

The M.P. Entertainments Duty and Advertisements Tax Act, 1936

MADHYA PRADESH

India

The M.P. Entertainments Duty and Advertisements Tax Act, 1936

Act 30 of 1936

- Published on 22 June 1976
- Commenced on 22 June 1976
- [This is the version of this document from 22 June 1976.]
- [Note: The original publication document is not available and this content could not be verified.]

The M.P. Entertainments Duty and Advertisements Tax Act, 1936M.P. Act No. 30 of 1936An Act to impose a duty in respect of admission to entertainments [and a tax in respect of certain forms of advertisement exhibited at such entertainments] [Substituted by M.P. Act No. 12 of 1965.] in Madhya Pradesh;It is hereby enacted as follows:-

1. Short title, [extent] [The Act as in force in the Mahakoshal Region of Madhya Pradesh was extended to the other Regions also by M.P. Taxation Laws (Extension) Act, 1957 (M.P. Act No. 18 of 1957).] and commencement.

(1)This Act may be called the [Madhya Pradesh] [Substituted by Section 2 of M.P. Act No. 14 of 1960.] Entertainments Duty [and Advertisements Tax] [Substituted by M.P. Act No. 12 of 1965.] Act, 1936.(2)[It extends to the whole of Madhya Pradesh.(3)It shall be in force in all such areas of Madhya Pradesh in which it was in force immediately before the commencement of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 No. 18 of 1957) and shall come into force on the commencement of the said Act in the areas in which any corresponding law repealed by Section 6 of the said Act was in force and may be brought into force in any other areas on such dates as the State Government may, by notification, direct.] [Substituted by Section 3(i), Schedule Part A, item 1 of M.P. Act No. 18 of 1957.]

2. Definitions.

- In this Act unless there is anything repugnant in the subject or context-(a)"admission to an entertainment" includes admission to any place in which the entertainment is held;(aa)["Advertisement" means the intimation or announcement of any goods, property, entertainment, trade, business or profession by means of a slide or film exhibited on the screen in a cinema licensed under the Madhya Pradesh Cinemas (Regulation) Act, 1952 (17 of 1952) or at any other place of

entertainment; [Inserted by M.P. Act No. 12 of 1965.](aaa)"Advertisement tax" means a tax levied and payable under Section 3-A;](aaa)["Cable Operator", "Cable Service", "Cable Television Network" and "Subscriber" shall have the same meaning as assigned to them in the Cable Television Network (Regulation) Act, 1995 (No. 7 of 1995);] [Inserted by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999).](b)"entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;(c)["entertainments duty" means a duty [X X X] [Substituted by M.P. Act No. 9 of 1972.] levied under Section 3;](cc)["Local Area" shall mean a Municipal Area/Notified Area/Town Area within the meaning of the Madhya Pradesh Municipalities Act, 1916 (No. 37 of 1961) or Special Area within the meaning of the Madhya Pradesh Nagar Tatha Gram Nivesh Adhiniyam, 1973 (No. 23 of 1973) or a Cantonment within the meaning of the Cantonment Act, 1924 (No. 2 of 1924) or a village within the meaning of the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959)] [Inserted by M.P. Act No. 3 of 1991 (w.e.f. 1-4-1991).];(d)["Payment for admission" includes- [Substituted by M.P. Act No. 3 of 1991 (w.e.f. 1-4-1991)](i)any payment for seats or other accommodation in any form in a place of entertainment;(ii)any payment for a programme or synopsis of an entertainment;(iii)any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing or enjoyment of the entertainment, which without the aid of such instrument or contrivance such person would not get;(iv)[any payment made by a person by way of contribution or subscription or installation and connection charges or any other charges, by whatever name called, for providing access to any entertainment, whether for a specified period or on a continuous basis;](v)[[Existing Clause (iv) renumbered as (v) by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999).] any payment, by whatever name called for any purpose whatever, connected with an entertainment, which a person is, required to make in any form as a condition of attending, or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admission.(vi)[[Existing Clause (v) renumbered as (vi) by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999).] any payment, made by a person, who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;Explanation-I. - Any subscription raised or donation collected in connection with an entertainment in any form shall be deemed to be payment for admission;][Explanation-II. [Inserted by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999).] - Where entertainment is provided as part of any service by any person, whether forming an integral part of such service or otherwise the charges received by such person for providing the service shall be deemed to include charges for providing entertainment or access to entertainment also];(dd)["population" shall mean the urban agglomeration population according to the latest official census of the place, city, town or the locality concerned;] [Inserted by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999).](e)"prescribed" means prescribed by rules made under this Act; and(f)"proprietor" in relation to any entertainment, includes any person responsible for or for the time being incharge of the management thereof;(g)["Video Cassette Recorder" or "V.C.R." means an apparatus designed to record sound and picture in both black and white and color on magnetic tape and to replay them on T.V. screen when required or play back on T.V. screen tapes recorded on other machines and prerecorded cassettes of movies and when fitted with R.F. tuner sections or monitors for transmission and reception of radio and T.V. broad casts is duly licensed under the Madhya Pradesh Cinema Regulation Act, 1952 (No. 17 of 1952)] [Inserted by M.P. Act No. 34 of 1983.] [and includes Video Cassette Player] [Inserted by M.P.

Act No. 3 of 1991 (w.e.f. 1-4-1991).];(h) ["Video Cassette Player" or "V.C.P." means an apparatus designed to replay sound and picture in both black and white and colour on magnetic tape and to replay them on T.V. Screen when required or play back on T.V. Screen tapes recorded on other machines and prerecorded Cassettes of movies and when fitted with R.F. Tuner Sections or monitors for transmission and reception of Radio and T.V. broadcast is duly licensed under the Madhya Pradesh Cinemas (Regulation) Act, 1952 (No. 17 of 1952).] [Inserted by M.P Act No. 3 of 1991 (w.e.f. 1-4-1991).]

3. [Entertainment Duty payable by proprietor of [an entertainment] [Inserted by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999)].

(1) Every proprietor of an entertainment other than proprietor of an entertainment by Video Cassette Recorder (hereinafter referred to as V.C.R.) or Video Cassette Player (hereinafter referred to as V.C.P.) or a Cable Operator, shall in respect of every payment for admission to the entertainment pay to the State Government a duty at the rate [as prescribed by the State Government not exceeding seventy five percentum thereof] [Substituted by M.P. Act No. 9 of 2003 for the words 'or seventy five percentum thereof' (w.e.f. 1-5-2003).]: Provided that no duty shall be payable in respect of any payment for admission to an entertainment not exceeding fifty paise except when such payment is for admission to a cinematography exhibition in a permanent structure : Provided further that where cinematographic exhibitions are carried out in cinema hall, no duty shall be levied on an amount [not exceeding two rupees per ticket as may be determined by the State Government] [Substituted by M.P. Act No. 9 of 2003 for the words 'not exceeding one rupee per ticket as may be determined by the collector' (w.e.f. 1-5-2003).] on the basis of payment for admission for providing facilities to persons admitted in the Cinema Hall : Provided also that the details of facilities provided for the spectators and the amount expended there on shall be presented by the proprietor of the cinema hall to the Collector in such manner as may be prescribed and if the Collector is not satisfied with the facilities provided, he may recover the duty in respect of the amount allowed for facilities also from the proprietor of the cinema. Explanation. - The expression "facilities" shall mean such improvement as may be notified by the Government from time to time. (2) The duty payable under sub-section (1) shall be paid to or collected or realised by such officer or authority and in such manner as may be prescribed. (3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any person, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission without further payment or at a reduced charge, the entertainments duty shall be paid on the amount of such lump sum : Provided that where the State Government is of opinion that the payment of a lump sum represents payment for other privileges, rights, or purposes besides the admission to an entertainment, or covers admission to the entertainment during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the State Government to represent the right of admission to entertainment in respect of which the entertainment duty is payable. (4) In calculating the entertainments duty payable under sub-section (1)-(i) where the duty payable is less than fifty paise, the duty shall be rounded off to nearest lower multiple of five paise; and (ii) where the duty payable is more than fifty paise, the duty shall be rounded off to nearest higher multiple of five paise.]

3A. [Entertainment Duty payable by proprietor of V.C.R. or V.C.P. [Inserted by M.P. Act No. 6 of 1999 [w.e.f. 1-5-1999].]

(1) Notwithstanding anything contained in Section 3, every proprietor of - (a) an entertainment by V.C.R. or V.C.P held in a place or town, where there is a Cinema, and such town or place having population mentioned in column (2) of the table below, on such screen size as mentioned in the table, shall pay to the State Government entertainments duty per month at the rate specified in the corresponding entry in column (3) or column (4) thereof, as the case may be - Table

S.No.	Population	Size of the Screen	
Upto 51 cm (Rs. per month)	Above 51 cm (Rs. per month)		
1.	Upto 10,000	2625.00	3937.00
2.	Prom 10,001 to 20,000	3375.00	5062.00
3.	From 20,001 to 50,000	4500.00	6750.00
4.	From 50,001 to 1,00,000	6000.00	9000.00
5.	More than 1,00,000	at the rate specified in sub-section (1) of Section 3 on payment for admission.	at the rate specified in sub-section (1) of Section 3 on payment for admission.

(b) an entertainment by V.C.R. or V.C.P. held in a place or town, where there is no cinema and such town or place having population mentioned in column (2) of the table below, on such screen size as mentioned in the table, shall pay to the State Government entertainments duty per month at the rate specified in the corresponding entry in column (3) or column (4) thereof, as the case may be, - Table

S.No.	Population	Size of the Screen	
Upto 51 cm (Rs. per month)	Above 51 cm (Rs. per month)		
1.	Upto 10,000	1125.00	1687.00
2.	Prom 10,001 to 20,000	1687.00	2530.00
3.	From 20,001 to 50,000	2250.00	3375.00
4.	From 50,001 to 1,00,000	3000.00	4500.00
5.	More than 1,00,000	at the rate specified in sub-section (1) of Section 3 on	at the rate specified in sub-section (1) of Section 3 on

payment for admission.

payment for admission:

Provided that the State Government may, by notification, increase the amount of consolidated duty specified in the tables under clauses (a) and (b) at an interval of not less than two years and where the rate is increased the same shall not be more than twenty five percent of the rate as mentioned in the above table : Provided further that every notification under the above proviso shall as soon as may be after it is issued be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule. (2) No duty shall be payable under sub-section (1) from the month next following the month in which such proprietor closes exhibition by VCR or VCP for commercial purposes and gives notice in writing to that effect to such officer in such form and fulfils such terms and conditions as may be prescribed. (3) The duty payable under sub-section (1) shall be paid to or collected or realised by such officer or authority and in such manner as may be prescribed.]

3B. [Entertainment Duty payable by Cable Operator.] [Inserted by M.P. Act No. 6 of 1999 (w.e.f.1-5-1999).]

- [(1) Notwithstanding anything contained in Section 3 or 3-A, every Cable Operator providing access to entertainments through cable service to subscribers of such service, not being owner or occupants of rooms of hotel or lodging house, shall pay to the State Government an amount of duty at the rate of Rs. 10/-per month per subscriber in urban and cantonment areas.] [[Substituted by Section 2 of M.P. Act No. 7 of 2001 (w.e.f. 1-4-2001). Prior to substitution it read as under: '(1) Notwithstanding anything contained in Section 3 or Section 3-A, every Cable Operator providing access to entertainments through cable service to subscribers of such service, not being owner or occupants of rooms of hotel or lodging house, in place or town having population mentioned in column (2) of the table below, shall pay to the State Government a consolidated amount of duty per month at the rate specified below :-*Table S.No. - Population - Rate of consolidated duty per month (1)- (2) - (3)

1. - Upto 1,00,000 - Rs. 15 per subscriber

2. - from 1,00,001 to 5,00,000 - Rs. 20 per subscriber

3. - more than 5,00,000 - Rs. 25 per subscriber'

*Substituted by M.P. Act No. 28 of 1999 (w.e.f. 1-5-1999).]] (2) [Every proprietor of hotel or lodging house providing access of entertainments in the rooms of a hotel or lodging house through the cable service of his own or obtained through any "Cable Operator" [Substituted by M.P. Act No. 28 of 1999 (w.e.f. 1-5-1999).], shall pay to the State Government based on the number of rooms in the hotel or lodging house in which cable-service is provided and the average of room rents being charged for the occupation of the rooms as mentioned in columns (2) and (3) respectively of the table below, a consolidated amount of the duty per month at the rate specified in column (4) thereof, as the case may, be :-Table

S.No.	No. of rooms in the hotel or lodging house in which cable service is provided.	Average of room rents charges per day (in rupees)	Rate of consolidated duty per month (in rupees)
(1)	(2)	(3)	(4)
1.	Upto 20 rooms	Upto 200 from 201 to 500 from 501 to 1000 more than 1000	500 750 1000 1500
2.	More than 20 rooms	Upto 200 from 201 to 500 from 501 to 1000 more than 1000	750 1000 1500 2000:

Provided that the State Government may, by notification, increase, the amount of consolidated duty, as shown with tables aforesaid at an interval of not less than two years and where the rate is increased the same shall not be in excess of twenty five percent of the rate shown in the table above : Provided further that every notification under the above proviso shall as soon as may be after it is made be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule. (3) The duty payable under sub-section (1) or sub-section (2) shall be paid to or collected or realised by such officer or authority and in such manner as may be prescribed. (4) [The Cable Operator and proprietor of hotel or lodging house shall not be liable to pay consolidated entertainments duty specified in sub-section (1) and sub-section (2) from the month following the month in which he discontinues to provide cable service to subscribers from his Cable Television network, provided he immediately informs such Officer regarding it in such manner as may be prescribed.] [Inserted by M.P. Act No. 28 of 1999 [w.e.f. 1-5-1999].]

3C. [Levy of Advertisement Tax. [Substituted by M.P. Act No. 12 of 1965 and Renumbered as 3-C by M.P. Act No. 6 of 1999.]

- [(1) There shall be levied and paid to the State Government an advertisement tax on every advertisement exhibited at an entertainment at the rates specified below. -

- I. (a) in towns having population of one lakh or more according to the last census. 50 paise per slide per show subject to rupee 1.00 per day and not more than Rs. 25.00 for a month.
- (b) in other areas. 25 paise per slide per show subject to 50 paise per day and not more than Rs. 12.50 for a month.
- II. Films and Trailers. 75 paise per film/trailer per show subject to Rs. 2.00 per day and not more than Rs. 50.00 for a month.]

(2) The advertisement tax shall be paid in the prescribed manner by the proprietor to the State Government.]

4. Method of levy.

- [(1) Save as otherwise provided by this Act, no person shall be admitted [to any entertainment other than entertainment by V.C.R.] [Substituted by M.P. Act No. 8 of 1982.] except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp, (not before used) issued by the

State Government, of nominal value equal to the duty payable under section 3.][1-A) x x x x]
[Omitted by M.P. Act No. 8 of 1982.](2)[[The State Government may, on the application of a proprietor of any entertainment other than entertainment by V.C.R.] [Substituted by M.P. Act No. 22 of 1979.] in respect of which entertainments duty is payable under Section 3, allow such proprietor to pay by one of the modes specified hereunder as it may think fit, in such manner and subject to such conditions as may be prescribed, the amount of the duty due, namely:-(a)by a consolidated payment of such percentage [as determined by the State Government] [Substituted by M.P. Act No. 9 of 2003 for the words 'which shall not be less than forty percent' (w.e.f. 1-5-2003).] of the gross sum received by the proprietor on account of payments for admission to the entrainment and on account of the duty to be fixed by the State Government;(b)in accordance with returns of the payments for admission to the entertainment and on account of the duty;(c)in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted;(d)[by compounding duty, in lieu of the duty chargeable under Section 3 in such manner and subject to such condition as may be prescribed by the State Government.] [[Substituted by M.P. Act No. 9 of 2003 (w.e.f. 1-5-2003). Prior to substitution clause (d) read as under:](d) by compounding duty, in lieu of the duty chargeable under Section 3 in such manner and subject to such condition as may be prescribed calculated in accordance with the method mentioned in the table below :TableSl. No. - Population of the place - Compounded Duty(1)-(2) - (3)

1. - upto 25,000 - 20% of entertainment duty calculated on full seating capacity.

2. - 25,001 to 50,000 - 25% of entertainment duty calculated on full seating capacity.

3. - 50,001 to 1,00,000 - 30% of entertainment duty calculated on full seating capacity.

4. - 1,00,001 to 3,00,000 - 35% of entertainment duty calculated on full seating capacity.

5. - 3,00,001 to 5,00,000 - 40% of entertainment duty calculated on full seating capacity.

6. - 5,00,001 to 10,00,000 - 45% of entertainment duty calculated on full seating capacity.

7. - above 10,00,000 - 50% of entertainment duty calculated on full seating capacity:

Provided that the amount of compounded duty shall be calculated at the rates mentioned in column (3) for 90 shows in a month only irrespective of number of shows which may be exhibited in that month.'](e)by a consolidated payment in advance of a sum in lieu of entertainment duty to be fixed, in accordance with such principles as may be prescribed, by the State Government as may be prescribed, by the State Government or by any officer authorised by the State Government in this behalf;(f)by a consolidated payment in advance for the tickets specially printed by the State Government for payment for admission including entertainment duty due thereon for use for admission to the entertainment.](3)[The provisions of sub-section (1) [x x x x] [Substituted by M.P. Act No. 9 of 1972.] of this section and of Section 5 shall not apply to any entertainment in respect of which the entertainments duty due is payable in accordance with the provisions of sub-section (2).](4)[The proprietor of an entertainment shall maintain such records, in such manner and in such form as may be prescribed.] [Inserted by M.P. Act No. 32 of 1976.]

**4A. [Procedure for payment of Advertisement Tax to the State Government.
[Inserted by M.P. Act No. 12 of 1965.]**

(1)The proprietor shall, at such time and in such manner and to such officer, as may be prescribed, forward a return stating the total number of advertisements exhibited at an entertainment and shall at the prescribed time pay to such officer the amount of tax for that entertainment.(2)The proprietor shall maintain such records, in such manner and in such form as may be prescribed.]

**4B. [Restriction on admission without payment or at concession rates.
[Substituted by M.P. Act No. 9 of 1972.]**

- No proprietor shall admit any person to [an entertainment other than entertainment by V.C.R.] without payment for admission thereto or at concession rates unless the entertainments duty payable in respect thereof on the full value of the ticket for the class to which such person is admitted [x x x x] [Omitted by M.P. Act No. 8 of 1982.] has been paid:][Provided that nothing in this section shall apply in respect of admission at concessional rates-(i)to such class of persons; and(ii)to such entertainment or class of entertainments; as the State Government may, by notification, specify.]

**4BB. [Restriction on charge of facility of air conditioning or air cooling.
[Inserted by M.P. Act No. 3 of 1991.]**

- No proprietor of an entertainment other than entertainment by V.C.R. shall charge for the facility of air conditioning or air cooling without providing such facility.] [Inserted by M.P. Act No. 12 of 1973.]

4C. [Power to impose penalty. [Substituted by Section 4 of M.P. Act No. 32 of 1976.]

- If on an inspection of a place of entertainment or after examination of the records, accounts and stocks of stamps maintained by a proprietor, the Excise Commissioner or any other officer as may be authorised by the State Government in this behalf, comes to the conclusion that entertainments duty or advertisement tax payable under this Act has been evaded by the proprietor, he may, after giving the proprietor a reasonable opportunity of being heard, [assess to the best of his judgement the duty or tax payable by the proprietor for a period not exceeding thirty days immediately preceding as if the evasion subsisted for the whole of such period and he may direct that the proprietor shall pay by way of penalty in addition to the amount of duty or tax so assessed, as the case may be, a sum equal to half that amount for the first such evasion in a calendar year, and a sum not exceeding twice but not less than half that amount, for the second or subsequent evasion in that year.].

4D. Appeal.

(1) Any proprietor aggrieved by an order made under Section 4-C, may, within such time as may be prescribed prefer an appeal to the Commissioner of the Revenue Division concerned and the decision of the Commissioner on such appeal shall be final. [1-A) No appeal against an order of assessment of duty or tax and penalty under sub-section (1) shall be admitted unless-(i) for the amount specified in column (1) of the table below the duty or tax and penalty has been deposited in the proportion specified in the corresponding entry in column (2) thereof-Table

Amount (1)	Proportion of duty or tax and penalty (2)
Where the amount of the duty or tax and penalty does not exceed one thousand rupees	The full amount of duty or tax and penalty.
Where the amount of the duty or tax and penalty exceeds one thousand rupees.	One thousand rupees or one third of the amount of the duty or tax and penalty which ever is higher;

(ii) documentary evidence of such deposit has been filed with the appeal.](2) The provisions of Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959), and the rules made thereunder, so far as they relate to appeal shall apply to the appeal preferred under sub-section (1) as they apply to the appeal to the Commissioner of Revenue Division under the said Code.] [Inserted by Section 7 of M.P. Act No. 8 of 1982.]

5. [Penalties. [Substituted by M.P. Act No. 12 of 1965.]

- If the proprietor-(a) admits any person to any entertainment in contravention of Section 4 or 4-B; or (b) exhibits any advertisement in contravention of Section 3-A; or (c) fails without sufficient cause to submit any return required by Section 4-A; he shall, without prejudice to the recovery of any tax that may be due from him, be punishable with a fine which may extend to [Five thousand] rupees.]

5A. [Composition of offences. [Substituted by M.P. No. Act 18 of 1957.]

- [(1) Subject to such conditions as may be prescribed, the Excise Commissioner or such other officer of the Excise Department as may be authorised by the State Government in this behalf may-(a)on acceptance of a sum not exceeding [twenty times] the amount of entertainments duty or advertisement tax with ought to have been paid under Section 3 or Section 3-A, as the case may be, compound any offence under this Act;(b)on acceptance of a sum not exceeding [Five thousand] [Substituted by M.P. Act No. 12 of 1965.] rupees, compound any offence-relating to breach of rules made under this Act.](2)On the composition of the offence no further action in respect thereof shall be taken against the person accused of it and if any proceedings have already been instituted against him in any Court, the composition shall have the effect of an acquittal of such person.]

5B. [Suspension or revocation of licence for entertainment. [Inserted by M.P, Act No 3 of 1991 (w.e.f. 1-4-1991).]

(1)Notwithstanding anything contained in any other law and without prejudice to the other provisions of this Act, the Collector or the Excise Commissioner, may, by order, revoke, or suspend by way of punishment for a period not exceeding three months, any licence granted for an entertainment under any other law for the time being in force if he is satisfied that the proprietor has-(a)admitted any person to any place of entertainment without payment of duty or tax; or(b)failed to pay the duty or tax due from him within the time prescribed; or(c)fraudulently evaded the payment of any duty or tax due under this Act; or(d)obstructed any officer in carrying out inspection or records; or(e)failed to produce the records required for inspection by any officer carrying out an inspection under this Act; or(f)contravened any other provisions of this Act or the rules made thereunder or any order or direction issued under any such provision:Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section, the other officer shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceedings, if commenced, shall be of no effect and shall be dropped.(2)No order to revoke or suspend any licence shall be made under sub-section (1) without giving the holder of the licence a reasonable opportunity of being heard :Provided that where the Collector or the Excise Commissioner is of the opinion that the object of the action proposed to be taken would be defeated by the delay, he may, while or after communicating to the holder of the licence the grounds on which the action is proposed, pass an interim order suspending the licence in the meantime.(3)Any person aggrieved by an order revoking or suspending any licence under this section may, within fifteen days from the date of communication of such order, prefer an appeal to the State Government in such manner as may be prescribed and the order of the appellate authority shall be final.]

6. Entertainments for charitable or educational purpose.

(1)Entertainments duty shall not be levied on payments for admission to any entertainment if the [Collector] [Substituted by M.P. Act No. 3 of 1991 (1-4-1991).] is satisfied that-(a)the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or(b)the entertainment is of a wholly educational

character; or(c)the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.(2)Where the [Collector] [Substituted by M.P. Act No. 3 of 1991 (w.e.f. 1-4-1991).] is satisfied that the whole of the net proceeds of an entertainment have been or are to be devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty percent of the receipts, the amount of the entertainments duty paid in respect of such entertainment shall be refunded to the proprietor.(3)[x x x] [Omitted by M.P. Act No. 8 of 1982.].

6A. [Advertisement for charitable or educational purposes. [Inserted by M.P. Act No. 12 of 1965.]

- Advertisement tax shall not be levied on any advertisement if the Collector is satisfied that the advertisement relates to philanthropic, charitable or educational purposes.]

7. [Power of general exemption. [Substituted by M.P. Act No. 12 of 1965.]

- The State Government may, by general or special order, except-(i)any entertainment or class of entertainments from the operation of Section 3;(ii)any advertisement or class of advertisements from the operation of Section 3-A][x x x] [Omitted by M.P. Act No. 32 of 1976.]

8. Power to make rules.

(1)The State Government may make rules, consistent with this Act, for securing the payment of entertainments duty [and advertisement tax] [Inserted by Section 11 (1) of M.P. Act No. 12 of 1965.] and generally for the purposes of carrying out the provisions of this Act.(2)In particular, and without prejudice to the generality of the foregoing power, the State Government may make rules-(a)for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;(b)for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty on the transfer from one part of a place of entrainment to another and on payments for seats or other accommodation;(c)for controlling the use of mechanical contrivances for payment for admission to an entertainment (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of such payments;[(c-i) x x x] [Clause (c-i) omitted by M.P. Act No. 3 of 1991.][(c-ii) the manner in which the details of facilities and the amount expended thereon may be presented to the collector; [Substituted by M.P. Act No. 6 of 1999 (w.e.f. 1-5-1999).](c-iii) the officer or authority to whom and the manner in which duty may be paid or by it may be collected or realised under sub-section (2) of Section 3;(c-iv) the officer to whom and the form in which notice may be given and the terms and conditions which may be fulfilled under sub-section (2) of Section 3-A;(c-v) the officer or authority to whom and the manner in which duty may be paid or it may be collected or realised under sub-section (3) of Section 3-A and sub-section (3) of Section 3-B;](d)[(i) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which entertainments duty is payable in accordance with the provisions of sub-section (2) of Section 4; [Substituted by

M.P. Act No. 22 of 1979.](ii)for prescribing the manner in which and conditions subject to which a proprietor shall be allowed to pay entertainments duty under sub-section (2) of Section 4;(iii)for prescribing the principles in accordance with which consolidated payment may be made under clause (c) of subsection (2) of Section 4;(iv)for prescribing the record to be maintained and the manner and form in which such record shall be maintained by the proprietor under sub-section (4) of Section 4;](e)for the renewal of damaged or sailed stamps and for the procedure to be followed on applications for refund in respect thereof;[(e-1) for prescribing the time within which an appeal shall be preferred under sub-section (1) of Section 4-(D);] [Inserted by Section 6 (ii) of M.P. Act No. 32 of 1976.](f)for the keeping of accounts of all stamps used under this Act;(g)for the presentation and disposal of applications for exemption from payment of [entertainments duty or advertisement tax] [Substituted by Section 11 (2)(i) of M.P. Act No. 12 of 1965.] or for the refund thereof; and(h)for the exemption of British and Indian soldiers in uniform from entertainments duty;[(h-1) for prescribing the time at which and the manner in which and the officer to whom the payment of advertisement tax shall be made by the proprietor; [Inserted by M.P. Act No. 12 of 1965.](h-2) for prescribing the time at which and the manner in which and the officer to whom the return shall be forwarded;(h-3) for prescribing the records, and the form and the manner in which such records shall be kept by a proprietor;] [(h-4) for laying down the conditions subject to which the Excise Commissioner or any authorised officer may require the proprietor to produce accounts, registers and documents or to furnish any information under sub-section (1) of Section 9-A;] [Inserted by Section 6 (iii) of M.P. Act No. 32 of 1976.](i)[for any other matter which has to be, or may be prescribed.] [Substituted by Section 3 (i) Schedule, Part A, Item 1 of M.P. Act No. 18 of 1957.](3)All rules shall be subject to the condition of previous publication.(4)In making any rule, the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees.(5)[All rules made under this section shall be laid on the table of the legislative Assembly.] [Inserted by Section 6 (b) of M.P. Act No. 22 of 1979.]

9. Entry and inspection.

(1)The State Government may authorise any officer, not below the rank of sub-inspector of police, to enter into and inspect any place of entertainment while the entertainment is proceeding, or any place ordinarily used as a place of entertainment, at any reasonable time, for the purpose of ascertaining whether there is any contravention therein of any of the provisions of this Act or any rule made thereunder.(2)The proprietor of every entertainment or the owner or the person incharge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).(3)The inspecting officer shall not be required to pay for his admission to any entertainment.

9A. [Production and inspection of accounts and documents and search of premises. [Inserted by M.P. Act No. 32 of 1976.]

(1)The Excise Commissioner or any other officer as may be authorised by the State Government in this behalf may, subject to such conditions as any be prescribed, require any proprietor to produce before him any accounts, registers or documents, relevant to entertainments duty or advertisement tax or to furnish any information, relating to admission to an entertainment and to advertisement

exhibited, as may be necessary for the purposes of this Act.(2)All accounts registers and documents relating to entertainments duty or advertisement tax or relating to admission to an entertainment or advertisement exhibited and all goods kept in any place of entertainment or any place ordinarily used as a place of entertainment shall, at all reasonable times, be open to inspection by any officer mentioned in sub-section (1).(3)If any officer mentioned in sub-section (1) has reason to suspect that any proprietor is attempting to evade payment of entertainments duty or advertisement tax, he may, for reasons to be recorded in writing, seize such accounts, registers or documents as he may consider necessary and shall grant a receipt for the same and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.]

10. [Recovery of arrears of entertainments duty, etc. [Substituted by Section 8 of M.P. Act No. 32 of 1976.]

- Any arrear of entertainments duty or advertisement tax or any penalty levied under this Act [or any sum payable on composition of offence under Section 5-A] shall be recoverable as an arrear of land revenue.]

10A. [Protection of persons action in good faith and limitation of suit and prosecution. [Inserted by Section 9 of M.P Act 32 of 1976.]

(1)No suit, prosecution or other proceedings shall lie against any officer or servant of the State Government for any act done or purporting to be done under this Act, without the previous sanction of the State Government.(2)No officer or servant of the State Government shall be liable in respect of any such act in a civil or criminal proceeding if the act was done in good faith in course of the execution of duties imposed on him, or the discharge of function entrusted to him, by or under this Act.(3)No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against servant of the State Government in respect of any thing done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of :Provided that in computing the period of limitation under this sub-section, the time taken for obtaining sanction under sub-section (1) shall be excluded.]

11. Delegation of powers and functions.

- The State Government may, subject to such condition as it may deem fit to impose, delegate to any authority all or any of its powers and functions under this Act.

12. [Bar of imposition of entertainments duty by any local authority. [Inserted by Section 3 (i), Schedule, Part A, Item 1 of M.P. Act No. 18 of 1957.]

(1)Notwithstanding anything contained in any other enactment for the time being in force, no local authority shall on or after the date of coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (18 of 1957) impose or recover a duty or tax on or in respect of any entertainment with respect to period falling after such date.(2)The State Government shall pay to

every local authority which before the coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (18 of 1957) had imposed a tax or duty in respect of entertainments and annul grant-in-aid for such period and in accordance with such principles as may be prescribed in this behalf.](3)[Nothing in this section shall apply to the imposition of a show tax leviable by a local authority under any law for the time being in force.Explanation. - For purposes of this section "show tax" means a tax leviable on the proprietor of an entertainment in the form of a fixed sum for each show or performance.] [Inserted by Section 3 of M.P. Act No. 10 of 1961.]NotificationsSection 1(1)[Notification No. 2495-4423-V-SR-76, dated the 22nd June, 1976.] [Published In M.P. Rajpatra (Asadharan) dated 22-6-1976 at page 229.] -In exercise of the powers conferred by sub-section (2) of Section 1 of the Madhya Pradesh Entertainment Duty and Advertisements Tax (Amendment) Act, 1976 (No. 32 of 1976), the State Government hereby appoints the 1st July, 1976 as the date on which the said Act shall come into force.(2)[Notification No. B-5-28-V-SR-83 dated the 29th November, 1983.] [Published in M.P. Rajpatra (Asadharan) dated 29-11-83 at page 3299.] - In exercise of powers conferred by sub-section (2) of Section 1 of the Madhya Pradesh Entertainment Duty and Advertisements Tax (Amendment) Act, 1983 (No. 34 of 1983), the State Government hereby appoints the 1st December, 1983, as the date on which the said Act shall come into force.(3)[Notification F. No. B-5-32-89-V-CT, dated the 25th March, 1991.] [Published in M.P. Rajpatra (Asadharan), dated 25-3-91 at page 711.] - In exercise of the powers conferred in sub-section (2) of Section 1 of the Madhya Pradesh Entertainment Duty and Advertisements Tax (Amendment) Act, 1990 , (No. 3 of 1991), the State Government hereby appoints the 1st April, 1991, as the date on which the said Act shall come into force.(4)[Notification No (35)-B-5-13-95-CT-V-dated 29th April 1999.] [Published in Rajpartra (Asadharan) dated 29-4-1999 at page 689.] - In exercise of the powers conferred by sub-section (2) of Section 1 of the Madhya Pradesh Entertainment Duty and Advertisements Tax (Amendment) Act, 1999 (No. 6 of 1999), the State Government hereby appoints the 1st May, 1999, as the date on which the said Act shall come into force.Section 2(5)[Notification No. 899-V-SR-80, dated the 1st April, 1980.] [Published in M.P. Rajpatra (Asadharan) dated 1-4-1980 at page 517.] - In exercise of the powers conferred by Section 2 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. XXX of 1936), the State Government hereby delegates and functions under,-(i)sub-section (2) of Section 4 of the said Act and Rules relating thereto to all Collectors in the State, within their respective jurisdiction; and(ii)Rule 16Aof the Madhya Pradesh Entertainments Duty and Advertisements Tax Rules, 1942 to the Excise Commissioner, Madhya Pradesh.Section 3(6)[Notification No. (30) B-5-14-99-CT-V, dated 10-04-2000.] [Published in M.P. Gazette dated 10-4-2000 at page 534.] - In exercise of the powers conferred by sub-section (1) of Section 3 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936), the State Government hereby specify the following facilities for the purpose of explanation of sub-section (1) of Section 3, namely:-(a)Renovation, repairs and upkeep of urinals and toilets of cinema-hall;(b)Keeping the premises clean and new plumbing work including their repairs/maintenance. The remuneration paid to the sweepers shall, however, not be permissible;(c)Repairs of furniture;(d)Furnishing of the lounge with showcases, furniture etc. and their renovation;(e)Construction of the ceiling of the cinema hall including its repairs, replacement and renovation;(f)Modern technology devices pertaining to projectors, speakers amplifiers rectifiers, sound and image projection;(g)Appropriate changes/improvements in the projection cabin and equipped it with the latest appliances/gadgets;(h)Air-conditioning system including fans, blowers, exhaust/cooling blowers, waterpumps etc.;;(i)Colour

washing/painting the interior/exterior of the auditorium and steps undertaken to plug seepage of water;(j)Interior furnishing/decoration of the cinema- hall and fire extinguishing facilities;(k)Concealed wiring in the auditorium and bulbs/tubelights in the precincts thereof;(l)Generator set including the fuel consumed by it;(m)Notice board giving out information relevant to the audience;(n)electric charges of the cinema-hall air-conditioned by the air-conditioning/air-cooling plants;(o)Furnishing/decorations of permanent nature;(p)Gadgets like water-cooler, aqua-guard for providing hygienic water to the audience;(q)Fire-lighting appliances in addition of such appliances provided under the relevant rules;(r)Audience protection from the rains and the sun;(s)Facilities for advance booking if such facility is not available;(t)Construction of boundary wall round the precincts of the cinema-hall including gate/gates therein;(u)Security measures like steel wire-nettings, rolling-shutters, folding gate(s) etc; and(v)Any other item after prior approval of the Collector.(7)[Notification No. B-5-6-2003-C.T.V.-(55), dated 29th April, 2003.] [Published in M.P. Rajpatra (Asadharan) dated 29-4-2003, w.e.f. 1-5-2003.] - In exercise of the powers conferred by sub-section (1) of Section 3 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936), the State Government hereby prescribes the rates specified in column (3) of the following table in respect of every payment of entertainment tax admission to the entertainment :Table

Sl. No.	Category of place	Rate of Entertainment
1.	Place falling under the notified area of any Municipal Corporation	50 per centum thereof
2.	Place falling under the area other than the notified area of any Municipal Corporation	40 per centum thereof

(8)[Notification No. B-5-6-2003-C.T.V.-(56), dated 29th April, 2003.] [Published in M.P. Rajpatra (Asadharan) dated 29-4-2003, w.e.f. 1-5-2003.] - In exercise of the powers conferred by sub-section (1) of Section 3 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936), the State Government hereby prescribes the rate of rupees 2 (two) per ticket for providing facilities to persons admitted in the cinema hall, on which no duty shall be levied.(9)[Notification No. B-5-6-2003-C.T.V.-(57), dated 29th April, 2003.] [Published in M.P. Rajpatra (Asadharan) dated 29-4-2003, w.e.f. 1-5-2003.] - In exercise of the powers conferred by sub-section (1) of Section 3 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 36 of 1936), the State Government hereby prescribes the rate of compounding in lieu of the duty chargeable under Section 3, calculated in accordance with the method in the table given below :-Table

Sl. No.	Population of the place	Rate of compounding
1.	Upto 1,00,000	10% of Entertainment Duty calculated on full seating capacity.
2.	1,00,001 to 5,00,000	20% of Entertainment Duty calculated on full seating capacity.
3.	Above 5,00,000	30% of Entertainment Duty calculated on full seating capacity:

Provided that :(i)the amount of compounded duty shall be calculated at the rates mentioned in column (3) for 90 shows in a month only irrespective of number of shows, which may be exhibited in that month.(ii)if the proprietor increases the admission rates with the year the compounded duty be also increased proportionately.Section 4-B(10)[Notification No. 361-U.S.R. dated 29th January,

1973.] [Published in M.P. Rajpatra (Asadharan) dated 29-1-1973 at page 351.] - In exercise of the powers conferred by the proviso to Section 4-B of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby specifies the bona fide students of the College or any Higher Secondary School in Madhya Pradesh as the class of persons and cinematographic exhibition as the entertainment for the purpose of the said proviso.(11)[Notification No. 4768-A-V-SR-73, dated 13th December, 1973.] [Published in M.P. Rajpatra, Part I, dated 21-12-1973 at page 2023.] - In exercise of the powers conferred by the proviso to Section 4-B of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. XXX of 1936), and in supersession of the Department Notification No. 361-VSR, dated 29-1-1973, the State Government hereby specifies the bona fide students of any College or any Higher Secondary School in Madhya Pradesh as the class of persons and cinematographic exhibition-as the entertainments for the purposes of the said proviso save the bona fide students of any college or Higher Secondary School and cinematographic conditions at such places as the State Government may, from time to time, declare for the period mentioned in such declaration, to be places affected by disturbances in cinematographic exhibitions at such places consequent on students participation in the disturbances.Section 4-C(12)[Notification No. 12C3-1251-V-SR-78, dated the 22th March, 1978.] [Published in M.P. Rajpatra, Part I, dated 7-4-1978 at page 290.] - In exercise of the powers conferred by Section 4-C of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby authorises the officers mentioned below for purposes of the said section within the limits of their respective jurisdictions, namely:-(1)all Collectors;(2)all Additional Collectors;(3)all Sub-Divisional Officers;(4)all Assistant Collectors;(5)all Assistant Commissioners of Excise;(6)all District Excise Officers in charge of Flying Squads;(7)all District Excise Officers;(8)all Excise Inspectors; and(9)all Excise Sub-Inspectors.(13)[Notification No. (39) B-2-45-99-CTD-V dated 1-7-2000.] [Published in M.P. Rajpatra, dated 1-7-2000, at page 854 (2).] - In exercise of the powers conferred by Section 4-C of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936) and in supersession of this Department Notification no. 849-B-1-90-85-SR-V, dated the 24th February, 1986 the State Government hereby authorised the officers mentioned below for purpose of the said section within the limits of their respective jurisdiction namely :-(i)All Collectors/Additional Collectors/Sub-Divisional Officers.(ii)Deputy Excise Commissioner in charge of State Flying Squad.(iii)All Deputy Commissioners of Excise in Charge of Divisional Flying Squad.(iv)All Assistant Excise Commissioner in charge of districts.(v)All District Excise Officers in charge of District.(vi)All District Excise Officers posted to State/Divisional Flying Squads.Section 5-A(14)[Notification No. 3856-5408-V-SR-80, dated the 11th December, 1980.] [Published in M.P. Gazette Extraordinary dated 31-12-1980 at page 2274.] - In pursuance of Section 5-A of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. XXX of 1936), and in supersession of this Department Notification No. 2013-6248-V-SR-74, dated the 19th May, 1975, the State Government hereby authorises the officers mentioned in column (2) of the Schedule below to compounds offences under the said Act, and the rules made thereunder to the extent of the amount specified in columns (3) and (4) of the said schedules :-

Schedule

S.No.	Officers	Offences under the Madhya Pradesh EntertainmentDuty and Advertisements Act, 1936	Offences under the Madhya Pradesh EntertainmentDuty and Advertisements Tax Rules, 1942
(1)	(2)	(3)	(4)
		Rs.	Rs.
1.	All District Excise Officers in the State.	20,00,000	2,000.00
2.	All Collectors in the State.	5,000.00 Above	2,000.00

(15)[Notification No. (40) B-2-45-99-CTD-V dated 01-07-2000.] [Published in M.P. Gazette Extraordinary dated 1-7-2003 at page 854 (3).] - In pursuance of Section 5-A of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936) and in supersession of this Department Notification No. 849-B-1-90-SR-V-85, dated the 24th February, 1986, the State Government hereby appoints the officers mentioned in column (2) of the Schedule below to compound offences under the said Act and the Rules made thereunder within their respective jurisdiction on acceptance of a sum specified in columns (3) and (4) of the said Schedule, namely:-

Schedule 2

S.No.	Officers	Sum of composition for offences under the Act	Sum of composition for offences under the Rules
(1)	(2)	(3)	(4)
1.	All Assistant Excise Commissioners in charge of districts	Upto Rs. 5000/-	Upto Rs. 2000/-
2.	All District Excise Officers in charge of districts.	Upto Rs. 5000/-	Upto Rs. 2000/-
3.	All District Excise Officers posted to State FlyingSquad/Divisional Flying Squads in respect of the cases detectedby the Flying Squad.	Upto Rs. 5000/-	Upto to Rs. 2000/-
4.	Deputy Excise Commissioner in charge of State Flying Squad/AllDeputy Excise Commissioners in charge of Divisional Flying Squadin respect of cases detected by the Flying Squad.	Above Rs. 5000/-	Above Rs. 2000/-
5.	All Collectors/Additional Collectors/Sub-Divisional Officers	Above Rs. 5000/-	Above Rs. 2000/-

Section 7(16)[Notification No. 902-393-V-SR-76, dated the 27th February, 1976.] [Published in M.P. Rajpatra (Asadharan), dated 27-2-1976 at page 740.] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (30 of

1936), the State Government hereby exempts the following amusements/performances from the operation of sub-section (I) of Section 3 of the said Act, namely:-(1)Circus,(2)Zoo,(3)Performance of classical music, classical dance or classical drama subject to condition that proprietor of the entertainment obtains a certificate from the Collector concerned prior to such performance to the effect that the performance is of classical nature.

2. This notification shall come into force with effect from the 1st March, 1976.

(17)[Notification No. 5262-1333-V-SR-76, dated the 18th November, 1976.] [Published in M.P. Rajpatra (Asadharan), dated 18-11-1976 at page 3316.] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby exempts the following amusements/performances from the operation of sub-section (1-A) of Section 3 of the said Act, namely:-

1. Circus,

2. Zoo,

3. Performance of classical music, classical dance or drama subject to condition that proprietor of the entertainment obtains a certificate from Collector concerned prior to such performance to the effect that the performance is of classical nature.

4. Dramatic performance.

5. Wrestling bouts and Dangals.

6. Amateur sports.

7. Museums.

(18)[Notification No. B-5-55-3187-V-SR-81 dated the 7th November, 1981.] [Published in M.P. Rajpatra (Asadharan) dated 9-11-1981 at page 2026.] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (No XXX of 1936), the State Government hereby exempts the films which are exhibited by the Films Societies/Film Clubs from the operation of Section 3 (1) and 3 (1-A) of the said Act, subject to the following conditions:-(1)Only such Societies/Clubs which are registered under the Firm and Societies Act shall be eligible for such exemption.(2)The films will be exhibited only to the members and such other persons as are bona fide members of the family.(3)Intimation giving specific particulars of the film to be exhibited with date, time and place of exhibition shall be given to the District Excise Officer, Collector of the district concerned at least three days in advance.(4)If any

amount is collected from the members for exhibition of the film, its account shall be maintained separately and the concerning Collector/D.E.O. shall have the right to examine it.(5)Such Societies/Club should get their accounts audited annually by a Chartered Accountant.

2. This Department Notification No. 3472-5412-V-SR-81, dated the 11th November, 1980, is hereby cancelled.

(19)Notification No. B-5-50-V-SR-82, dated the 6th October, 1982. - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (No. XXX of 1936). the State Government hereby exempts Rose shows in the State permanently from the operation of Section 3 (1) of the said Act, subject to the condition that the entrance fee for such shows should not exceed rupee one per head.(20)[Notification No. B-5-49-V-SR-82, dated the 22nd December, 1982.] [Published in M.P. Rajpatra (Asadharan) dated 23-12-82 page at 2836.] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (No. XXX of 1936). the State Government hereby exempts all humorous and satirical Programmes to be or ganised in the State on permanent basis, for the operation of Section 3(1) of the said Act, subject to the following terms and conditions:-(1)Items presented in the programme should be of good taste and standard.(2)The artists presenting the Programme should be at least of State fame.(3)The rate of ticket for the programme should not be more than Rs. 5 per head.(4)The proprietor of the entertainment programme should obtain from the Collector concerned, prior to such performance, a certificate to the effect that the performances is of above mentioned standard and the humour and satire contained therein is fair and instructive.(5)To obtain this exemption an application shall have to be submitted to the Collector of the district concerned together with an undertaking that all the above mentioned conditions shall be fulfilled and for this 10 per cent amount of the probable income from the programme will have to be deposited as security which will be refunded to the concerned on fulfilment of the conditions.(21)[Notification No. B-5-12-95-CTD-V (30) dated 17th August, 1995.] [Published in M.P. Rajpatra (Extraordinary) Dated 17th August, 1995 at page 784.] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (XXX of 1936), the State Government hereby exempt the following centres of entertainment at places declared to be important for tourism by the Department of Tourism, Government of Madhya Pradesh from the operation of clause (a) of sub-section (1) of Section 3 of the said Act, for a period of 10 years from the date of their commencement/establishment:-Centres of EntertainmentsHealth farm (Club), Casino, Exhibition Centres, Ropeway facilities, children's power/battery operated train, Amusement part and Music & entertainment shows in tourism complexes.

2. The centres of entertainments specified above shall be eligible for the benefit of this exemption only when it is certified by the State Government that such centres belong to the above category of entertainment centres.

(22)[Notification No. (34) B-5-1-96-CTV-V dated 27-12-1996.] [Published in M.P. Rajpatra (Part 1) dated 10-1-1997 at page 61.] - In exercise of the powers conferred by Section 7 of the Madhya

Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (No. 30 of 1936), and in supersession of this Department Notification No. B- 5-12-95-CTD-V (30), dated 17-8-1995, the State Government hereby exempt the following centers of entertainment at places declared to be important for tourism by the Department of Tourism, Government of Madhya Pradesh from the operation of clause (a) of sub-section (1) of Section 3 of the said Act, for a period of 10 years from the date of their commencement/establishment:-Centres of EntertainmentHealth farm (dub), Entertainment Centre, Exhibition Centre, Ropeway facilities, Children's power/battery operated train, Amusement park and Music & entertainment shows in tourism complexes.The centers of entertainments specified above shall be eligible for the benefit of this exemption only when it is certified by the State Government that such centers belong to the above category of entertainment centres and a minimum amount of Rs. 50 lacs have been spent on its Establishment/Construction.(23)[Notification No. (38)-B-5-16-2000-CT-V, dated the 25th October, 2001.] [Published in M.P. Rajpatra (Asadharan) dated 25-10-2001 at pages 1216 (1-2).] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936), the State Government hereby exempts Integrated Family Entertainment Multiplex Centres (Multiplex Complex) from operation of Section 3 of the said Act, to the extent as shown in column (3) of the Table given below for a period mentioned in column (2) of the table:-Table

S.No.	Period of exemption	Extent of exemption
(1)	(2)	(3)
	First, Second and Third year after completion of complex (First three years)	
1.	from the date of first commercial exhibition of movie in any of the cinema-halls of such centre.	100%
2.	Fourth year	75%
3.	Fifth year	50%

The amount of aforesaid exemption from the entertainment duty during the period of five years shall not exceed the amount of capital investment made in the construction of the multiplex complex. If this ceiling is used before the expiry of the said period of five years, the tax shall become payable from that date. Besides, it shall be compulsory to run the multiplex complex with all the aforesaid facilities for another five years, after the completion of period of tax-exemption. In case, this is not complied with, the entire amount of tax exemption along with the interest shall be recovered.Explanation. - "Integrated Family Entertainment Multiplex Centers (Multiplex Complex)" means such centres, in construction of which, an amount of rupees 3 crores has been spent as capital investment and which has minimum following facilities, namely:-

1. Minimum three cinema-halls with a minimum combined capacity of one thousand spectators, wherein three movies can be shown at a time.

2. Video Game Arcade.

3. Fast Food Centre.

4. Place and facility for children for play and entertainment.

5. Place for vehicle parking.

(2) This notification shall come into force from the date of its publication in the "Madhya Pradesh Gazette". (24) [Notification No. (37)B-I-91-2001-CTD-V, dated 21st January, 2003.] [Published in M.P. Rajpatra (Asadharan) dated 21-1-2003 at page 72, w.e.f. 21-1-2003.] - In exercise of the powers conferred by Section 7 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby exempts the Heritage Hotels to be declared as such by the Tourism Department from the commencement of their commercial operation or the date mentioned by the applicant from operation of Section 3 of the said Act for a period of five years. Section 9-A(25) [Notification No. 577-5513-V-SR-77, dated the 9th February, 1978.] [Published in M.P. Rajpatra, Part I, dated 24-2-1978 at page 227.] - In exercise of the powers conferred by sub-section (1) of Section 9-A of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby authorises all officers of the Excise Department not below the rank of Excise Sub-Inspector for purposes of the said section within the limits of their respective jurisdiction. Section 11(26) [No. 259-1861-V-SR. dated 28-8-69.] [Published in M.P. Rajpatra, Part I, dated 19-9-1969 at page 1846.] - In exercise of the powers conferred by Section 11 of the Madhya Pradesh Entertainment Duty and Advertisements Act, 1936 (30 of 1936), the State Government hereby delegates to all Collectors of the districts, its power under sub-section (2) of Section 4 of the said Act to allow the proprietor of any entertainment in respect of which entertainments duty is payable to pay the amount of duty according to the provisions of the said sub-section in those cases only where, the Entertainment duty stamps are not available. (27) [Notification No. 3632-4930-V-SR, dated 17th December, 1971.] [Published in M.P. Rajpatra, Part I, dated 31-12-1971 at page 1550.] - In exercise of the powers conferred by Section 11 of the Madhya Pradesh Entertainment Duty and Advertisements Act, 1936 (30 of 1936), the State Government hereby delegates to all Collectors of the districts, its powers under sub-section (2) of Section 4 of the said Act to allow the proprietor of any entertainment to pay the amount of additional duty payable under sub-section (1-A) of Section 3 of the said Act according to the provisions of the said sub-section in those cases, only where the stamp bearing the words "refugee relief" are not available. (28) [Notification No. 1616-4220-V-SR-76, dated the 22nd April, 1976.] [Published in M.P. Rajpatra, Part I, dated 16-7-1976 at page 1210.] - In exercise of the powers conferred by Section 11 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby delegates to all Collectors and the District Excise Officers in the State the powers to determine within their respective jurisdiction the arrears of advertisement tax due under Section 3-A of the said Act. (29) [Notification No. 2570-2960-V-SR, dated the 7th September, 1979.] [Published in M.P. Rajpatra (Asadharan), dated 7-9-1979 at page 2840.] - In exercise of the powers conferred under Section 11 of the Madhya Pradesh Entertainment Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby delegates to the

Excise Officers, or Flying Squads constituted vide this Department's Notification No. 2559-V-SR, dated the 7th September, 1979 powers under Section 4-C, 9 (1) and 9 (A) of the said Act.(30)[Notification No. 2751-4239-V-SR-79, dated the 22nd September, 1979.] [Published in M.P. Rajpatra (Asadharan) dated 22-9-1979 at page 2939.] -In exercise of the powers conferred by Section 11 of the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (30 of 1936), the State Government hereby delegates to all Excise Officers, not below the rank of Excise Sub-Inspector of the State Flying Squad constituted vide Department Notification No. 2741-4239-V-SR, dated the 22nd September, 1979 powers under Sections 4-C, 9 (1) and (9A) of the said Act.(31)[Notification No. B-5-17-97-CTV-V, dated 26 September, 1998.] [Published in M.P. Rajpatra (Extraordinary) dated 26-9-1998 at page 548.] - In exercise of the powers conferred by Section 11 of the M.P. Entertainment Duty and Advertisements Tax Act 1936, the State Government hereby her by delegates its powers under Section 7 of the Act to grant exemption to any entertainment or entertainments mentioned under column 2 of the following table from operation of Section 3 of the Act to the authorities and the extent mentioned under columns 3 and 4 of the table namely:-

Schedule 3

S. No.	Description of Entertainment of or class of entertainment	Authority of whom delegated	Extent
1	2	3	4
1.	Entertainment programme organised for any social, religious, cultural, educational, charitable or philanthropic purpose of assisting any public body or institution or social service organisation.	Commercial Taxes Department in consultation with Finance Department.	When the entertainments duty payable under Section 3 of the Act does not exceed Rs. 5 lacs.
2.	Entertainment programme organised for any social, religious, cultural, educational, charitable or philanthropic purpose of assisting any public body or institution or social service organisation.	Committee headed by Collector of the district and having Superintendent of Police and District Excise Officer of the District as members.	When the entertainments duty payable under Section 3 of the Act does not exceed Rs. 2 lacs