	Ratnagiri .. ..	(i) Jaigad. (ii) Pali. (iii) Pawas.
2	Ratnagiri ..	Malwan .. ..	Nandos.

G. N., R. & F. D., No. ENT. 1072/162487-M-2, dated 14th April, 1978 (M. G. Part, 4-B. page 627) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages Sangli, Solapur, Dhule Districts specified in the column 4 of the Schedule here in the Taluka as specified against them in column 3 of the said schedule, with effect from 1st May, 1978. Schedule

### Schedule 36

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Sangli .. ..	Shirala .. ..	Kokarud.
2	Do. .. ..	Do. .. ..	Manadur.

3	Do.	.. .. Do.	.. .. Kunjgaon.
4	Do.	.. .. Do.	.. .. Yelapur.
5	Do.	.. .. Do.	.. .. Nandeli.
6	Do.	.. .. Do.	.. .. Chandoli Bk.
7	Do.	.. .. Do.	.. .. Chandoli Kd.
8	Do.	.. .. Do.	.. .. Kundalapur.
9	Do.	.. .. Do.	.. .. Sonawade,
10	Solapur	.. .. Malsiras	.. .. Velapur.
11	Solapur	.. .. Pandharpur	.. .. Bhalwani.
			Kasegaon.
12	Do.	.. .. Sangola	.. .. Gheradi
13	Dhule	.. .. Shahada	.. .. Maloni.

G. N., R. & F. D., No. ENT. 1078/162487-M-2, dated 25th April, 1978 (M. G. Part, 4-B. page 702) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the village of Nagpur District specified in the column 4 of the Schedule here in the Taluka as specified against them in column 3 of the said schedule, with effect from 16th May, 1978.

### Schedule 37

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Nagpur	.. .. Umrer	.. .. Mandhal.

G. N., R. & F. D., No. ENT. 1078/162487-M-2, dated 12th May, 1978 (M. G. Part, 4-B. page 712) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the village Nanded District specified in the column 4 of the Schedule here in the Taluka as specified against them in column 3 of that schedule, with effect from 1st June, 1978.

### Schedule 38

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Nanded	.. Kinwat	.. Gokunda.

Amended by Corrig., R. & F. D. No. ENT. 1078/162487-M-2, dated 29th July, 1978 (M. G. Part, 4-B. page 860)G. N., R. & F. D., No. ENT. 10781/162487-M-2, dated 13th June, 1978 (M. G. Part, 4-B. page 786) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages Sangli, Dhule, Nashik Districts specified in the column 4 of the Schedule hereto the Talukas as specified against it in



column 3 of that schedule, with effect from 1st July, 1978.

## Schedule 39

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Sangli	.. .. Jath	.. Umadi.
2	Dhule	.. .. Akrani	.. (i) Dhadgaon. (ii) Roshamal. Bk.
3.	Nashik	.. .. Yeola	.. (i) Mukhed. (ii) Patoda. (iii) Andarsul. (iv) Nagarsul.
		Nashik..	.. (i) Satpur. (ii) Eklahare.
		Dindori	.. Khedgaon.
		Surgana.	.. Surgana.
		Sinnar	.. Wavi.
		Nipad	.. (i) Deogan. (ii) Ugaon. (iii) Ugaon. (iv) Pimpals. (v) Nandurdi. (vi) Ranwad.

G. N., R. & F. D., No. ENT. 1078/162487-M-2, dated 5th July, 1978 (M. G. Part, 4-B. page 837) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the village Chandrapur District specified in the column 4 of the Schedule here in the Talukas as specified against it in column 3 of that schedule, with effect from 16th July, 1978.

## Schedule 40

Sr.No.	District	Taluka	Nameof the Villages
1	2	3	4
1	Chandrapur	Brahmapuri	Ratnapur.

G. N., R. & F. D., No. ENT. 1078/162487-LS(I), dated 10th November, 1978 (M. G. Part, 4-B. page 1124) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages of Pune and Buldhana Districts specified in the column 4 of the Schedule hereto in the talukas as specified against them, in

column 3 of that schedule, with effect from 1st day of December 1978.

## Schedule 41

Sr. No.	District	Taluka	Villages
1	2	3	4
1	Pune	.. .. Mawal .. ..	(i) Khandala. (ii) Kamshet (iii) Karla (iv) Induri (v) Kale (vi) Shivane (vii) Lonavala Municipal limits (including villages Bhangarwadi, Bhushi, Dongragaon Valvan). (viii) Kanhe.
2	Buldana	.. .. Mehkar .. ..	(a) Deolgaon-Mali (b) Dusarbid (c) Shendla (d) Sultanpur (e) Warwand.

Amended by Corrig., R. & F. D., No. ENT. 1078/162487/I-S(I), dated 12th February, 1979 (M. G. Part, 4-B. page 166) G. N., R. & F. D., No. ENT. 1078/162487/I.S.(I), dated 12th January, 1979 (M. G. Part, XV-B. page 104) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages Chandrapur, Kulaba, Ratnagiri and Amravati Districts, specified in the column 4 of the schedule hereto, in the Talukas as specified against them, in column 3 of that schedule, with effect from the 1st day of February, 1979.

## Schedule 42

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Chandrapur	.. Brahmapuri ..	(i) Kurza Warora .. (ii) Chinchordi alias Sonurli
2	Kulaba	.. Mahad ..	(i) Dadali (ii) Chambharkhind (iii) Ladawali Roha .. (iv) Roth Khurd.
3	Ratnagiri	.. Deogad ..	(i) Kunkeshwar

- 4      Amaravati    .. Amravati    .. (i)   Marki  
                          Daryapur    .. (ii)   Kokarda  
                          Achalpur    .. (iii) Dhamangaon Gadhi.

## 1958.

), the Government of Bombay is pleased to direct that any show of the film Hum Panchhi Ek Daalke - (a) which is exclusively exhibited to children below 12 years of age and students producing certificates from the Head of the school, college of any other educational institution in the form hereto appended and signing them in the presence of the booking clerk issuing the ticket; and (b) the proprietor of which has undertaken - (i) to issue tickets with the inscriptions "for students and children only" and showing thereon the date and time of the show and all other information on the ticket as required by the rules made under the Act; (ii) to maintain separate account regarding the issue of such tickets in respect of each show and to submit them to the officer specified in that behalf along with the certificates produced by the students as aforesaid; (iii) to pay to Shri Sadashiv J. Row Kavi, Amod House, Ground Floor, 8, Keluskar Road, North, Bombay 28, a sum equivalent to the amount of entertainments duty leviable on its exhibition, and (c) which is not exhibited in aid of any fund or institution which in the opinion of the Commissioner of Police in Greater Bombay or the District Magistrate Elsewhere is not eligible for or entitled to any financial assistance from the State, shall be exempted from liability to entertainments duty under the Act.

**2. Where any question arises as to whether a person is a student or child below 12 the decision of the manager of the theatre at which such film is exhibited shall be final.**

**3. The exemption from liability to entertainments duty granted to the exhibition of the film aforesaid shall be withdrawn if the exhibition fails to comply with the requirements of sub-clause (iii) of clause (b).**

Certificate

Not transferable.

(Name of the)

School

Place

College

Other educational institution

Dated

This is to certify that

Shri

Shrimati

Kumari

Is student of the

[School] [Here state the name of school, college and other institution.]

College

Studying in

Class, and that

he

has  
not  
been  
given

she

any previous certificate form this[ ] [Here state the name of school, college and other indtitution.]duty for witnessing thefilm “Hum Panchhi Ek Daalke”

for obtaining concession in entertainments

Signature and designation of head of[ ] [Here state the name of school, college and other indtitution.]

Signature of the student (to be obtained by theproprietorwho will maintain separate accounts).

G. N., R. & F. D., No. ENT. 1072/166487/I.S.(I), dated 12th February, 1979 (M. G. Part, 4-B. page 166) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local areas of the villages Buldana and Kulaba Districts, specified in the column 4 of the schedule hereto, in the Tahsils as specified against them, in column 3 of that schedule, with effect from the 1st day of March, 1979.

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Buldana	.. Mehkar	.. (a) Jafrabad
		Chikhli	.. (b) Tembhurna
			(c) Raipur
			(d) Kelwad
			(e) Peth
			(f) Isrul
			(g) Mhasala
		Khamgaon	.. (h) Garadgaon.
2	Kulaba	.. Mhasala	.. Gondghar

G. N., R. & F. D., No. ENT. 1079/131221-1.S.(I), dated 27th April, 1979 (M. G. Part, 4-B. page 1252) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local-areas of the villages specified below in the schedule hereto, with effect from the 14th day of May, 1979.

## Schedule 43

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Ahmadnagar	.. Shirampur	.. Pathare Budruk
2	Bhandara	.. Sakoli	.. Parsodi
3	Sangli	.. Jath	.. Billur
4	Jalgaon	.. Parola	.. Shirsode.

G. N., R. & F. D., No. ENT. 1079/131221/I.S.(I), dated 11th July, 1979 (M. G. Part, 4-B. page 1429) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation, in the local-areas of the village specified below in the schedule hereto, with effect from the 25th day of July, 1979.

## Schedule 44

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Dhule	.. Shirpur	.. Shingave

G.N.,R. & F.D., No. ENT. 1079/131221/I-S-(I),dated 18th December, 1979 (M.G., Part 4-B, page 1839) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from the 1st day of January 1980.

## Schedule 45

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Dhule	.. Shirpur	.. Nimzari.
		Shirpur	.. Amode.
		Shirpur	.. Karwand.
		Shirpur	.. Kharde Khurd.
		Shirpur	.. Kharde Budruk.
2	Chandrapur	.. Bramhapuri	.. Gangalwadi.
		Gadchiroli	.. Amirza.
		Chandrapur	.. Gondpipri.
		Warora	.. Shankarpur.
		Warora	.. Madheli.
3	Buldana	.. Chikhli	.. Sawana.
		Chikhli	.. Shelud.

		Chikhli	.. Malagani.
		Malkapur	.. Makodi.
		Malkapur	.. Jahagirpur.
		Mehkar	.. Tembhurkhed.
		Shioni	.. Pisa.
4	Amaravati	.. Achalpur	.. Kandli.
5	Ratnagiri	.. Mandangad	.. Bhingaloli.
		Lanja	.. Shiposhi
		Lanja	.. Bhambed
6	Yavatmal	.. Wani	.. Gadachi Bori.
		Darwha	.. Anjanti.
		Darwha	.. Shirgaon Pandhari.
		Darwha	.. Dhamangaon Deo (DK)
		Kelapur	.. Sangam Sawangi.
		Kelapur	.. Kurli.
		Kelapur	.. Runza.
		Kelapur	.. Pahapal.
		Kelapur	.. Rudha.
		Pusad Sai	.. Izara.
		Pusad	.. Deosari.
		Pusad	.. Amboda.
7	Nagpur	.. Ramtek	.. Parsheoni.
		Ramtek	.. Pusda.
		Ramtek	.. Pauni.
		Ramtek	.. Deolapur.
		Ramtek	.. Kodamendhi.
		Ramtek	.. Khat.
		Ramtek	.. Hiwara.
		Ramtek	.. Kanhan-Kandri.
		Ramtek	.. Nagardhan.
		Ramtek	.. Hingna.
		Ramtek	.. Tharsa.
		Ramtek	.. Aroli.
		Ramtek	.. Nimkheda.

G.N.,R. & F.D., No.ENT. 1079/131221-I-S(I),dated 7th February, 1980 (M.G., Part 4-B, page 161) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act,1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with

effect from the 1st March, 1980.

## Schedule 46

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Chandrapur	.. Brahmapuri	.. Mandki
2	Ahmadnagar	.. Nagar	.. Chichondi Patil.
		Nagar	.. Nagapur.
		Shevgaon	.. Balam Takali.
		Shrirampur	.. Babhaleshwar Khd.

G.N., R. & F.D., NO. ENT. 1079/131221/IS(I), dated 29th February, 1980 (M.G., Part 4-B, page 224) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923) read with President of India's Order No. G.S. R. 47(E), dated the 17th February, 1980, the Governor of Maharashtra hereby directs that the said Act, shall come into operation in the local areas of the villages specified below in the schedule hereto with effect from the 15th March, 1980.

## Schedule 47

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Kulaba	.. Roha	.. Bhuwaneshwar.
		.. Shriwardhan	.. Borli Panchatan.
2	Bhandara	.. Sakoli	.. Kawalewada
		Bhandara	.. Wadegaon.
		Bhandara	.. Thana.

G.N., R. & F.D., No. ENT.1080/125192/IS(I), dated 11th March, 1980 (M.G., Part 4-B, page 200) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), read with President of India's Order No. G.S.R. 47(E), dated the 17th February, 1980, the Governor of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto with effect from the 1st April, 1980:-

## Schedule 48

District Pune

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1		.. Haveli	.. Vadgaon Bk.
		Haveli	.. Vadgaon Kd.

	Haveli	.. Pimple Nilkh.
	Haveli	.. Baner
	Haveli	.. Balewadi.
	Haveli	.. Kondhave Dhavade.
	Haveli	.. Kesnand.
	Haveli	.. Hingne Bk.
	Haveli	.. Lonikand.
	Haveli	.. Dighi.
	Haveli	.. Bopkhel.
	Haveli	.. Kiwale
	Haveli	.. Mamuri.
	Haveli	.. Akurdi.
	Haveli	.. Nigadi.
	Haveli	.. Dhankawadi.
	Haveli	.. Mohamadwadi.
2	.. Bhor	.. Kamthadi.
3	.. Khed	.. Chandli T. Khed.
	Khed	.. Rakshwadi.
	Khed	.. Bibi.
	Khed	.. Koyali T. Chakan.
4	.. Ambegaon	.. Dimbe Kd.
	Ambegaon	.. Nirgudsar
	Ambegaon	.. Dhamani.
5	Junnar	.. Shirolu Bk.
	.. Junnar	.. Shirolu Kh.
	Junnar	.. Khamgaon.
	Junnar	.. Parunde.
	Junnar	.. Pimpalgaon Tarfe
	Narayangaon.	..
6	.. Sirur	.. Kendur.
	Sirur	.. Dhamari.
7	.. Indapur	.. Palasdeo.
8	.. Baramati	.. Shrsuphal.
	Baramati	.. Hoi.
	Baramati	.. Loni Bhapkar.
9	.. Purandhar	.. Hivare.
	Purandhar	.. Veer.



Purandhar .. Tondal.

G.N., R. & F.D., No. ENT. 1080/125192/IS(I), dated 10th April, 1980 (M.G., Part 4-B, page 338) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), read with President of India's Order No. G.S.R. 47(E), dated the 17th February, 1980, the Governor of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto with effect from the 1st March, 1980:-

## Schedule 49

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Ahmadnagar	.. Akola	.. Samsherpur.
		Sangamner	.. Jorve.
		Kopergaon	.. Samvastar, Shinganapur, Takali, Astagaon.
		Shrirampur	.. Padhegaon, Malunje Bk., Dadh Bk., Bherdapur.
		Newasa	.. Wadala Bahiroba, Pachegaon, Belpimpalgaon, Salabatpur.
		Rahuri	.. Brahmani, Takali Miya.
		Pathardi	.. Karanji.
2	Kulaba	.. Panvel	.. Kolkhe.
3	Thane	.. Thane	.. Kausa.
4	Amravati	.. Amravati	.. Mangrul, Chavala.
		Daryapur	.. Khaspur.
		Morshi	.. Haterna.
5	Jalgaon	.. Jamner	.. Betawad Bk.

G.N.,& F.D., No. ENT. 1080/125192/IS(I), dated 19th April, 1980 (M.G., Part 4-B, page 340) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), read with President of India's Order No. G.S.R. 47(E), dated the 17th February, 1980, the Governor of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto with effect from the 1st May, 1980:-

## Schedule 50

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Nashik	.. Kalwan	.. Abhona.
		Chandwad	.. Vadali-Bhoi.

Dhodambe.

Malegaon .. Vadel.

Nimgaon.

Peth .. Peth.

Nashik .. Adgaon.

Sinnar .. Nandur.

Shingote.

G.N.,R. & F.D., No. ENT. 1080/1150/IS(I), dated 15th July, 1980 (M.G., Part 4-B, page 568) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the village specified below in the Schedule hereto, with effect from the 28th day of July, 1980,

## Schedule 51

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Solapur	Malsiras ..	Phondsiras.

G.N.,R. & F.D., No. ENT. 1080/1150/IS-(I), dated 1st August, 1980 (M.G., Part 4-B, page 673) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from the 16th day of August, 1980.

## Schedule 52

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Chandrapur ..	Chandrapur ..	(1) Dongargaon.
			(2) Dewai-Govindpur
			(3) Durgapur Ry.

G.N., R. & F.D., No. ENT. 1080/1150-IS(I), dated 10th September, 1980 (M.G., Part 4-B, page 903) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from the 1st day of October, 1980:-

## Schedule 53

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Aurangabad .. (1)	Aurangabad .. (1)	Chikalthana.

		(2) Phulamari.
		(3) Harsul.
		(4) Pimpri Raja.
		(5) Gadhe Jalgaon.
		(6) Karmad.
		(7) Ladsawangi.
		(8) Shekta.
..	.. (2) Paithan	.. (1) Pachod Bk.
		(2) Pachod Kh.
	(3) Sillod	.. (1) Borgaonbazar.
		(2) Dhotra.
	(4) Soegaon	.. (1) Fardapur.
		(2) Palsi.
		(3) Banoti.
	(5) Vaijapur	.. (1) Shivoor.
		(2) Talwada.
	(6) Kannad	.. (1) Deogaon Ranagiri.
		(2) Aurala.
		(3) Palsi Bk.
	(7) Gangapur	.. (1) Waluj.
	(8) Khuldabad	.. (1) Ellora.
		(2) Kasabkheda.
		(3) Bazar Sangvi.
		(4) Sultanpur.
	(9) Jalna	.. (1) Badnapur.
		(2) Shevli.
	(10) Ambad	.. (1) Wadi-God ri.
		(2) Jamb-Samarath.
		(3) Jamkhed.
		(4) Ghan-Sangvi.
		(5) Kumbhar Pimplgaon.
		(6) Tirthapuri.
		(7) Gunj Bk.
		(8) Gondi.
	(11) Bhokardan	.. (1) Dhavda.
		(2) Paradha Sk.
		(3) Hasnabad.

- (4) Jai Dev.
- (12) Jaffrabad .. (1) Tembhurni
- (2) Mahora
- Beed .. (1) Manjlegaon .. (1) Bhatwadgaon.
- (2) Dindrood.
- (2) Ashti .. (1) Kada.

G. N., R. & F. D., No. ENT. 1080/1150/L.S.(I), dated 2nd October, 1980 (M. G. Part, 4-B. page 966) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 15th day of October, 1980.

## Schedule 54

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Nagpur	.. Nagpur	.. (1) Nildoha. (2) Digdoha (3) Wadi. (4) Nagalwadi. (5) Lawa. (6) Waddhamna. (7) Sonegaon (Nipani).

G. N., R. & F. D., No. ENT. 1080/1150/L.S.(I), dated 14th November, 1980 (M. G. Part, 4-B. page 1103) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas, of the villages specified below in the schedule hereto, with effect from 25th day of November, 1980.

## Schedule 55

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Kulaba	.. Mahad	.. Vinhere.
		Uran	Dighode.
		Alibag	.. Thai., Vaishet. Usar. Nagaon. Akshi. Bhal.

Roha.. .. Ashtami.

Mangaon. .. Tala.

G. N., R. & F. D., No. ENT. 1080/1150/I-S(I), (M. G. 1981, Part, 4-B. dated 22nd December, 1980 page 45) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 1st day of January 1981

## Schedule 56

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Yavatmal	.. Yavatmal	.. (1) Wadagaon Road. (2) Umarsara.
		Wani	.. (1) Chikhalgaon. (2) Ganeshpur.
		Kelapur	.. (1) Khapri. (2) Pimpri.

G. N., R. & F. D., No. ENT. 1381/1257/IS(I), dated 2nd February, 1981 (M. G. Part, 4-B. page 200) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 16th day of February, 1981

## Schedule 57

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Chandrapur	.. Chandrapur	.. Pombhurna. .. Brahmapuri .. Pathari.
2	Nagpur	.. Savner	.. Pota.

G. N., R. & F. D., No. ENT. 1381/1257-I.S.I., dated 9th February, 1981 (M. G. Part, 4-B. page 209) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 23rd day of February, 1981 : -

## Schedule 58

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Amravati	.. Achalpur	.. Talwel.

**Daryapur .. Khallar.**

G. N., R. & F. D., No. ENT. 1381/1257-I.S.I., dated 30th March, 1981 (M. G. Part, 4-B. page 259) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas, of the villages specified below in the schedule hereto, with effect from 16th day of April 1981

**Schedule 59**

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Nashik	.. (1) Dindori	.. (1) Janori.
		(2)	Mohadi.
		(3)	Materewadi.

(2) Nashik .. Paise.

G. N., R. & F. D., No. ENT. 1381/1257-I.S.I., dated 10th April, 1981 (M. G. Part, 4-B. page 378) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 27th day of April, 1981

**Schedule 60**

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Bhandara	.. (1) Bhandara	.. (1) Mandeshwar.
			(2) Manegaon.
			(3) Pimpri.
		(2) Sakoli	.. (1) Kohamara.
			(2) Mahagaon.

G. N., R. & F. D., No. ENT. 1381/1257-I.S.I., dated 22nd June, 1981 (M. G. Part, 4-B. page 633) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 13th day of July 1981

**Schedule 61**

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Amravati	.. (1) Daryapur	.. (1) Ramtirth
		(2) Morshi	.. (2) Dhanori.

G. N., R. & F. D., No. ENT. 1381 /1257-1.S.(I), dated 24th August, 1981 (M. G. Part, 4-B. page 1626) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 15th day of September 1981

## Schedule 62

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Sindhudurga	.. Vengurla	.. Dabholi.

G. N., R. & F. D., No. ENT. 1381/1257-1.S.(I), dated 11th September, 1981 (M. G. Part, 4-B. page 1666) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 1st day of October 1981 :-

## Schedule 63

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Ahmadnagar	.. Shrirampur	.. Loni Bk

G. N. & R. & F. D., No. ENT. 1381/1257-1.S.(I), dated 4th December, 1981 (M. G. Part, 4-B. page 2080) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto, with effect from 1st day of January 1982

## Schedule 64

Sr. No.	District	Tahsil	Name of the Villages
1	2	3	4
1	Nashik	.. Niphad..	.. Khadak-Malgaon-
		.. Malgaon	.. (a) Zodge
		.. Nashik	.. (b) Saundane
			Girnare
2.	Osmanabad	.. Osmanabad	.. (a) Bembli
		Omerga	.. (b) Dhoki
		Kallam	.. Lohara
		Ahmedpur	.. Moha
		Bhoom	.. Kingaon
			Ieet.

G.N.,R. & F.D., No. ENT.1382/1351-I.S.(1), dated 3rd February, 1982 (M.G., Part 4-B, page 158) - In exercise of the powers confirmed by sub-section (3) of section 1 of the Bombay Entertainment Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the village specified below in the schedule hereto with effect from the 15th day of February 1982:-

## Schedule 65

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Akola	.. Mangrulpir	.. Chikhali
2	Amravati	.. Dharni	.. Kalamkhar

G.N., R.& F.D., No. ENT. 1382/1351-1.5.(1), dated 16th February, 1982 (M.G., Part 4-B, page 163) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereinto with effect from the 20th day of February, 1982:

## Schedule 66

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Nagpur	.. Saoner..	.. Sillewara.
2	Thane	.. (1) Palghar	.. (1) Murbe
			(2) Akkarpatti.
		(2) Dahanu	.. (1) Gholvad
			(2) Charoti
			(3) Vangaon
			(4) Vadkun.
3	Dhule	.. Shripur	.. Singhave.

G.N., R.& F.D., No ENT. 1382/1351-1.S.(I), dated 10th May, 1982 (M.G., Part 4-B, page 522) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainment Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local areas of the villages specified below in the schedule hereto with effect from the 15th May of 1982:-

## Schedule 67

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Jalgaon	.. Erandol	.. Utran, Gujar Hadda.
	- do -	Pachora	.. Lohare



	- do -	Jamner	.. Wakod
2	Pune	.. Indapur	.. (1) Takarwadi. (2) Madanwadi.
3	Chandrapur	.. Chandrapur	.. Antargaon, Paradwahi
	- do -	Chamorshi	.. Ghot.
	- do -	Rajura	.. Sasti.
4	Amravati	.. Achalpur	.. Kakada
	- do -	Dharni	.. Talai

G.N., R. & F.D., No. ENT.1382/1351-I.S. (I), dated 23rd June, 1982 (M.G., Part 4-B, page 676) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 10th July, 1982.

## Schedule 68

Sr. No.	District	Taluka/Tahsil	Name of the Villages
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1	2	3	4
I	Ratnagiri	.. Mandangad	.. Bhingaloli

G.N., R. & F.D., No. ENT. 1382/1351-I.S. (I), dated 16th September, 1982 (M.G., Part 4-B, page 911) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 1st October, 1982.

## Schedule 69

Sr. No.	District	Taluka/Tahsil	Name of the Villages
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1	2	3	4
1	Sangli	.. Tasgaon	.. Ankalakhop
2	Amravati	.. Chikhaldara	.. Chikhaldara

G.N., R. & F.D., No. ENT. 1382/1351-I.S. (I), dated 30th November, 1982 (M.G., Part IV- B, page 1181) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 10th December, 1982.

## Schedule 70

Sr. No.	District	Taluka/Tahsil	Name of the Villages
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1	2	3	4
1	Kolhapur	.. Shirol	.. (i) Terwad.

- 2 Chandrapur .. Warora .. Borda.  
Rajura .. (ii) Gadchandur.
- 3 Aurangabad .. Khuldabad .. (i) Bagkot.  
Aurangabad .. (ii) Aurangabad. Cantonment.
- 4 Nanded .. Hadgaon .. Niwga.

G.N., R. & F.D., No. ENT. 1382/1351-I.S. (I), dated 13th October, 1982 (M.G., Part 4-B, page 987) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 25th October, 1982.

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Sindhudurg	(1) Deogad	.. (1) Girye (2) Padel. (3) Dahibav, (4) Mond. (2) Kankavali .. (1) Sangawe. (2) Nandgaon. (3) Malvan .. (1) Wairy-Bhotnath. (2) Tarkarli. (3) Poip. (4) Kandalgaon. (5) Chou ke Amberi. (6) Kalape. (7) Chindar. (4) Sawantwadi .. (1) Sasoli. (2) Madura. (3) Insuli. (4) Konal. (5) Madkhol. (6) Malewad. (7) Amboli. (8) Malgaon. (9) Majgaon

G.N., R. & F.D., No. ENT.1383/1561-I.S. (I), dated 1st February, 1983 (M.G., Part 4-B, page 227) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule' hereto with effect from the 1st February, 1983.

## Schedule 71

Sr.No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Akola	.. Mangrulpir	.. (1) Sonkhas. (2) Beldev. (3) Shelgaon. (4) Murtizapur (Gram Panchayat, Mangalsa).
2	Parbhani	.. Parbhani	.. (1) Tadkals. (2) Daithan. (3) Pokharni.
		Kalamnuri	.. (1) Dongarkada. (2) Potra.
		Basmath	.. (1) Shridshapapur (2) Khandarban. (3) Barashive (Karanjala Village). (4) Wai.
		Pathri	.. (1) Devendra.
		Hingoli	.. (1) Jaipur. (2) Wadhna Pin. (3) Khudaj.
3	Aurangabad	.. Paithan	.. (1) Vihamandeva. (2) Pimpalvadi (3) Katpur (Jaikwadi colony) (4) Aadul. (5) Isarwadi. (6) Ranjangaon Khuri. (7) Nandar. (8) Dhokhin. (9) Balanagar.
		Vaijpur	.. (1) Mahalgaon.
		Sillod	.. (1) Vadod bazar. (2) Panvadod. (3) Bharadi. (4) Andhari.
		Kannad	.. (1) Makarampur.
		Khultabad	.. (1) Mhaismal.

4	Dhule	.. Shahada	.. (1) Khed-Digar. (2) Mohide.
5	Pune	.. Junnar	.. (1) Barao.
6	Jalgaon	.. Bhusaval	.. (1) Kandari (2) Jamthi.
		Yawal	.. (1) Atrawal.

G.N., R. & F.D., No. ENT.1383/1561-I.S. (I), dated 9th March, 1983 (M.G., Part 4-B, page 351) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Scheduled hereto with effect from the 17th March, 1983.

Sr. No. District Taluka/Tahsil Name of the Villages

1	2	3	4
1	Jalgaon	.. Amalner	.. Mandal.
2	Kolhapur	.. Shahuwadi	.. Donoli.

G.N., R. & F.D., No. ENT. 1383/1561-I.S. (I), dated 1st June, 1983 (M.G., Part 4-B, page 642) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 10th June, 1983.

## Schedule 72

Sr. No. District Taluka/Tahsil Name of the Villages

1	2	3	4
1	Yavatmal	.. Pausad	.. (i) Kakaddati. (ii) Itawa.
2	Ahmadnagar	.. Rahuri	.. (i) Khadambe Khd. (ii) Chinchvihire. (iii) Mulanagar (Warwandi village)
		Niwasa	.. (i) Bhanashiwara. (ii) Bhende Khd. (iii) Kharwandi. (iv) Maka
3	Bhandara	.. Tirora	.. (i) Garada P.C.No. 23. (ii) Karti Kd. P.C. No .6. (iii) Karti Bk. P.C.No. 6
4	Jalgaon	.. Pachora	.. (i) Lasgaon
		Yawal	(ii) Padalse.
		Bhusawal	.. (i) Varadsim

5	Nashik	.. Sinnar	.. (i)	Wadangali.
			(ii)	Thangaon.
		Yeola	.. (i)	Rajapur.
		Baglan	.. (i)	Brahmangaon.
			(ii)	Virgaon.
			(iii)	Mulher.
			(iv)	Dangsoundane.
			(v)	Malgaon (Tiwan.)
		Malegaon	.. (i)	Chandanpuri.
			(ii)	Malde.
			(iii)	Soyane Bk.
			(iv)	Tehere.
			(v)	Vadner Khakurdi.

G.N., R. & F.D., No. ENT. 1383/1561-I.S. (I), dated 30th June, 1983 (M.G., Part 4-B, page 762) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 7th July, 1983.

## Schedule 73

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Jalgaon	.. Jalgaon	.. (i) Bornar.
			(ii) Shirsoli Pra. Bornar.
			(iii) Shirsoli pra.
			Nashirabad.
			(iv) Vitner.
2	Chandrapur	.. Rajura	.. (iv) Wirur Station
3	Ahmadnagar	.. Shrirampur	.. (i) Shirasgaon.
			(ii) Rajuri.
			(iii) Chitali.
			(iv) Wakadi.
		Sangamner	.. (i) Kasare Dumala.
			(ii) Kokangaon.
			(iii) Ghargaon.
			(iv) Sangamner Khd.
			(v) Chandanapuri.
			(vi) Samnapur.

			(vii)	Malunje.
			(viii)	Shiblapur.
			(ix)	Rajapur.
	Pathardi	..	(i)	Midsangavi
			(ii)	Takalimanur.
			(iii)	Koradgaon.
			(iv)	Manikdaundi.
			(v)	Timpalgaon (Kasar, Adinatunagar).
	Akola	..	(i)	Brahmanwada.
			(ii)	Thugaon.
			(iii)	Indori.
			(iv)	Vithe.
			(v)	Jamgaon.
			(vi)	Bhandardara.
			(vii)	Hiwargaon.
			(viii)	Dongargaon.
			(ix)	Virgaon.
4.	Bhandara	.. Lakbandur	.. (i)	Pimpalgaon, (Kohali) P.C. No.13.
5	Osmanabad	.. Kallam	.. (i)	Khamaswadi
			(ii)	Itkur.
			(iii)	Parta.
			(iv)	Diksal.
			(v)	Tandulwadi.
6	Sangli	.. Tasgaon	.. (i)	Nagathane.
		Miraj	.. (i)	Samadoli.
			(ii)	Haripur.
			(iii)	An kali.

G.N., R. & F.D., No. ENT. 1383/1561-I.S. (I), dated 25th August, 1983 (M.G., Part 4-B, page 1280) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 1st September, 1983.

## Schedule 74

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Jalgaon	.. Bhusawal	.. (i) Kinhi.

(ii) Khadke.

G.N., R. & F.D., No. ENT. 1383/1561-1.S. (I), dated 25th October, 1983 (M.G., Part 4-B, page 1479) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 1st November, 1983.

## Schedule 75

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Nagpur	.. Saoner	.. Waki.

G.N., R. & F.D., No. ENT. 1382/1561-1.S. (I), dated 19th November, 1983 (M.G., Part 4-B, page 1786) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Maharashtra hereby directs that the said Act shall come into operation in the local area of the Villages specified below in the Schedule hereto with effect from the 25th November, 1983.

## Schedule 76

Sr. No.	District	Taluka/Tahsil	Name of the Villages
1	2	3	4
1	Dhule	.. Shahada	.. Vaijali

G.N., F.D., No. ENT. 1060-1, dated 2nd May, 1960 (M.G., Part 4-B, page 1) - In exercise of the powers conferred by sub-section (1) of section 4 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), in its application to the state of Maharashtra and of all other Powers enabling it in this behalf the Government of Maharashtra hereby directs that during the period commencing on the first day of May 1960 and ending on the 31st day of March 1962, and such further period as the State government may, by notification in the Official Gazette, specify and notwithstanding anything contained in any rule or order made under the said Act, any stamp issued by the Government of Bombay for the purpose of that Act, before the 1st day of May 1960, may also be used for the purpose of the said Act as if it were duly issued by the Government of Maharashtra. Amended by G.O., R.D. No. ENT. 1463/53161-N, dated 9th September, 1963 (M.G., Part 4-B, Page 1439) G.N., F.D., No. ENT. 1058-II-N, dated 31st May, 1958 (B.G., Part 4-B, page 565) - In exercise of the powers conferred by sub-section (3) of section 6 of the Bombay Entertainment duty Act, 1923 (Bombay 1 of 1923), and supersession of all previous orders issued in this behalf and in force in any part of the State of Bombay including Government Notification in the Revenue Department, No.6670/28, dated the 8th June, 1944 and No. 9655/39, dated the 28th July, 1948, the Government of Bombay hereby exempts-(a)all entertainments admission to which is on payment of a sum of [ten] [Substituted by G.N. of 9-9-1963.] naye paise or less.(b)all sports entertainments admission to which is on payment of a sum not exceeding twenty five naye paise, from the liability to entertainments duty. G.N., R.D., No. ENT. 1757-J, dated 4th June, 1958 (B.G., Part 4-B, page 575) - In exercise of the powers conferred by the sub section (3) of section 6 of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), read with sections 2 and 3 of the Bombay Entertainments Duty

(extension and Amendment) Act, 1958 (Bombay XLI of 1958); the Government of Bombay is pleased to direct that may show of the film "Hum Panchhi Ek Daalke".(a)Which is exclusively exhibited to children below 12 years of age and students producing certificates from the Head of the School, college or any other educational institution in the form hereto appended and signing them in the presence of the booking clerk issuing the ticket; and(b)the proprietor of which has undertaken-(i)to issue tickets with the inscription "for students and children only" and showing thereon and date and time of the show and all other information on the ticket as required by the rules made under the Act;(ii)to maintain separate account regarding the issue of such tickets in respect of each show and to submit them to the officer specified in that behalf along with the certificates produced by the students as aforesaid;(iii)to pay to Shri Sadashiv J. Row Kavi, Amod House, Ground Floor 8, Keluskar Road, North Bombay 28, a sum equivalent to the amount of entertainments duty leviable on its exhibition; and(c)which is not exhibited in aid of any fund or institution which in the opinion of the Commissioner of Police in Greater Bombay or the District Magistrate elsewhere is not eligible for or entitled to any financial assistance from the State, shall be exempted from liability to entertainments duty under the Act.

**2. Where any question arises as to whether a person is a student or child below 12, the decision of the manager of the thereafter at which such film is exhibited shall be final.**

**3. The exemption from liability to entertainments duty granted to the exhibition of the film aforesaid shall be withdrawn if the exhibition fails to comply with the requirements of sub-clause (iii) of clause (b).**

Certificate

Not transferable.

(Name of the)	School	Place
College		
Other educational institution		

Dated

This is to certify that	Shri
Shrimati	
Kumari	

Is student of the

[School] [Here state the name of school, college and other institution.]

College

Studying in

Class, and that

he has not been



given

she

any previous certificate form this[ ] [Here state the name of school, college and other for obtaining concession in indtitution.]duty for witnessing thefilm “Hum entertainments Panchhi Ek Daalke”

Signature and designation of head of[ ] [Here state the name of school, college and other indtitution.]

Signature of the student (to be obtained by theproprietorwho will maintain separate accounts).

G.O., R.D., No. ENT. 1062/47160-N, dated 26th December, 1962 (M.G., 1963, Part 4-B, page 3) - In exercise of the powers conferred by section 9A of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), the Government of Maharashtra hereby authorises the collector of Bombay in Greater Bombay and the District Magistrate elsewhere for the purpose of the said section 9A.G.N., R.D., No ENT. 1554, dated the 25th June, 1954 (B.G., Part 4-B, page 866) - In exercise of the power conferred by section 10 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Bombay is pleased to empower the Commissioner of Police in Greater Bombay and elsewhere the District Magistrate in respect of an area within the district in which the Act is in operation to grant exemption under section 6(3) of the said Act from payment of duty in respect of wrestling matches in the Indian Style only subject to the following condition, namely:- (a) the wrestling matches are organised by a gymnasium recognised by the Director of Education, State of Bombay or registered under the Societies Registration Act, 1860, or the Bombay Cooperative Societies Act, 1925; (b) the net proceeds of the wrestling matches after deducting expenses, if any which should not exceed 20 per cent of the proceeds, are utilised for the development of the gymnasium concerned; and (c) unless the gymnasium is solely intended for the Backward Classes, it is open to all communities. G.N., R.D., ENT. 15654, dated the 13th August, 1954 - In exercise of the powers conferred by section 10 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), the Government of Bombay is pleased to empower the Commissioner of Police in Greater Bombay and elsewhere the District Magistrate in respect of an area within the district in which the Act is in Operation to grant exemption under section 6(3) of the said Act from payment of duty in respect of Performance of Indian classical music organised by bona fide music institutions or clubs, subject to the following conditions, namely - (i) the admission to entertainment is confined solely to members of the club or institution or their guest; (ii) the price of admission is intended to cover only the cost of the entertainment and is not a source of profit to the club or institution; (iii) that the club or institution - (a) is registered under the Societies Registration Act, 1860, or the Bombay Co-Operative societies Act, 1925, (b) has as one of its principal objects the cultivation of love of Indian classical music among the public and the development of the science of Indian classical music, (c) is not conducted or established for profit, and (d) is open to all communities; and (iv) that the full accounts of the entertainment are submitted to the Commissioner of Police or the District Magistrate within ten days after the date of the entertainment. G.N., R.D., No. ENT. 1058-III-N, dated 31st May, 1958 (B.G., Part 4-B, page 565) - In exercise of the powers conferred by section 10 of the Bombay

Entertainments Duty Act, 1923 (Bombay 1 of 1923) and in supersession of all previous orders issued in this behalf and in force and in any part of the State of Bombay including Government Notification in the Revenue Department No. 4345-E/1 dated the 16th January, 1923, the Government of Bombay hereby empowers all Collectors to exercise and perform in the areas in which the Act is in operation, all the powers and duties conferred or imposed upon the State Government by the said Act, other than those Specified below, namely:- (1) Power to bring the Act into operation under section 1(3). (2) Power to issue stamps under section 4(1). (3) Power to fix a percentage of the gross sum under section 4(2)(a). (4) Power to exempt any entertainment or class of entertainments from liability to entertainments duty under section 6(3) save as otherwise provided under any notification issued under section 10. (5) Power to make rules under section 7(1). (6) Power to delegate powers and duties and the power to prescribe conditions for such delegation under section 10. G.N., R.D., No ENT. 1058-IV-N dated 31st May, 1958 (B.G., Part 4-B, page 566) - In exercise of the powers conferred by section 10 of the Bombay Entertainments Duty Act, 1923, (Bombay 1 of 1923), and in supersession of Government Notification in the Revenue Department, No. 7230-E, dated the 17th December, 1923, the Government of Bombay hereby empowers the Commissioner of Police in Greater Bombay and the Collectors elsewhere, to grant exemption under sub-section (3) of section 6 of the said act from payment of entertainments duty in respect of entertainments the net proceeds of which are devoted to philanthropic or charitable purpose and the whole expenses of which do not exceed 20 per cent of the receipt. G.N., R. & F.D., No ENT. 1073-4251-M-2, dated 2nd March, 1976 (M.G., Part 4-B, page 291) - In exercise of the powers conferred by section 10 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923), and in modification of the orders issued in Government Order, Revenue Department, No. ENT. 1058-III-N, dated 31st May, 1958, the Government of Maharashtra hereby empowers the Deputy Collector, Bombay Entertainments Duty Act, Bombay and Bombay Suburban District, to exercise the powers conferred on the State Government under clause (b) of sub-section (2) of section 4 of the said Act, in Greater Bombay. G.N., R. & F.D., No. ENT. 1078/194766-I.S.I., dated 7th September, 1979 (M.G., Part 4-B, page 1651) - In exercise of the powers conferred by section 10 of the Bombay Entertainments Duty Act, 1923 (Bombay 1 of 1923) the Government of Maharashtra hereby empowers the Collector of Bombay in Greater Bombay, and the District Magistrate elsewhere within their respective jurisdiction to exercise and perform in the areas in which the said Act is in Operation, all the powers and duties conferred or imposed upon the State Government under section 4B of the said Act.