

# Tamil Nadu Entertainments Tax Rules, 1939

TAMILNADU

India

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### Rule TAMIL-NADU-ENTERTAINMENTS-TAX-RULES-1939 of 1939

- Published on 5 February 1980
- Commenced on 5 February 1980
- [This is the version of this document from 5 February 1980.]
- [Note: The original publication document is not available and this content could not be verified.]

Tamil Nadu Entertainments Tax Rules, 1939 Last Updated 22nd May, 2019

## Part I – Preliminary

### 1.

These rules may be called the [Tamil Nadu Entertainments Tax Rules, 1939] [Substituted for the expression 'Madras Entertainments Tax Rules, 1939' by G.O. Ms. No. 836, Revenue, dated the 18th March 1970.].

### 2. [ [Substituted by G.O. Ms. No. 3533, Revenue, dated the 23rd September 1958.]

They shall apply to the whole of the [State of Tamil Nadu] including the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.]

### 3.

In these rules, unless there is anything repugnant in the subject or context, -(a) "the Act" means the [Tamil Nadu] [Substituted by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Entertainments Tax Act, 1939 ([Tamil Nadu] [Substituted by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act X of 1939); [(a-1) "Commercial Tax Officer" means any person appointed by the Government by name or by virtue of his office to exercise the power of Commercial Tax Officer;] [Clauses (a-1) and (a-2) were inserted by G. O. Ms. No. 868, Revenue, dated the 9th April 1951.] [(a-2) "Deputy Commercial Tax Officer" means any person appointed by the Entertainments Tax Deputy Commissioner by name or by virtue

of his office to exercise the powers of Deputy Commercial Tax Officer;] [Clauses (a-1) and (a-2) were inserted by G. O. Ms. No. 868, Revenue, dated the 9th April 1951.](a-3) [Omitted by G.O. Ms. No. 143, C.T. & R.E., dated the 5th February 1980].[(a-4)"Assistant Commissioner of Commercial Taxes" means any person appointed by the Government by name or by virtue of his office to exercise the powers of the Assistant Commissioner of Commercial Taxes;] [Clause (a-4) was inserted by G.O. Ms. No. 145, C.T. & R.E., dated the 15th Feb. 1980.](b)[ "Entertainments Tax Commissioner" means any person appointed by the Government by name or by virtue of his office to exercise the powers of the Entertainments Tax Commissioner under these rules;] [Substituted by G. O. P. No. 594, dated the 9th July 1985.](bb)[ "Entertainments Tax Deputy Commissioner" means any person appointed by the Government by name or by virtue of his office to exercise the powers of the Entertainments Tax Deputy Commissioner under these rules;] [Inserted by G.O. Ms. No. 2348 Revenue, dated the 8th October 1947.](c)[ "Entertainments Tax Officer" means any officer appointed by the Government, by name or by virtue of his office, to exercise the powers of Entertainments Tax Officer under these rules;] [Substituted by G.O. Ms. No. 2353, Revenue, dated the 19th August 1943.](d)"Form" means a form appended to these rules;(e)"Government" means the [State] [Substituted for the word 'Provincial' by the Adaptation Order, 1950.] Government;(f)"Government Treasury" means a Treasury or Sub-treasury of the Government;(g)"season ticket" means a ticket which authorises admission to a series of entertainments during a definite period specified in it;(gg)[ "Television Exhibition Provider" means any person who provides any exhibition through Television/Computer monitor through multi-system operation or through Video Cassette/Digital Versatile Disc/Video Cassette Decoder/ Video Cassette Recorder/Video Cassette Player or through Cable Television Network or through any other system;] [Clause (gg) was inserted by G.O. Ms. No. 134, C.T. Department, dated the 2nd September 2003.](h)[ "week" means the period beginning from monday and ending with following Sunday;] [Inserted by G.O. Ms. No. 2117, C.T. & R.E., dated the 19th December 1977.](i)[ "year" means the financial year.] [Added by G.O. Ms. No. 68, C.T. & R.E., dated the 12th February 1991.]

#### **4. [ [Substituted by G.O. P. No. 1406, dated the 21st December 1982.]**

In these rules, "admission to an entertainment" and all cognate expressions shall include admission on any payment deemed to have been made under subsection (1-A) of section 4 of the Act and the admission on payment of a person admitted to one part of a place of an entertainment to -](a)another part thereof subsequently; and(b)any seat or other accommodation in the place of entertainment

#### **4A. [ [Inserted by G.O. P. No. 749, dated the 12th July 1984.]**

Where the security prescribed under these rules is forfeited or adjusted fully or partly towards any arrears due under the Act, the Entertainments Tax Officer shall issue a notice calling upon the proprietor to furnish fresh security or to replenish the part of the security so adjusted, as the case may be. The proprietor shall comply with the notice within the time so specified not being less than fifteen days from the date of receipt of the notice.]

## **Part II – Payment By Means of Stamps**

### **5. to 17.**

[Omitted by G. O. Ms. No. 4522, Revenue, dated the 22nd December 1958]

### **18. to 19.**

[Omitted by G.O. Ms. No. 868, Revenue, dated the 9th April 1951.]

## **Part III – Payment of The Tax on The Basis of Returns**

### **20.**

Any proprietor wishing to enter into an arrangement for the payment of the tax [on the basis of returns] [Substituted by G.O. Ms. No. 4522, Revenue, dated the 22nd Dec. 1958.] shall apply to the Entertainments Tax Officer at least three days before the entertainment in Form III furnishing details as to the place, date, time and nature of the entertainment and also the rates of payment for admission to it [Except in cases where the Entertainments Tax Officer has, by an order in writing, exempted the proprietor from doing so, the application shall be accompanied by the register in Form II proposed for use and the tickets of all classes proposed for issue, the tickets of each class being printed in a different colour and bearing separate serial numbers.] [Substituted by G.O. P. No. 1085, Revenue, dated the 14th June 1987.][Each ticket shall have a foil and counter-foil, the foil bearing the words "To be detached at the entrance and given to the buyer" and the counter-foil bearing the words "To be detached at the entrance and retained by the proprietor". The serial number shall be printed on both foil and the counter-foil. The foil shall be at least double the length of the counter-foil, the foil and the counter-foil shall be of the sizes at least 8 cm. x 4 cm. and 4 cm. x 4 cm., respectively, or any larger proportionate sizes] [ Inserted by G.O. Ms. No. 906, Revenue, dated the 24th March 1964.].[Tickets for admission to entertainments including advance booking tickets shall be printed with the inscription of the name of the theatre in both Tamil and English and other details including rate of admission and taxes either in Tamil or in both Tamil and English] [ Substituted by G.O. P. No.1353, C.T. & R.E., dated the 9th Dec. 1987.]. Tickets already printed otherwise than as above shall be valid till the old stocks of tickets are exhausted. The Entertainments Tax Officer may, for sufficient reasons, condone the delay in the presentation of the application, provided it is presented at least 24 hours prior to the commencement of the entertainment.

### **21. [ [Substituted by G.O. No. 1085, Revenue, dated the 27th January 1941.]**

(i)The Entertainments Tax Officer shall, if he proposes to sanction the application, fix the amount and the nature of security to be furnished by the proprietor for the proper payment of entertainments tax and the time within which such security should be furnished.][The amount of

security deposit so fixed shall, in the case of a temporary (touring) theatre or an open-air theatre, be equal to [the entertainments tax payable] [Substituted by G.O. P. No. 770, dated the 17th July 1984.] based on the full capacity of the auditorium for a period of seven days. In the case of a permanent or a semi-permanent theatre, the amount of security deposit so fixed shall be equal to seventy-five per cent of the tax payable as aforesaid. For the purpose of calculation of the tax payable for a period of seven days under this rule, the number of shows shall be reckoned as fourteen in the case of temporary (touring) theatres, twelve in the case of open-air theatres and twenty-two in the case of permanent and semi-permanent theatres: Provided that the Entertainments Tax Officer may, in his discretion, fix the amount of security deposit in the case of a temporary (touring) theatre or an open-air theatre at twice the amount aforesaid and in the case of a permanent or a semi-permanent theatre at one and a half times the amount aforesaid.][The security shall be in any one of the following forms: -(i) Deposit in Government Treasury in cash; (ii) Government promissory notes duly pledged in the name of the Entertainments Tax Officer; (iii) Post office savings bank deposits; (iv) Deposits made with the State Bank of India or any subsidiary bank as defined in clause (k) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Central Act 38 of 1959) or any corresponding new bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970) or any non-nationalised scheduled bank operating in the State of Tamil Nadu, or the Tamil Nadu State Cooperative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for this purpose; (v) Loan bonds or debentures issued by quasi-Government organisations or other institutions, repayment of which is guaranteed by the Government, other than prize bonds and National Defence Certificates, duly pledged in the name of the Entertainments Tax Officer. Where security is furnished in the form of a deposit with any of the banks specified in item (iv) above, the deposit shall be made in the name of the "The Entertainments Tax Officer Account.... (Proprietor of the theatre)" and the proprietor shall, at the time of making the deposit, give an application/letter to the Bank to the effect that the deposit in question had been offered to the Entertainments Tax Officer as a security for the due performance of his obligations under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and that the deposit might be held, renewed or released according to the instructions of the Entertainments Tax Officer.] [Substituted by G.O. P. No. 749, dated the 12th July 1984.] However, in cases where post office savings bank deposits are offered as security, the post office savings bank pass book should be pledged by the proprietors of the entertainments [in the name of the Assistant Commissioner of Commercial Taxes] [Substituted for the words 'in the name of the Commercial Tax Officer' by G. O. P. No. 594, dated the 9th July 1985.] concerned and handed over to the concerned Entertainments Tax Officer. When the security is furnished, the Entertainments Tax Officer shall grant the proprietor a [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.] in Form IV. (vi) If, at any time, the deposit already furnished by a proprietor under sub-rule (i) is found to be inadequate, it shall be open to the Entertainments Tax Officer, by notice, to require the proprietor to make an additional deposit within the time specified in the notice. [Explanation. - For the purpose of fixing the amount of security, a place licensed for the exhibition of cinematograph film on television screen through video cassette recorder shall be deemed to be a permanent or semi-permanent theatre. [Added by G.O. P. No. 526, dated the 22nd May 1984.]

**21A. [ [Inserted by G.O. No. 506, Revenue, dated the 10th February 1958.]**

Every [permit or certificate of registration] shall be granted personally to the proprietor and it shall not be transferable, except as provided in rule 48-A.][Every such] [Substituted by G.O. Ms. No. 1379, C.T. & R.E., dated the 15th November 1978.] [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.] issued may be suspended or cancelled by the Entertainments Tax Officer for contravention of any of the provisions of the Act or the rules made thereunder or for contravention of any condition in the [permit or certificate of registration]: [Substituted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.] Provided that no such suspension or cancellation shall be made unless the [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.] holder has been given reasonable opportunity to show cause against such suspension or cancellation.

**21B. [ [Inserted by No. SRO A-71 (a)/94, dated the 18th August 1994 w. e.f. 1st September 1994]**

(1) The proprietor of every place from where television exhibition is provided shall, within thirty days from the date of commencement of such television exhibition or from 1st September 1994, whichever is earlier submit to the Entertainments Tax Officer an application for registration in Form I.](2) Every application for registration shall be accompanied by two copies of recent passport size photograph of the proprietor in the case of proprietorship concern, managing partner or anyone of the partners in the case of a partnership concern and the authorised person in all other cases. The proprietor, managing partner and the authorised person shall appear before the Entertainments Tax Officer when called upon to do so and sign before him on the copies of the photographs so furnished.(3) On receipt of the application in Form I, the Entertainments Tax Officer shall, after satisfying himself as to the correctness of the information furnished in the application and after making such enquiry as he considers necessary within thirty days from the date of receipt of application, issue a certificate of registration in Form I-A.(4) Where a proprietor of television exhibition transfers his business to another, the transferee shall apply for a fresh certificate of registration. The Entertainments Tax Officer shall issue the certificate of registration after following the procedure laid down in sub-rule (3).(5) If the Entertainments Tax Officer is satisfied that a registration certificate, or a copy thereof is lost or accidentally destroyed, he shall, on application by the proprietor, issue a duplicate of the registration certificate, free of cost.

**21C.**

The Entertainments Tax Officer shall, if he proposes to issue a registration certificate, require the proprietor of television exhibition to furnish a security of rupees [five thousand in municipal corporations and Municipality areas and rupees two thousand five hundred in other areas] [Substituted for the words 'ten thousand' by G.O. No. 134, C.T., dated the 2nd September 2003 w.e.f. 1st June 2003.] for the proper payment of entertainments tax and fix the nature of such security and the time within which such security should be furnished.

**21D. [ [Rules 21-D and 21-F were inserted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.]**

(1)The proprietor of every amusement shall, within one week from the 15th February 1999 in the case of an amusement functioning before the said date and in the case of a new amusement, one week before the commencement of the amusement, submit to the Entertainments Tax Officer an application for registration in Form I-B. [(1-A) The proprietor of every recreation parlour shall, within 15 days from the 1st day of November 2001 in the case of a recreation parlour functioning before the said date, and in the case of a new recreation parlour, thirty days before the commencement of the recreation parlour, submit to the Entertainment Tax Officer an application in Form 1-B.] [Inserted by G.O. Ms. No. 100, C.T., dated the 1st November 2001.](2)Every application for registration shall be accompanied by two copies of recent passport size photograph of the proprietor, in the case of proprietary concern, in the case of partnership, the managing partner or any one of the partners and the authorised person in all other cases. The proprietor, managing partner, or the authorised person, as the case maybe, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs so furnished.(3)On receipt of the application in Form I-B, the Entertainments Tax Officer shall, after satisfying himself as to the correctness of the information furnished in the application and after making such enquiry as he considers necessary, issue a certificate of registration in Form I-C, within thirty days from the date of receipt of the application or the payment of the prescribed fees, whichever is later.If the certificate of registration is not received by the applicant within thirty days from the date of his application, or the payment of the prescribed fees, whichever is later, or if no notice giving him an opportunity of being heard is received by him within the said period, the applicant shall be deemed to have been duly registered.(4)Where a proprietor providing amusement [or recreation parlour] [Inserted by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] transfers his business to another, the transferee shall apply for a fresh certificate of registration. The Entertainments Tax Officer shall issue the certificate of registration after following the procedure laid down in sub-rule (3).(5)If the Entertainments Tax Officer is satisfied that a certificate of registration or a copy thereof is lost or destroyed accidentally, he shall, on an application submitted by the proprietor, issue a duplicate of the certificate of registration, free of cost.

**21E.**

The Entertainments Tax Officer shall, if he proposes to issue the certificate of registration, require the proprietor providing amusement [or proprietor providing recreation parlour] [Inserted by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] to furnish a security of Rs. 50,000 (Rupees fifty thousand only) for the proper and prompt payment of the entertainments tax. He shall fix the nature of the security in any one of the forms prescribed under rule 21 and the time within which such security should be furnished.

**22. [ [Substituted by G.O. Ms. No. 1085, Revenue, dated the 14th June 1957.]**

[(1)] When a [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, C.T., dated the

15th February 1999.] is granted, the Entertainments Tax Officer, or in his absence from headquarters, one of his clerks authorised by him in this behalf, shall impress with the official seal of such officer, all the pages of the registers in Form II [\*\*\*] [Words 'and IX' was omitted by G.O. P. No. 594, dated the 9th July 1985.] both the foils, and counterfoils, of all the tickets sent by the proprietor along with his application and return them to the proprietor]. The same procedure shall be adopted in respect of the registers in Form II that may, subsequently, be issued by the proprietor and, for this purpose, the Entertainments Tax Officer may require the proprietor to forward to him such register and the tickets at such intervals as he may fix. [The Entertainments Tax Officer shall affix his official seal on all the pages of the register in Form II and append his dated signature below the seal and only such forms should be used by the proprietors for accounting the tickets sold by them at every show] [Inserted by G.O.Ps.No 2664, Revenue, dated the 9th July 1985.](2)[ When a certificate of registration is granted, the Entertainments Tax Officer, or in his absence from headquarters, one of his clerks authorised by him in his behalf, shall impress with the official seal of such officer, all the pages of the registers in Form II-C both foils, and counter-foils, of all the tickets sent by the proprietor along with the application and return them to the proprietor. The same procedure shall be adopted in respect of registers in Form II-C that may subsequently be used and the tickets that may subsequently be issued by the proprietor and, for this purpose, the Entertainments Tax Officer may require the proprietor to forward to him such register and the tickets at such intervals as he may fix. The Entertainments Tax Officer shall affix his official seal on all pages of the register in Form II-C and append his dated signature below the seal and only such forms should be used by the proprietors for accounting the tickets sold by them.] [Inserted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.]

## 23.

The tickets shall be numbered and they shall run on consecutively from performance to performance until the series is completed:[Provided that, if in any place of entertainment, the system of advance booking is in force, the tickets for each performance in a day may be serially numbered and each such series of tickets shall run on consecutively from performance to performance for which they are numbered until the series is completed.] [Substituted by G.O. No. 2781, Revenue, dated the 7th September 1955.][Explanation. - For the purpose of this rule, a series of tickets shall contain the number of tickets from 1 to 1,00,000 and each such series of tickets shall be distinguished by one or more letter of the alphabets.] [Inserted by G.O. Ps. No. 219, Revenue, dated the 26th January 1972.]

## 24.

Tickets for payment of the difference in the case of admission from a lower to a higher class shall also be serially numbered in the manner specified in rule 23 and these tickets shall be shown separately in the register of tickets in Form II and in the return of tickets specified in the [permit or certificate of registration] [Inserted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.] in Form IV.

**25.**

The security furnished under rule 21 shall be maintained in full so long as the [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] continues to be in force and shall be liable to forfeiture, if the returns are not furnished on the due date along with the receipt for the tax, or if the returns are found to be inaccurate. The security shall also, in the event of default, be liable to adjustment towards the tax due at any time without previous intimation.

**26.**

(1)[The proprietor other than the proprietor of an amusement] [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] [or proprietor providing recreation parlour] [Inserted by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] shall keep true and correct accounts and submit the return in the manner specified in the [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] in Form IV and shall also abide by, and comply with, all the conditions specified therein.(2)[ The proprietor shall pay the due tax by a crossed cheque drawn in favour of the Entertainments Tax Officer or into a Government Treasury. He shall attach the cheque or the treasury receipt to the return to which tax relates.] [Inserted by G.O. No. 958, Revenue, dated the 26th April 1948.](3)[ If a cheque sent by a proprietor towards payment of tax or other amount due under the Act is dishonoured for want of adequate financial cover, the proprietor shall not, thereafter, be permitted to make payment by means of cheque for such time as the Entertainments Tax Officer or any other authority concerned in his discretion considers it necessary:] [Inserted by G.O. Ps. No. 7468, Revenue, dated the 19th December 1973.] Provided that before taking action under this sub-rule, the authority concerned shall give to the proprietor a reasonable opportunity to show cause against such action.

**26A. [] [Inserted by G.O. Ms. No. 4522, Revenue, dated the 22nd December 1958.]**

[(1)] [Existing sub-rule (1) was renumbered as sub-rule (2) inserted by G.O. P. No. 68, with effect from 12th February 1991.] After the close of the year to which the return submitted under [rules 30, 32-C and sub-rule (3) of rule 32-J] [Inserted by No. SRO A-44/91, dated the 12th February 1991.] relate, the Entertainments Tax Officer shall, after such scrutiny of the accounts, registers, records and other documents and after such enquiry as he considers necessary, satisfy himself that the returns filed are correct and complete and finally assess under a single order on the basis of the returns, the tax payable under any of the sections 4, [5-A] [Now, sections 5-A, 5-B and 5-D were omitted by Tamil Nadu Act 38 of 2004.] or [5-B] [Now, sections 5-A, 5-B and 5-D were omitted by Tamil Nadu Act 38 of 2004.] of the Act for the year to which the returns relate.(2)[ If no return is submitted by the proprietor as required in the [permit or certificate of registration] [Inserted by No. SRO A-44/91, dated the 12th February 1991.] in Form IV within the time specified therein, or if the return submitted by him appears to the Entertainments Tax Officer to be incorrect or incomplete,



the Entertainments Tax Officer shall, after making such enquiry as he considers necessary, determine the tax or taxes due under section 4 [\*\*\*] [Words 'or 4-A or 4-B or 4-C' were omitted by SRO A-60/90, dated 4th April 1990, with effect from 1st July 1989.] or [5-D] [Now, sections 5-A, 5-B and 5-D were omitted by Tamil Nadu Act 38 of 2004.] of the Act or under both to the best of his judgement:] Provided that, before taking action under this rule, the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce his accounts at the time and place to be specified in the notice and to prove the correctness and completeness of the return where one has been submitted or to prove that he is not liable to submit any return and also allow him a reasonable opportunity of being heard.

## **26B. [ [Inserted by No. SRO A-44/91, dated the 12th February 1991.]**

[(1) After the close of the year to which the returns submitted under sub-rules (1) and (2) of rule 30-A relates, the Entertainments Tax Officer shall, after such scrutiny of the accounts, registers, records and other documents and after such enquiry as he considers necessary,] satisfy himself that the returns submitted are correct and complete, and finally assess under a single order on the basis of the tax payable under section 4-E or section 4-F [or section 4-G] [Inserted by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] of the Act for the year to which the returns relate.](2) If no return or returns is submitted by the proprietor as required under sub-rules (1) and (2) of rule 30-A within the time specified therein, or the return or returns submitted appeared to be incorrect or incomplete, the Entertainments Tax Officer, after making such enquiry as he considers necessary, determine the tax due under section 4-E or section 4-F [or section 4-G] [Inserted by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] of the Act to the best of his judgement and finally assess under a single order (the tax payable) for the year to which the returns relate: Provided that, before taking action under this rule, the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce his accounts, registers, records and other documents at the time and place to be specified in the notice and to prove the correctness and completeness of the return or returns where one has been submitted or to prove that he is not liable to submit any return and allow him a reasonable opportunity of being heard.(3) If the Entertainments Tax Officer finds, after scrutiny of the accounts and records produced by the proprietor and after taking into account all relevant materials gathered, that the tax payable by the proprietor is higher than the amount of tax admitted in the return, he shall, after giving an opportunity to the proprietor of being heard, assess the tax payable and serve upon the proprietor an order of assessment.(4) The order of assessment or reassessment shall be served on the proprietor. If any amount is found to be due from the proprietor, after deducting the tax already paid, the Entertainments Tax Officer shall serve upon him a notice of demand in Form XVII-B.(5) If the tax determined under sub-rule (2) is less than the tax already paid by the proprietor, the excess amount shall be adjusted towards the arrears of tax, if any, due from him and a notice in Form XVII-B shall be issued intimating such adjustment. If, after such adjustment, there is still excess, or if no arrears of tax are due from the proprietor, the excess amount shall be refunded to the proprietor.

**27.**

[The proprietor shall not issue or cause] [Substituted by G.O. P. No. 874, dated the 4th August 1983.] or [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.] to be issued any ticket authorising any person to be admitted to the entertainment [unless the gross payment for admission inclusive of the amount of the tax] [Substituted by G.O. P. No. 215, dated the 4th February 1990 w.e.f. 1st July 1989.] due thereon are legibly printed, stamped or otherwise marked on the ticket and unless the ticket has been impressed with the official seal of the Entertainments Tax Officer: Provided that, in the case of complimentary tickets, it shall not be necessary to indicate [the gross payment for admission inclusive of the amount of the tax] [Substituted by G.O. P. No. 215, dated the 4th February 1990 w.e.f. 1st July 1989.], but they shall contain separate serial numbers, the class of accommodation and the official seal of the Entertainments Tax Officer as aforesaid.

**28.**

The proprietor shall also forward to the Entertainments Tax Officer a return in Form V showing the number and classes of [season tickets and complimentary season tickets] [Substituted by G.O. P. No. 215, dated the 4th February 1990, with effect from 1st July 1989.] issued, the period for which such tickets are available and the gross sum realised thereby, along with the return for the first of the series of entertainments for admission to which such [season tickets and complimentary season tickets] [Substituted by G.O. P. No. 215, dated the 4th February 1990, with effect from 1st July 1989.] are valid. [Such return shall also be accompanied by the receipt from a Government Treasury or a crossed cheque drawn in favour of the Entertainments Tax Officer for the payment of the tax due. If any [season ticket and complimentary season ticket] [Inserted by G.O. No. 958, Revenue, dated the 26th April 1948.] are issued subsequently during the course of the series of entertainments for which the [season ticket and complimentary season ticket] [Substituted by G.O. P. No. 215, dated the 4th February 1990, with effect from 1st July 1989.] are valid, it shall be shown in the return to be sent for the entertainment which takes place next after the issue of the tickets.]

**29.**

[(1) The proprietor shall not admit or cause or permit to be admitted to [any class of accommodation in the entertainment, any person above the age of five years] [Substituted by G.O. Ps. No. 3255, Revenue, dated the 24th November 1965.] unless such person holds a valid ticket for that class or an exchange ticket for payment of the difference for admission from a lower to a higher class as specified in rule 24, or a [complimentary ticket] [Substituted for the words 'free pass' by G.O. Ps. No. 1406, dated the 21st Dec. 1982.] entitling him to be admitted to that class of accommodation. (2) The proprietor shall cause the tickets of all persons about to be admitted to the entertainment to be collected and every such person shall, immediately before admission to the entertainment, deliver the ticket to the person who is collecting the ticket. [When the ticket is so collected, the foil bearing the words, "to be detached at entrance and given to the buyer" shall be returned to the person to be admitted to the entertainment and the counter-foil bearing the words, "to be detached at the entrance and retained by the proprietor" shall be retained and kept by the

proprietor [until the commencement of the first show] [Substituted by G.O. Ps. No. 906, Revenue, dated the 20th March 1964.] [on the day] [Substituted for the words 'on the following day' by G.O. P. No. 691, dated the 10th July 1986.] following the conclusion of the entertainment]. The portion so retained and kept shall be destroyed immediately thereafter.(3)A person who has been admitted to an entertainment shall, upon demand made by an officer authorised to enter any place of entertainment under section 11 of the Act during the course of, or immediately before or after the entertainment, produce to such officer the portion of the ticket by virtue of which ticket he was admitted [\*\*\*] [Words 'or the pass entitling him to be admitted without payment' were omitted by G.O. Ms. No. 1406, dated the 21st December 1982.].

### **30. [ [Substituted by G.O. No. 10, Revenue, dated the 3rd January 1972.]**

(1)The proprietor shall keep registers of payment for admission in Form II in quadruplicate]. Each of the pages relating to original, duplicate, triplicate and quadruplicate in the register shall bear the same serial number and each such set shall be serially numbered and shall run on consecutively from performance to performance or from day-to-day until the close of the year or the expiry of the period for which the [permit or certificate of registration] [Substituted by G.O. Ms. No. 19, Commercial Taxes, the dated 15th February 1999.] is issued. [Each original, duplicate, triplicate and quadruplicate in the register shall bear the seal and dated signature of the Entertainments Tax Officer] [Substituted by G.O. P. No. 558, dated the 27th June 1985.], A correct and complete account of the number of tickets of every class issued and sold for each performance, the amount received for such tickets and the total of the entertainment tax due thereon shall be entered in the original, duplicate, triplicate and the quadruplicate. The entries shall be made in respect of each show and the account closed within [sixty minutes] [Substituted for 'ninety minutes', by G.O. P. No. 33, dated the 19th January 1988.] of the notified time for the commencement of the show. The original relating to each show shall be detached and sent to the Entertainments Tax Officer along with the returns as prescribed in condition (4) of the [permit or certificate of registration] [Substituted by G.O. No. 10, Revenue, dated the 3rd January 1972.] of Form IV, the duplicate shall be simultaneously sent to the executive authority of the local authority concerned within whose jurisdiction the entertainment is held, the triplicate shall be sent to the distributor of the film and the quadruplicate retained by the proprietor for his use.(2)[Inserted by G.O. No. 301, C.T. & R.E., dated the 13th September 1974 and Omitted by G.O. No. 33, C.T. & R.E., dated the 16th January 1975.]

### **30A. [ [Inserted by G.O. P. No. 265, dated the 18th August 1994 w.e.f. 1st September 1994]**

(1)Every proprietor of television exhibition shall submit a return in Form II-B showing the total collections for each month and the amount or amounts actually collected by him by way of tax during the month, separately. The return for each month shall be submitted so as to reach the Entertainments Tax Officer on or before the 10th day of the succeeding month. Along with the return, he shall also submit proof of payment of tax payable under section 4-E for the month to which the return relates.](2)[ Every proprietor providing amusement [or recreation parlour] [Substituted by G.O. No. 10, Revenue, dated the 3rd January 1972.] shall submit a return in Form

II-D showing the [tax] [Substituted for the words 'amusement fee' by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] collected for each month. The return for each month shall be submitted so as to reach the Entertainments Tax Officer on or before the 10th day of the succeeding month along with the proof of payment of tax payable under section 4-F, [or section 4-G, as the case may be] [Added by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.], for the month for which the return relates.(3)The return in Form II-B submitted under sub-rule (1) of rule 30-A or the return in Form II-D submitted under sub-rule (2) of rule 30-A shall be provisionally accepted by the Entertainments Tax Officer. If the return is submitted without proof of payment of tax, the amount of tax shall become due on the due date for submission under these rules and shall be recovered in accordance with the provisions of the Act without any notice of demand to the proprietor.(4)If the return required to be submitted by proprietor under sub-rules (1) and (2) of rule 30-A have been submitted on or before the date specified therefor or if the returns submitted appears to be incorrect or incomplete, the Entertainments Tax Officer shall, after making such enquiry he considers necessary and after giving a reasonable opportunity to the proprietor, provisionally assess the tax payable for that month to the best of his judgement and shall serve upon the proprietor a notice in Form XVII-A and the proprietor shall pay the sum demanded at the time in the manner specified in the notice].

### **30B.**

(1)The proprietor of television exhibition shall keep true, correct and complete account in respect of collection of all charges for television exhibition. He shall maintain the receipts in duplicate with printed serial number. He shall get the receipts (both original and duplicate) duly impressed with the official seal of the Entertainments Tax Officer before use. He shall issue the original to the collection holder and retain the duplicate for verification by the inspecting officers. The receipt issued shall contain the name and address of the collection holder and the complete address of the place of entertainment.(2)The amount collected towards charges for television exhibition should be entered simultaneously in the original and in the duplicate of the receipt, by the use of double side carbon paper so as to get the impression on the reverse side of the original receipt.(3)Any amount charged by a proprietor by way of tax separately without including the same in the charges for television exhibition shall not be included in such charges for television exhibition].

### **30C. [ [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.]**

(1)The proprietor providing amusement [or recreation parlour] shall keep true, correct and complete accounts in respect of all fee collected for amusement [or recreation parlour] [Added by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.]. He shall maintain the tickets with printed serial numbers. He shall get the tickets (both original and duplicate) duly impressed with the official seal of the Entertainments Tax Officer before use. He shall issue the original to the person admitted to the amusement [or recreation parlour] [Added by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] and retain the duplicate for verification by the inspecting officers authorised under sub-section (1)(a) of section 11 of the Act.(2)The proprietor providing amusement [or recreation parlour] [Added by G.O. Ms. No. 100, Commercial Taxes, dated the 1st

November 2001.] shall keep correct and complete account in Form II-C in duplicate in respect of the amusements [or recreation parlour] [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] conducted each day. The number of tickets issued or sold for each day and the amount received for such tickets should be entered simultaneously in the original and in the duplicate by the use of double side carbon paper so as to get the impression on the reverse side of the form also. The entries shall be written and the account closed every day. This account and the tickets remaining in stock shall be shown to the inspecting officers authorised under sub-section (1)(a) of section 11 of the Act along with other connected records for verification, when demanded.(3)The return in Form II-C containing the details of the tickets issued or sold for each day in a month shall be sent to the Entertainments Tax Officer along with the prescribed return in Form II-D on or before the 10th day of the succeeding month. The returns shall be signed by the proprietor].

### **31.**

The proprietor shall, at all reasonable times, on demand by the Entertainments Tax Officer (or any officer of the Commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer) produce or cause to be produced before that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets for the time being in his possession and shall allow that officer to inspect and take an account of the same or remove the same for the purpose of examination or enquiry.

### **32.**

The [permit or certificate of registration issued to the proprietor] [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] shall be hung in a conspicuous place and produced before inspecting officers on demand.[32A to 33. [Consequent to omission of sections 5, 5-A, 5-B, 5-D, 5-E and 6-A of Entertainments Tax Act, 1939, Rules 32-A to 32-P and 33 have not relevance, hence not reproduced.]]\*\*\*]

### **34.**

(1)The officer referred to in rule 33 shall, if he proposes to sanction the application, fix the amount for which the entertainments tax may be compounded and specify the conditions, if any, subject to which the composition will be accepted. The entertainment shall be held only on payment of the sum so fixed or such portion thereof as may be specified by such officer.(2)The officer aforesaid shall issue to the proprietor a certificate in Form VI and the proprietor shall comply with all the conditions laid down therein.(3)Such certificate shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made or allowed to be made in the certificate.

### **34A. [ [Omitted by G.O. Ms. No. 2117, C.T.&R.E., dated the 19th December 1977.]**

[\*\*\*]

## **Part V – Payment of The Tax in Cases Where Admission is Controlled by Mechanical Contrivance**

### **35. [ [Substituted G.O. P. No. 7468, Revenue, dated the 19th December 1973.]**

A proprietor may be permitted by an Entertainments Tax Officer to avail himself of the provisions of clause (b) of sub-section (1) of section 6 of the Act,] on his furnishing such security as may be required. [The amount of security deposit so fixed shall, in the case of a touring cinema, be equal to the tax payable namely, the entertainments tax [\*\*\*] [Substituted by G.O. P. No. 1242, dated the 9th November 1982.] based on the full capacity of the auditorium for a period of seven days. In the case of a permanent theatre, the amount of security deposit shall be equal to seventy-five per cent of the tax payable as aforesaid.] For the purpose of this rule, the number of shows shall be reckoned as fourteen in the case of all temporary (touring) theatres, sixteen in the case of permanent (including semi-permanent) theatres in panchayat areas and twenty-two in the case of permanent (including semi-permanent) theatres elsewhere: Provided that the Entertainments Tax Officer may, in his discretion, fix the amount of security deposit in the case of a touring cinema at twice the amount of the tax payable, namely, the entertainments tax, [\*\*\*] [Omitted by G.O. P. No. 215, dated the 4th April 1990 w.e.f. 1st July 1989.] based on the full capacity of the auditorium for a period of seven days. In the case of permanent theatre, the amount of security deposit so fixed shall be equal to one and a half times the tax payable as aforesaid. For the purpose of this rule, the number of shows shall be reckoned as fourteen in the case of all temporary (touring) theatres, sixteen in the case of permanent theatres (including semi-permanent theatres) in panchayat areas and twenty-two in case of permanent (including semi-permanent) theatres elsewhere. The security shall be in the form of deposit in a Government treasury of cash, or Government promissory notes or Post Office Savings Bank deposits or made with State Bank of India, or any subsidiary bank as defined in clause (k) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Central Act 38 of 1959) or any corresponding new bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970) or any non-nationalised Scheduled Bank operating in the State of Tamil Nadu, or the Tamil Nadu State Co-operative Bank and Central Co-operative Bank approved by the Registrar of Co-operative Societies for this purpose, or loan bonds or debentures issued by the quasi-Government organisations or other institutions, repayment of which is guaranteed by the Government, other than prize bonds and National Defence Certificates, duly pledged in the name of the Entertainments Tax Officer. However, in cases where Post Office Savings Bank deposit is offered as security, the Post Office Savings Bank Pass Book should be pledged by the proprietors of the entertainments [in the name of the Assistant Commissioner of Commercial Taxes] [Substituted for the words 'in the name of the Commercial Tax Officer' by G. O. P. No. 594, dated the 9th July 1985.] concerned and handed over to the concerned Entertainments Tax Officer. When the security is furnished, the Entertainments Tax Officer shall

grant the proprietor a permit in Form VII.

### **36.**

No person shall, unless he is the holder of a pass clearly marked, be admitted to an entertainment in respect of which a permit is granted under rule 35 except through the mechanical contrivance and except on payment of the price of admission inclusive of tax.

### **37.**

The security furnished under rule 35 shall be maintained in full so long as the permit continues to be in force and shall be liable to forfeiture if the returns are not furnished on the due dates along with the receipt for the tax or if the returns are found to be inaccurate. The security shall also, in the event of default, be liable to adjustment towards the tax due at any time without previous intimation.

### **38.**

The proprietor shall keep a register of persons admitted in Form VIII.

### **39.**

(1)The proprietor shall keep true and correct accounts and submit the returns in the manner specified in the permit in Form VII and shall also abide by, and comply with, all the conditions specified therein.(2)[ The proprietor shall pay the tax due by a crossed cheque drawn in favour of the Entertainments Tax Officer or into a Government Treasury. He shall attach the cheque or the treasury receipt to the return to which the tax relates.] [Substituted by G.O. No. 4522, Revenue, dated the 2nd December 1949.](3)[ If a cheque sent by a proprietor towards payment of tax or other amount due under the Act is dishonoured for want of adequate financial cover, the proprietor shall not, thereafter, be permitted to make payment by means of cheque for such time as the Entertainments Tax Officer or any other authority concerned in his discretion considers it necessary:] [Sub-rule (3) was inserted by G. O. P. No. 7468, Revenue, dated the 19th December 1973.]Provided that before taking action under the sub-rule, the authority concerned shall give to the proprietor a reasonable opportunity to show cause against such action.

### **39A. [ [Inserted G. O. No. 4522, Revenue, dated the 2nd December 1949.]**

If no return is submitted by the proprietor as required in the permit in Form VII within the time specified therein, or if the return submitted by him appears to the Entertainments Tax Officer to be incorrect or incomplete, the Entertainments Tax Officer shall, after making such enquiry as he considers necessary, determine the tax or taxes [due under section 4] of the Act or under both to the best of his judgement:]Provided that, before taking action under this rule the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce at a time and place to be

specified in the notice and to prove the correctness and completeness of the return where one has been submitted or to prove that he is not liable to submit any return and also allow him reasonable opportunity of being heard.

**40.**

Every-mechanical contrivance at a place of entertainment shall, at all reasonable times, be open to inspection by the Entertainments Tax Officer or any officer who may be deputed by him or to whom the Entertainments Tax Officer is subordinate.

**41.**

The proprietor shall, at all reasonable times, on demand by the Entertainments Tax Officer [or any officer of the Commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer] [Inserted G. O. No. 4522, Revenue, dated the 2nd December 1949.] produce or cause to be produced before that officer all books and records kept by the proprietor in connection with any entertainments and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.

**42.**

The permit granted under rule 5 shall be hung in a conspicuous place and produced before inspecting officers on demand.

## **Part VI – Payment of Tax on Admission to Entertainments on Payment of Subscription or Contribution to an Institution**

**43.**

(1)When the payment for admission to an entertainment or a series of entertainments is a lump sum paid as subscription or contribution to an institution and when such payment enables the persons making it also to exercise other privileges, or rights in that institution, the proprietor shall apply to the Entertainments Tax Officer to fix such amount as appears to him to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable on such portion.(2)Along with the application, the proprietor shall furnish details of the number of persons so subscribing or contributing, the amount realised, the number and nature of the entertainment, the rates of payment for admission for those who have not so subscribed or contributed and the nature of the other rights, privileges, etc. to which a person subscribing or contributing to the institution is eligible, and also a copy of the rules and regulations, if any, of the institution.(3)The Entertainments Tax Officer shall fix the amount which appears to him to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable thereon and may require the proprietor to furnish such security as he may think fit. [The amount of security



so required by the Entertainments Tax Officer shall be not less than the amount of tax determined by him as payable under sub-rule (1) of rule 43] [Added by G.O. P. No. 734, Revenue, dated the 9th March 1964.];(4)The amount of tax fixed by the Entertainments Tax Officer shall be paid by the proprietor within seven days from the date of receipt by him of the order of the officer aforesaid fixing the amount of tax due.(5)[ If no application is made by the proprietor as required in sub-rule (1), or if the particulars furnished in the application made by him appear to the Entertainments Tax Officer] [Added by G.O. Ms. No. 4522, Revenue, dated 22nd December 1958.], to be incorrect or incomplete, the Entertainments Tax Officer shall, after making such enquiry as he considers necessary, determine the tax or taxes due under [section 4] [Substituted for 'Section 4 or 4-A' by G.O. P. No. 1050, dated the 20th July 1985.] [\*\*\*] [Word 'or 4-A' omitted by G.O. P. No. 215, dated the 4th April 1990 w.e.f 1st July 1989.] or [section 5-A] [Now sections 5-A were omitted by Tamil Nadu Act 38 of 2004.] of the Act or under both to the best of his judgement:Provided that, before taking action under this rule, the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce his accounts at a time and place to be specified in the notice and to prove the correctness and completeness of the particulars furnished or to prove that he is not liable to make an application or to furnish the particulars and also allow him a reasonable opportunity of being heard.[Part VI - A] [This Part was omitted by G.O. Ms. No. 215, Revenue, dated the 4th April 1990.] Part VI - BGeneral

#### **43D.**

After determining under rules 26-A, 39-A or 43(5), the tax or taxes due in respect of the entertainment, the Entertainments Tax Officer shall examine whether the proprietor has already made any payment towards the tax or taxes due by him. If any further amount is found to be due from the proprietor, the Entertainments Tax Officer shall serve upon the proprietor a notice in Form XVII and the proprietor shall pay the sum demanded within the time and in the manner specified in the notice. If the tax determined is lower than the amount, if any, already paid by the proprietor, the Entertainments Tax Officer shall serve upon the proprietor, a notice in Form XVIII for refunding the excess tax.

#### **43E. [ [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.]**

(1)Where for any reason, any payment for admission to any entertainment has escaped assessment to tax under section 4 of the Act or any amount collected for television exhibition has escaped assessment to tax under section 4-E of the Act or payment to any amusement [or recreation parlour] has escaped assessment to tax under section 4-F [or section 4-G] [Added by G.O. No. 6632, Revenue, dated the 1st December 1973.] of the Act, the Entertainments Tax Officer may, within a period of five years from the expiry of the period to which the tax relates, take action under sub-section (1) of section 7-B of the Act.](2)Where, for any reason, any payment for admission to any entertainment or cinematograph exhibition or any amount collected for television exhibition or amusement [or recreation parlour] [Added by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] has been assessed to tax at a rebate lower than the rate at which it is assessable under section 4 or 4-D or 3-E or 4-F [or 4-G] [Added by G.O. Ms. No. 100, Commercial Taxes, dated

the 1st November 2001.] of the Act, as the case may be, the Entertainments Tax Officer may, within a period of five years from the expiry of the period to which the tax relates, take action under sub-section (2) of section 7-A of the Act.

#### **43F. [ [Added by G.O. No. 6632, Revenue, dated the 1st December 1973.]**

The notice in writing referred to in section 10-C shall be in Form XIX.]

## **Part VII – Exemptions**

[44 to 45. [Omitted by G.O. No. 4522, Revenue, dated the 22nd December 1958.]]\*\*\*]

#### **45A. [ [Added by G.O. Ms. No. 1242, C.T. & R.E., dated the 10th April 1979 and substituted by G.O. P. No. 205, dated the 11th April 1991.]**

Application for exemption from liability to entertainments tax in respect of film shows organised by philanthropic, educational or cultural institutions to raise funds shall be subject to the following conditions, namely: -](i)[The application shall be submitted to the Entertainments Tax Officer concerned, at least thirty days in advance of the date on which the benefit film show is proposed to be conducted with particulars of date and place of show with a Court-fee stamp to the value of two rupees. On receipt of the application, the Entertainments Tax Officer shall make an enquiry on the bona fides and correctness of the particulars furnished in the application and submit the same with his enquiry report direct to the Commissioner of Commercial Taxes, who shall forward the application with his remarks to the Government at least fifteen days in advance of the date of the show.] [Substituted by G.O. P. No. 205, dated the 11th April 1991.](ii)The application shall contain sufficient information regarding the objects, activities and the like of the institution and the nature of the cause for the benefit of which the particular show is proposed to be held.(iii)The applicant shall prove the bona fides and correctness of the particulars in the application by producing the relevant records maintained by the institution with a copy of the latest audited statement of accounts of the beneficiary institution.(iv)Admission to the benefit films show shall be by means of special tickets printed for the purpose. Taxes and surcharge shall not be collected from the persons admitted to the entertainment as part of the payment for admission and ticket shall specify only the gross rate for admission to the cinema indicating prominently the grant of exemption from taxes. These tickets shall be got sealed by the Entertainments Tax Officer before use and all unused tickets shall be surrendered to the Entertainments Tax Officer concerned with a statement of account showing the details of the total number of tickets sold in each denomination, the amount collected and the expenditure incurred, within [one week] [Substituted for the expression '3 days' by G.O. Ms. No. 771, dated the 17th July 1984.] after the date of the show. Similar particulars shall be submitted to the Government also within [one week] [Substituted for the expression '3 days' by G.O. Ms. No. 771, dated the 17th July 1984.] of conducting the show.[(iv-a) The Entertainments Tax Officer shall have power, for good and sufficient reasons, to demand security from the applicant for the payment of tax or other amounts that may become due on account of non-compliance of any of the conditions governing the exemption. The amount of security deposit [shall be equal to] [Inserted by G.O. Ms.

No. 771, dated the 17th July 1984.] the tax payable on tickets based on the full capacity of the auditorium for the exempted show or shows. Where the Entertainments Tax Officer directs the payment of the security deposit, it shall be made in the form of a deposit in a Government Treasury or in the form of a bond in Form XXI or Form XXII, as the case may be, to the satisfaction of the Entertainments Tax Officer, before the show is conducted. If the applicant becomes liable to pay tax, it shall be recovered from the security deposit and the balance shall be refunded to the applicant. If no tax is due from the applicant, the security deposit shall be refunded in full.](v)The expenditure on arrangements for the benefit film show shall not exceed twenty-five per cent of the gross collection. A minimum of seventy-five per cent of the proceeds of the show shall be utilised for the purpose for which exemption is granted.(vi)[ Failure to comply with any of the [conditions (i) to (v)] [Old clause (vi) omitted and clause (vii) renumbered as clause (vi) by G.O. Ps. No. 362, dated the 25th March 1982.] above will entail recovery of the taxes and other levies payable under the Act, but for the exemption.]

**45B. [ [Inserted by G.O. Ps. No.1025, Revenue, dated the 23rd April 1959.]**

Where the Government have issued an order under sub-section (2) of section 8 of the Act exempting any individual entertainment or entertainments from liability to the entertainments tax, the proprietor shall apply to the Entertainments Tax Officer concerned and obtain a certificate of exemption in Form XI and comply with the conditions specified therein and in the order of the Government aforesaid granting exemption. Such application shall be accompanied by a crossed cheque drawn in favour of the Entertainments Tax Officer, or by treasury receipt for rupees five. The Entertainments Tax Officer may, in his discretion, require the proprietor to furnish such security as he considers necessary: Provided that the officer aforesaid may, in his discretion, accept an application at short notice or after the entertainment has been held or may dispense with an application altogether, if he is satisfied that the entertainment is eligible for exemption from liability to the tax under the general order of the Government.]

**45C. [ [Inserted by G.O. P. No. 158, dated the 23rd February 1988.]**

The Government may, in public interest or to mitigate hardship to the cinematograph industry, remit the whole or any part of the tax payable under the Act, whether prospectively or retrospectively, subject to the condition that in respect of remission of tax, the proprietor had not collected any tax in respect of that period for which remission is sought to be granted.]

**45D. [ [Inserted by G.O. P. No. 158, dated the 23rd February 1988.]**

The proprietor/partner/permit-holder of the place of entertainment shall issue an authorisation in such form to any person who has to perform any duty inside any place of entertainment or in connection with any entertainment permitting such person to be admitted without any payment. The authorisation shall contain the name of the person, his calling, the nature of his duties inside the place of entertainment, and the signature of the proprietors/partner or permit-holder shall be produced on demand by any officer empowered to inspect in the place of entertainment. The proprietor/partner or permit-holder shall also maintain a register showing the names and addresses

of all persons to whom authorisations are issued under this rule, from time to time, with the date of issue in each case.]

**46.**

The certificate referred to in rule [\*\*\*] [Omitted by G.O. No. 4522, Revenue, dated the 22nd December 1958.] 45-B shall be hung in a conspicuous place and produced before inspecting officers on demand.

**47. [ [Omitted by G.O. Ps. No. 468, dated the 5th May 1981]**

[\*\*\*]

## **Part VIII – Miscellaneous**

**48.**

Every owner or other person in-charge of any theatre, hall or other premises, who lets out the same for the purposes of an entertainment, shall give notice of such entertainment to the Entertainments Tax Officer. [\*\*\*] [Omitted by G.O. No. 468, dated the 5th May 1981.]. Such notice shall be given at least three days before the entertainment and shall specify the nature of the entertainment, the name and address of the proprietor and the date on which, and the time at which, entertainment is to be held.

**48A. [ [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.]**

Every permit-holder or certificate of registration holder entering into or forming a new partnership in conducting an entertainment or entertainments or for providing amusement [or recreation parlour] or television exhibition, as the case may be, shall, within thirty days of happening such events, send to the Entertainments Tax Officer concerned, a declaration in Form XV signed by all the partners stating the names and addresses of all the partners and their respective shares in the business. The Entertainments Tax Officer shall, then, verify the application and transfer the permit or the certificate of registration in the name of the partnership firm. If a partner retires without the partnership being dissolved thereby, he shall send to the Entertainments Tax Officer concerned a declaration in Form XVI within thirty days of his retirement. All partners shall jointly and severally responsible for the payment of the tax under the Act.]

**48B.**

If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the Entertainments Tax Officer concerned within 30 days of such dissolution.

**48C.**

If a proprietor dies, the [permit or registration] [Substituted by G.O. P. No. 265, dated the 18th August 1994 w.e.f. 1st September 1994.] shall expire. However, if his legal heir or representative notifies the fact of the death of the proprietor to the Entertainments Tax Officer concerned within 30 days from the date of his death, and desires to have a fresh [permit or registration] [Substituted by G.O. Ms. No. 265, dated the 18th August 1994 w.e.f. 1st September 1994.], a fresh [permit or registration], shall be granted in the name of the legal heir or representative.

**48D. [] [Substituted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.]**

- The permit-holder or the certificate of registration holder, who appoints a person or a relative regularly as a manager or a person in-charge for the purpose of carrying on the work of the entertainment or amusement or television exhibition, such as appearing before the prescribed authority under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), filing of returns, signing of Forms II, II-C and II-D statements and requisition, etc. shall submit to the Entertainments Tax Officer concerned a declaration in Form XX signed by the partners/proprietor/permit-holder/ registration certificate holder, as the case may be, along with Form I or I-B or III or III-B. If there is any change in the manager or person in-charge, a fresh Form XX shall be filed within three days from the date of such change.

**Part IX – Administration****49.**

(1)[(a-) Any person aggrieved by an order passed under these rules by an Entertainments Tax Officer or by any other officer subordinate to the Commercial Tax Officer may, within thirty days from the date of such order, appeal to the Assistant Commissioner of Commercial Taxes:] [Substituted by G.O. Ms. No. 145, C.T. & R.E., dated the 15th February 1980.] Provided that the Assistant Commissioner of Commercial Taxes may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.(b)[ Every order passed on appeal under clause (a) shall, subject to revision by the Entertainments Tax Deputy Commissioner of the range concerned or any officer authorised by the Government under clause (bb) of sub-rule (2) or the Entertainments Tax Commissioner, be final.] [Substituted by G.O. Ms. No. 1204, C.T. & R.E., dated the 30th August 1976.](c)[ The Assistant Commissioner of Commercial Taxes may, in his discretion, either suo motu before the expiry of four years from the date on which an order was passed or on an application preferred within sixty days from the date on which an order or proceedings to which the application relates was communicated to the applicant, call for and examine the records relating to such order or proceedings of any Entertainments Tax Officer under the Act or these rules, for the purpose of satisfying himself as to the legality or propriety of such order or as to regularity of such proceedings and may pass such orders with respect thereto as he thinks fit:] [Substituted by G.O. Ms. No. 145,

C.T. & R.E., dated the 15th February 1980.] Provided that the Assistant Commissioner of Commercial Taxes may admit an application for revision presented after the expiration of the said period if he is satisfied that the applicant had sufficient cause for not presenting the application within the said period.(cc)[ The Entertainments Tax Commissioner may, for reasons to be recorded in writing, transfer an appeal or an application under clause (c), as the case may be, pending before the Assistant Commissioner of Commercial Taxes to any officer not below the rank of the Assistant Commissioner of Commercial Taxes authorised by him in this behalf. The officer so authorised shall exercise all powers conferred on the Assistant Commissioner of Commercial Taxes in relation to such appeal or application.] [Substituted by G.O. Ms. No. 145, C.T. & R.E., dated the 15th February 1980.](d)[ Notwithstanding that an appeal under clause (a) or an application under clause (c) has been preferred, the tax, fee or other amounts shall be paid in accordance with the assessment, or order or proceeding against which the application has been preferred:] [Inserted by G.O. Ms. No. 1841, Revenue, dated the 23rd June 1959.] Provided that the authority concerned may, in its discretion, give such direction as it thinks fit in regard to the payment of the tax, fee or other amount before the disposal of the appeal or the application for revision, if the appellant or the applicant, as the case may be, furnishes sufficient security to its satisfaction in Form XIII or in Form XIV: Provided also that, if personal security alone is offered, the authority concerned shall not grant a larger concession than payment of the tax, fee or other amount in instalments.(2)[ (a) The Entertainments Tax Commissioner, subject to the control of the Government, and the Entertainments Tax Deputy Commissioner of the range concerned and subject to the control of the Entertainments Tax Commissioner, shall have power to superintend the administration of the Act and the collection of the tax thereunder.] [Inserted by G.O. Ms. No. 2348, Revenue, dated the 8th October 1947.](b)[ In particular and without prejudice to the generality of the foregoing power, the Entertainments Tax Commissioner or the Entertainments Tax Deputy Commissioner of the range concerned, may, in his discretion, either suo motu before the expiry of four years from the date on which an order was passed or on application preferred within sixty days from the date on which an order or proceedings to which the application relates was communicated to the applicant, call for and examine the records relating to such order or proceedings of any Entertainments Tax Officer or any other officer or person under the Act or these rules, including cases where an inferior officer has exercised powers of revision under these rules for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceedings and may pass such order with respect thereto as he thinks fit:] [Inserted by G.O. Ms. No. 3266, Revenue, dated the 28th December 1950.] Provided that the said officer may admit an application for revision presented after the expiration of the said period, if he is satisfied that the applicant has sufficient cause for not presenting the application within the said period.(bb)[ Notwithstanding anything contained in clause (b), any officer authorised in this behalf by the Government may, in respect of any application preferred under clause (b) and referred to him by the Entertainments Tax Commissioner, exercise all the powers of the Entertainments Tax Deputy Commissioner under clause (b) and call for and examine the records relating to the order or proceedings, which form the subject matter of such application, for the purpose of satisfying himself as to legality or propriety of such order or as to the regularity of such proceedings and may pass such order with respect thereto as he thinks fit.] [Inserted by G.O. Ms. No. 1204, C.T. & R.E., dated the 30th August 1976.](c)[ Notwithstanding that an application has been preferred under clause (b), the tax, fee or other amount shall be paid in accordance with the assessment order or proceedings against which the application has been

preferred:] [Inserted by G.O. Ms. No. 1880, Revenue, dated the 6th May 1957.] Provided that the authority concerned may, in its discretion, give such directions as he thinks fit, in regard to payment of tax, fee or other amount if the applicant furnishes sufficient security to its satisfaction in Form XIII or in Form XIV, as the case may be: Provided also that, if personal security alone is offered, the authority shall not grant a larger concession than payment of tax, fee or other amount in instalments.(3) [Appeals and revision petitions preferred under sub-rules (1) and (2) should be affixed with Court-fee stamps of the appropriate value as specified in the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955).] [Inserted by G.O. Ms. No. 1841, Revenue, dated the 23rd June 1959.]

**49A. [ [Inserted by G.O. Ms. No. 3002, Revenue, dated the 18th October 1954.]**

Every order of an appellate or revising authority shall be communicated to the appellant or petitioner affected by this order, to the Entertainments Tax Officer, and any other authority concerned.]

**49B. [ [Inserted by G.O. Ms. No. 4522, Revenue, dated the 22nd December, 1958.]**

If for any reasons the exemption granted under sub-section (2) of section 8 of the Act is cancelled by Government, the Entertainments Tax Officer concerned shall determine and collect the tax in the same manner as if it were a tax levied by himself.]

**50. [ [Omitted by G.O. Ms. No. 1085, Revenue, dated the 14th June 1967]**

[\*\*\*]

**51.**

The Officer to whom the Government have delegated their powers [under section 5] [Substituted for the words 'under clause (a) of section 5' by G. O. P. No. 594, dated the 9th July 1985.] of the Act shall be the prescribed authority for the purpose of section 15 thereof.

**52. [ [Omitted by G.O. Ms. No. 1085, Revenue, dated the 14th June 1967.]**

[\*\*\*]

**53. [ [Substituted by G.O. Ms. No. 2112, C.T. & R.E., dated the 19th December 1977 and previously inserted by G.O. P. No. 447, dated the 6th April 1988.]**

Any person who commits a breach of [any of the rules 21-B, 21-D, 22], 23 to 28, 29(1) and (2), 30 to 32, 32-C\*, 32-E\*, 32-J\*, 32-K\* and 32-N\*, 36, 37, 38, 39, 41, 42, 45-A, 45-B, [45-C] [Inserted by G.O. P. No. 1406, dated the 21st December 1982.], 46 and 48 or of any of the conditions of the permit in

Forms IV, IV-B and VII or of any of the certificates in Forms VI and XI shall on conviction by a Magistrate, be punishable with fine which may extend to rupees five hundred.]

**54. [ [Substituted by G.O. Ms. No. 2954, Revenue, dated the 8th November 1959.]**

Where a form has been prescribed by these rules for the keeping or maintaining of any register or for submission of any return, only the appropriate form printed under the authority of the Government shall be used for the purpose.]

**55. [ [Substituted by G.O. Ms. No. 958, Revenue, dated the 26th April 1948.]**

Where a payment is made by cheque under these rules, the cheque shall be a [crossed cheque and] such as may be received by a Government Treasury under the Tamil Nadu Treasury Code.]

**56. [ [Substituted by G.O. Ms. No. 2213, Revenue, dated the 31st July 1953.]**

Where a permit or certificate granted under these rules is lost or accidentally destroyed, a duplicate of the permit or certificate, as the case may be, may be granted on payment of a fee of one rupee and the same shall be superscribed "duplicate".]

**57. [ [Substituted by G.O. Ms. No. 1727, Revenue dated 30th June 1954.]**

The service on a proprietor of any notice, summons or order under the Act or the rules made thereunder may be effected in any of these following ways, namely: -\* These rules have no force now since sections 5,5-A, 5-B, 5-D, 5-E and 6-A were omitted by Tamil Nadu Act 38 of 2004.(a)By giving or tendering it to such proprietor or his manager or his clerk or agent; or(b)If such proprietor or his manager or clerk or agent is not found, by leaving it at the place of entertainment or last known place of residence or by giving or tendering it to some adult member of his family; or(c)If the address of such proprietor is known, by sending it to him by registered post; or(d)If none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of entertainment or residence.]

**58A. [ [Substituted by G.O. Ms. No. 3834, Revenue, dated the 13th December 1955.]**

An Entertainments Tax Officer may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act or the rules made thereunder to appear before him and give evidence. The Deputy Commercial Tax Officer or the Entertainments Tax Officer may examine such person on oath or affirmation.]



**59. [ [Substituted by G.O. Ms. No. 1025, Revenue, dated the 3rd April 1959.]**

An Entertainments Tax Officer shall have all the powers conferred on a Court by the Code of Civil Procedure, 1908 (Central Act V of 1908) for the purpose of securing the attendance of persons or the production of documents.]

**60. [ [Substituted by G.O. Ms. No. 1727, Revenue, dated the 30th June 1955.]**

An Entertainments Tax Officer shall issue a summon for the production of documents or the appearance of any person in Form XII.]

**61.**

The powers conferred on an Entertainments Tax Officer by rules 58 to 60 may also be exercised by an appellate or revising authority.

**62.**

A person other than the proprietor appearing before an officer in pursuance of a summons to give evidence or produce documents in any enquiry under the Act or the rules made thereunder shall be paid travelling allowance and batta at such rates as may be fixed by the State Government, from time to time.

**63. [ [Substituted by G.O. Ms. No. 486, Revenue, dated the 10th February 1858.]**

An Entertainments Tax Officer or an appellate or revising authority shall grant certified copies of depositions made under rule 58 or rule 61, as the case may be, to the parties concerned, if an application is made properly stamped.]

**64. [ [Added by G.O. P. No. 1242, dated the 9th November 1982.]**

The following cases respecting proprietors shall be published under section 10 - AA: -(i)Name of defaulters of tax with details where the total amount of tax including show tax, surcharges and additional surcharges for one or more years is rupees twenty-five thousand or more and is not covered by stay granted by the appropriate authorities and remaining unpaid for more than two months after the due date;(ii)Names of proprietors with details who have suppressed their tax liability or have evaded the payment of tax under the Act involving rupees twenty-five thousand or more for one or more years detected at a time. This amount shall be inclusive of the taxes, surcharges and additional surcharges;(iii)Names of proprietors with details on whom a penalty of not less than Rs. 5,000 under this Act had been imposed during any year;(iv)Names of proprietors with details who have been convicted for any offence under section 14 of this Act in any year; and(v)The information aforesaid shall be published by the Government in respect of each financial

year in the Tamil Nadu Government Gazette and may also be released to the press for publication]. [Form I] [Substituted by SRO-A-71 (a)/94 dated the 18th August 1994 w.e.f. 1st September 1994.] [See rule 21-B(1)] Application For Registration To The Entertainments Tax Officer Sir, I, ..... son of ..... providing television exhibition, known as ..... hereby apply for registration under rule ..... of the Tamil Nadu Entertainments Tax Rules, 1939 and furnish the following particulars for the said purpose: -

**1. (a) Name of the proprietor/partner(s) or director(s):**

(b) Name of the firm, if any:

**2. (a) Present address of the proprietor/partner(s)/director(s):**

(b) Permanent address of the proprietor/partner(s)/director(s):

**3. Property owned by the proprietor, partner or the firm or properties in which the proprietor or partner(s) or firm has interest -**

(a) Particulars of the property with full description: (b) Present value: (c) Nature of interest in property with extent of interest, if there is no absolute ownership:

**4. Whether the proprietor/partner/director is an Income-Tax assessee and if so, permanent account No./assessment circle:**

**5. Address of the place at which television exhibition is provided and whether it is owned by him/or taken on lease/rent, etc.:**

**6. Number and date of [Certificate of registration issued by the registering authority under Cable Television Networks (Regulation) Act, 1995 (Central Act 7 of 1995) and period for which it is valid: [Item No. 6 substituted and items 7 toll were added by G.O. No. 134, dated the 2nd September 2003 w.e.f. 1st June 2003.]**

**7. Local area of coverage of television exhibition -**

(a) Municipal corporation/municipality/town panchayat/ panchayat

(b) Exact areas of coverage -

Division Number and Ward Number Bounded on the

North by-

Street

South by-

Street

East by-

Street

West by-

Street

(c) Street address from where television exhibition is provided:

(d) Number of household connections (multiple connections in the same household should be counted separately):

## **8. Details of television exhibition through -**

(a) Multi system operation (or) (b) Cable Television Networks (or) (c) Video Cassette/CD Recorder/Players (d) Digital Versatile Disc/Video Cassette Decoder/Video Cassette Recorder/Video Cassette Player/other system (please specify)

**9. Name of channels provided through multi system operation by directly receiving signals from satellites:**

**10. Name of channels provided through receipt of signals from other multi system operators:**

**11. Name of channels provided through Video Cassette/Video Cassette Recorder/ Digital Video Decoder/other system (specify):]**

The above statements are true to the best of my knowledge and belief.

Place: Signature

Date: Name of the applicant in full

Status (Proprietor/Managing Partner, etc.)

[Form I - A [Inserted by Notification No. SRO A-71 (a)/94, dated the 18th August 1994.]] [See rule 21-B (3)] Certificate of Registration Registration Number: This is to certify that Thiru/Tvl ..... [Television Exhibition Provider,] whose place of entertainment is situated at.....has been registered under rule ..... of the Tamil Nadu Entertainments Tax Rules, 1939, in the Office of the.....

**2. The proprietor shall comply with the provision of the Act and the rules made thereunder.**

**3. This certificate is not transferable.**

**4. This certificate is valid from.....**

**5. (a) Number of channels and name of such channels provided through television exhibition;**

(b) To whom it is provided; (c) On what basis it is provided.

**6. This Certificate shall be exhibited at a conspicuous place from where exhibition through the television or computer monitor is provided.**

Signature and seal of the Entertainment Tax Officer]. [Form I - B [Inserted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.][See rule 21-D(1)] [or (1-A)] Application For Registration To The Entertainments Tax Officer Sir, [I, ....., son of ..... providing amusement] [Substituted by Notification No. SRO. A-39(c-1)/2003, dated the 2nd September 2003 w.e.f. 1st June 2003.]/recreation parlour known as ..... at ..... hereby apply for registration under rule 21-D(1) [or (1-A)] [Substituted by Notification No. SRO. A-39(c-1)/2003, dated the 2nd September 2003 w.e.f. 1st June 2003.] of the Tamil Nadu Entertainments Tax Rules, 1939 and furnish the following particulars for the said purpose: -

**1. (a) Name of the proprietor/partner(s)/director(s):**

(b) Name of the firm, if any:

**2. (a) Present address of the proprietor/partner(s)/director(s):**

(b) Permanent address of the proprietor/partner(s)/director(s):

**3. Property owned by the proprietor/partner(s)/director(s) or the firm or properties in which the proprietor/partner(s)/director(s) or firm has interest-**

(a) Particulars of the property with full description: (b) Present value: (c) Nature of interest in property with extent of interest, if there is no absolute ownership:

**4. Whether the proprietor/partner(s)/director(s) is an income-tax assessee. If so, the details of the Permanent Account No. and Assessment Circle:**

**5. Address of the place at which amusement [ /recreation parlour] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] is provided and whether it is owned by him/or taken on lease/ rent, etc.:**

If the place of amusement [ /recreation parlour] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] is one taken on lease or rent: (i) The name and address of the actual owner of the property: (ii) The amount of agreed lease rent:

**6. Number and date of licence, if any granted by any other authority by any other law]:**

Declaration I, ....., son of ..... do hereby declare that the particulars furnished in the application above are correct and complete to the best of my knowledge and belief. Signature Name (in capital letters) Status Notes. Strike out whichever is/are not applicable. Acknowledgement Received the application for registration in Form I-B, dated ..... from Thiru/Thriuvallargal ..... at ..... Entertainments Tax Officer. Form I-C [See rule 21-D (3)] Certificate of Registration This is to certify that Thiru/Thriuvallargal ..... providing amusement [ / recreation parlour] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] under the name and style of ..... at ..... has/have been registered under rule 21-D(3) of the Tamil Nadu Entertainments Tax Rules, 1939 in the Office of the Entertainments Tax Officer. ....

**2. The proprietor shall comply with the provisions of the Act and rules made thereunder.**

**3. The certificate is not transferable.**

**4. The certificate issued is valid from.....**

**5. The certificate shall be exhibited at a conspicuous place of amusement [recreation parlour] [Words added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.].**

Place: Signature

Date: (Seal)

[Form II] [Inserted by G.O. Ms. No. 10, Revenue, dated the 3rd January 1972.] [See rules 24 and 30] [Register of Tickets Sold and Complimentary Tickets Issued] [Substituted for the heading 'Register of Tickets sold' by G.O. P. No. 1406, dated the 21st December 1982.] [The name of entertainments and in the case of cinematography exhibition whether it is a dubbed film or not:] [Substituted by SRO No. A-71(a)/94, dated the 18th August, 1994.] Serial number: Place of entertainments: Note: - This form must be in quadruplicate as follows: -

Original: To be detached and sent to the Entertainments Tax Officer.

Duplicate: To be detached and sent to the Executive Authority of the Local Authority concerned within whose jurisdiction the entertainment is held.

Triplicate: To be furnished to the distributor of the film.

Quadruplicate: To be retained by the proprietor.

[Form II-B] [Inserted by No. SRO A-71(a)/94, dated the 18th August 1994.] [See rule 30-A(1)] Monthly Return ..... Registration No: To The Entertainments Tax Officer I, ....., son of ..... proprietor providing television exhibition from ..... (place of entertainment)

furnish the following particulars for the month of..... and enclose a crossed cheque/demand draft/treasury receipt bearing No.....dated..... for an amount of Rs..... (Rupees ..... only) towards the payment of tax due: -

**1. Name of the proprietor:**

**2. Name of the place of entertainment, if any:**

**3. Full address of the place of entertainment:**

**4. Amount of total collections towards television exhibition:**

**5. Amount of entertainment tax due [as specified in section 4-E of the Act:**

**6. Name of channels provided through television exhibition to subscribers:**

Name of free channels Name of pay channels

Number of subscribers and rate per subscriber	Amount of subscription received/ receivable in the month	Number of subscribers and rate per subscriber	Amount of subscription received/ receivable in the month
---	--	---	--

(a) Multi system operation (or)

Name of free channels Name of pay channels

Number of subscribers and rate per subscriber	Amount of subscription received/ receivable in the month	Number of subscribers and rate per subscriber	Amount of subscription received/ receivable in the month
---	--	---	--

(b) Cable Television Network (or) (c) Video Cassette/ Cassette Decoder Recorder/ Player: (d) Digital Versatile Disc/ Video Cassette Decoder/ Video Cassette Recorder/ Video Cassette Player/ other system (please specify)

**7. [ Local authority in whose jurisdiction the exhibition through Television or Computer Monitor is provided.] [Added by Notification No. SRO. A-39(c-I)/2003, dated the 2nd September 2003.]**

I,.....hereby declare that to the best of my knowledge and belief the information furnished above are true and correct. Place: Date: Signature. [Form II-C] [Inserted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] [See rules 22(2), 30-C(2) and 30-C(3)] Register of Tickets Sold and Complimentary Tickets Issued Serial Number: Place of entertainment: Signature of the proprietor. Note: - This form must be in duplicate as follows: - Original: To be detached and sent to the Entertainments Tax Officer. Duplicate: To be retained by the proprietor. [Form II-D] [Inserted by G.O. Ms. No. 19, Commercial Taxes, dated the 15th February 1999.] [See rule 30-A(2)] Return of Turnover For The Month of..... Registration No.: To The Entertainments Tax Officer I, ....., son of..... proprietor/ managing partner/ partner/ authonsed person providing

amusement [/ recreation parlour] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] named.....at.....furnishing the following particulars for the month of.....I enclose herewith a cheque/demand draft/treasury receipt No.....dated.....for an amount of Rs.....(Rupees.....only) towards the payment of tax due under [xxx] [Words 'section 4-F' omitted by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).

**1. Name and address of the proprietor of the amusement [/recreation parlour]:**

**2. Name of the amusement [/ recreation parlour], if any:**

**3. Complete address of the place of the amusement [/recreation parlour]:**

**4. Total collection: Rs.**

Category	Rate	Tickets Sold	Total number of the tickets sold in the month	Collection	
From	To				
(1)	(2)	(3)	(4)	(5)	(6)
1.	Admission (Entry)				
2.	Events				
	(i)				
	(ii)				
	(iii)				
	(iv)				
	(v)				
	(vi)				
	(vii)				
	(viii)				
	(ix)				
	(x)				

Gross collection Rs.

## 5. Amount of entertainments tax due at. .... Rs.....

Declaration I, ..... son of.....do hereby declare that, to the best of my knowledge and belief, the information furnished above are true and correct.

Place: Signature.....

Date: Status.....

[Note: - Strike out whichever is not applicable.] [Added by G.O. Ms. No. 100, Commercial Taxes, dated the 1st November 2001.] Form III [See rule 20] Application to the ..... for permission to pay the entertainments tax on the basis of returns under section 5-B the latter part of section 6(1) of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).

1. Applicant's (Proprietor's) name:

2. Residential address:

3. Property owned by the proprietor and other partners, or properties in which the proprietor or partners have interest (a) Particulars of property with full description:

(b) Residential address:

(c) Nature of interest in property with extent of interest if there is no absolute ownerships

4. Kind of entertainments:

5. Place where they will be held:

6. How often in a week and on what days:

7. Price of admission:

I beg to apply for grant of permission to pay the entertainments tax on the basis of returns under section 5-B the latter part of section 6(1) of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). I agree to furnish the security demanded for the payment of the entertainments tax due from me and to furnish true returns of payments for admission to the entertainments under each class of tickets value in such form and at such times as may be stipulated. I agree to pay the taxes due in respect of each entertainment along with the returns before the next entertainment commences and shall pay any excess found due within seven days after it is demanded. I agree to and shall abide by all the conditions of the permit. If I fail to submit true return it is open to the.....to forfeit the security furnished and recover the taxes due from me in addition. Date: Signature of the Proprietor. Form IV [See rules 21, 24 and 26] Permit to Pay the tax on the Basis of Returns Read: Application from.....(proprietor), dated.....in respect of the following entertainments, -(Proprietor) is permitted to pay the entertainments tax due on the above entertainment on the basis of returns to be submitted by him. This permission is subject to the following conditions: -[This permission shall be valid from.....to.....and shall continue to be in force during the period of currency of the licence granted under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955)] [Substituted by G.O. Ms. No. 1379, Commercial Taxes & Religious Endowment, dated the 15th November 1978 and then by G.O.P. No. 558, dated the 27th June 1985.] [and Tamil Nadu Exhibition of Film on Television Screen through Video Cassette Recorder (Regulation) Act, 1984 (Tamil Nadu Act 7 of 1984). This permission may be suspended or cancelled at any time for contravention of the provisions of the Act or the Rules made thereunder or for contravention of any of the conditions in this permit.] [Inserted by G.O. P. No. 526, dated the 22nd



May 1984.](2)It is subject to the observance of the provisions of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the rules framed thereunder and the conditions of this permit and such other conditions as may, from time to time, be specified.(3)[ A correct and complete accounts as prescribed in rule 30 of the Tamil Nadu Entertainments Tax Rules, 1939 (Tamil Nadu Act X of 1939) shall be maintained in Form II appended to the said rules. The number of tickets of every class issued and sold for each performance, the amount received for such tickets and the total of the entertainments tax due thereon shall be entered simultaneously in the original, duplicate and triplicate by the use of carbon paper.] [Substituted by G.O. No. 2721, Revenue, dated the 17th November 1969.][In writing up the accounts in Form II, the proprietors shall use carbon papers so as to make impression on the reverse side of the return also.] [Inserted by G.O. P. No. 2664, Revenue, dated the 21st August 1970.] [However, in the case of cinema theatres exhibiting continuous shows of same film, the account in Form II shall be closed at 11-30 p.m. and the time at which 100th, 200th, 300th, etc, tickets are issued shall be noted.] [Inserted by G.O. No. 2727, Revenue, dated the 25th August 1970.]The original of the account in Form II shall be written in ink or by using a ball point pen. In writing up the duplicate, triplicate and quadruplicate copies of this account, the proprietor shall use carbon papers so as to get the impression on both sides of each copy. These entries shall be written up and the accounts closed within [sixty minutes] [Substituted for 'ninety minutes' by G.O.P. No. 33, dated the 19th January 1988.] of the notified time for commencement of the show. This account and the tickets remaining in stock shall be shown to the inspecting officers with other connected records when demanded for verification. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators or the audience during any performance covered by this permit.(4)[ A return giving the totals in respect of the particulars prescribed in Form II appended to the Tamil Nadu Entertainments Tax Rules, 1939, for all performances during the week from Monday to Sunday (both inclusive) each day shall be sent so as to reach the office of the Entertainments Tax Officer on the Tuesday immediately following on the next working day at the latest. The return shall be signed by proprietor and shall be accompanied by the originals of the account in Form II prescribed in rule 30 of the Tamil Nadu Entertainments Tax Rules, 1939, in respect of each performance during the week day. A duplicate copy of the said return shall, simultaneously, be sent to the executive authority of the local authority concerned within whose jurisdiction the entertainment is held. Tire treasury receipt for the amount of tax paid or a crossed cheque drawn in favour of the Entertainments Tax Officer for the amount of the tax due shall be attached to the return.] [Substituted by G.O. No. 2721, Revenue, dated the 17th November 1969.][\*\*\*] [Omitted by G.O. Ps. No. 2112, C.T. & R.E., dated the 19th December 1977.](5)Any tax found to be due over and above the amount for the payment of which a receipt is sent along with the return shall be paid within seven days from the date on which it is levied.[(5-A) The proprietor shall intimate to the Entertainments Tax Officer every change in the programme in advance and such intimation shall reach the Entertainments Tax Officer at least [twenty-four] [Inserted by G.O. P. No. 3116, Revenue, dated the 30th December 1964.] hours prior to the commencement of the changed programme.](6)No correction made in this permit shall be valid unless ordered and attested by the undersigned.(7)Subject to rule 48-A, this permit shall not be transferred. Signature of the Officer. Form V[See rule 28]Nature of [season tickets and complimentary season tickets] [Substituted for the expression 'season tickets', by G.O. P. No. 1406, dated the 21st December 1982.] sold for the period ending.....

Class of tickets	Number of tickets sold	Period for which available	Gross sum realised	Amount of tax due	
(1)	(2)	(3)	(4)	(5)	
			Rs.	Rs.	
Number of complimentary tickets issued	No. of taxable complimentary tickets out of col. (6)	Gross amount realisable on the tickets in col.(7)	Amount of tax due on the tickets in col. (8)	Remarks	
(6)	(7)	(8)	(9)	(10)	
			Rs.	Rs.	

Form VI[See rule 34(2)]This is to certify that the proprietor of the entertainments specified below has paid the tax by composition: -

**1. Name of the proprietor:**

**2. Description of the entertainment:**

**3. Date:**

**4. Place:**

**2. This certificate must not be used for any entertainment other than that specified above, and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment.**

No correction or erasure of any kind must be made or allowed to be made in this certificate except under the initials of the officer issuing the certificate.[Subject to rule 48-A, this certificate shall not be transferred.] [Substituted by G.O. No. 4522, Revenue, dated the 22nd December 1958.]Place:Date:Signature of the Officer.Form VII[See rules 35 and 39(1)]Permit For Payment of the Tax on the Basis of Returns as Recorded by Mechanical ContrivanceRead: Application from.....dated.....in respect of the following entertainments: -(Proprietor)is permitted to pay the entertainments tax due on the above entertainments on the basis of the returns recorded by the mechanical contrivance installed at the place of entertainment.

**1. This permission may be revoked at any time without reason being assigned and no compensation shall be payable by the Government on account of any loss caused to the proprietor by reason of such revocation.**

- 2. It is subject to the observance of the provisions of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) the rules framed thereunder, the conditions of this permit and such other conditions as may, from time to time, be specified.**
- 3. A correct and complete account shall be maintained in Form VIII appended to the Tamil Nadu Entertainments Tax Rules, 1939 and shall show the number of persons admitted to each class, the amount received and the total of the entertainments tax due thereon. This account shall be shown to the inspecting officers with other connected records when demanded for verification. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators or the audience during any performance covered by this permit.**
- 4. A return in Form VIII appended to the Tamil Nadu Entertainments Tax Rules, 1939 showing the payment for admission made in respect of all performances in a week from Monday to Sunday (both inclusive) shall be each day sent so as to reach the office of the undersigned on the Tuesday immediately following,-**  
  
at the latest next working day. The treasury receipt for the amount of tax paid or a crossed cheque drawn in favour of the Entertainments Tax Officer for the amount of the tax due shall be attached to the return. The number of persons admitted on the free passes or at concession rates shall, invariably, be noted in the returns separately for each performance.
- 5. Any tax found to be due over and above the amount for the payment of which a receipt is sent along with the return shall be paid within seven days from the date on which it is levied.**
- 6. [ No correction made in this permit shall be valid unless ordered and attested by the undersigned] [Substituted by G.O. Ps. No. 868, Revenue, dated the 9th April 1951.].**
- 7. [ Subject to rule 48-A, this permit shall not be transferred.] [Substituted by G.O. No. 4522, Revenue, dated the 22nd Dec. 1958.]**

Signature of the Officer. Form VIII Register of Number of Persons Admitted by Mechanical Contrivance Place of entertainment: Date:

SI. No.	Price of admission	No. of persons admitted on payment	No. of persons admitted complimentary tickets	No. of persons admitted on taxable complimentary tickets	Gross receipts	Amount of tax collected	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs.	Rs.	

Total

Signature of the Proprietor.[Form IX and Form X] [Forms IX and X were omitted by G. O. No. 4522, Revenue, dated the 22nd December 1958.]Form XI[See rule 45-A]Certificate of Exemption From Entertainments Tax Issued in Cases of Exemption Granted by The Government Under Section 8(2) of The Tamil Nadu Entertainments Tax Act, 1939The proprietor having paid to the State Government the prescribed fee of rupees five and having applied for a certificate of exemption from liability to entertainments tax in pursuance of the orders of Government in G.O. dated the following certificate is issued to him subject to the conditions laid down below: -

Description of the entertainment

Place

Date

Conditions

**1. The proprietor should maintain accounts and when the entertainment is over, he should submit his accounts to the officer who has issued the certificate. In the case of an entertainment, that lasts for more than one day, the accounts should be maintained correctly from day-to-day and should be open to inspection by Entertainments Tax Officer on duty.**

**2. In the case of an entertainment that lasts for not more than a day, he should send his account within one month from the date of entertainment together with a receipt for the gross/net proceeds from the beneficiary, if any (here enter the institution to which/person to whom, the proceeds should be given according to the Government order).**

**3. In the case of an entertainment that lasts for more than one day the officer granting the certificate should determine the stages at which the accounts and the receipts from the beneficiary for the proceeds of the entertainments should be submitted.**

**4. The proprietor will be liable for the payment of the proper entertainments tax, if the officer issuing the certificate is not satisfied that the conditions under which exemption has been given have been fulfilled.**

**5. This certificate must not be used for the entertainment other than that specified above and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment subject to rule 48-A. This certificate shall not be transferred. No correction or erasure of any kind may be made in the certificate except under the initials of the officer issuing the certificate.**

**6. If the entertainment is not given on the date and at the place specified above, the proprietor must give notice in writing to that effect to the officer issuing the certificate within one week after the date fixed for holding it.**

Signature of the officer issuing the certificate. Form XII [See rule 60] Form of Summons Summons [To Appear In Person And/or] [These words should be omitted where the summons is for the production of documents only.] To Produce Documents To.....Whereas your attendance is necessary to give evidence, Whereas the following documents are required: -(Here describe the documents in sufficient detail to permit of their identification with reasonable certainty).with reference to an enquiry under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).(Here enter briefly the subject of the enquiry).now pending before me, you are hereby summoned to appear in person to produce or cause to be produced, the said documents before me on the day of.....at.....O' clock at..... (place) [and not to depart thence until permitted by me]. Given under my hand seal this..... day of .....Signature.Official designation.[Form XIII] [Added by G. O. Ms. No. 1880, Revenue, dated the 6th May 1957.][See rules 49(l)(d) and 49(2)(c)] Security Bond In consideration of the orders granting stay of collection permitting payment in instalments of tax/fee assessed on me/us for the year.....by the Deputy Commercial Tax Officer/Commercial Tax Officer/Deputy Commissioner of Commercial Taxes/Commissioner of Commercial Taxes in his/her/ their Order No.....dated.....on my/our petition, dated.....such order of stay being payment in instalments for the sum of Rs.....till the time of disposal of the appeal/application preferred by me/us subject to the condition that I/we furnish adequate security.I/We.....aged.....residing at.....on behalf of the firm/on behalf of my ( If hereby agree to pay the above mentioned tax/fee in full, in case the appeal/application preferred by me/us is rejected.As security for the due fulfilment of the terms and to indemnify the Government against any loss, I/we furnish below the immovable properties belonging to me/us described more in detail in the Schedule.If owing to my/our default, I/we fail to fulfil the terms of this deed, I/we agree that the properties mentioned in the schedule may be sold and money due to the Government may be recovered and adjusted.Executor.

## Schedule

Notes. 1. The security bond should be sworn in as in the case of indemnity bonds.

**2. The security bond should be produced to the officer to whom the appellant/ applicant has applied for stay and on no account will be returned.**

**3. No stay will be granted unless the security bond is produced before the authority concerned and the authority should be satisfied of the correctness and completeness of the bond.**

[Form XIV] [Added by G. O. Ms. No. 1800, Revenue, dated the 6th May 1957.][See rules 49 (l)(d) and 49(2)(c)]Form of Personal Security BondKnow all men by these presents that we,.....and.....of ..... are held and firmly unto the Commercial Tax Officer/Deputy Commissioner of Commercial Taxes/ Commissioner of Commercial Taxes in the sum of Rupees.....to be paid to the Government of Tamil Nadu (hereinafter called the Government) their successor or assignee or certain attorney or attorneys for which payment to be well and truly to be made, we bind ourselves and each of us and our each of our heirs, administrators and legal representatives firmly by these presents.Whereas the above bounden ..... who has applied to .....the Commercial Tax Officer/Deputy Commissioner of Commercial Taxes for the permission to pay the arrears of tax/fee of Rs....in instalments and whereas the Commercial Tax Officer/Deputy Commissioner of Commercial Taxes/Commissioner of Commercial Taxes has agreed to sanction the request of.....and the.....above bounden as his surety entering into a bond in the above mentioned sum of Rs. ....with such condition as is hereunder written for the due and punctual re-payment by the said for the several instalments of the arrears as and when they fall due and for the observance and performance by the said.....of the several conditions and covenants laid down in the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) or any modifications thereof relating to the above said arrears.Now The Above Written Bond is conditioned to be void in either of the cases following: -If the said.....his heirs, executors, administrators, or legal representatives shall from time to time, and at all times hereafter well and truly pay or cause to be paid to the Government all such sums of money as shall, from time to time, become due and owing to the Government from the said.....in respect of the arrears above mentioned as and when such sum or sums of money shall respectively become due and payable.

**2. If the said.....shall, at any time or times, hereafter make default in payment of any such sum or sums of money as aforesaid and the said or his heirs, executors, administrators or legal representatives shall within the span of one calendar month after receiving notice in writing of such default and of the amount thereof from the Government well and truly pay or cause to be paid to the Government the sum of money stated in the said notice to be and being the amount of the said default.**

Signed, Sealed and Delivered by the said.....(surety)in the presence of .....Signed, Sealed and Delivered bythe said.....in the presence of.....[Form XV] [Substituted by G. O. Ms. No. 506, Revenue, dated the 10th February 1958.][See rule 48-A]DeclarationWe,.....(name) of .....(address) hereby declare that we have entered into partnership with/formed a new

partnership in conducting the entertainment(s) known as.....at.....in the State of Tamil Nadu, with effect on and from.....with share as mentioned below, and shall be jointly and severally responsible for the payment of the tax, fee or other amount leviable under the Act: -

Name of the person	Amount or nature of share in the business
(1)	(2)

Date:Signature.[Form XVI] [Substituted by G. O. Ms. No. 506, Revenue, dated the 10th February 1958.][See rule 48-A]Declaration I / We ..... (name) hereby declare I / We have ceased with effect on and from ..... my/our connection with the

Name of the person	Amount or nature of share in the business
(1)	(2)

Date:Signature.[Form XVII] [Substituted by G. O. Ms. No. 506, Revenue, dated the 10th February 1958.][See rule 43-B]Notice of Assessment and DemandTo.....(Proprietor)Take notice that you have been taxed under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), to a sum of Rs..... Rupees.....(in words) only as shown below for the entertainment held on.....and that after deducting the total amount of tax already paid by you towards the tax for the entertainments, you have to pay a further sum of Rs.....Rupees.....(in words) only. [This balance of tax shall be paid within twenty-one days from the date of service of this notice by crossed cheque in favour of the undersigned or by remittance into the Government Treasury failing which the amount together with interest i prescribed in section 10-F of this Act, if any, will be recovered as provide in section 10 of the Act and you will also be liable to a fine as provided i section 14 of the Act] [Substituted by G. O. P. No. 946, dated the 17th September 1986.]: -Tax determined by the Entertainments Tax Officer in respect of -

Number of entertainment	Gross collections	Rate of tax	Amount of tax due
(1)	(2)	(3)	(4)
			Rs.

Total

Place:Date:Entertainments Tax Officer.Note. Where payment is made by cheque, the cheque shall be crossed and shall be such as under the Tamil Nadu Treasury Code receivable by the Government Treasury concerned].[Form XVII-A] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.][See rule 30-A(4)]Notice of Provisional Monthly Assessment and DemandRegistration No.:Assessment No.:ToThiru/Thriuvargal .....Please take notice that you have been provisionally assessed under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) on a total collections of Rs..... (Rupees..... only) for the month of .....for the entertainment of television exhibition/amusement [recreation parlour] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] provided by you. The total tax levied is Rs.....(Rupees only) and after deducting the amount of Rs. (Rupees.....only) already paid by you towards tax for-that month, you have to pay a further sum of Rs.....(Rupees.....only). This

amount shall be paid within ten days of receipt of service of this notice by a crossed cheque /demand draft/cash in favour of the undersigned or by remittance into Government Treasury at ..... failing which the amount together with the interest as prescribed in section 10-F of the Act will be recovered as provided in section 10 of the Act and you will also be liable to be penalised under section 14 of the Act. The turnover determined by the Entertainments Tax Officer in respect of -

Nature of the entertainment (televisionexhibition/ amusement recreation parlour)	Gross collection	Rate of tax	Tax payable
	Rs.	Rs.	Rs.

Total

Place:Date:Entertainments Tax Officer.Note. (1) Where payment is made by cheque, the cheque shall be crossed and shall be such as under the Tamil Nadu Treasury Code receivable by the Government Treasury concerned.(2)Strike out whichever is/are not applicable.[Form XVII-B] [Substituted by G.O. Ms. No. 19, C.T., dated the 15th February 1999.][See rules 26-B(4) and (5)]Notice of Final Assessment and Demand/refundRegistration No.:Assessment

No.:ToThiru/Thriuvallargal.....Please take notice that you have been finally assessed under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), on a total collection of Rs.....(Rupees.....only) for the year ending 31st March ..... for the entertainment of television exhibition/amusement [recreation parlour] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.] provided by you. The amount of tax payable by you at ..... per cent is Rs.....(Rupees.....only). The tax already paid by you is Rs ..... (Rupees.....only).

**2. You have to pay a further sum of Rs..... (Rupees .....only). This amount shall be paid, within ten days of receipt of this notice by remittance into the Government Treasury at or by a crossed cheque/crossed demand draft/cash in favour of the Entertainments Tax Officer failing which the amount together with interest as provided in section 10-F of the Act will be recovered as provided in section 10 of the Act and you will also be liable to be penalised under section 14 of the Act.**

**3. From the excess amount of Rs.....(Rupees.....only) a sum of Rs.....(Rupees.....only) will be adjusted towards the arrears of tax for the year ending....The excess amount of Rs..... (Rupees.....only) will be refunded to you.**

Turnover determined by the Entertainments Tax Officer in respect of -

Nature of the entertainment (televisionexhibition/ amusement recreation parlour)	Gross collection	Rate of tax	Tax payable
	Rs.	Rs.	Rs.

Total



Place:Date:Entertainments Tax Officer.Notes. Strike out whichever is/ are not applicable.[Form XVIII] [Added by G.O. Ms. No. 100, C.T., dated the 1st November 2001.][See rule 43-D]Notice of Levy of Entertainments Tax and Refund OrderTo.....(Proprietor)Take notice that you have been taxed under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), to a sum of Rs. ....Rupees.....in words only) as shown below for the entertainment held on.....The total amount of tax paid by you already is Rs.....(Rupees.....in words only) that is Rs. in excess of the tax due.

**2. The sum of Rs.....paid by you in excess, as stated above will be refunded to you, if you apply in person or through an authorised agent within [thirty days] from the date of receipt of this notice. If you do not do so the amount will be credited towards the tax payable by you towards the entertainments proposed to be held by you.....a refund voucher for the amount will be sent to you by registered post at your cost.**

Tax as determined by the Entertainments Tax Officer in respect of-

Nature of entertainment	Gross collections	Rate of tax	Amount of tax due
(1)	(2)	(3)	(4)

Place:Date:Entertainment Tax Officer.[Form XIX] [Inserted, by G. O. P. No. 6632, Revenue, dated the 1st November 1973.][See rule 43-F]NoticeAssessment No.:.....ToThiru.....Please take notice that a sum of Rs..... (Rupees.....only) is due to the Government from Thiru ..... (address) of proprietor/an assessee on the files of the Entertainments Tax Officer/ towards the arrears of entertainments tax/ show tax/additional surcharge on entertainments tax/surcharge on show tax/ penalty and that as the money is due /may become due by you to the said proprietor or as you hold money/may, subsequent to this date, come to hold money for or on account of the said proprietor, you are hereby required under section 10-C of the Tamil Nadja Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) to pay forthwith the money due being held by you, within thirty days from the date of service of this notice or upon the money becoming due by you or upon it coming to be held by you whichever is later so much of the money as is sufficient to pay the amount due by the proprietor and specified above the whole of the money by crossed cheque, crossed demand draft or crossed postal order in favour of the undersigned or by remittance in the Government Treasury at.....or to the Entertainments Tax Officer failing which the amount will be a charge on your properties and will be recovered as if it were an arrear of land revenue on an application to any Magistrate by such Magistrate, as if it were a fine imposed by him.Place:Date:Entertainments Tax Officer.Note: - (1) Where payment is made by crossed cheque, it shall be such as, under the Tamil Nadu Treasury Code, is receivable by the Government Treasury concerned.(2)Any payment made in compliance with this notice shall be deemed to have been under the authority of the proprietor and the receipt of the Entertainments Tax Officer shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.(3)If a person to whom this notice is issued discharges any liability to the proprietor after

receipt of this notice, he shall be personally liable to the Entertainments Tax Officer to the extent of liability discharged or to the extent of the liability of the proprietor for the amount due under the Act, whichever is less.[Form XX] [Added by G.O. Ms. No. 771, dated the 17th July 1984.][See rule 48-D]Authorisation of Manager or Person In-Charge of any Place of Entertainment to Appear Before the Prescribed Authority on Behalf of The Proprietor/partner/permit-Holder and To Sign The Various Forms and Statements Prescribed Under The Tamil Nadu Entertainments Tax Act, 1939I/ We ..... son of ..... proprietor/partner/permit-holder do hereby authorise with effect from .....Thiru ..... son of ..... residing at ..... being my/our relative/employee under me/us in my/our theatre to represent me/us in connection with the proceedings before the Entertainments Tax Officer or such prescribed authority and to sign the various forms and statements prescribed under the Act in connection with day-to-day function of the entertainment and whatever explanation or statements he gives or makes on my/our behalf shall be legally binding on me/us.

Place: Signature.

Date: Status.....

Notes: - (1) This form should be affixed with adhesive non-judicial stamps or Court-fee stamps of the value of Rs.1.50.(2)Strike out the words which are not applicable.[Form XXI] [Added by G.O. Ms. No. 771, dated the 17th July 1984.][See rule 45-A]Security BondIn consideration of the orders of the Government of Tamil Nadu in G.O. Ms. No.....[Commercial Taxes and Religious Endowments Department] [Now, Commercial Taxes and Registration Department.] , dated the exempting the entertainments proposed to be held on..... at ..... by..... from liability to entertainment tax subject to certain conditions.I/ We ..... personally undertake and bind myself/ ourselves, my heirs/our heirs and legal representatives to pay the Government of Tamil Nadu the sum of Rs .....(Rupees.....in words only) and mortgage/charge the properties specified in the schedule hereunto annexed for the payment of a sum of Rs .....(Rupees..... in words) only to the Government of Tamil Nadu and covenant that if no tax is due or if the tax due is paid, this bond shall become void and of no effect, otherwise it shall remain in full force and effect.Applicant/ Surety.Witnesses:1.

2.

## of Property

Applicant/ Surety.Witnesses:1.

2.

Note. The security bond should be affixed with adhesive non-judicial stamps or Court-fee stamps of the value of 75 paise when the amount secured does not exceed Rs.1,000 and with adhesive non-judicial stamps or Court-fee stamps of the value of Rs. 1.50 when the amount secured exceeds Rs. 1,000.[Form XXII] [Added by G.O. Ms. No. 771, dated the 17th July 1984.][See rule 45-A]Form of Personal Security BondKnow all men by these presents that we.....and.....of ..... are held and firmly bound unto the Entertainments Tax Officer ..... in the sum of

Rs.....(Rupees.....(in words) to be paid to the Government of Tamil Nadu (hereinafter called the Government) their successor or assignees or their certain attorney or attorneys for which payment to be well and truly to be made, we bind ourselves and each of us and our each of our heirs, executors, administrators and legal representatives firmly by these presents. Whereas the above bounden.....who has applied to the Government for exemption from liability to entertainments tax in respect of entertainment..... proposed to be held at.....on.....and whereas the Government have agreed to sanction the request of.....and the above bounden.....as his surety entering into a bond in the above mentioned sum of Rs .....(Rupees.....(in words) only with such condition as is here under written for the due and punctual repayment by the said.....as and when it falls due and for the observance and performance by the said.....of the several conditions and covenants laid down in the Tamil Nadu Entertainments Tax Rules, 1939 or any modifications therefor relating to the above said sum. Now the above written bond is conditioned to be void in either of the cases following: -

**1. If the said.....his heirs, executors, administrators, or legal representatives shall, from time to time, and at all times hereafter well and truly pay or cause to be paid to the Government all such sums of money as shall, from time to time, become due and owing to the Government from the said ..... in respect of the amount mentioned above as and when such sum or sums of money shall, respectively, become due and payable.**

**2. If the said.....shall at any time or times hereafter make default in payment of the amount aforesaid and the said..... or his heirs, executors, administrators or legal representatives shall within a space of one calendar month after receiving notice in writing of such default and of the amount thereof from the Government will and truly pay or cause to be paid to the Government the sum of money stated in the said notice to be and being the amount of the said default.**

Signed, Sealed and Delivered by	Signed, Sealed and Delivered by
the said.....(surety)	the said.....
in the presence of.....	in the presence of.....