

The U.P. Entertainments and Betting Tax Act, 1979

UTTAR PRADESH

India

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Act 28 of 1979

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The U.P. Entertainments and Betting Tax Act, 1979(U.P. Act No. 28 of 1979)(As Passed by the Uttar Pradesh Legislature)Recd. the assent of the President on 29.08.1979 and published in the U.P. Gazette, Extraordinary, dated 10.09.1979.An Act to consolidate and amend the law relating to taxes on entertainments, amusements and on certain forms of betting in the State of Uttar Pradesh.It is hereby enacted in the Thirtieth Year of the Republic of India as follows :-

Chapter I Preliminary

1. Short title, extent and commencement

. - (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax Act, 1979.(2)It shall extend to the whole of Uttar Pradesh.(3)It shall come into force on such date as the State Government may, by Notification, appoint in this behalf, and different dates may be appointed for different provisions of this Act or for different areas of the State.

2. Definitions

. - In this Act, -(a)'admission to an entertainment' includes admission to any place in which [the entertainment is held or any place wherefrom entertainment is provided by means of the cable television network or Direct to Home service or any other emerging transmission by whatever name called;] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009) for the words 'the entertainment is held'.](a1)['amusement park' means a place wherein various type of amusements, which includes games or rides or water sports, water park, splash pool etc. but does not include exhibition by means of cinematograph and video, are provided on payment for admission;] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](aa)['appellate authority' means the State Government when the appeal is preferred against an order of the Commissioner, and the Divisional Commissioner when the

appeal is preferred against an order of the District Magistrate] [Inserted by U.P. Act No. 28 of 1995.];(b)'Assistant Commissioner' means Assistant Entertainment and Betting Tax Commissioner;(c)'backer' includes any person with whom a licensed bookmaker bets;(d)'bet' includes 'wager';(e)'bookmaker' means any person who, whether on his own account or as servant or agent of any other person, carried on, whether occasionally or regularly, the business of receiving or negotiating bets or who in any manner holds himself out, or permits himself to be held out in any manner, as a person, who receives or negotiates bets, or conducts such operations, and includes a 'turf commission agent'; so, however, that a person shall not be deemed to be a bookmaker by reason only of the fact that he operates, or is employed in operating, a totalizator;(ee)['cable operator' means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of cable television network and includes the proprietor of a hotel who provides cable service in the hotel through his own cable television network;] [Inserted by U.P. Act No. 15 of 2001 (w.e.f. 05.03.2001).](ee)['cable service' means the transmission by cables of programmes including retransmission by cables of any broadcast television signals; [Inserted by U.P. Act No. 28 of 1995.](eee)'cable television network' means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment, designated to provide cable service for reception by multiple subscribers;](f)'Commissioner' means the Entertainment and Betting Tax Commissioner and includes Additional Entertainment and Betting Tax Commissioner, Joint Entertainment and Betting Tax Commissioner and Deputy Entertainment and Betting Tax Commissioner, authorised by the Commissioner to exercise all or any of his powers under this Act;(f1)['Direct-to-Home service' means a system of distribution of multichannel television programmes in Ku band by using a satellite system, by providing television signals direct to the subscriber's premises without passing through an intermediary such as cable operator;] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).]Uttarakhand Amendment(ff)['Direct-to-Home (DTH) Broadcasting Service' means a service for multichannel distribution of programmes direct to subscriber's premises without passing through an intermediary such as a cable operator by uplinking to a satellite system;] [Vide Uttarakhand Act No. 4 of 2009.](g)'entertainment' includes any exhibition, performance, amusement, game, sport or race (including horse race) to which persons are admitted for payment and in the case of cinematography exhibitions, includes exhibition of news-reels, documentaries, cartoons, advertisement shorts or slides, whether before or during the exhibition of a feature film or separately. [It also includes any activity Notified as entertainment by the State Government from time to time;] [Inserted by U.P Act No. 25 of 2009 (w.e.f. 16.6.2009).]Uttarakhand Amendment(g)['Entertainment' includes Direct-to-Home (DTH) Broadcasting service and any exhibition, performance, amusement, game, sport or race (including horse race) to which persons are admitted for payment and in the case of cinematograph exhibition includes exhibition of news-reel, documentaries, cartoon, advertisement, shorts or slides, whether before or during the exhibition of a feature film or separately:] [Vide Uttarakhand Act No. 4 of 2009.](h)'Inspector' means the Entertainment and Betting Tax Inspector and includes any person authorised by the Commissioner or District Magistrate to perform the functions of an Inspector under this Act or the rules made thereunder;(i)'interior cinema' means a travelling or temporary cinema licensed under the Uttar Pradesh Cinemas (Regulation) Act, 1955 to provide cinematograph exhibitions in a local area other than a local area, -(i)which is the district headquarters or is situated within eight kilometres from the outer limits thereof; or(ii)which is a local area having a permanent cinema licensed under the

said Act, or is situated within eight kilometres from the outer limits thereof; or(iii)where a fair, mela or exhibition Notified from time to time by the State Government in this behalf is being held during the period specified in such Notification.(i1)['Ku Band' ordinarily means the 11.7 to 12.7 Gigahertz frequency band which splits into two segments namely Fix satellite Service having the frequency of the 11.7 to 12.2 Gigahertz and Broadcasting Satellite service having the frequency of 12.2 to 12.7 Gigahertz, or any other band of width as may be approved by the Government of India from time to time;] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](j)'licensed bookmaker' means a bookmaker who holds a licence under Section 17;(k)'local area' means a city within the meaning of the Uttar Pradesh Nagar Mahapalika Adhiniyam, 1959, or a municipality or a Notified area within the meaning of the Uttar Pradesh Municipalities Act, 1916, or a town area within the meaning of the U.P. Town Areas Act, 1914, or a cantonment within the meaning of the Cantonments Act, 1924, or a village within the meaning of the Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950;(k1)['Multi System Operator' means a cable operator who receives a programming service from a broadcaster or his authorized agencies and retransmits the same or transmits his own programming service for simultaneous reception either by multiple subscribers directly or through one or more local cable operators, and includes his authorized distribution agencies by whatever name called;] [Inserted by U.P Act No. 25 of 2009 (w.e.f.16.6.2009).](l)'payment for admission' includes, -(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, by whatever name called for any purpose whatsoever, connected with an entertainment, which a person is required to make in any form as a condition of attending, or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admission;(v)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. - Any subscription raised or donation collected in connection with an entertainment in any form shall be deemed to be payment for admission.(vi)[any payment made by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, by whatever named called, for television exhibition through cable television network or any other such network by whatever name called, attached to television set or any other device at a residential or non-residential place of a connection holder; or [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](vii)any payment made by person to the proprietor of a Direct-to-Home service or any other service by whatever name called, by way of contribution or subscription or installation and connection charges or any charges collected in any manner by whatever name called either directly or through any agency established for the purpose for Direct-to-Home service with the aid of set top box or any other device of like nature which connects television set or any other device at a residential or non-residential place of a connection holder directly to the satellite without passing through an intermediary such as cable operator;Explanation. - For the purposes of sub-clauses (vi) and (vii) any expenditure incurred by any co-operative society including a co-operative housing society or by the management of any factory, hotel, lodge, bar, permit room, pub or by a person or group of persons for the purchase of any type of antenna or any other apparatus for securing transmission through cable television

network, Direct-to-Home service or any other service by whatever name called, for its member or for workers or customers or for himself or themselves, as the case may be shall be deemed to be the payment made under the sub-clause.(viii)Where in any entertainment admission has been allowed on a gross payment, such gross payment shall be deemed to be aggregate payment;](l1)['Place of entertainment' includes - [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](i)a house, building, tent, site to be used for purpose of cinema building or other structure and description of transport whatsoever;(ii)any addition to the place of entertainment;(iii)a house building, tent or any other place where the books of account, ticket books or any other relevant records pertaining to the entertainment or pertaining to the management of providing cable service or Direct-to-Home service or Broadband service or any emerging transmission services, by whatever name called, are kept or purported to have been kept;](ll)['population' in relation to a local area means the population of such local area as ascertained at the last preceding census of which the relevant figures have been published;] [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.4.1989).](lll)['Programme' means any television broadcast and includes, - [Inserted by U.P. Act No. 28 of 1995.](i)exhibition of films, features, dramas, advertisements and serials through video cassette recorders or video cassette players;(ii)any audio or visual or audio-visual live performance or presentation;](m)'proprietor' in relation to any entertainment includes any person, -(i)connected with the organisation of the entertainment, or(ii)charged with the work of admission to the entertainment, or(iii)[responsible for, or for the time being in-charge of the management thereof; or] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](iv)[any cable operator registered under Section 4 of the Cable Television Network (Regulation) Act, 1995 (Act No. 7 of 1995 or any person responsible for or for time being in charge of management of providing cable connection through cable television network or any other emerging technology; or [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](v)any company registered under the Companies Act, 1956 having licence to provide Direct-to-Home service or any other emerging transmission services by whatever name called by the Government of India under Section 4 of the Telegraph Act, 1985 and the Indian Wireless Telegraph Act, 1933 or any agent thereof appointed for the purpose of sale, letting on rent or distribution of equipment related thereof;](mm)[[Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.4.1989).] 'public service vehicle' shall have the meaning assigned to in the [Motor Vehicles Act, 1939] [Now the Motor Vehicles Act, 1988];](n)'race club' includes a body of persons, corporate or incorporate, society, club or other association, -(i)formed for the purpose of promoting horse racing or pony racing or for holding race meetings; or(ii)conducting or controlling such meetings;(o)'steward', in relation to a race club includes any person, -(i)connected with the organisation of the race club; or](ii)responsible for, or for the time being in charge of, the management thereof;](oo)['subscriber' means a person who receives the signals of cable television network at a place indicated by him to the proprietor of the cable television network, without further transmitting it to any other person;] [Inserted by U.P. Act No. 28 of 1995.](p)'tax' means entertainment tax, betting tax or the totalizator tax, as the case may be, and includes surcharge, cess, penalty or any other charge levied under this Act;(p1)['television signal receiver' means any device, by whatever name called, used to receive and/or decode the transmission programme of particular channel and without which no person is able to see a particular channel programme; [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009)](p2)'television signal receiver agency' means a place of entertainment by whatever name called, where business of selling or letting on hire or distribution or exchange or putting into circulation in any manner whatsoever of television signal

receiver;](q)'ticket' means a ticket or a complimentary pass for the purposes of securing admission to an entertainment in accordance with the provisions of this Act or the rules made thereunder, and a 'duplicate ticket', means a ticket or set of tickets used or intended to be used otherwise than in accordance with this Act or the rules made thereunder;(r)'totalizator' means a totalizator in an enclosure which the stewards controlling a race meeting have set apart for the purpose, and includes any instrument, machine or contrivance known as the totalizator, or any other instrument, machine or contrivance of a like nature, or any scheme for enabling any number of persons to make bets with one another on like principles but does not include a bookmaker.(s)['video cinema' means an exhibition by means of video as defined in the Uttar Pradesh Cinemas (Regulation) Act, 1955 and licensed under the said Act;] [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).](t)[words and expressions used in this Act but not defined, shall have the meaning respectively assigned to them in the Cable Television Networks (Regulation) Act, 1995;] [Inserted by U.P. Act No. 15 of 2001 (w.e.f. 05.03.2001).](u)[words and expressions used in this Act not defined, shall have the same meaning as respectively assigned to them in the Uttar Pradesh Cinema (Regulation) Act, 1955 or the rules made thereunder and the Cable Television Network (Regulation) Act, 1955 and the rules made thereunder.] [Inserted by U.P Act No. 25 of 2009 (w.e.f. 16.6.2009).]

Chapter II

Entertainment Tax

3. Tax on entertainment

. - (1) Subject to the provisions of this Act, there shall be levied and paid on [all aggregate payments required for admission to any entertainment] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] other than an entertainment to which [Section 4 or Section 4-A or Section 4-B] [Substituted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).] [or Section 4-C] [Inserted by U.P. Act No. 28 of 1995.] applies or a compounded payment is made under the proviso to this sub-section [an entertainment tax at such rate not exceeding one hundred and seventy five percent in the case of film which has been granted an "A" certificate under the Cinematograph Act, 1952 (Act No. 3 of 1952), and in any other case at such rate not exceeding one hundred and fifty percent] [Substituted by U.P. Act No. 28 of 1995.] of each such payment as the State Government may from time to time Notify in this behalf, and the tax shall be collected by the proprietor from the person making the payment for admission and paid to the Government in the manner prescribed :[Provided] [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).] that a proprietor of a [cinema or cable operator] [Substituted by U.P. Act No. 15 of 2001 (w.e.f. 05.03.2001).] [* * *] [Omitted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] may, in lieu of payment under this sub-section, pay a compounded payment to the State Government on such conditions and in such manner as may be prescribed and at such rate [* * *] [The words 'not exceeding forty per cent of the gross collection capacity' omitted by Act No. 14 of 1990 (w.e.f. 04.06.1990).], as the State Government may from time to time Notify, and different rates of compounded payments may be Notified for different categories of local areas :[Provided further that in the case of cable service, the proprietor of the cable service control room/multi system operator shall be liable to pay the tax, irrespective of the fact whether he collects it directly from the person making the payment for admission or indirectly through an associate or

franchise cable operator or an agent, who in turn collects it from the person making the payment: Provided also that a proprietor of a cinema, in lieu of payment under this sub-section, shall make a lump sum payment to the State Government on such conditions and restrictions and in such manner as may be prescribed and at such rate as the State Government may from time to time Notify, and different rates of lump sum payments may be Notified for different categories of local areas or cinemas or for different payment for admission.] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] Explanation. - [* * *] [Omitted by U.P. Act No. 14 of 1990 (w.e.f. 04.06.1990).] (2) [Substituted by U.P. Act No. 1 of 1981 (w.e.f. 21.07.1981).] Nothing in sub-section (1) shall preclude the State Government from Notifying different rates of entertainment tax for different areas or for different classes of entertainment or for different [aggregate payment required for admission] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009), for the words 'payment for admission.' to entertainment. (2a) [It shall be lawful for the State Government to Notify lump sum rate of entertainment tax for any entertainment or class of entertainments or for different payment for admission to entertainment or for different area.] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] (3) [Where the aggregate payment required for admission to an entertainment together with any other charge leviable under this Act, is not a multiple of one rupee then notwithstanding anything to the contrary contained in sub-section (1) or sub-section (2) or any Notification issued thereunder, the tax shall be increased to such extent and be so computed that the aggregate of such aggregate payment and other charges is rounded off to the next higher multiple of one rupee and such increased tax shall also be collected by the proprietor and paid to the State Government in such manner as may be prescribed.] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] (4) If in any entertainment, referred to in sub-section (1), to which admission is generally on payment, any person is admitted free of charge or on a concessional rate, the same amount of tax shall be payable as would have been payable had such person been admitted on full payment. (5) Where the [aggregate payment required for admission] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] to an entertainment, referred to in sub-section (1), is made wholly or partly, by means of a lump sum paid as subscription, contribution, donation or otherwise, the tax shall be paid on the amount of such lump sum and on the amount of [aggregate payment required for admission] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).], if any, made otherwise. (6) Where in a hotel or a restaurant, entertainment by way of cabaret or floor show (by whatever name called, but excluding a mere band in attendance or recorded music) is provided along with any meal or refreshment with a view to attracting customers, whether or not [aggregate payment required for admission] [Substituted by U.P. Act No. 25 of 2009 for 'payment for admission' (w.e.f. 16.6.2009).] is charged distinctly for such entertainment, [thirty per cent] [Substituted by U.P. Act No. 25 of 2009 for 'twenty per cent' (w.e.f. 16.6.2009).] of the amount payable by the customer for such meal or refreshment or the amount charged distinctly for such entertainment, whichever is higher, shall be deemed to be the [aggregate payment required for admission] [Substituted by U.P. Act No. 25 of 2009 for 'payment for admission' (w.e.f. 16.6.2009).] to such entertainment and the tax shall be levied and paid accordingly. (7) [Where in a hotel, entertainment by way of cable service is provided in rooms or other places, the entertainment so provided in each room or other place shall be deemed to be a separate entertainment and the subscription for admission to each such entertainment shall be deemed to be equal to the amount of subscription charged from a subscriber in the vicinity of the hotel by the cable operator providing cable service in the hotel, and the tax shall be levied and paid on the basis of such subscription

:Provided that where the cable operator himself is the proprietor of the hotel, the subscription for admission to each such entertainment shall be deemed to be equal to the amount of subscription charged from a subscriber in the vicinity of the hotel by any other cable operator.[Explanation 1.] [Inserted by U.P. Act No. 15 of 2001 (w.e.f. 05.03.2001).] - For the purposes of this sub-section and clause (ee) of Section 2, 'hotel' includes an accommodational unit wherein rooms are provided to the customers on rent, but does not include the units approved under the 'Paying Guest Scheme' of the Department of Tourism of the State Government.][Explanation 2. - For the purposes of this Act, the expression aggregate payment shall mean a sum paid by a person for admission to the entertainment which shall include entertainment tax and any other amount required to be paid under this Act but does not include any fee or other charges which is not a part of entertainment tax under this Act.] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).]

3A. Extra charge for maintenance of cinemas and for air cooled and air conditioned facility

. - Notwithstanding anything to the contrary contained in any other provision of this Act, the proprietor of a cinema shall utilize such amount of ticket value excluding entertainment tax and in such manner as may be Notified by the State Government from time to time for maintenance of the cinema premises and for air cooling or air conditioning facilities.]

Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).Prior to substitution it stood as under:3-A. Extra charges for maintenance of cinema and air-cooled and air-conditioned facility.- (1) Notwithstanding anything contained in this Act, the proprietor of a cinema may realise from the person making payment for admission to an entertainment in such cinema, - (a) an extra charge of three rupees which shall be utilised for maintenance of the cinema premises;(b) in case of a centrally air-cooled or centrally air-conditioned cinema a further extra charge of twenty five paise and sixty paise for air-cooling or air-conditioning facility respectively during the period commencing on the fifteenth day of March in any year and ending on the fifteenth day of October next following:Provided that the proprietor of a cinema receiving grant-in-aid from the State Government under any incentive scheme shall not be entitled to realise extra charge under clause (a) during the period such grant-in-aid is received by him:Provided further that where any class of audience or spectators of a cinema has been exempted under sub-section (2) of Section 11 from liability to pay tax, the proprietor of such cinema shall not be entitled to realise extra charge under clause (a) from such audience or spectator till such exemption is in force.(2) The amount charged under sub-section (1) shall not be deemed to be payment for admission to an entertainment.(3) Where the extra charge referred to, -(a) in clause (a) of sub-section (1) has not been utilised for maintenance of cinema premises;(b) in clause (b) of sub-section (1) has been realised without providing the air-cooling or air-conditioning facility, as the case may be,the amount so realised shall be deemed to represent the aggregate of additional payment for admission to the entertainment and entertainment tax payable thereon.

UTTARAKHAND AMENDMENT[Amendment of Section 3-A of the Uttaranchal (The Uttar Pradesh Entertainments and Betting Tax Act, 1979) (Adaptation and Modification Order, 2002] [Vide Uttarakhand Act No. 23 of 2003.]. - In clause (a) of sub-section (1) of Section 3-A of the Uttaranchal (The Uttar Pradesh Entertainments and Betting Tax Act, 1979) (Adaptation and Modification Order,

2002) for words, "one rupee fifty paise" the words "three rupees" shall be substituted.

3B. Extra charge for Film development

. - Notwithstanding anything to the contrary contained in any other provision of this Act, the proprietor of a cinema shall deposit such amount as may be Notified by the State Government a cinema shall deposit such amount as may be Notified by the State Government from time to time, from the amount of tax realised under sub-section (1) of Section 3, Section 4 and Section 4-A for Film Development in such manner as may be prescribed.

Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6 2009). Prior to substitution, it stood as under: 3B. Extra charges for Film Development- (1) Notwithstanding anything to the contrary contained in this Act, the proprietor of a cinema shall realise from the person making payment for admission to an entertainment in such cinema, an extra charge of fifty paise for Film Development. (2) All moneys realised under sub-section (1) shall be deposited with such officer or authority in such manner as may be prescribed.

3C. Fund

. - (1) There shall be established a fund to be known as "Film Development Fund" to which shall be credited all extra charges realised under Section 3-B. (2) The Fund shall be utilised for the following purposes namely :- (a) to finance films; (b) to provide subsidy to regional films; (c) to develop infrastructure for films; (d) to establish Film Development Board; (e) to give awards and scholarships; (f) to organise film festivals; (g) to purchase equipments; or (gg) [to finance cinema for their re-construction, renovation or up-gradation to increase facilities, for cinema goers.] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] (h) any other purpose connected with the development of films.

4. Tax on interior cinema

. - (1) The proprietor of an interior cinema who provides cinematograph exhibition, shall be liable to pay entertainment tax, at such rates, as the State Government may from time to time, Notify and different rates may be Notified for different categories of interior cinema or for different areas or for different ticket rates declared by the proprietor of such a cinema. (2) Where the licence of an interior cinema is extended or renewed or new licence is granted in place of a licence or otherwise after the expiry of a period of one year from the date of start of the interior cinema in a local area under the Uttar Pradesh Cinematograph Rules, 1951, there shall be levied and paid on "aggregate of payment required for admission" to such interior cinema, an entertainment tax in accordance with the provisions of Section 3. (3) The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.

4A. Tax on Video cinema

. - (1) The proprietor of a video cinema shall be liable to pay entertainment tax at such rate as the State Government may, from time to time, Notify in this behalf and different rates may be Notified for different categories of video cinema or for different areas or for different ticket rates.(2)The State Government may by Notification, classify video cinemas for the purposes of this Act with regard to the population of the local areas where they are situate and the number of permanent cinemas existing therein and may Notify different rates of entertainment tax for different classes of video cinemas.(3)Where the licence of a travelling video cinema in a local area is extended or renewed or new licence is granted after the expiry of a period of one year form the date of start of the travelling video cinema under the Uttar Pradesh Cinema (Regulation of Exhibition by means of Video) Rules, 1988, there shall be levied and paid an entertainment tax due for corresponding class of video cinema in permanent building.(4)The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.

4B. Tax on Video show in public service vehicles or hotels

. - (1) The proprietor of a public service vehicle who provides exhibition by means of video in such vehicle shall be liable to pay entertainment tax at such rate as the State Government may, from time to time, Notify in this behalf and different rates may be Notified for different categories of such vehicles or for different areas or for different ticket rates.(2)Where exhibition by means of video is given in rooms let out to lodgers in an hotel, the proprietor of such hotel shall be liable to pay entertainment tax at such rate as the State Government may, from time to time, Notify in this behalf and different rates may be Notified for different categories of hotels or for different areas or for different ticket rates.(3)The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.

Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).Prior to substitution it stood as under:4. Lump sum tax on interior cinema. - (1) The proprietor of an interior cinema who provides cinematography exhibitions shall be liable to pay entertainment tax as follows, -(a) where such exhibitions are provided in a local area with a population of ten thousand or below, such amount, not exceeding one thousand five hundred rupees per week, as the State Government may from time to time, Notify;(b) in any other case, such amount, not exceeding three thousand rupees per week as the State Government may, from time to time, Notify.(2) Where the proprietor of an interior cinema liable to pay tax under sub-section (1), satisfies the District Magistrate, or any other officer authorised by the State Government in this behalf, that the number of cinematograph exhibitions provided by him in a particular week were less than fourteen, then the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-fourteenth of the amount of weekly tax for every exhibition by which the number of exhibitions provided falls short of fourteen.(3) The tax payable under this Section shall be paid, collected or realised in such manner as may be prescribed.4A. Tax on video cinema. - (1) The proprietor of a video cinema shall be liable to pay entertainment tax at such rates not exceeding three thousand rupees for every week, as the State Government may, from time to time, Notify in this behalf.(2) The State Government may by Notification classify video cinemas for the purposes of this Act with regard to the population

of, and the number of permanent cinemas existing in the local areas where they are situate, and may Notify different rates of entertainment tax for different classes of video cinemas.(3) Where any proprietor liable to pay entertainment tax under sub-section (1) satisfies the District Magistrate or any other officer authorised by the State Government in this behalf that the number of video exhibitions provided by him in a particular week were less than twenty-one, the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one twenty-first of the amount of weekly tax for every exhibition by which the number of exhibitions provided falls short of twenty-one.(4) The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.4B. Tax on video show in public service vehicles or hotels. - (1) The proprietor of a public service vehicle who provides exhibition by means of video in such vehicle shall be liable to pay entertainment tax at such rate not exceeding one thousand five hundred rupees per month, as the State Government may from time to time Notify.(2) Where the proprietor of such vehicle satisfies the District Magistrate or any other officer authorised in this behalf by the State Government, that the vehicle did not ply on all the days in a particular month, the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-thirtieth of the monthly tax for each day by which the number of days falls short of thirty.(3) Where exhibition by video is given in rooms let out to lodgers in an hotel, the proprietor of such hotel shall be liable to pay entertainment tax at such rate not exceeding one hundred rupees per week for every room having the facility of video exhibition, as the State Government may Notify from time to time.(4) The tax payable under this section shall be paid, collected and realised in the manner prescribed.

4C. [Tax on cable service [Inserted by U.P. Act No. 28 of 1995.]

. - (1) The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at such rate not exceeding two hundred rupees for every subscriber for every month, as the State Government may, from time to time, Notify in this behalf ;Provided that the proprietor of a cable television network shall not be liable to pay entertainment tax in respect of a subscriber which is a hotel.(2)The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.]

5. Permission for holding entertainment

. - (1) No entertainment on which tax is leviable, whether exempted from the liability to pay tax or not, shall be held without obtaining prior permission of the District Magistrate in such form and in such manner as may be prescribed.(2)The District Magistrate may permit any such entertainment (i) after satisfying himself that proper precaution has been taken for electrical and fire safety, law and order, public order and safety, and extra safety measure has been taken for and arrangement of air cooling or air conditioning facility and any other electrical installations at the place where the entertainment is proposed to be held.(3)Notwithstanding anything contained in this Act or any other law for the time being in force, the District Magistrate or any other officer authorised by the State Government in this behalf, may prohibit the holding of such entertainment, if he is satisfied that -(a)the proprietor has given any false information which is likely to result in the evasion of tax;(b)the proprietor has committed or is likely to commit a breach of any of the provisions of the Act or the rules made thereunder; or(c)the holding of the entertainment is prejudicial to public

safety, decency or morality :Provided that nothing in this section shall apply to a cinematograph exhibition licensed under the provisions of the Uttar Pradesh Cinema (Regulation) Act, 1955.]

Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).Prior to substitution it stood as under:5. Information before holding entertainment.- (1) No entertainment on which tax is leviable shall be held without prior information being given to the District Magistrate in the prescribed form and manner.(2) Notwithstanding anything contained in this Act or any other law for the time being in force, the District Magistrate, or any other officer authorised by the State Government in this behalf, may prohibit the holding of such entertainment, if he is satisfied that, -(a) the proprietor has given any false information which is likely to result in the evasion of tax;(b) the proprietor has committed or is likely to commit a breach of any of the provisions of this Act or the rules made thereunder; or(c) the holding of the entertainment is prejudicial to public safety, decency or morality:Provided that nothing in this section shall apply to a cinematograph exhibition licensed under the provisions of the Uttar Pradesh Cinemas (Regulation) Act, 1955.

6. Restriction of admission

. - Save as otherwise expressly provided by or under this Act, no person (other than a person who has some duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorised by the State Government in this behalf) shall be admitted to any entertainment, except with a ticket in the prescribed form denoting that the proper tax payable under Section 3 has been paid.

7. Restriction on entertainment

. - No person (other than a person who has some duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorised by the State Government in this behalf) shall enter or obtain admission to an entertainment without being in possession of a proper ticket as required under Section 6.

8. Manner of payment

. - The State Government may, on such conditions as may be prescribed, require the proprietor to pay the amount of the tax payable under Section 4, -(a)by stamping the tickets with an impressed, embossed, engraved or adhesive stamp, issued by the State Government for the purpose, denoting that the proper entertainment tax payable under Section 3 has been paid; or(b)in accordance with returns of the [aggregate payment required for admission] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).] to the entertainment and on account of tax; or(c)by a consolidated payment of a percentage, to be fixed by the State Government, of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax; or(d)in accordance with results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

9. Refund of tax

. - (1) Where the [Assistant Commissioner or Entertainment Tax Officer, as the case may be] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] is satisfied that the proprietor has deposited tax in excess of the amount actually due, he shall grant a refund in respect of such amount or allow its adjustment against future payments of tax.(2)When an entertainment is not completed for reasons beyond the control of the proprietor, and the [Assistant Commissioner or Entertainment Tax Officer, as the case may be] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] is satisfied that the proprietor has refunded the amount charged for the tickets, he shall remit the amount of tax payable in respect of such tickets and order the show to be treated as cancelled.(3)Where the State Government is satisfied that the entire net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, it shall refund to the proprietor, the amount of the tax paid in respect of such entertainment:Provided that refund of entertainment tax shall not be allowed where the State Government is satisfied that, -(i)the refund of such tax has been claimed in a case where the incidence of such tax has been actually passed on to the persons who have made payment for admission; or(ii)the refund of such tax has been claimed in respect of entertainment for which grant-in-aid has been received from the State Government under any incentive scheme and the proprietor has committed violation of any condition of such grant:Provided further that claim for refund to tax shall not be entertainable unless it is made within three months from the date when such refund becomes due :Provided also that where any amount of such tax is realised by a proprietor of an entertainment from a person admitted to entertainment in contravention of the provisions of the Act or the rules made thereunder the said proprietor shall be required to deposit the entire amount so realised in the manner as may be prescribed.

10. Deposit and forfeiture of security

. - (1) Every proprietor before holding an entertainment on which tax is leviable shall, if so required by the officer authorised by the State Government by Notification in this behalf, deposit such security and in such manner as may be prescribed. Such officer may deduct any arrears of tax from the security and may vary or forfeit the security in such manner as may be prescribed.(2)No order to forfeit the security shall be made under sub-section (1) unless, after giving the proprietor reasonable opportunity of being heard, the officer authorised in this behalf is satisfied for reasons to be recorded that the proprietor has evaded the tax.(3)Any person aggrieved by an order forfeiting the security may, within fifteen days from the date of communication of such order prefer an appeal to the [appellate authority] [Substituted for 'State Government' by U.P. Act No. 28 of 1995.] in such manner as may be prescribed and the order of the appellate authority shall be final.

11. Exemption

. - (1) The State Government may, for promotion of peace, international goodwill, arts, sports or other public interest, by general or special order, exempt any entertainment or class of entertainments from liability to pay tax under this Act.(2)The State Government may, by general or

special order, exempt in public interest any class of audience or spectators from liability to pay tax under this Act.(3)Without prejudice to the generality of the provisions of sub-section (1) where the State Government is satisfied that any entertainment, -(a)is wholly of an educational character; or(b)is provided partly for educational or partly for scientific purposes by a society not conducted or established for profit; or(c)is provided by a society not conducted for profit and established solely for the purpose of promoting public health or the interests of agriculture, or a manufacturing industry, and consists solely of an exhibition of articles which are of material interest in connection with questions relating to public health or agriculture or are the products of the industry for promoting the interest whereof the society exists, or the materials, machinery, appliances or food-stuff used in the production of such products;it may, subject to such terms and conditions as it may deem fit to impose, grant exemption to such entertainment from paying of tax under this Act:Provided that the State Government may cancel such exemption if it is satisfied that the exemption was obtained through fraud or misrepresentation, or that the proprietor of such entertainment has failed to comply with any of the terms or conditions imposed or directions issued in this behalf and thereafter the proprietor shall be liable to pay the tax which would have been payable had not the entertainment been so exempted.(4)[Where the entire gross proceeds of an entertainment are to be devoted to philanthropic, religious or charitable purposes without any deductions whatsoever on account of the expenses of the entertainment, the District Magistrates, -(a)may, in the case of the entertainment whose entire gross proceeds do not exceed rupees twenty thousand, subject to the rules made under this Act, grant exemption to such entertainment from payment of tax under this Act on such terms and conditions as he may deem fit to impose;(b)shall, in the case of the entertainment whose entire gross proceeds exceed rupees twenty thousand, refer the matter to the Entertainment and Betting Tax Commissioner along with his recommendations and other relevant records and the Commissioner may, subject to the rules made under this Act, grant exemption to such entertainment from payment of tax under this Act On such terms and conditions As he may deem fit to impose.](5)Where any exemption from payment of tax is granted under subsection (4), the proprietor of such entertainment shall furnish to the [District Magistrate or Entertainment and Betting Tax Commissioner, as the case may be] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] such documents and records and in such manner as may be prescribed.(6)If the proprietor of an entertainment exempted under sub-section (4) fails to furnish the documents and records required under sub-section (5), or fails to comply with any conditions imposed or directions issued in this behalf, or if the [District Magistrate or Entertainment and Betting Tax Commissioner, as the case may be] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 3.2.1999).] is not satisfied with the correctness of such documents or records, the [District Magistrate or Entertainment and Betting Tax Commissioner, as the case may be] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] may cancel the exemption so granted and thereupon the proprietor shall be liable to pay the tax which would have been payable had not the entertainment been so exempted.

12. Assessment of tax

. - (1) Where the Commissioner or the District Magistrate is satisfied that the proprietor of an entertainment, -(a)has failed to give information as required under sub-section (1) of Section 5; or(b)has failed to prepare or to submit true and full returns in the [prescribed forms or does not

furnish return in respect of any entertainment within the stipulated time] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009) for 'prescribed forms'.]; or(c)possesses or has used duplicate tickets; or(d)has fraudulently evaded or attempted to evade, the payment of tax due in any manner whatsoever,he shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgment, the amount of the tax due from the proprietor, and may also impose a penalty not exceeding [twenty thousand rupees] [Substituted for 'ten thousand rupees' by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] :Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding, if commenced, shall be of no effect and shall be dropped.(1a)[Any assessment made under this section shall be without prejudice to any prosecution for an offence under this Act.] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).](2)Any person aggrieved by an order under sub-section (1) may, within fifteen days from the date of service of such order, prefer an appeal to the [appellate authority] [Substituted for 'State Government' by U.P. Act No. 28 of 1995.] in such manner as may be prescribed, and the order of the appellate authority shall be final.(3)[No appeal shall be entertained by the State Government unless the proprietor has paid the undisputed amount of the tax and at least one third of the disputed amount, assessed under this Act.] [Inserted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009).]

13. Provision against resale of tickets

. - (1) Notwithstanding anything contained in Section 56 of the Indian Easements Act, 1882, a ticket for admission to an entertainment shall not be resold for profit.(2)No person shall sell, resell or purchase any ticket for admission to a cinematograph exhibition in respect whereof tax is payable under Section 3, except from the enclosure set apart by the proprietor for the purpose and in such manner as may be prescribed.

14. Inspections

. - (1) The Commissioner or any other officer authorised in this behalf by the Commissioner or by the State Government, in respect of the whole of Uttar Pradesh, and the District Magistrate or any other officer authorised by him, in respect of his district, may, with such assistance as may be necessary, enter, inspect and search any place of entertainment while the entertainment is proceeding, and any place ordinarily used or suspected to be used as a place of entertainment or for keeping records connected therewith, at any reasonable time with a view to securing compliance of the provisions of this Act or the rules made thereunder.[Explanation. - The expression 'place of entertainment' shall, in the case of cable service, mean the place from where the cable television network is operated.] [Inserted by U.P. Act No. 28 of 1995.](2)Any officer referred to in sub-section (1) may require the proprietor to produce for inspection before him or any other officer not below the rank of Inspector, all books of accounts and other records, relating to the entertainment as such officer may consider necessary.(3)Any officer referred to in sub-section (1) or sub-section (2) may take in his possession all such books of accounts and other records relating to the entertainment as he may consider necessary.(4)The proprietor of such place of entertainment shall give every reasonable assistance to every officer referred to in sub-sections (1) and (2).(5)Every officer referred

to in sub-sections (1) and (2) shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code.(6)Every officer referred to in sub-sections (1) and (2) may require a person who is suspected of contravening any of the provisions of this Act or the rules made thereunder to declare immediately his name and address, and if such person refuses or fails to give his name and address, or if the officer so empowered or authorised reasonably suspects him of giving a false name or address, he may arrest him and detain or get him detained at the nearest Police Station and the provisions of Section 42 of the Code of Criminal Procedure, 1973 shall apply.

15. Suspension or revocation of licence or permission for entertainment

. - (1) Notwithstanding anything contained in any other law and without prejudice to the other provisions of this Act, the District Magistrate or the Commissioner, may, by order, revoke, or suspend by way of punishment for a period not exceeding three months, any permission or 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 tax] [Corrected by Notification No. 1567/XVII-V-1-103-78, dated 28.06.1980.], or(b)failed to pay the tax due from him within the time prescribed, or(c)fraudulently evaded the payment of any tax due under this Act, or(d)obstructed any officer in carrying out inspection, search or seizure of 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 provision 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 of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding, if commenced, shall be of no effect and shall be dropped.(2)No order to revoke or suspend any permission or licence shall be made under sub-section (1) without giving the holder of the licence or permission a reasonable opportunity of being heard :Provided that where the District Magistrate or the 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 or permission the grounds on which the action is proposed, pass an interim order suspending the permission or licence in the meantime.(3)Any person aggrieved by an order revoking or suspending any permission or licence under this section may, within fifteen days from the date of communication of such order, prefer an appeal to the [appellate authority] [Substituted for 'State Government' by Section 8 of U.P. Act No. 28 of 1995.] in such manner as may be prescribed and the order of the appellate authority shall be final.(4)[] [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).] Where any permission or licence granted for an entertainment has been revoked or suspended under this section, the District Magistrate or, as the case may be, the Commissioner shall have the power to prevent [such entertainment and also to seize any apparatus, cable wire and other materials as he may deem necessary to prevent such entertainment] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009) for 'such entertainment'.] and may for this purpose use such minimum force as he may consider necessary in the circumstances of the case.

Chapter III

Totalizator And Betting Tax

16. Tax on totalizator and payment thereof

. - (1) There shall be charged, levied and paid to the State Government, out of all moneys paid into, any totalizator by way of stakes or bets, a totalizator tax at the prescribed percentage, not exceeding ten per cent, of every sum so paid.(2)The stewards shall issue a ticket for each stake or bet received into the totalizator, and there shall be charged and levied a surcharge at the rate of ten paise on each such ticket.(3)The tax shall be collected by the stewards and shall be paid to the State Government in the manner prescribed.(4)The stewards shall keep accounts in the prescribed form of all moneys paid into the totalizator and, at such times and in such manner as may be prescribed, forward to the District Magistrate, or any other officer authorised by him in this behalf, a return stating the total amount of all the moneys paid into the totalizator.

17. Licence for bookmaker

. - No person shall act as a bookmaker unless he obtains a licence from the District Magistrate in the form and manner prescribed.

18. Betting tax

. - (1) There shall be charged, levied and paid to the State Government by the backer, a betting tax at a prescribed rate, not exceeding ten per cent on all moneys paid or agreed to be paid to a licensed bookmaker by a backer, as a bet on any race.(2)The betting tax shall be collected by the licensed bookmaker along with the money laid by the backer with him and in case of credit bets at such times as may be prescribed.(3)The licensed bookmaker shall issue a card for each bet laid with him, denoting the amount of bet.(4)There shall be charged and levied a surcharge at the rate of ten paise on each such card.

19. Accounts of bookmakers and procedure for making over betting tax to Government

. - (1) A licensed bookmaker shall keep accounts of all sums paid or agreed to be paid to him as bets by backers in such manner as may be prescribed, and forward to the District Magistrate, or any other officer authorised by him in this behalf, a return of all such sums in the prescribed form.(2)All sums retained on account of the tax by a licensed bookmaker shall be deposited into the Government account at such times and in such manner as may be prescribed.

20. Restrictions on betting

. - (1) No person shall bet on the result of any race held or conducted by a race club except with a licensed bookmaker and in an enclosure approved by the District Magistrate and set apart for this purpose by that club. (2) No person other than a licensed bookmaker shall offer or receive bets on the result of any race held or conducted by a race club and no such bet shall be offered or received except in the enclosure referred to in sub-section (1).

21. Revocation etc., of bookmaker's licence

. - (1) Without prejudice to any other provisions of this Act, the District Magistrate or the Commissioner may, by order, revoke, or suspend by way of punishment for such period as may be prescribed, the licence granted under Section 17, if the licensee is guilty of contravention of the provisions of Section 18, or Section 19, or Section 20 or Section 23, or any rules framed under this Act: Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding if commenced shall be of no effect and shall be dropped. (2) No order to revoke or suspend a licence shall be made under sub-section (1) without giving to the licensee a reasonable opportunity of being heard: Provided that where the District Magistrate or the 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 licensee the grounds on which the action is proposed, pass an interim order suspending the licence in the meantime. (3) The Commissioner may delegate his power to suspend a licence under sub-section (1) or sub-section (2) to any other officer not below the rank of Assistant Commissioner. (4) 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 [appellate authority] [Substituted for 'State Government' by U.P. Act No. 28 of 1995.] in such manner as may be prescribed and the order of the appellate authority shall be final.

22. Refund to totalizator and betting tax

. - Where any race, bets where-for have been offered or accepted either at the totalizator or by a licensed bookmaker, is cancelled by the stewards, and the District Magistrate is satisfied that the amount of such bets and the tax thereon has been returned to the backers, he may remit the amount of the tax, and order the race to be treated as cancelled.

23. Inspections

. - The officers empowered or authorised under Section 14 shall have the power to make inspections to ensure compliance of the provisions of this Act and the rules made thereunder in respect of races, book-making, betting and the totalizator and all the provisions of the said section shall, mutatis mutandis, apply to such inspections.

Chapter IV

Penalties And Procedure

24. Penalty for holding entertainment without permission

. - Any person holding an entertainment in contravention of Section 5 shall be liable to be punished with fine which may extend to ten thousand rupees or with imprisonment which may extend to three months or with both.] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).]

Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009). Prior to substitution, it stood as under: 24. Penalty for holding entertainment without information. - Any person holding an entertainment in contravention of Section 5 shall be punishable with a fine not exceeding [five thousand rupees], with or without simple imprisonment, which may extend to three months.

25. Penalty for admission and entry without tickets

. - (1) If any person liable to pay any tax under Section 3 is admitted to a place of entertainment in contravention of the provisions of Section 6, the proprietor of the entertainment to which such person is so admitted shall be punishable with a fine, not exceeding [five thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] with or without simple imprisonment which may extend to three months. (2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of Section 7 shall be punishable with a fine not exceeding [fifty times] [Substituted for 'State Government' by U.P. Act No. 28 of 1995.] the amount of tax due from him in addition to the amount of tax due.

26. Penalty for unauthorised sale and purchase of tickets

. - (1) Any person who sells any ticket in contravention of the provisions of, - (a) sub-section (1) of Section 13 shall be punishable with a fine not exceeding [five thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).] with or without imprisonment which may extend to three months; (b) sub-section (2) of the said section shall be punishable with a fine not exceeding [five hundred rupees] [Substituted by U.P. Act No. 29 of 1985 (w.e.f. 01.11.1985).]. (2) Any person, who purchases any ticket in contravention of the provisions of Section 13, shall be punishable with a fine not exceeding two hundred rupees.

27. Penalty for using duplicate tickets

. - Every proprietor using or possessing a duplicate ticket shall be punishable with a fine not exceeding [ten thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999).], or with imprisonment which may extend to six months, or with both.

28. Penalty for unauthorised betting

. - (1) Any person who bets in contravention of the provisions of sub-section (1) of Section 20 shall be punishable with a fine not exceeding [five thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999)]. (2) Any person who offers or receives bets in contravention of the provisions of sub-section (2) of Section 20 shall be punishable with a fine not exceeding [five thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999)].

29. Penalty for obstructing inspecting officers

. - If any person prevents the entry of any officer duly authorised in this behalf or otherwise obstructs such officer in the discharge of his duties imposed by or under the Act or the rule made thereunder, such person shall be punishable with a fine not exceeding [six thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999)].

29A. [Penalty for entertainment when permission is revoked or suspended [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).]

. - Whoever holds any entertainment while the permission or licence for such entertainment remains suspended or revoked under sub-section (1) of Section 15, shall be punishable with simple imprisonment for a term which may extend to six months or with fine which may extend to [ten thousand rupees] or with both.]

30. Penalty for other offences

. - Any person who contravenes any other provisions of this Act or the rules made thereunder or fails to comply with any order or direction issued in accordance with the provisions of this Act or the rules made thereunder, shall be punishable with a fine not exceeding [five thousand rupees] [Substituted by U.P. Act No. 12 of 1999 (w.e.f. 03.02.1999)].

30A. [Enhanced penalty after previous conviction [Inserted by U.P. Act No. 29 of 1985 (w.e.f. 01.11.1985).]

. - Whoever having been convicted of an offence punishable under Section 24, or sub-section (1) of Section 25 or clause (a) of sub-section (1) of Section 26, or Section 27, or Section 29 [or Section 29A] or Section 30 is again found guilty of an offence punishable under the same provision, shall be subject for every such subsequent offence, to a fine which may extend to one and half times of the amount of fine provided in such provision, besides the sentence of imprisonment if any, provided in such provision.]

31. Offences by companies

. - (1) If the person committing an offence under this Act is a company, the company, as well as every person in charge of and responsible to the company, for the conduct of its business at the time of the commission of the offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :Provided that nothing contained in this sub-section shall render any such person liable to punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.(2)Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any negligence on the part of any Managing Agent, Secretary, Treasurer, Director, Manager or any other officer of the company, such Managing Agent, Secretary, Treasurer, Director, Manager or other officer of the company shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.Explanation. - For the purpose of this section -(a)'company' means any body corporate and includes a firm or other association of individuals, and(b)'director' in relation to a firm, means a partner in the firm.

32. Certain offences to be cognizable

. - Every offence [punishable under Section 24 or] [Substituted by U.P. Act No. 25 of 2009 (w.e.f. 16.6.2009) for 'punishable under'.] clause (a) of sub-section (1) of Section 26, or Section 27 or Section 29 [or Section 29-A] [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).] shall be cognizable :Provided that no police officer shall arrest a person for an offence under Section 27 or Section 29 [or Section 29-A] [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).] unless information in writing has been given to him by an officer authorised in this behalf by the State Government by Notification.

32A. [Bar of jurisdiction of Civil Courts [Inserted by U.P. Act No. 12 of 1989 (w.e.f. 15.04.1989).]

. - No civil court shall have jurisdiction to decide, or to deal with any question, which is by or under this Act required to be decided or dealt with, by the State Government, or any other authority or officer.]

33. Compounding of offences

. - (1) Any offence punishable under this Act may, subject to any general or special order of the State Government in this behalf, be compounded by the Commissioner, either before or after the institution of the prosecution on realisation of such amount of composition fees, as he thinks fit, not exceeding the maximum amount of fine fixed for the offence.(2)Where the offence is so compounded, -(a)before the institution of the prosecution, the offender, shall not be liable to prosecution for such offence and shall, if in custody, be set at liberty.(b)after the institution of the

prosecution, the composition shall amount to acquittal of the offender.

Chapter V

Miscellaneous

34. Recovery of tax

. - Any sum due on account of tax under any provision of this Act shall, without prejudice to any other mode of recovery available to the State Government under any other law for the time being in force, be recoverable as arrears of land revenue.

34A. [Interest [Inserted by U.P. Act No. 14 of 1998.]

. - If the tax payable under any provision of the Act remains unpaid after the expiration of the period specified in the rules made thereunder for payment of tax by the proprietor of an entertainment, simple interest at the rate of one and a half per cent per mensem up to three months and thereafter at the rate of two per cent per mensem on the unpaid amount of tax calculated from the date of such expiration shall become due and be payable.]

35. Bar on certain proceedings

. - No action shall lie against the State Government or any of its officers or servants for any act done or purporting to be done in good faith under this Act or the rules made thereunder.

36. Delegation

. - (1) The State Government may, by Notification, delegate all or any of its powers under this Act, except the powers under Sections 3,4 and 38 to any person or authority subordinate to it and may in the like manner withdraw any power so delegated.(2)The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations or conditions as may be laid down by the State Government from time to time, and shall also be subject to control and revision by Government at any time.

37. Repeal and savings

. - (1) The United Provinces Entertainments and Belting Tax Act, 1937 is hereby repealed.(2)Repeal of the Act referred to in sub-section (1) shall not affect any liability of any tax incurred before the date of such repeal, and proceedings pending on the said date before any competent authority or Court and all proceedings instituted after the commencement of this Act and relating to any such liability as aforesaid shall be continued and disposed of, or instituted or disposed of, as the case may be, as if this Act has not been passed :Provided that all rules made, Notifications published, powers conferred and other things done or purported to have been done under the said Act and in force on

the commencement of this Act shall, so far as they are not inconsistent with the provisions of this Act, be deemed to have been made, published, conferred or done under this Act.

38. Powers to make rules or issue directions

. - (1) The State Government may by Notification make rules for carrying out the purposes of this Act.(2)Without prejudice to the generality of the provisions of sub - section (1), the rules may regulate the sale, supply or forms of tickets of any entertainment the supply of paper by the State Government for the said purpose and matters connected therewith.(3)The Commissioner shall have the power to issue from time to time directions, not inconsistent with the provisions of this Act or Rules made thereunder, to the proprietors of entertainments, licensed bookmakers and stewards of a race club for carrying out the purposes of this Act.Notifications(1)English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. XXX-EB-9(17)/LXXXI Vitta (Manoranjan Kar) Anubhag, dated April 12, 1989, published in the U.P. Gazette, Extraordinary, Part IV, Section (kha), dated 13th April, 1989.In exercise of the powers under sub-section (1) of Section 3 and sub-section (1) of Section 4 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), and in supersession of Government Notification No. XXX-EB-6(2)/76-Vitta (Manoranjan Kar) Anubhag, dated July 24, 1981, the Governor is pleased to order that, with effect from April 16, 1989, and subject to the conditions hereinafter appearing, the entertainment tax shall be levied and paid at the rates specified in the Schedule below, namely :-

Schedule

Rates of Entertainment Tax

SI. No.	Classes of Entertainments	Rates of Entertainment Tax
1. [] [Substituted by Notification No. 2491/XI-La-Ni-6-2000-XX-R(1)-2000, dated 12.12.2000.]	Cinematograph exhibition in a cinema other than an interior cinema	on each payment for admission, -
(1) up to 50 paise		75 per cent of such payment
(2) above 50 paise		100 per cent of such payment

Provided that where the proprietor of any such cinema undertakes not to increase the payment for admission charged by him as on October 1, 2000 for a period of three years from that date and also undertakes to revise the payment for admission thereafter on every three

year basis in consultation with the State Government, the rate of entertainment tax shall be 60 per cent of the payment for admission to such cinema: Provided further that where the proprietor of a cinema starting cinematograph exhibition after publication of this notification in the Gazette, undertakes to fix the initial payment for admission in consultation with the State Government and charge the same without any increase for a period of three years from the date of starting such exhibition or immediately after the expiry of the period of any exemption of tax under any incentive scheme of the State Government and also undertakes to revise the payment for admission thereafter on every three year basis in consultation with the State Government, the rate of entertainment tax shall be 60 per cent of the payment for admission to such cinema. [Explanation. - Where proprietor of a cinema has modified the payment for admission on October 1, 2000 at reduced rates after giving intimation to the District Magistrate, the payment for admission charged by him for a maximum duration between April 1, 2000 and September 30, 2000 shall be deemed to be the payment for admission charged by him as on October 1, 2000 for the aforesaid purpose.] [Inserted by Notification No. 419/XI-Ka-Ni-6-2001-XX-R(1)-2000, dated 17.02.2001.]

2.

Housie

One hundred and twenty-five per cent of each payment for initial admission to the game, and of each payment for attending or continuing to attend the game (whether such payment is described as the price of cards or booklets or otherwise).

3.

Joy-rides in aeroplanes

Fifty per cent of each payment for

		admission. One hundred per cent of each payment for admission, where such payment does not exceed one rupee, and one hundred and twenty-five per cent in any other case.
4.	Horse-race	
	All other classes of entertainments not covered by items 1 to 4 (including mimicry, carnival, puppet show, magic show, giant wheel, cabaret or floor show, games of skill and video games).	Thirty per cent of each payment for admission.
5.		
6. [] [Substituted by Notification No. 1180/X-M.K.-91, dated 27.04.1991.]	Interior Cinema -	
In a local area having a population - (i) up to 10,000 (ii) over 10,000	Rs. 1500 per week Rs. 3000 per week	
7. [] [Inserted by Notification No. 2201/X-M.K.-90, dated 08.08.1990.]	Non-classical music and non-classical dance for which the value of ticket or invitation card is Rs. 25.00 or more.	30 per cent of the value of a ticket or an invitation card.
8. [] [Inserted by notification No. 18/XI-ka-Na-6-2004-20-M(121)-2003, dated 14.01.2004 (w.e.f. 14.01.2004).]	Cable Television Network -	
(i) Situated in "A" and "B" Class city and the cities/local areas having population more than one lakh (ii) Situated in "C" Class city and local areas having population exceeding fifty thousand but not exceeding one lakh (iii) All places other than places mentioned in classes (i) and (ii) above	(i) Rs. 30.00 per connection per month, where the maximum subscription charge does not exceed Rs.	

200.00
(including taxes)(ii)
Rs. 20.00 per
connection per
month, where
the maximum
subscription charge
does not exceed Rs.
150.00
(including taxes)(iii)
Rs. 10.00 per
connection per
month, where
the maximum
subscription charge
does not exceed, Rs.
100.00 (including
taxes)

Condition. - In case monthly subscription charge exceeds the maximum amount given hereinabove the Additional Entertainment Tax shall be levied and paid for increase of each Rs. 50.00 equal to the lump sum amount per month fixed for the corresponding class of cities/local areas :Provided that where the increase in monthly subscription charge is less than Rs. 50.00 the additional tax will be calculated on pro rata basis. Conditions. - (1) No entertainment tax shall be leviable on any entertainment except on cinematograph exhibition if the payment for admission to it does not exceed fifty paise.(2) In the case of a single entertainment having different rates of payment for admission including a rate or rates up to fifty paise as well as a rate or rates above fifty paise, the tax shall be levied in respect of all the rates.(2) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. 1022-X-M.K. 89-XXX-EB-9(17)-81-Vitta (Manoranjan Kar) Anublag, dated April 27, 1989, published in the U.P. Gazette, Extraordinary, Part IV, Section (Kha) dated 28th April, 1989. In exercise of the powers under proviso to sub-section (1) of Section 3, sub-section (1) of Section 4-A and sub-sections (1) and (3) of Section 4-B of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979) as amended by the Uttar Pradesh Cinemas and Taxation Laws (Amendment) Act, 1989 (U.P. Act No. 12 of 1989) and in continuation of Government Notification No. XXX-EB-9(17)-81-Vitta (Manoranjan Kar) Anubhag, dated April 12, 1989, the Governor is pleased to order that, with effect from May 1, 1989 the entertainment tax shall be levied and paid at the rates specified in the Schedule below namely :-

Schedule 2

Rates of Entertainment Tax

SI. No.	Classes of Entertainment	Rates of Entertainment Tax
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1. [] [Substituted by Notification No. 1134/XII-KSV-6-98-XXX-EB-8(20)-86, dated 18.07.1998.]	Cinematograph exhibitions in a cinema situated in local area with population up to one lakh and making compounded payment of tax under proviso to sub-section (1) of Section 3. Cinema situated in local areas with population -A. Exceeding 50,000 but not exceeding one lakh B. Exceeding 25,000 but not exceeding 50,000 C. Up to 25,000 D. Cinema in the following local areas of hill districts :- All local areas in districts of Almora, Pithoragarh, Tehri Garhwal, Uttarkashi, Chamoli, all local areas of Dehradun district (excluding Rishikesh, Dehradun and Vikas Nagar) and Nainital Municipal Council of district Nainital and Pauri district excluding Kotdwar local area.	25 per cent of the gross collection capacity. ²² per cent of the gross collection capacity 20 per cent of the gross collection capacity 20 per cent of the gross collection capacity
2. [] [Substituted by Notification No. 3400/XI-M.K.-94-XX-R(6)-93, dated 18.10.1994.]	Exhibitions by means of video in a video cinema -(I) In a permanent building situated in a local area having no permanent cinema. (II) In a permanent building situated at 500 metres from the outer limits of a local area - with population exceeding 5 lakhs having a cinema in a permanent building. (III) In a permanent building situated at 1000 metres from the outer limits of a local area with population exceeding 50,000 but not exceeding 5 lakhs and having a cinema in a permanent building. (IV) In a permanent building situated at 1500 metres from the outer limits of a local area with population up to 50,000 and having a cinema in a permanent building. (V) In a temporary building situated 2 kms. from a cinema in a permanent building within a local area with population: (a) up to 50,000 (b) exceeding 50,000 but not exceeding 5 lakhs (c) exceeding 5 lakhs (VI) Video cinema in a	Rs. 2500 per week. Rs. 2000 per week. Rs. 15000 per week. Rs. 1000 per week. Rs. 1000 per week. Rs. 1500 per week. Rs. 2000 per week. Rs. 1000 per week.

	temporary building situated in a local area having nocinema in a permanent building	
3.	Exhibition by means of video in a public service vehicle -	Rs. 15000 per month.
4.	Exhibition by means of video in the rooms of a hotel - Hotelsituated in a local area with population -	
		Rs. 20 per room
	(a) up to 50,000(b) exceeding 50,000 but not exceeding 2lakhs(c) exceeding 2 lakhs	per week.Rs. 30 per room per week.Rs.40 per room per week.

(3)English translation of Kar Evam Nibandhan Anubhag-6, Notification No. 1672/XI-Ka. Ni.-6-2009-M(92)-2009, dated 4.9.2009, published in the U.P. Gazette, Extraordinary, Part 4, Section (Kha), dated 4.9.2009.In exercise of the powers under sub-section (1) of Section 3, sub-section (1) of Section 4, sub-section (1) of Section 4-A and sub-section (1) of Section 4-B of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979) and in supersession of Government Notification issued in this behalf No. 30-EB-9(17)/LXXXI-VITTA (Manoranjan Kar) Anubhag, dated April 12, 1989, No. 1022/X-M.K.-89-XXX-EB-9(17)-81-VITTA (Manoranjan Kar) Anubhag, dated April 27, 1989, No. 2201 /X-M-K.-90-XXX E.B.-9(17)-81-T.C, dated August 8,1990, No. 3400/XI-M.K.-94-XX.R.(6)-93, dated October 15, 1994, No. 2491/XI-Ka. Ni.-6-2000-XX-R(1)-2000, dated December 12,2000, No. 2388/XI-Ka.Ni.-6-2002-XX.R(1)-2000, dated November 15, 2002, No. 710/XI-Ka. Ni.-6-2003-XXX-M(116)-2000 T.C., dated March 16, 2003 and No. 18/XI-Ka. Ni.-6-2004- 20-M(121)-2003, dated January 14, 2004 the Governor is pleased to order that, with immediate effect entertainment tax shall be levied and paid at the rates specified in the Schedule below, namely :-

Schedule 3

Rates of Entertainment Tax

SI. No.	Classes of Entertainments	Rates of Entertainment Tax
		Out of each aggregate payment :-(a)
1.	Cinematograph exhibition in a cinema other than an interiorcinema	Up to Rs. 10.0030per cent of such payment(b) exceeding Rs. 10.00 but notexceeding Rs. 30.0035 per cent of such payment(c)exceedingRs. 30.0040 per cent of such payment
2.	Housie	60 percent out of each aggregate payment forinitial admission to the game and out of each aggregate paymentfor attending or continuing to

		attend the game (whether such payment is described as the price of cards or booklets or otherwise).
3.	Joy-rides in aeroplane	40 per cent out of each aggregate payment
4.	Horse race	60 per cent out of each aggregate payment
	All other class of entertainments not covered by terms 1 to 4 (including mimicry, carnival, puppet show, giant wheel, cabaret or floor show, games of skill, video games, amusement park, cable service and direct to home service etc.)	
5.		25 per cent out of each aggregate payment
6.	Non-classical music	25 per cent of all aggregate payment for admission
	Where the aggregate payment for admission or to participate in the pool game, bowling alley, billiards or snooker at a time is Rs. 10 or more, out of each aggregate payment -	
	(a) exceeding Rs. 10.00 but not exceeding Rs. 25.00	5 per cent out of such aggregate payment
	(b) exceeding Rs. 25.00 but not exceeding Rs. 50.00	10 per cent out of such aggregate payment
	(c) exceeding Rs. 50.00 but not exceeding Rs. 100.00	15 per cent out of such aggregate payment
	(d) exceeding Rs. 100.00 but not exceeding Rs. 200.00	20 per cent out of such aggregate payment
	(e) exceeding Rs. 200.00	25 per cent out of such aggregate payment
8.	Interior cinema -	
	For period of one year from the date of start, in a local area having a population -	

(a) up to 10,000	Rs. 2000.00 per week
(b) exceeding 10,000 but not exceeding 25,000	Rs. 3500.00 per week
(c) exceeding 25,000	Rs. 5000.00 per week
9(A)	Exhibitions by means of video in a video cinema
(i) in a permanent building situated in a local area having no permanent cinema	Rs. 3000.00 per week
(ii) in a permanent building situated at 500 metres from the outer limits of a local area with population exceeding 5 lakh having a cinema in a permanent building	Rs. 2500.00 per week
(iii) in a permanent building situated at 1000 metres from the outer limits of a local area with population exceeding 50,000 but not exceeding 5,00,000 and having a cinema in a permanent building	Rs. 2000.00 per week
(iv) in a permanent building situated at 1500 metres from the outer limits of a local area with population upto 50,000 and having a cinema in a permanent building	Rs. 1500 per week
(v) in a temporary building situated at a distance of 2 kms from a cinema in a permanent building within a local area with population -	
(a) up to 50,000	Rs. 1500.00 per week
	Rs. 2000.00 per week

- (b) exceeding 50,000 but not exceeding 5 lakh
- (c) exceeding 5 lakh Rs. 2500.00 per week
- (vi) in a temporary building situated in a local area having no cinema in a permanent building Rs. 1500.00 per week
- (B) Exhibition by means of video in a public service vehicle Rs. 2000.00 per month
- (C) Exhibition by means of video in the rooms of a hotel situated in a local area with population
- (a) up to 50,000 Rs. 30.00 per room per week
- (b) exceeding 50,000 but not exceeding 2 lakh Rs. 40.00 per room per week
- (c) exceeding 2 lakh Rs. 50.00 per room per week.

Uttarakhand Notification English translation of Vitta Anubhag-9, Notification No. 02/2010/XXVII(9)/Mano Kar/2009/59/2009, dated January 1, 2010, published in the Uttarakhand Gazette, Extraordinary, Part 4, Section (Kha), dated 1st January, 2010. In exercise of the powers conferred by Section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904) (as applicable to the State Uttarakhand) and sub-section (1) and (2) of Section 3 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979) (as applicable to the State of Uttarakhand), the Governor is pleased to notify, with effect from the date of its publication in the Official Gazette, the rates of Entertainment Tax on DTH (Director-to-Home) Broadcasting Service, as specified below :- (1) In case of Domestic Subscribers Rupees Twenty-five (Rs. 25) per connection per month. (2) In case of Commercial Establishment such as hotels and restaurants Rupees Fifty (Rs. 50) per T.V. set per month. Notification English translation of Kar Evam Nibandhan Anubhag-6, Notification No. 1670/XI-Ka Ni.-6-2009-M.(92)/2009, published in the U.P. Gazette, Extraordinary, Part 4, Section (Kha), dated 4.9.2009. In exercise of the powers under Section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to order that, with immediate effect, the proprietor of a cinema shall Utilize Rs. 3.00 and Rs. 1.00/Re. 0.50 from each ticket value excluding entertainment tax for the maintenance of cinema premises and for air conditioning/air cooling facilities, respectively. Notification English translation of Kar Evam Nibandhan Anubhag-6, Notification No. 1671/XI-Ka Ni.-6-2009-M.(92)/2009, dated 04.09.2009 published in the U.P. Gazette, Extraordinary, Part 4, Section (Kha), dated 4.9.2009. In exercise of the powers under Section 3-B of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to order that, with immediate effect, the proprietor of a cinema shall deposit Rs. 0.50 per ticket from the amount of entertainment tax realized under sub-section (1) of Section 3, Section 4 and Section 4-A as film development fund in Government treasury under the head prescribed for this purpose. Notification English translation of Vitta (Manoranjan Kar) Anubhag Notification No. XXX-EB-6(2)-76-Vitta (Manoranjan Kar) Anubhag, dated August 10, 1981, published in the U.P.

Gazette, Extraordinary, dated 12th August, 1981 In exercise of the powers under sub-section (1) of Section 10 of the U.P. Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979) the Governor is pleased to direct that the District Magistrate in respect of his district, and the Entertainments and Betting Tax Commissioner, in respect of the whole of Uttar Pradesh, shall, with effect from August 16, 1981, be the officer authorised for the purpose of the said section.

Notification (1) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. XXX-EB-6(2)/76-Finance (Entertainment Tax) Section dated July 22, 1981, published in U.P. Gazette, Extraordinary, dated 22nd July, 1981 In exercise of the powers under sub-section (1) of Section 11 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979) and in supersession of all previous orders on the subject, the Governor is pleased to order that the following classes of entertainments shall be exempted from payment of entertainment tax with effect from August 16, 1981 :- (1) Drama, (2) Nautanki, (3) Qauwali, (4) Kavi Sammelan, (5) Mushaira, (6) Classical and Non-classical Music, (7) Classical and Non-classical Dance, (8) Variety programmes consisting exclusively of two or more of items 1 to 7 above. (9) Games and sports whether held by registered sports associations or by any other body (excluding games of Skill and Video games or any other game of electronic devices by whatever name called), (10) Skating, (11) Dangals and wrestling bouts Including free-style wrestling, and (12) Circus including acrobatic feats.

(2) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. XXX-EB-4(3)/83 Finance (Entertainment Tax) Section, dated July 3, 1984, published in the U.P. Gazette, Extraordinary, dated 3rd July, 1984 In exercise of the powers under Section 11 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979) and in continuation of Notification No. XXX-EB-6(2)/76-Finance (Entertainment Tax) Section, dated July 22, 1981, the Governor is pleased to order that Magic Show shall be exempt from payment of entertainment tax with immediate effect subject to the following conditions, - (1) that the admission rate to the highest class shall not exceed Rs. 2.00. (2) that the rate of admission in the shows organised exclusively for children shall be 25 paise per child; and (3) generally the admission rates of each adult shall be Re. 1 and for each child below 12 years (half ticket) shall be 50 paise. Children up to the age of five years shall be admitted free of charge but they may not be provided any seat.

Notifications (1) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. XXX-EB-9(23)/84 Vitta (Manoranjan Kar) Anubhag, dated February 11, 1985, published in U.P. Gazette, Extraordinary, Part IV, Section (kha), dated 15th February, 1985 In exercise of the powers under sub-section (1) of Section 14 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to direct that the Deputy Director (Entertainment Tax) Revenue and Intelligence Directorate, Uttar Pradesh, shall be the Officer authorised for the purpose of the said section in respect of the whole of Uttar Pradesh.

(2) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. 27/XI-M.K.-95, dated 04.03.1995, published in U.P. Gazette, Extraordinary, Part 4, Section (kha), dated 04.03.1995. In exercise of the powers under Section 14 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to authorise all the Trade Tax Officers to exercise in respect of the hotels lying within the area of their respective jurisdictions the powers under the said section.

Notification English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. 2198/X-M.K.-91-XXX-EB-6(2)/76-TC, dated 24.10.1991, published in the U.P. Gazette, Extraordinary, Part 4, Section (kha), dated 24.10.1991. In exercise of the powers under the proviso to Section 32 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979)

read with Section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904), and in supersession of Notification No. XXX-EB-6(2)-76-Vitta (Manoranjan Kar) Anubhag, dated June 7, 1981, the Governor is pleased to direct that the Commissioner, Deputy Commissioner, Assistant Commissioner (Headquarters) and Entertainment Tax Officers. (Headquarters) in respect of the whole of Uttar Pradesh, the Assistant Commissioner, District Entertainment Tax Officer and the District Magistrate in respect of their district shall be the officers authorised for the purpose of the said section. Notifications (1) English translation of Vitta (Manoranjan Kar) Anubhag Notification No. XXX-EB-6(2)-76-Vitta (Manoranjan Kar) Anubhag, dated August 17, 1981, published in the U.P. Gazette, Extraordinary, dated 17th August, 1981. In exercise of the powers under sub-section (1) of Section 36 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to delegate the powers of the State Government under Section 8 of the said Act to the District Magistrate and the Entertainment and Betting Tax Commissioner, Uttar Pradesh. The District Magistrates shall exercise the said powers in their respective districts, while the Entertainment and Betting Tax Commissioner, shall exercise the same in the whole of the State. (2) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. XXX-EB-6(5)-78-Vitta (Manoranjan Kar) Anubhag, dated August 29, 1981, published in the U.P. Gazette, Extraordinary, dated 29th August, 1981. In exercise of the powers under sub-section (1) of Section 36 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to delegate the powers of the State Government under Section 2(i)(iii) of the said Act to the District Magistrates. The District Magistrates shall exercise the said powers in their respective districts. (3) English translation of Vitta (Manoranjan Kar) Anubhag, Notification No. XXX-EB-4(25)/75 Vitta (Manoranjan Kar) Anubhag, dated October 8, 1985, published in the U.P. Gazette, Extraordinary, Part IV, Section (kha), dated 15th October, 1985. In exercise of the powers under sub-section (1) of Section 36 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to delegate the powers under sub-section (1) of Section 11, to all the District Magistrates for granting exemption from payment of Entertainment Tax in respect of the children films produced and acquired by the Childrens Films Society, India on the condition that the exhibition of such films is not combined with the exhibition of any other film except approved films as defined in the note to condition no. (2) of the Cinematograph Licences prescribed in Appendix I of the Uttar Pradesh Cinematograph Rules, 1951. The District Magistrate shall exercise the said powers within their respective district.