

# Bihar Entertainments Tax Act, 1948

JHARKHAND

India

## Bihar Entertainments Tax Act, 1948

### Act 35 of 1948

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Bihar Entertainments Tax Act, 1948(Bihar Act 35 of 1948)Reasons for the Enactment. - The existing law of entertainments tax in Bihar envisages the payment of the tax by the proprietors of entertainment every fortnight, calculated on the value of tickets sold by them. Experience has shown that under existing system proprietors evade the tax by suppressing the sale of tickets It also results in delay in the payment of the tax already collected by the proprietors. This measure, therefore seeks to amend the Bihar Entertainments Tax Act, 1948 (XXXV of 1948), providing that the tickets of admission to entertainments shall be stamped. It also seeks to amend the existing law so as to tighten the administration of entertainments tax laws in the State and improve the efficiency of the collection machinery.The Committee constituted under the proviso to sub-section (2) of Section 3 of the Bihar State Legislature (Declaration of Powers) Act, 1969 (23 of 1969) has been consulted before the enactment of this measure as a President's Act.[This Act received the assent of the Governor on the 30th September, 1948, and the assent was first published in the Bihar Gazette, Extraordinary, of the 1st October, 1948.]An Act to consolidate and amend the law relating to the imposition of a tax on amusement and other entertainments in the [State] [Substituted by para 4(1) of the A.L.O. for 'Province'.] of Bihar.Whereas it is expedient to consolidate and amend the law relating to the imposition of a tax on amusements and other entertainments in the [State] [Substituted by para 4(1) of the A.L.O. for 'Province'.] of Bihar;

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

(1)This Act may be called the Bihar Entertainments Tax Act, 1948.(2)It extends to the whole of the State of Jharkhand.(3)It shall come into force on such [date] [The Act came into force on the 1.10.1948, vide Notification no. 2587-F.R., dated 1.10.1948.] as the [State] [Substituted by para 4(1) of the A.L.O. for 'Provincial'.] Government may, by notification, direct.

Reasons for the Enactment6

## 2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context:-(a)"Admission" includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;(b)"Admission to an entertainment" includes admission to any place in which an entertainment is held;(bb)[ "Commissioner" means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed under subsection (1) of Section 8 of the [Bihar Sales Tax Act, 1959 (Bihar Act XIX of 1959);] [Inserted by Bihar Finance Act, 1966 (1 of 1966).](c)"Complimentary ticket" means a pass to enable a person or group of persons to secure admission to an entertainment free of charge or at a reduced rate of payment for such admission;(d)[ Entertainment includes any exhibition, performance, amusement, game, sport or races to which persons are admitted for payment and also includes programmes relayed to a subscriber by a Cable Operator or by Cable television network on payment or otherwise.] [Inserted by Act 11 of 1997.](e)[ "Entertainment Tax" includes tax levied under Sections 3, 3A, 3B, 3C and 3AA;] [Substituted by Act 11 of 1997.](f)"Institution" includes a company, society, club or other association of persons by whatever name called;(g)"Payment for admission" includes-(i)any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher tax is required;(ii)any payment for seats or other accommodation in a place of entertainment; and(iii)any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or constituting to attend the entertainment in addition to the payment, if any for admission to the entertainment;(iv)[ Any payment made by a subscriber to any Cable Operator for entertainment through cable service or through any form of television network.] [Substituted by Act 11 of 1997.](v)[ Entry fee payment for admission excludes the maintenance charges as prescribed by Urban Development Department] [Added by Jharkhand Act 8, 2005.](h)"Prescribed" means prescribed by rules made under this Act;(i)"Proprietor" in relation to any entertainment includes any person responsible for or for the time being incharge of the management thereof;(j)"Seat" includes standing accommodation;(k)"Ticket" means a ticket for the purpose of securing admission to an entertainment: and(l)[ "Tribunal" means the Tribunal constituted under sub-Section (1) of section 34-A of the 5[Bihar Sales Tax Act, 1959 (XIX of 1959).] [Inserted by Bihar Finance Act, 1966 (1 of 1966).](m)[ "Cable Operator" means any person who provides Cable TV service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network. [Inserted by Act 11 of 1997.](n)"Cable Service" means the transmission by cables of programmes including re-transmission (by cables of any broadcast television signals);(o)"Cable television network" means any system consisting of a set of closed transmission paths and associated signal, generation control and distribution equipment, designed to provide service for reception by multiple subscribers";(p)"Programme" means any television broadcast and includes-(i)Exhibition of films, features, dramas, advertisement and serials, through any satellite channel or video cassette recorder or video cassette player.(ii)Any audio or visual or audio-visual live performance or presentation and the expression programme service shall be construed accordingly;(q)"Subscribers" means a person who receives the signal of cable television network at a place indicated by him to the cable operator without further transmitting it to any other person.](r)[ "Gross Collection Capacity" means the total amount collected for total seating capacity of the theatre

which shall include the admission fees, tax calculated on the basis of rate notified under sub-section (1) of Section 3 from time to time, surcharge or charge for any privilege, right, facility, service or thing combined with the right or admission to any entertainment excluding maintenance charges as prescribed by Urban Development Department.] [Clause 2(r) added by Jharkhand Amendment Act 8 of 2005.]

### 3. Tax on entertainments.

- [(1)] [Substituted by Act 3 of 1977.] Subject to provisions of this Act, there shall be levied and paid to the State Government an entertainment tax at such rates not exceeding one hundred fifty percentum of the amount of payment chargeable for admission [or otherwise as the State Government may fix by a notification issued in this behalf and such tax shall be payable by the proprietor of an entertainment.] [Inserted by Act 11 of 1997.][x x x x] [Proviso deleted by Bihar Finance Act, 1982 (58 of 1982).](2)[ There shall further be levied and paid to the State Government, a tax at such rate, not exceeding rupees one hundred for every show of an entertainment as the State Government may from time to time fix and notify and such tax shall be deemed to be part of the entertainment tax and shall be payable by the proprietor of an entertainment:Provided that nothing in sub-section (1) or (2) shall preclude the State Government from fixing and notifying different rates of entertainment tax for different entertainments or different classes of an entertainment or entertainments of different places or areas.] [Substituted by Bihar Finance Act, 1982 (58 of 1982).](3)The amount of entertainment tax payable on any payment for admission shall not be less than five paise, and fractions of five paise in the amount of the tax shall be round off to the next higher multiple of five paise.(4)Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any person, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of such lump sum but where the Government is of opinion that the payment of a lump sum represents payment, for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the entertainments tax has not been in operation, the tax shall be charged on such amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.(5)The State Government may, on the application of the proprietor of any entertainment in respect of which the entertainments tax is payable, permit the proprietor to pay, on such conditions as may be prescribed, the amount of the tax due-(a)by compounding, in the prescribed manner, the tax payable in respect of such entertainment for a fixed sum; or(b)by a consolidated payment at such percentage of the gross proceeds received by the proprietor on account of payment for admission to the entertainments and on account of tax as the State Government may fix; or[Provided that the permission granted under this clause shall remain in force for a period not exceeding six months at a time and thereafter it may be renewed for an other period of six months or for a shorter period:Provided further that any permission granted under this clause may be revoked at any time:Provided also that if any proprietor collects the amounts of Entertainment Tax under clause (ii) of Section 5-A in accordance with the provisions of clause (c) of sub-section (1) of Section 5, as a

result of such revocation the amount of Entertainment Tax levied, collected and paid shall be deemed to have been validly levied, collected and paid in accordance with law.] [Inserted by Taxation Law (Amendment & Validation) Act 1990 (Act 2 of 1990).](c)in accordance with the result recorded by any mechanical contrivance that automatically registers the number of persons admitted.(6)The provision of sub-section (5) in so far as it relates to admission to a place of entertainment by stamped tickets; shall not apply to any entertainment in respect of which entertainments tax due is payable in accordance with the provisions of clause (a) or (b) of sub-section (5).

### **3A. [X X X] ['Section 3A' deleted by Jharkhand Amdt. Act 8 of 2005.]**

### **3AA. [ [Inserted by Act 11 of 1997.]**

Notwithstanding anything contained in the Act, by rules to be framed under the Act, levy consolidated amount of tax not exceeding Rs. One hundred and not below Rs. ten every month for each connection given to subscriber by proprietor of any cable service or cable television network and such amount of tax shall be paid by the proprietor of an entertainment to the State Government:Provided that the State Government shall for the purpose of levy of consolidated amount of tax, classify cable service or cable television network on the basis of number of channels telecast to subscriber and rate of consolidated tax shall be uniform for particular class of cable service and cable television network:Provided further that any person liable to pay tax under section 3AA of Act, shall maintain a register showing the number of connections provided, names and addresses of subscribers, amount of payment made by subscribers every month, number of channels exhibited to subscribers and connection charges collected in any manner.]

### **3B. [ Compounding of tax. [Inserted by Bihar Finance Act, 1985 (4 of 1985).]**

(1)The State Government may in lieu of tax payable under [Section 3(1)] on application of a proprietor, in the form prescribed under sub-section (2) of section 3F, on such conditions, as may be prescribed permit him to pay a fixed amount or a fixed percentage of gross collection capacity for a specified number of shows in a specified period irrespective of actual number of shows which may be held in that period:[Provided that the fixed amount or the amount calculated on the basis of the fixed percentage of the gross collection capacity under this section shall not be less than the average amount of tax of the preceding three years payable by the proprietor of an Entertainment under sub-section (1) or (5) of Section 3 or Section 3A or under this section] [Substituted by Taxation Laws (Amdt. & Valid.) Act, 1990.](2)A proprietor intending to pay tax under sub-section (1) shall apply in me prescribed form to the Commissioner or any other officer, specially authorised by the Commissioner through the Deputy/Assistant Commissioner/Commercial Taxes Officer I/C of the Circle/Sub-Circle not less than 15 days before the commencement of the period for which the proprietor intends to pay tax under sub-section (1).(3)On receipt of application, the Commissioner or any other officer specially authorised by the Commissioner, shall, after making such enquiry as he may deem necessary, permit the proprietor in the form prescribed under sub-section (3) of section 3F to pay fixed sum in accordance with sub-section (1).(4)The option permitted under sub-section (3) shall continue to be in force till the end of the financial year in which such option is

permitted.(5)The amount of tax specified in the permission granted under sub-section (3) shall be paid to the State Government in the prescribed manner in advance weekly before the week begins.]

### **3C. [ Tax on Commercial Video Exhibition. [Inserted by Bihar Finance Act, 1985 (4 of 1985).]**

- Notwithstanding anything contained in the Act, in the case of commercial exhibition of films on Video specified in column 2 of the Table below, irrespective of whether the show is combined with any service or transport or supply of any goods for which a lump sum is charged from a person, there shall be levied and paid by the proprietor of such entertainment to the State Government, a tax at such rates not exceeding the rates specified in the corresponding entry in column 3 thereof, as the State Government may fix by a notification issued in this behalf:-[Table]

Serial no.	Size of Screen	Rate of tax per week
1	2	3
1.	Video up to 65 CMS Screen	(a) Rs. 2,000.00 where total number of seats is up to 50. (b) Rs. 4,000.00 where total number of seats is more than 50 but up to 100. (c) Rs. 6,000.00 where total number of seats is more than 100.
2.	Video of above 65 CMS and up to 100 CMS Screen.	(a) Rs. 2,500.00 where total number of seats is more than 50 but up to 100. (b) Rs. 5,000.00 where total number of seats is up to 50. (c) Rs. 7,500.00 where total number of seats is more than 100.
3.	Video of above 100 CMS	(a) Rs. 3,500.00 where total number of seats is up to 50. (b) Rs. 7,000.00 where total number of seats is more than 50 but up to 100. (c) Rs. 10,500.00 where total number of seats is more than 100." ]

### **3D. [ Application of certain provisions. [Inserted by Bihar Finance Act, 1985 (4 of 1985).]**

- Where tax is levied under sections 3A and 3C, except expressly otherwise provided, the provisions of sub-sections (1) and (2) of Section 3 and clause (ii) of Section 5-A of the Act and where a proprietor is permitted to pay a fixed sum under sub-section (3) of Section 3B, so long as a proprietor complies with all the terms and conditions specified in the permission, the provisions of

sub-sections (1), (2), (5) and (6) of Section 3, clauses (b) and (c) of sub-section (1) and sub-sections (2) and (3) of Section 5, clauses (ii) and (iii) of Section 5A and Section 5B shall not apply: Provided that no person other than a person who has some duty to perform in connection with the entertainment of a duty imposed upon him by or under this Act or any other law shall be admitted without a ticket. The ticket shall contain the name of the theatre, class to which it is valid and the rate of admission and such ticket shall be serially numbered from 000001 to 100000 and repeated in like rotation.]

### **3E. [ Exemption of tax in certain cases. [Substituted by Taxation Laws (Amdt. & Valid.) Act, 1990 (2 of 1990).]**

- No tax shall be levied under subsection (1) of Section 3. Section 3A and Section 3B of the Act in respect of entertainments of films exempted under sub-section (2) of Section 10 of the Act, if a proprietor sells tickets not above the rate of admission fee (excluding the amount of entertainment tax) approved by the State Government and in such case, a proprietor shall pay to the State Government only the tax levied under sub-section (2) of Section 3 of Act.]

### **3F. [ Forms for weekly return and application for permission and permission to pay compounded tax. [Inserted by Bihar Finance Act, 1985 (4 of 1985).]**

(1) Every proprietor of an entertainment liable to pay tax under Section 3A or opting to pay tax under Section 3B shall furnish to the Deputy/Assistant Commissioner/Commercial Taxes Officer of the Circle/Sub-circle I/C, a duly signed weekly return in Form A of the Schedule before or latest by Wednesday following the week to which the return relates. (2) The application for permission to pay tax under Section 3B shall be in Form 'B' of the Schedule. (3) The permission to pay tax under Section 3B shall be in Form 'C' the Schedule.]

### **4. [ Proprietor to collect entertainment tax from persons admitted to entertainment. [Substituted by Act 5 of 1973.]**

- The proprietor shall be entitled to collect from persons admitted to the entertainments an amount equal to the entertainment tax payable in respect of tickets or complimentary tickets issued :[Provided that where tax is levied on any entertainment under Section 3A or 3B, the proprietor shall not be entitled to collect any amount exceeding the tax calculated at the rate notified under sub-section (1) of Section 3 as tax from the person admitted to the entertainment.]

### **5. [ Admission to entertainment. [Substituted by Act 3 of 1977.]**

(1) Save as otherwise provided in this Act, no person, other than a person who has some duty to perform in connection with the entertainment, or a duty imposed upon him by or under this Act or any other law, shall be admitted to any entertainment tax in respect of which entertainment tax is payable under Section 3 except with; (a) a ticket or complimentary ticket in the prescribed form, or (b) a ticket or complimentary ticket to be supplied by the State Government in the prescribed form

and prescribed manner, or(c)a ticket or complimentary ticket in the prescribed form which shall be stamped with an impressed, embossed, engraved or adhesive stamp (not previously used) by the State Government.(2)The State Government shall, by a notification published in the official gazette, specify the places of entertainment for the purposes of clauses (a), (b) and (c) of section (1):Provided that notwithstanding any specification under this sub-section for the purpose of clause (c) of sub-section (1), the Commissioner may in a case where it is difficult to supply stamp, direct, by an order in writing that admission to an entertainment at a place shall be with a ticket or complimentary ticket as laid down in clause (a) of sub-section (1).(3)Nothing contained in sub-section (1) or (2) shall apply to an entertainment where entry is regulated by any mechanical contrivance used for the purpose of revenue under this Act.]

## **5A. [ Levy and collection. [Inserted by Bihar Finance Act, 1985 (4 of 1985).]**

- Subject to the provisions of this Act and such rules as may be prescribed, entertainments tax shall-(i)be levied in respect of such person admitted to the entertainment,(ii)be paid in case of admission by stamped tickets as provided in section 5, by means of a stamp on such tickets,(iii)be calculated and paid in the case of admission otherwise than by stamped tickets, on the number of persons admitted, and(iv)be recoverable from the proprietor in the case of admission otherwise than by stamped tickets.]

## **6. Registration of proprietors of entertainment.**

(1)No proprietor of any entertainment shall, while being liable to pay the entertainments tax under this Act, carry on business as such proprietor unless he has been registered under this Act in the prescribed manner and possesses a registration certificate.(2)Every proprietor required by sub-section (1) to be registered shall make an application in this behalf in the prescribed manner to the prescribed authority.(3)On receipt of an application, the prescribed authority shall, if he is satisfied that the application is in order, register the applicant and grant him a certificate of registration in the prescribed form. -(4)If upon information which has come into its possession, the prescribed authority is satisfied that any proprietor has been liable to pay the entertainment tax in respect of any period and has nevertheless wilfully failed to apply for registrations, the prescribed authority shall, after giving the proprietor a reasonable opportunity of being heard, assess, to the best of his judgement, the amount of the entertainments tax, if any due from proprietor in respect of such period and all subsequent period and the prescribed authority may direct that the proprietor shall pay, by way of penalty, in addition to amount so assessed, a sum not exceeding one and a half times of that amount.(5)When a proprietor of an entertainment in respect of which a certificate of registration has been granted under sub-section (3) has discontinued or closed down his business as such proprietor, the prescribed authority shall cancel the registration with effect from the prescribed date.

## **7. [ Security. [Substituted by Act 5 of 1973.]**

(1)Subject to such rules, as may be prescribed, the prescribed authority may require the proprietor of an entertainment to deposit as security an amount not exceeding the total entertainments tax

chargeable for the full fortnight as calculated with reference to the number of shows: Provided that the said authority may—(i) Vary the amount of security from time to time if he considers this to be necessary; (ii) forfeit the security in whole or part if the returns are not furnished on the due date along with the receipt for the payment of the tax in respect of admission otherwise than by stamped tickets or if the returns are found to be inaccurate; (iii) adjust in the event of default, the amount of the arrears of entertainments tax due or penalty, if any, from the amount of security and direct the proprietor to make good the amount of security before the tax for the next fortnight falls due. (2) [The amount of security to be deposited under sub-section (1) shall not exceed a sum of rupees five thousand.] [xxxxx] [Omitted by Bihar Taxation Laws (Amdt. & Valid.) Act, 1990.]

## 7A.

[xxxxx] [Section 7A deleted by Bihar Act 2 of 1990.]

## 8. Notification of the hours of entertainments and posting of tables of rates of payments for admission at conspicuous places.

- The proprietor of an entertainment shall, in the prescribed manner, notify to the prescribed authority the hours of commencement and termination of entertainment or its temporary suspension or closure and shall exhibit at conspicuous place of the premises the rates of payments for and the amount of the entertainments tax due on such payments.

## 9. Submission of returns and payment and recovery of entertainments tax.

- [(1) Every proprietor of an entertainment shall furnish such returns by such dates and to such authority as may be prescribed.] [Substituted by Bihar Finance Act, 1982 (58 of 1982).] (2) [If the proprietor fails without any reasonable cause to furnish any return within the prescribed date, the prescribed authority may direct that the proprietor shall, by way of penalty, pay a sum not exceeding one hundred rupees but not less than twentyfive rupees for every day after the prescribed date during which the proprietor fails to submit the prescribed return.] [Substituted by Bihar Finance Act, 1951 (7 of 1951).] (3) [In case where admission to an entertainment is otherwise than by stamped tickets, the entertainments tax payable under this Act shall be paid in the prescribed manner and at such intervals as may be prescribed.] [Substituted by Act 5 of 1973.] (4) [Before the proprietor furnishes the return required by sub-section (1), he shall, unless the entertainments tax has been paid by means of stamps, pay into a Government treasury in the prescribed manner, the full amount of such tax, and shall furnish, along with the return, receipt from such Treasury showing the payment of such amount.] [Substituted by Bihar Finance Act, 1985 (4 of 1985).] (5) [Where the proprietor fails to make payment of the amount of consolidated or compounded tax under [section [xxx] [Inserted by Taxation Law (Amdt. & Valid) Act 1990.] or 3-B or] sub-section (5) of Section 3 or Section 3-C [or Section 3AA] [Inserted by Act 11 of 1997.] or fails to make payment of the entertainment tax due according to the return furnished under sub-section (1) of this Section within the prescribed period, without prejudice to any action which is or may be taken under clause (b) of sub-section (1) of Section 16, the prescribed authority shall after giving such proprietor an



opportunity of being heard, impose a penalty which may extend to three percentum of the amount of tax for each of the first three months [or part thereof] [Inserted by Act 11 of 1997.] following the due date and to six percentum for each subsequent, month or part thereof.](6)If the prescribed authority is satisfied that the proprietor concealed the particulars of the sale of tickets including the complimentary tickets, or the realisation of the entertainments tax or has furnished inaccurate particulars of such sales or realisations with intent to defraud the State Government of its revenues, the prescribed authority may direct that in the addition to the amount of the entertainments tax and penalty, if payable by the proprietor, a sum not exceeding one and a half times the amount of the tax which would have been avoided if the concealment had not been discovered or the particular by the proprietor had been accepted as true shall be paid by the proprietor by way of penalty.(7)Any penalty imposed under sub-sections (2), (5) or (6) shall be without prejudice to any punishment that may be imposed under Section 16.(8)[ Any amount of tax or penalty which remains unpaid under this Act or any sum required to be paid under sub-section (5) of Section 3, which remains unpaid after the due date, shall be recoverable as an arrear of land revenue.] [Substituted by Act 5 of 1973.][x x x x x] [Omitted by Bihar Finance Act, 1985 (4 of 1985).](9)[ When the ownership of an entertainment is entirely transferred, both the transferor and the transferee shall jointly and severally be liable to pay any tax and penalty payable in respect of such entertainment and remaining unpaid at the date of the transfer and the transferee shall, within thirty days of the transfer, apply for registration under section 6.] [Substituted by Bihar Finance Act, 1966 (9 of 1966).]

## **9A. [ Special mode of recovery. [Substituted by Act 19 of 1970.]**

(1)Notwithstanding anything contained in Section 9 or any law or contract to the contrary, the prescribed authority may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the proprietor at his last address known to the prescribed Authority required. -(a)[ any person from whom any money is due or may become due to a proprietor who has failed to pay by the due date, in accordance with a notice of demand served upon him the fixed sum permitted to be paid under sub-section (5) of Section 3, or the amount of entertainment tax or penalty or both payable by him under the provisions of the Act or rules made thereunder, or](b)[ any person who holds or may subsequently hold any money for or on account of such proprietor, to pay into the Government treasury in the manner specified in the notice issued under this sub-section either forthwith or upon the money becoming due or at or within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the fixed sum permitted to be paid under sub-section (5) of Section 3, or the amount of entertainment tax due from the proprietor or penalty or the whole of the money when it is equal to or less than that amount.] [Inserted by Act 8 of 1970 and Substituted by Act 5 of 1973.](2)The authority issuing a notice under sub-section (1) may at any time or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.(3)Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the proprietor and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount specified in the receipt.(4)[ Any person discharging any liability to the proprietor after service on him of the notice issued under sub-section (1) shall be personally

liable to the State Government to the extent of the liability discharged or to the extent of the proprietor for the fixed sum permitted to be paid under sub-section (5) of Section 3, or entertainments tax or penalty or both, whichever is less.] [Inserted by Act 8 of 1970 and Substituted by Act 5 of 1973.](5)Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the authority who issued the notice that the money demanded or any part thereof was not due to the proprietor or that he did not hold any money for or on account of the proprietor at the time the notice was served on him, nor is the money demanded or any part thereof likely to become due and the proprietor or be held for or on account of the proprietor, nothing contained in this section shall be deemed to require such person to pay into the Government treasury any such money or part thereof as the case may be.(6)Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.(7)No action shall be taken under this section in respect of any amount of entertainments tax or penalty or both, the realisation of which has been stayed by an appellate authority under the proviso to sub-section (8) of section 9, on an appeal by a proprietor under section 14.]

## **9B. [ Assessment of tax. [Inserted by Act 8 of 1970 and Substituted by Act 5 of 1973.]**

- The entertainments tax payable under Act shall be assessed by the prescribed authority in the prescribed manner.[XXX]

## **9C. Transfer of proceedings.**

(1)Any officer authorised by the State Government in this behalf may, at any stage, direct transfer of a proceeding in respect of any entertainment from the prescribed authority to another such authority of the same or higher rank.(2)Where any direction is given under sub-section (1), the prescribed authority to whom the proceeding is transferred, shall after giving to the proprietor a notice in writing of the transfer proceed to dispose it of as if it has been initiated by the said authority and such transfer shall not render necessary re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion continue it from the stage at which it was left by the authority from whom it was transferred.]

## **10. Entertainments exempted from payment of tax.**

(1)The entertainments tax shall not be levied on payments for admission to any entertainment where the [State] [Substituted by A.L.O. for 'provincial'.] Government is satisfied-(a)that the entire gross proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes without any charge on such proceeds for any expenses of the entertainment; or(b)that entertainment is of a wholly educational character; or(c)that the entertainment is provided for purposes which are partly educational, cultural or scientific by an institution not conducted or established for profit; or(d)that the entertainment is provided by an institution not conducted for profit and established solely for the purpose of promoting the public health or the interests of

agriculture or of a manufacturing industry and consists solely of an exhibition of articles which are of material interest in connection with question relating to public health or agriculture, or of the products of the industry for promoting the interests of which the institution exists or of the materials, machinery, appliances or foodstuffs used in the production of those products.(2)The [State] [Substituted by A.L.O. for 'provincial'.] Government may, by general or special order, exempt any entertainment or class of entertainments or any person or class of persons from liability to pay the entertainments tax.

## **11. Refund in certain cases.**

- Where the [State] [Substituted by A.L.O. for 'Provincial'.] Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceed, not more than twenty per centum of the gross proceeds have been deducted on account of the expenses of the entertainment, the amount of the entertainments tax paid in respect of such entertainment shall be refunded to the proprietor in the prescribed manner.

## **12. Entry into and inspection of places of entertainments.**

(1)(a)Any [officer authorised] [For notifications authorising officers under this section see Annexure B at the end of the Act.] by the [State] [Substituted by A.L.O. for 'Provincial'.] Government in this behalf may enter into, inspect and search any place of entertainment while the entertainment is proceeding, or any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of seeing whether the provisions of this Act or any rules made thereunder are being complied with.(b)Every officer so authorised shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (XLV of 1860).(c)[ Every officer so authorised may also enter any place where the tickets for admission to an entertainment or counterfoils thereof or stamps are kept or any accounts, registers or other documents relating to an entertainment are kept or maintained and may search at any reasonable time any such place or office or any box or receptacle in which any such tickets, counterfoils, stamps, accounts, registers or other documents, are kept and may inspect such tickets, counterfoils, stamps, accounts, register or other documents, if he has reason to suspect that attempt is being or has been, made to evade payment of any tax, and may, for reason to be recorded in writing, seize such tickets, counterfoils, stamps, accounts, registers and other documents, and shall grant a receipt for same and such seized tickets, counterfoils, stamps, accounts, registers, or the other documents shall be retained so long as may be necessary for the examination thereof or for a prosecution and shall thereafter be returned to the proprietor. [Substituted by Act 5 of 1973.](d)The officers so authorised shall have power to break open any box or receptacle in which any tickets, counterfoils, stamps, accounts, registers or other documents relating to any entertainment may be contained or to break open the door of any premises where any such tickets, counterfoils, stamps, registers, accounts or other documents may be kept if the proprietor or any other person in occupation of the said premises fails or refuses to open the door or the box or receptacle on being called upon to do so.](2)The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under subsection

(i).(3)If any person prevents or obstruct the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.

### **13. [ Production and inspection of accounts and documents. [Inserted by Act 5 of 1973.]**

(1)Subject to such rules as may be prescribed, the prescribed authority may, either before or after assessment, require any proprietor to produce before it any accounts, registers or documents including those relating to stamps or to furnish any information relating to financial transactions of the proprietor in respect of his entertainments including transactions with the producer or distributor of films, printing of tickets including complimentary tickets, sales of tickets including complimentary tickets and realisation of payment for admission or entertainments tax, the profit derived from the entertainments as may be necessary for the purpose of this Act and proprietor shall comply with such requirements.(2)All accounts, registers, documents, stamps and tickets mentioned in subsection (1) shall, at all reasonable times, be open to inspection by the prescribed authority, which may take or cause to be taken such copies of or extracts from the accounts, register or documents as it may consider necessary.]

### **13A. [ Concealment of tax by the proprietor. [Inserted by Bihar Finance Act, 1982 (58 of 1982).]**

- (i) If upon information which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any proprietor of an entertainment has concealed any payment for admission or has admitted persons in contravention of the provisions of section 5, he shall, after giving such a proprietor an opportunity of being heard in the prescribed manner, by an order in writing, direct that such a proprietor shall in addition to any tax which is or may be levied under section 9B, pay by way of penalty a sum not exceeding three times but not less than an amount equal to the amount of tax.(ii)Unless otherwise proved to the contrary, non-preparation of the prescribed statements and non-furnishing of returns within the time prescribed shall be deemed to have as its object the concealment of payment for admission and evasion of tax.(iii)Unless otherwise proved to the contrary, if the admitted tax from any show not inspected is less by more than ten percentum of the tax from a similar show inspected by the prescribed authority under section 12, it shall be deemed that proprietor has concealed the amount of tax payable by him in shows not inspected:Provided that for the purpose of this sub-section the gap between a show inspected and a show not inspected shall not exceed two days.

### **13B. Escaped assessment.**

- If upon information which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any payment for admission to a proprietor in respect of any period, has, for any reason, escaped assessment or any payment for admission of any such person or proprietor assessed under sub-section (4) of Section 6 has been under assessed the prescribed

authority shall, after giving such a proprietor an opportunity of being heard, by an order in writing re-assess the tax payable by such proprietor within eight years of the expiry of such period: Provided that if the prescribed authority is satisfied that such proprietor has concealed, omitted or failed to disclose wilfully the particulars of such payment for admission or has furnished incorrect particulars and thereby has returned figures below the real amount, the prescribed authority, without prejudice to any action which is or may be taken under section 16, shall direct that the proprietor shall, in addition to any tax re-assessed, pay by way of penalty a sum not exceeding three times but not less than an amount equal to the amount of tax which is assessed on the amount of payment for admission escaped.

### **13C. Restriction on collection of tax.**

(1) No person, who does not hold certificate of registration granted under sub-section (3) of section 6 shall collect from any person any amount, by whatever name or description it may be called, towards or purporting to be taxed on admission to an entertainment. (2) No registered proprietor shall collect from any person any such amount except in a case in which and to the extent to which such proprietor is liable to pay tax under sub-section (1) of Section 3. (3) If any person or registered proprietor contravenes the provisions of subsection (1) or sub-section (2) the prescribed authority shall, after giving an opportunity of being heard by an order in writing direct that such person or registered proprietor shall pay by way of penalty, a sum equal to twice the amount collected in contravention of the provisions of the said sub-sections (1) and (2).]

### **14. [ Appeal and revision. [Substituted by Bihar Finance Act, 1954 (19 of 1954).]**

(1) A proprietor objecting an order of assessment, with or without any penalty, passed under this Act or under the rules made thereunder, or any person objecting to an order passed upon him under section 9A, may, within the prescribed period and in the prescribed manner, appeal to the prescribed authority against such order: [Provided that no appeal against an order of assessment shall be entertained unless the prescribed authority is satisfied that the appellant has paid such amount of tax as he may admit to be due from him or twenty per centum of the tax assessed, whichever, is greater.] (2) Subject to such rules or procedures as may be prescribed, the appellate authority, in disposing of an appeal presented under sub-section (1), may—(a) confirm, reduce, enhance or annul the assessment or penalty or both, or (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed by the appellate authority; (c) [ in case of an appeal against an order under section 9A, pass such order as it may think fit.] [Inserted by Act 9 of 1953.] (3) Subject to such rules may be prescribed and for reasons to be recorded in writing, the prescribed authority may, upon application or of its own motion, revise any order passed under this Act: Provided that no order of assessment shall be revised upon application by a proprietor, unless an order under sub-section (2) has been previously passed in respect of the said order: Provided further that where the prescribed authority revises any order of its own motion, no proceeding for such revision shall be initiated at any time except before the expiry of two years, from the date of such order. (4) [ Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder may be reviewed by the officer or

authority passing it or by the successor-in-office of such officer or authority.] [Inserted by Act 9 of 1953.]

#### **14A. [ Bar of jurisdiction. [Inserted by Bihar Finance Act, 1966 (9 of 1966).]**

- Save as provided in section 14 and 14B no order passed under this Act shall be called in question in any court.

#### **14B. Statement of case to High Court.**

(1) Within ninety days from passing by the Tribunal of any order under section 14, the assessee in respect of whom the order has been passed or the Commissioner, may by application in writing together with a fee of one hundred rupees, where such application is made by the assessee, require the Tribunal to refer to the High Court any question of law arising out of such order. (2) If, for reasons to be recorded in writing the Tribunal refuses to make such reference, the applicant may, within forty-five days of such order, either-(a) withdraw his application (and if the applicant who does so, is an assessee the fee paid by him shall be refunded); or (b) apply to the High Court against such refusal. (3) If upon the receipt of an application under clause (b) of sub-section (2) the High Court is not satisfied that such refusal was justified it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly. (4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein as the court may direct in that behalf. (5) The High Court upon hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which decision is founded, and shall send to the Tribunal a copy of such judgement under the seal of the court and the signature of the Registrar, and Tribunal shall, where necessary, amend its order in conformity with such judgement. (6) Where a reference is made to the High Court under this section, the costs including the disposal of the fee referred to in sub-section (1) shall be in discretion of the court. (7) The payment of the amount of tax including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this section shall not be stayed pending the disposal of such application or any reference made in the consequence thereof. (8) The Tribunal or the High Court may admit an application under this section after the expiry of the period of limitation provided in this section, if it is satisfied that the applicant had sufficient cause for not presenting application within the period.]

#### **15. Prohibition against re-sale of tickets or complimentary tickets for profits.**

- Notwithstanding anything contained in section 56 of the Indian Easements Act, 1882 a ticket or a complimentary ticket shall not be re-sold for profit by any person.

## 16. Offences and penalties.

- [(1) if any proprietor of an entertainment-(a)admits any person for payment to any place of entertainment in contravention of the provision of section 5; or(b)fails to pay the tax due from him within time prescribed;(c)fraudulently evades the payment of any tax due under this Act;(d)obstructs any officer making an inspection, a search or seizure under section 12 or 13 ; or(e)contravenes any other provision of this Act or the rules made thereunder or any order or direction made under any such provisions or rules, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to six months, and with fine up to one thousand rupees:Provided that notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act II of 1974) all offences as described in clauses (a), (b) and (e) of this sub-section shall be cognizable and all offences as described in clauses (c) and (d) of this sub-section shall be cognizable and non-bailable.] [Substituted by Act 1 of 1984.](2)If any person, other than the proprietor of an entertainment, contravenes the provision of section 15, he shall be punishable with a fine which may extend to one thousand rupees.(3)No Court shall take cognizance of an offence under this Act or under the rules made thereunder except with the previous sanction of the prescribed authority and no Court inferior to that of a Magistrate of the first class shall try any such offence.

## 17. Power to compound offences.

(1)The prescribed authority may either before or after institution of proceeding under Section 16 accept from any person who has committed or is reasonably suspected of having committed an offence under sub-section (1) or sub-section (2) of the said section, by way of composition of such offence-(a)where the offence consists of the failure to pay, or the evasion of any tax payable under this Act, a sum of money not exceeding double the amount of the tax so payable; and(b)in other cases, a sum of money not exceeding one thousand rupees.(2)On payment of such sum of money as may be determined by the prescribed authority under sub-section (1), the prescribed authority shall, where necessary, report to the Court that the offence has been compounded and thereafter no further proceeding under section 16 shall be taken against the offender in respect of the same offence.

## 18. Bar of certain proceedings.

(1)No prosecution shall lie against any officer or servant of [Government] [Substituted by A.L.O. for 'Crown'.] for any act done or purporting to be done under this Act, without the previous sanction of the [State] [Substituted by A.L.O. for 'Provincial'.] Government.(2)No officer or servant of the [Government] [Substituted by A.L.O. for 'Crown'.] shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

**19.**

[xxx] [Omitted by Act 5 of 1973.]

**20. Delegation of certain powers.**

(1)The [State] [Substituted by A.L.O. for 'Provincial'.] Government may, by notification, delegate all or any of its power under this Act except those conferred upon it by sub-section (3) of section 21 and this section, to any person or authority subordinate to the [State] [Substituted by A.L.O. for 'Provincial'.] Government, and may in like manner withdraw any power so delegated.(2)The exercise of any power delegated under sub-section (1) shall be subject to such restrictions, limitations and conditions, if any, as may be laid down by the [State] [Substituted by A.L.O. for 'Provincial'.] Government and shall also be subject to control and revision by it.

**21. Power to make rules.**

(1)The [State] [Substituted by A.L.O. for 'Provincial'.] Government may make rules consistent with this Act, for securing the payment of entertainments tax and generally for the purpose of carrying into effect the provision of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the [State] [Substituted by A.L.O. for 'Provincial'.] Government may make rules-(a)regulating the manner in which the tax may be calculated under section 3;(aa)[\* \* \* \*] [Omitted by Act 5 of 1973.](b)[ prescribing the forms of tickets and complimentary tickets under section 5;] [Substituted by Act 5 of 1973.](bb)[ for the supply and use of stamps or stamped tickets, for securing the defacement of stamps when used, for keeping of accounts of all stamps used under this Act or for the renewal of damaged or spoiled stamps and for any other matter concerning stamps.] [Inserted by Act 5 of 1973.](c)regulating the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another, and on payments for seats or other accommodation;(d)[ prescribing the conditions subject to which and the manner in which the tax shall be compounded under sub-section (5) of section 3;] [Substituted by Act 5 of 1973.](dd)[ prescribing the authority for notifying places of entertainments in areas where admission to an entertainment shall not be otherwise than by stamped tickets;] [Inserted by Act 5 of 1973.](e)prescribing the conditions for the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of mechanical contrivances;(f)[ for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainment where admission to an entertainment is by stamped ticket;] [Substituted by Act 5 of 1973.](g)prescribing the procedure for and other matters incidental thereto the registration of proprietors, the authority to which applications for registration shall be made, and the granting of the certificate of registration, and the form of such certificate of registration under section 6;(h)prescribing the authority with which and the period within which the security under section 7 shall be deposited;(i)prescribing the manner in which and the authority to which hours of commencement, termination, suspension and closure of an entertainment under section 8 shall be notified;(j)prescribing the manner in which and the intervals at which the tax shall be paid into a



Government treasury and the authority to which the treasury receipt shall be furnished under section 9;(k)prescribing for the presentation and disposal of applications for exemption from payment of the tax under section 10 and the refund thereof under section 11;(l)prescribing the conditions under which and the authority before which the production of accounts or documents may be required under subsection (1) of section 13;(ll)[ preserving the procedure of assessment of tax and other matters related thereto;] [Substituted by Act 4 of 1952.](m)prescribing the manner in which, the authority to which and the period within which appeals [or applications for revision] [Substituted by Act 5 of 1973.] shall be presented under section 14;(n)regulating the procedure for, and other matters (including fees) incidental to, the disposal of appeals [or applications for revision] [Substituted by Act 5 of 1973.] under section 14;(o)prescribing the authority to institute complaints under section 16;(p)appointing the authority which shall compound a case under section 17 and the procedure to be followed thereunder; and(q)for any other matter for which there is no provision or insufficient provision in this Act and for which provision is, in the opinion of the [State] [Substituted by A.L.O. for 'Provincial'.] Government, necessary for giving effect to the purposes of this Act.(3)All rules made under this section shall be subject to the condition of previous publication.(4)In making any rule, the [State] [Substituted by A.L.O. for 'Provincial'.] Government may direct that a breach thereof shall be punishable with a fine which may extend to one thousand rupees.

## **21A. [ Validation and exemption. [Inserted by Bihar Finance Act, 1985 (4 of 1985).]**

(1)The Bihar Entertainments Tax (Amendment) Ordinance, 1976 (Bihar Ordinance 21 of 1976), Bihar Entertainments Tax (Second Amendment) Ordinance, 1976 (Bihar Ordinance 103 of 1976), Bihar Entertainments Tax (Third amendment) Ordinance, 1976 (Bihar Ordinance, 152 of 1976), The Bihar Entertainments Tax (Amendment) Act, 1976 (Bihar Act 3 of 1977), The Bihar Entertainments Tax (Amendment) Ordinance, 1985 (Bihar Ordinance 9 of 1985) and The Bihar Entertainments Tax (Amendment) Second Ordinance 1985 (Bihar Ordinance, 18 of 1985) shall be deemed to have come into force from the dates of their respective promulgation and enactment and the rate of entertainment tax fixed by notification, S.O. 1540, dated the 1st December, 1975 issued under sub-section (1) of section 3 of (Bihar Act 35 of 1948) shall, unless modified, superseded or cancelled, be deemed to have continued.(2)Notwithstanding any judgement, decree or order of any Court, Tribunal or Authority. -(a)any amount levied, paid, collected or recovered or purported to have been levied, paid, collected or recovered as tax or penalty under the provisions of the aforesaid Ordinances and the Act and rules made and notifications issued thereunder, for the period beginning from the 17th January, 1976 shall be deemed to have been validly levied, paid, collected or recovered;(b)any proceeding commenced or conducted or purported to have been commenced or conducted for the assessment, collection or recovery of any amount as tax or penalty under the provision of the said Ordinances and the Act and Rules made and notifications issued thereunder for the period specified in clause (a) shall be deemed to have been commenced or conducted or purported to have been commenced or conducted in accordance with the provisions of this Act.(3)[(a) Notwithstanding any permission under clause (b) of sub-section (5) of section 3 or as a result or revocation of such permission, if any proprietor has collected and paid the amount of entertainments tax under clause (i) of section 5-A in accordance with the provisions of clause (c) of subsection (1) of section 5, the amount of entertainment tax so levied, collected and paid shall not be

refundable in spite of any judgement, decree or order of any court, Tribunal or authority;  
 and(b)Notwithstanding any judgement, decree or order of any Court, Tribunal or authority such  
 levy, collection and payments shall be deemed always to have been validly made and no Court,  
 Tribunal or Authority shall order for refund of the amount of tax so levied, collected and  
 paid.(4)(a)Notwithstanding any judgement, decree or orders of any Court, Tribunal or Authority any  
 levy, collection and payment in accordance with the second proviso to section [3A] or the proviso to  
 sub-section (1) of section 3-B shall be deemed always to have been validly made;  
 and(b)Notwithstanding any judgement, decree or order of any Court, Tribunal or authority any  
 amount of entertainments tax levied, collected and paid in accordance with the second proviso to  
 section [3A] [Section 3A stands deleted by Act 8 of 2005.] or the proviso to sub-section (1) of section  
 3-B of the Bihar Entertainments Tax Act, 1948 shall not be refundable and no Court, Tribunal or  
 authority shall order for refund of any such amount.]

## 22. Repeal and saving.

- [(1)] [Section 22 renumbered as sub-Section (1) thereof and sub-Sections (2) & (3) Inserted by  
 Bihar Finance Act, 1985 (4 of 1985).] The Bihar Entertainments Duty Act, 1937 (Bihar Act V of 1937)  
 and the Bihar Entertainments Duty (Amendment) Act; 1947 (Bihar Act VII of 1947) are hereby  
 repealed:Provided that nothing in this repeal shall effect any liability to any entertainments duty or  
 tax incurred before the date of such repeal and proceedings pending on the said date before any  
 competent authority and also all proceedings instituted after the commencement of this Act but  
 relating to any such liability as aforesaid shall be continued and disposed of or instituted and  
 disposed of, as the case may be, as if this Act had not been passed:Provided further that all rules  
 made, notifications published, powers conferred and other things done under the said Act and in  
 force on the commencement of this Act shall; so far as they are not inconsistent with this Act, be  
 deemed to have been respectively made, published, conferred or done under this Act, as if this Act,  
 were in operation from the date when the repealed Act were enacted.(2)[ The Bihar Entertainments  
 Tax (Amendment) Second Ordinance, 1958 (Bihar Ordinance 18 of 1958) is hereby repealed.(3)All  
 rules, schemes, orders and appointments made, notifications, certificates, form issued or actions  
 taken and things done or purported to have been made, issued, taken or done for achievement of  
 objects under the Ordinances and the Act, mentioned in section 21-A shall be deemed to have been  
 made, issued taken or done under this Act, as if this Act were in force on the relevant dates.]  
 [Section 22 renumbered as sub-Section (1) thereof and sub-Sections (2) & (3) Inserted by Bihar  
 Finance Act, 1985 (4 of 1985).][Schedule] [Inserted by Bihar Finance Act, 1985 (4 of 1985).](Please  
 see Section 3-F)Form AWeekly return under section [xxx] [Section '3A' stands deleted by Act 8 of  
 2005.]/3-B of the Bihar Entertainments Tax Act, 1948 to be furnished by proprietor.To,The  
 Deputy/Assistant Commissioner/Commercial Taxes Officer,  
 I/C.....Circle/Sub-Circle.I.....the proprietor  
 of.....situated at..... in the district  
 of.....furnish herewith the following particulars for the week ending :-

- (i) Registration no.
- (ii) Category u/s[\*\*\*] [Section '3A' stands deleted by  
 Act 8 of 2005.]/3B

- (iii) Class of theatre-70 mm.  
35 mm.  
Air-Conditioned  
Air-cooled  
Ordinary (delete which is not applicable)

(iv) Period of return

(v) Seating capacity of the theatre.

{|

Serial No.	Class	Rate of admission	No. of seats	Gross collection
1	2	3	4	5

|-|| Total collection capacity.....||-|| Tax @ on Gross collection capacity||-| (vi)| No. of shows held during the week;-||-||

Name of picture screened on No. of shows of each picture.

(a) of Taxable Films

(b) Tax-free Films

|-| (vii)| Amount of tax payable u/s[\*\*\*] [Section '3A' stands deleted by Act 8 of 2005.]/3-B/Rs. ....

Tax u/s 3 (2)Rs.....||-| (viii)| Amount of entertainment tax paid.||-| (ix)| Challan no. and

date.....||}I.....declare that to the best of my knowledge and belief the information furnished above are true and correct.

PlaceDate SignatureStatus and relation withtheProprietor

Form BApplication for permission to pay tax under sub-section (1) of section 3-B of the Bihar Entertainments Tax Act, 1948.I the proprietor of.....situated at .....in the district of whose particulars are given below hereby signify my intention to opt for the payment of fixed amount of tax payable under sub-section (1) of section 3-B in respect of the shows to be held in the said theatre.I hereby apply for permission to pay tax under the above mentioned section and agree to abide by the rules and conditions prescribed:-

**1. Name and address of the theatre in respect of which application is made.**

**2. Registration number and date.**

**3. Number and date of licence granted under the Bihar Cinema (Regulation) rules.**

**4. Date from which applicant opts to pay tax under section 3-B.**

**5. (a) Name of the proprietor.**

(b)Name of other partners, if any

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**5. The proprietor shall abide by the provisions of the Bihar Entertainments Tax Act, 1948 and the rules framed thereunder in so far as they are applicable to him.**

**6. A correct and complete statement shall be maintained by the proprietor in duplicate in respect of the number of tickets of each class issued and sold for each show and the amount received for, such tickets issued and sold by using double side carbon paper so as to make impressions on reverse side of the statement also. The entries in the statement shall be written up and the accounts closed within 60 minutes of interval of the show whichever falls earlier and shall be produced before the Inspecting Officer at the time of inspection.**

**7. The proprietor shall not make any alteration in the seats and rate of admission without prior written permission of the Commissioner.**

**8. The proprietor shall not admit any person in excess of seats and shall not realise any amount from any person in excess of the rates specified in (1) above, the contravention of which shall make the proprietor from the commencement of the permission liable to pay tax applicable to the gross collection capacity on the basis of excess persons and realisation of excess amount of admission fee. The proprietor shall also be liable to penalty under section 13-A and 13-C.**

**9. The proprietor shall furnish to the Deputy/Assistant Commissioner/ Commercial Taxes Officer of the Circle/Sub-circle a duly signed return prescribed in sub-section (1) of section 3-F.**

PlaceDateSeal. Signature.Designation.

Notifications[S.O. 16 dated the 10th January, 1990. - In exercise of the powers conferred by clause (a) of sub-section (1) of section 12 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in supersession of all previous notifications on the subject is pleased to authorise the "Authorities" appointed under Part I of the Bihar Finance Act, 1981 to exercise the powers and perform the duties under section 12 of Bihar Entertainments Tax Act, 1948 in their jurisdiction.][S.O. 594, dated the 5th May, 1994. - In exercise of the powers conferred by subsections (1) and (2) of section 9 of the Bihar Finance Act, 1981 Part I (Bihar Act no. 5, 1981) the Governor of Bihar, in supersession of all previous notifications in this regard, is pleased to appoint the authorities specified in the second column of the table hereto annexed to exercise and perform the powers and duties respectively conferred and imposed on such authorities by or under this part

within the local limits of the area mentioned in the corresponding entry in the third column of the said Table.

Serial No.	Designation of the officers.	Limits of area.
1	2	3
1.	(a)	Commissioner of Commercial Taxes, Bihar. The whole of the State of Bihar.
	(b)	Senior Joint Commissioner of Commercial Taxes, Bihar. Ditto
	(c)	Joint Commissioner of Commercial Taxes, Bihar. Ditto.
	(d)	Joint Commissioner of Commercial Taxes, Investigation Bureau, Bihar. Ditto.
	(e)	Deputy Commissioner of Commercial Taxes, Bihar. Ditto.
	(f)	Deputy Commissioner, Commercial Taxes, Vigilance and Monitoring, Bihar. Ditto.
	(g)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Bihar. Ditto.
	(h)	Assistant Commissioner of Commercial Taxes, Bihar. Ditto.
	(i)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Bihar. Ditto.
	(j)	Commercial Taxes Officer, Bihar. Ditto.
	(k)	Commercial Taxes Officer, Investigation Bureau, Bihar. Ditto.
2.	Joint Commissioner of Commercial Taxes (Appeals), Patna Division, Patna.	The whole of the districts of Patna and Bhojpur.
3.	Joint Commissioner of Commercial Taxes, (Appeals), Central Division.	The whole of the State of Bihar.
4.	Joint Commissioner of Commercial Taxes,	The whole of the Magadh Civil Division and the Civil

- |     |  |   |
|-----|--|---|
|     | (Appeals),<br>GayaDivision.  | Nalanda and Rohtas districts<br>of Patna Civil Division.  |
| 5.  | Joint Commissioner of<br>Commercial Taxes,<br>(Appeals),<br>TirhutDivision.    | The whole of Civil Division of<br>Tirhut and Saran.   |
| 6.  | Joint Commissioner of<br>Commercial Taxes,<br>(Appeals),<br>DarbhangaDivision. | The whole of Civil Division of<br>Darbhanga andNirmali Police<br>Station excluding Halka Nos.<br>5, 6 and 8 of<br>SupaulSubdivision in the<br>district of Saharsa.  |
| 7.  | Joint Commissioner of<br>Commercial Taxes<br>(Appeals),<br>Purnea,Division.    | The whole of the Kosi<br>Division excluding<br>thepolice-station of Nirmali<br>((except Halka Nos. 5, 6, 7<br>and 8) inSupaul Subdivision<br>of the district of Saharsa and<br>Naugachia,Thana Bihpur and<br>Gopalpur Police-Stations of<br>Bhagalpur districtand whole<br>of the district of Khagaria. |
| 8.  | Joint Commissioner of<br>Commercial Taxes<br>(Appeals),<br>BhagalpurDivision.  | The whole of the Santhal<br>Parganas and BhagalpurCivil<br>Divisions excluding the<br>district of Khagaria and<br>alsoNaugachia, Thana Bihpur<br>and Gopalpur Police Stations<br>of thedistrict of Bhagalpur.   |
| 9.  | Joint Commissioner of<br>Commercial Taxes<br>(Appeals),<br>RanchiDivision.     | The districts of Ranchi,<br>Gumla, Lohardaga<br>andPalamau of the South<br>Chotanagpur Civil Division.  |
| 10. | Joint Commissioner of<br>Commercial Taxes<br>(Appeal),<br>HazaribaghDivision.  | The districts of Hazaribagh<br>and Giridih of theNorth<br>Chotanagpur Division.   |
| 11. | Joint Commissioner of<br>Commercial Taxes<br>(Appeals),<br>DhanbadDivision.    | The whole of the district of<br>Dhanbad of the<br>NorthChotanagpur Civil<br>Division.   |
| 12. | Joint Commissioner of<br>Commercial Taxes                                      | The whole of the district of<br>Singhbhum of  |

Patna Division	(Appeals), Jamshedpur Division.	South Chotanagpur Civil Division.	
13.	(a)	Joint Commissioner of Commercial Taxes, Patna Division.	The whole of the districts of Patna and Bhojpur.
	(b)	Deputy Commissioner of Commercial Taxes (Administration) Patna Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Patna Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Patna Division.	The whole of the Districts of Patna and Bhojpur.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Patna Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, Patna Division.	The whole of the districts of Patna and Bhojpur.
14.	(a)	Deputy Commissioner of Commercial Taxes, Patna West Circle.	The area of Patna Municipal Corporation of Patna Sadar Subdivision which is surrounded by Exhibition Road in the East, Dakbungalow Road, Bailey Road and Patna-Dinapur Road in the North, the border line of Dinapur Subdivision in West and Patna-Dinapur Railway line in South.
	(b)	Assistant Commissioner of Commercial Taxes, Patna West Circle.	Ditto.
	(c)	Commercial Taxes Officer, Patna West Circle.	Ditto.



15.	(a)	Deputy Commissioner of Commercial Taxes, Gandhi Maidan Circle.	The entire area of Patna Municipal Corporation of Patna Sadar Sub-division surrounded by the road starting from Patna Collectorate and going by the eastern and southern sides of Gandhi Maidan via Exhibition road up to the joining point of Dakbungalow Road and from there via Dakbungalow Road to Frazer Road and going up to A. N. Sinha Institute by the Western Gandhi Maidan Road and thereafter surrounded by an imaginary line drawn up to the river Ganges and the river Ganges on the northern side up to Patna Collectorate.
	(b)	Assistant Commissioner of Commercial Taxes, Gandhi Maidan Circle.	Ditto
	(c)	Commercial Taxes Officer, Gandhi Maidan Circle.	Ditto
16.	(a)	Deputy Commissioner of Commercial Taxes, Patliputra Circle.	The area of Patna Municipal Corporation of Patna Sadar Subdivision which is surrounded by Dakbungalow Road. Bailey Road and Patna-Dinapur road in the South; river Ganges in the north, Dinapur sub-division in the east and west and by Frazer Road in the east and west Gandhi Maidan Roads surrounded by the imaginary line drawn up to the river Ganges.
	(b)	Assistant Commissioner of Commercial Taxes, Patliputra Circle.	Ditto
	(c)		Ditto

Commercial Taxes Officer,  
Patliputra Circle.

17.	(a)	Deputy Commissioner of Commercial Taxes, Patna North Circle.	The entire eastern and southern area coming within the road which start from Patna Collectorate and run through eastern and southern Gandhi Maidan up to Exhibition Road and the eastern portion of Exhibition road up to the meeting point of Exhibition Road with Station Road which further move towards east via Thakurbari Road; Abdul Bari Road and Ashok Raj Path, going to the east up to the division line of Patna Sadar Subdivision and Patna City Subdivision.
	(b)	Assistant Commissioner of Commercial Taxes, Patna North Circle.	Ditto
	(c)	Commercial Taxes Officer, Patna North Circle.	Ditto
18.	(a)	Deputy Commissioner of Commercial Taxes, Patna South Circle.	Massaurhi Subdivision and the remaining area of Patna Sadar Sub-division, excluding the area of Patna West Circle, Gandhi Maidan Circle; Patliputra Circle and Patna North Circle.
	(b)	Assistant Commissioner of Commercial Taxes, Patna South Circle.	Ditto
	(c)	Commercial Taxes Officer, Patna South Circle.	Ditto
19.	(a)	Assistant Commissioner of Commercial Taxes, Dinapur Circle.	The whole of the Dinapur Subdivision of Patna District.
	(b)	Commercial Taxes Officer, Dinapur Circle.	Ditto

20.	(a)	Deputy Commissioner of Commercial Taxes, Patna City East Circle.	Malsalami and Fatuah Police Stations of Patna City Subdivision of the district of Patna.
	(b)	Assistant Commissioner of Commercial Taxes, Patna City East Circle.	Ditto
	(c)	Commercial Taxes Officer, Patna City East Circle.	Ditto
21.	(a)	Assistant Commissioner of Commercial Taxes, Patna City West Circle.	The whole of the Patna City Subdivision excluding the area allotted to Patna City East Circle of the district of Patna.
	(b)	Commercial Taxes Officer, Patna City West Circle.	Ditto
22.	(a)	Assistant Commissioner of Commercial Taxes, Barh Circle.	Barh Subdivision of the district of Patna.
	(b)	Commercial Taxes, Officer Barh Circle.	Ditto
23.	(a)	Assistant Commissioner of Commercial Taxes Shahabad Circle.	The Sadar Subdivision of the district of Bhojpur.
	(b)	Commercial Taxes Officer, Shahabad Circle.	Ditto
24.	(a)	Assistant Commissioner of Commercial Taxes, Buxar Circle.	Buxar Subdivision of Bhojpur District.
	(b)	Commercial Taxes Officer, Buxar Circle.	Ditto.
25.		Central Division	
	(a)	Joint Commissioner of Commercial Taxes, Central Division, Patna.	The whole of State of Bihar.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Central Division, Patna.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Central	Ditto.

		Division, Patna.	
26.	(a)	Deputy Commissioner of Commercial Taxes, Special Circle, Patna.	Ditto.
	(b)	Assistant Commissioner of Commercial Taxes, Special Circle, Patna.	The whole of the State of Bihar.
	(c)	Commercial Taxes Officer, Special Circle, Patna.	Ditto.
27.	(a)	Deputy Commissioner of Commercial Taxes, Central Circle.	Ditto.
	(b)	Assistant Commissioner of Commercial Taxes, Central Circle.	Ditto.
	(c)	Commercial Taxes Officer, Central Circle.	Ditto.
Gaya Division			
28.	(a)	Joint Commissioner of Commercial Taxes, Gaya Division.	The whole of Magadh Civil Division and Nalanda and Rontas districts of Patna Civil Division.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Gaya Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes. Vigilance and Monitoring, Gaya Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Gaya Division.	The whole of Magadh Civil Division and Nalanda and Rohtas districts of Patna Civil Division.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Gaya Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, Gaya Division.	Ditto.

29.	(a)	Deputy Commissioner of Commercial Taxes, Gaya Circle.	The whole of the district of Gaya.
	(b)	Assistant Commissioner of Commercial Taxes, Gaya Circle.	Ditto.
	(c)	Commercial Taxes Officer, Gaya Circle	Ditto.
	(d)	Commercial Taxes Officer, Jahanabad Sub-Circle.	Jahanabad Subdivision of the district of Gaya.
30.	(a)	Assistant Commissioner of Commercial Taxes, Bihar Sharif Circle.	The whole of the districts of Nalanda.
	(b)	Commercial Taxes Officer, Bihar Sharif Circle.	Ditto.
31.	(a)	Assistant Commissioner of Commercial Taxes, Nawadah Circle.	The whole of the district of Nawadah.
	(b)	Commercial Taxes Officer, Nawadah Circle.	Ditto.
32.	(a)	Assistant Commissioner of Commercial Taxes, Aurangabad Circle.	The whole of the district of Aurangabad.
	(b)	Commercial Taxes Officer, Aurangabad Circle.	Ditto.
33.	(a)	Deputy Commissioner of Commercial Taxes, Sasaram Circle.	The whole of the district of Rohtas.
	(b)	Assistant Commissioner of Commercial Taxes, Sasaram Circle.	Ditto.
	(c)	Commercial Taxes Officer, Sasaram Circle.	Ditto.
	(d)	Commercial Taxes Officer, Bhabhua Sub-Circle.	Bhabhua Subdivision of Rohtas district.
Tirhut Division			
34.	(a)	Joint Commissioner of Commercial Taxes, Tirhut Division.	The Civil Division of Tirhut and Saran.
	(b)		Ditto.

		Deputy Commissioner of Commercial Taxes(Administration),Tirhut Division.	
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance andMonitoring, Tirhut Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, InvestigationBureau, Tirhut Division.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, InvestigationBureau, Tirhut Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, TirhutDivision.	Ditto.
35.	(a)	Deputy Commissioner of Commercial Taxes, Muzaffarpur.	The whole of the district of Muzaffarpur.
	(b)	Assistant Commissioner of Commercial Taxes, MuzaffarpurCircle.	Ditto.
	(c)	Commercial Taxes Officer, Muzaffarpur Circle.	Ditto.
36.	(a)	Assistant Commissioner of Commercial Taxes, Sitamarhi Circle.	The whole of the district of Sitamarhi.
	(b)	Commercial Taxes Officer, Sitamarhi Circle.	Ditto.
37.	{a}	Assistant Commissioner of Commercial Taxes, Hajipur Circle.	The whole of the district of Vaishali.
	(b)	Commercial Taxes Officer, Hajipur Circle.	Ditto.
38.	(a)	Assistant Commissioner of Commercial Taxes, Saran Circle.	The whole of the district of Saran, Chapra.
	(b)	Commercial Taxes Officer, Saran Circle.	Ditto.

39.	(a)	Assistant Commissioner of Commercial Taxes, Siwan Circle.	The whole of the district of Siwan.
	(b)	Commercial Taxes Officer, Siwan Circle.	Ditto.
40.	(a)	Assistant Commissioner of Commercial Taxes, Gopalganj Circle.	The whole of the district of Gopalganj.
	(b)	Commercial Taxes Officer, Gopalganj Circle.	Ditto.
41.	(a)	Assistant Commissioner of Commercial Taxes, Bettiah Circle.	The whole of the district of West Champaran.
	(b)	Commercial Taxes Officer, Bettiah Circle.	Ditto.
	(c)	Commercial Taxes Officer, Bagaha Sub-Circle.	Bagaha Subdivision of the district of West Champaran.
42.	(a)	Assistant Commissioner of Commercial Taxes, Champaran Circle, Motihari.	The whole of the district of East Champaran.
	(b)	Commercial Taxes Officer, Champaran Circle, Motihari.	Ditto.
	(c)	Commercial Taxes Officer, Raxaul Sub-Circle.	Raxaul and Ramgarhwa Police Stations of the Sadar Subdivision and Ajadpur, Chauradano and Ghorasahan Police Stations in Sikrahna Subdivision of the district of East Champaran.
Darbhanga Division			
43.	(a)	Joint Commissioner of Commercial Taxes, Darbhanga Division.	The whole of Civil Division of Darbhanga and Nirmali Police Station (Except Halka nos. 5, 6, 7 and 8) of Supaul Subdivision in the district of Saharsa.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Darbhanga Division.	Ditto.
	(c)		Ditto.

		Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring Darbhanga Division.	
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Darbhanga Division.	The whole of Civil Division of Darbhanga and Nirmali Police Station (except Halks nos. 5, 6, 7 and 8) of Supaul Subdivision in the district of Saharsa.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Darbhanga Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, Darbhanga Division.	Ditto.
44.	(a)	Assistant Commissioner of Commercial Taxes, Darbhanga Circle.	The whole of the district of Darbhanga.
	(b)	Commercial Taxes Officer, Darbhanga.	Ditto.
45.	(a)	Assistant Commissioner of Commercial Taxes, Madhubani Circle.	The whole of the district of Madhubani and Police Station of Nirmali (except Halka nos. 5, 6, 7 and 8) in Supaul Subdivision of the district of Saharsa.
	(b)	Commercial Taxes Officer, Madhubani Circle.	Ditto.
	(c)	Commercial Taxes Officer, Jhanjharpur Sub-circle.	Jhanjharpur Subdivision of Madhubani district and the Police Station of Nirmali (except Halka no. 5, 6, 7 and 8) in Supaul Sub-division of the district of Saharsa.
46.	(a)	Assistant Commissioner of Commercial Taxes, Samastipur Circle.	The whole of the district of Samastipur
	(b)	Commercial Taxes Officer, Samastipur Circle.	Ditto.
	(c)	Commercial Taxes Officer, Dalsingsarai Sub-circle.	Dalsingsarai Subdivision and Police Stations of Ujiarpur



			Mohiuddinnagar and Sahpur Patori of Sadar Subdivision and Bibhutipur Police Station of Rosera Subdivision in the district of Samastipur.
47.	(a)	Assistant Commissioner of Commercial Taxes, Begusarai Circle.	The whole of the district of Begusarai.
	(b)	Commercial Taxes Officer, Begusarai Circle.	Ditto.
	(c)	Commercial Taxes Officer, Teghra Sub-circle.	Bachwara, Teghra and Bhagwanpur Police Stations of the district of Begusarai including the area of Barauni Police Station lying west of N. H. 31 and South of N. H. 28 of the district of Begusarai.
Purnea Division			
48.	(a)	Joint Commissioner of Commercial Taxes, Purnea Division.	The whole of Kosi Division excluding the Police Station of Nirmali (except) Halka nos. 5, 6, 7 and 8) in Supaul Subdivision of the district of Saharsa, Naugachia, Thana Bihpur and Gopalpur Police Station of the district of Bhagalpur and the district of Khagaria.
	(b)	Deputy Commissioner of Commercial Taxes, Purnea Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Purnea Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Purnea Division.	Ditto.
	(e)	Assistant Commissioner of	Ditto.

		Commercial Taxes, Investigation Bureau, Purnea Division.	
	(f)	Commercial Taxes Officer, Investigation Bureau, Purnea Division.	Ditto.
49.	(a)	Assistant Commissioner of Commercial Taxes, Purnea Circle.	The Sadar Subdivision of the district of Purnea.
	(b)	Commercial Taxes Officer, Purnea Circle.	Ditto.
50.	(a)	Assistant Commissioner of Commercial Taxes, Forbesganj Circle.	The Araria Subdivision of the district of Purnea.
	(b)	Commercial Taxes Officer, Forbesganj Circle.	Ditto.
51.	(a)	Assistant Commissioner of Commercial Taxes, Katihar Circle.	Ditto.
	(b)	Commercial Taxes, Officer, Katihar Circle.	Ditto.
52.	(a)	Assistant Commissioner of Commercial Taxes, Kishanganj Circle.	The Subdivision of Kishanganj in Purnea District.
	(b)	Commercial Taxes Officer, Kishanganj Circle.	Ditto.
53.	(a)	Assistant Commissioner of Commercial Taxes, Saharsa Circle.	The whole of the district of Saharsa excluding Nirmali Police Station in Supaul Sub-division except Halka nos.5, 6, 7 and 8.
	(b)	Commercial Taxes Officer, Saharsa Circle.	Ditto.
54.	(a)	Assistant Commissioner of Commercial Taxes, Madhepura Circle.	The whole of the district of Madhepura.
	(b)	Commercial Taxes Officer, Madhepura Circle.	Ditto.
55.	(a)	Assistant Commissioner of Commercial Taxes, Khagaria Circle.	The whole of the district of Khagaria and the Police Stations of Naugachia, Thana

			Bihpur and Gopalpur in the district of Bhagalpur.
	(b)	Commercial Taxes Officer, Khagaria Circle.	Ditto.
Bhagalpur Division			
56.	(a)	Joint Commissioner of Commercial Taxes, Bhagalpur Division.	The whole of the Bhagalpur Division and Santhal Parganas Division excluding the district of Khagaria and also Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
	(b)	Deputy Commissioner of Commercial Taxes, Administration, Bhagalpur Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Bhagalpur Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Bhagalpur Division.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Bhagalpur Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, Bhagalpur Division.	The whole of the Bhagalpur Division and Santhal Parganas Division excluding the district of Khagaria and also Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
57.	(a)	Assistant Commissioner of Commercial Taxes, Bhagalpur Circle.	The whole of the district of Bhagalpur including Naugachia, Thana Bihpur and Gopalpur Police Stations.
	(b)		Ditto.

		Commercial Taxes Officer, Bhagalpur Circle.	
58.	(a)	Assistant Commissioner of Commercial Taxes, Munger Circle.	The whole of the district of Munger excluding Shekhpura and Lakhisarai Sub-divisions.
	(b)	Commercial Taxes Officer, Munger Circle.	Ditto.
	(c)	Commercial Taxes Officer, Jamui Sub-Circle.	Jamui Subdivision of Munger district.
59.	(a)	Assistant Commissioner of Commercial Taxes, Lakhisarai Circle.	Lakhisarai and Shekhpura subdivisions of Munger district.
	(b)	Commercial Taxes Officer, Lakhisarai Circle.	Ditto.
60.	(a)	Assistant Commissioner of Commercial Taxes, Deoghar Circle.	The whole of the district of Deoghar and Jamtara Subdivision of Santhal Pargana district.
	(b)	Commercial Taxes Officer, Deoghar Circle.	Ditto.
61.	(a)	Assistant Commissioner of Commercial Taxes, Dumka Circle.	The whole of the Dumka subdivision of Santhal Parganas district.
	(b)	Commercial Taxes officer, Dumka Circle.	Ditto.
62.	(a)	Assistant Commissioner of Commercial Taxes, Godda Circle.	The whole of the district of Godda.
	(b)	Commercial Taxes Officer, Godda Circle.	Ditto.
63.	(a)	Assistant Commissioner of Commercial Taxes, Sahibganj Circle.	The whole of the district of Sahibganj.
	(b)	Commercial Taxes Officer, Sahibganj Circle.	Ditto.
Hazaribagh Division			
64.	(a)	Joint Commissioner of Commercial Taxes, Hazaribagh Division.	The district of Hazaribaigh and Giridih of North Chotanagpur Civil Division.
	(b)		Ditto.

		Deputy Commissioner of Commercial Taxes (Administration), Hazaribagh Division.	
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring Hazaribagh Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau Hazaribagh Division.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Hazaribagh Division.	The district of Hazaribagh and Giridih of North Chotanagpur Civil Division.
	(f)	Commercial Taxes Officer, Investigation Bureau, Hazaribagh Division.	Ditto.
65.	(a)	Deputy Commissioner of Commercial Taxes, Hazaribagh Circle.	The whole of the district of Hazaribagh excluding Koderma Sub-division.
	(b)	Assistant Commissioner of Commercial Taxes, Hazaribagh Circle.	Ditto.
	(c)	Commercial Taxes Officer, Hazaribagh Circle.	Ditto.
66.	(a)	Assistant Commissioner of Commercial Taxes, Koderma Circle.	Koderma Sub-division of the district of Hazaribagh.
	(b)	Commercial Taxes Officer, Koderma Circle.	Ditto.
67.	(a)	Assistant Commissioner of Commercial Taxes, Giridih Circle.	The whole of the Giridih district excluding Tenughat Subdivision.
	(b)	Commercial Taxes Officer, Giridih Circle.	Ditto.
68.	(a)	Deputy Commissioner of Commercial Taxes, Tenughat Circle.	Tenughat Sub-division of the district of Giridih.
	(b)	Assistant Commissioner of Commercial Taxes, Tenughat	Ditto.

		Circle.	
	(c)	Commercial Taxes Officer, Tenughat Circle.	Ditto.
Dhanbad Division			
69.	(a)	Joint Commissioner of Commercial Taxes, Dhanbad Division.	The whole of the district of Dhanbad in theChotanagpur North Division.
	(b)	Deputy Commissioner of Commercial Taxes (Administration)Dhanbad, Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance andMonitoring, Dhanbad Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, InvestigationBureau, Dhanbad Division.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, InvestigationBureau, Dhanbad Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, DhanbadDivision.	Ditto.
70.	(a)	Deputy Commissioner of Commercial Taxes, Dhanbad UrbanCircle.	Dhanbad Police Station of the District ofDhanbad.
	(b)	Commercial Taxes Officer, Dhanbad Urban Circle.	Ditto.
71.	(a)	Deputy Commissioner of Commercial Taxes, Dhanbad Circle.	Govindpur, Baliapur, Tundi, Kenduadih, PutkiPolice Station of the district of Dhanbad.
	(b)	Assistant Commissioner of Commercial Taxes, Dhanbad Circle.	Ditto.
	(c)	Commercial Taxes Officer, Dhanbad Circle.	Ditto.

72.	(a)	Deputy Commissioner of Commercial Taxes, Jharia Circle.	The Police Station of the district of Dhanbad.
	(b)	Assistant Commissioner of Commercial Taxes, Jharia Circle.	Ditto.
	(c)	Commercial Taxes Officer, Jharia Circle.	Ditto.
73.	(a)	Deputy Commissioner of Commercial Taxes, Sindri Circle.	The Police Station of Jorapokhar, Sudamadih and Sindri of the district of Dhanbad.
	(b)	Assistant Commissioner of Commercial Taxes, Sindri Circle.	Ditto.
	(c)	Commercial Taxes Officer, Sindri Circle.	Ditto.
74.	(a)	Deputy Commissioner of Commercial Taxes, Katras Circle.	Katras, Topchanchi, Jogta and Baghmara Police Stations of the district of Dhanbad.
	(b)	Assistant Commissioner of Commercial Taxes, Katras Circle.	Ditto.
	(c)	Commercial Taxes Officer, Katras Circle.	Katras, Topchanchi, Jogta and Baghmara Police-stations of the district of Dhanbad.
75.	(a)	Deputy Commissioner of Commercial Taxes, Chirkunda Circle.	Police-stations of Nirsa and Chirkundra of the district of Dhanbad.
	(b)	Assistant Commissioner of Commercial Taxes, Chirkunda Circle.	Ditto.
	(c)	Commercial Taxes Officer, Chirkundra Circle.	Ditto.
76.	(a)	Deputy Commissioner of Commercial Taxes, Bokaro Circle.	The Police-station of Bokaro, Chas, Chandankiari and Harla of the district of Dhanbad.
	(b)	Assistant Commissioner of Commercial Taxes, Bokaro Circle.	Ditto.
	(c)	Commercial Taxes Officer,	The Police-Stations of Bokaro,

Ranchi Division, Gumla	Bokaro Circle.		Chas, Chandankiari and Harla of the district of Dhanbad.
77.	(a)	Joint Commissioner of Commercial Taxes, Ranchi Division.	The district of Ranchi, Gumla, Lohardaga and Palamau of the Chotanagpur South Division.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Ranchi Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Ranchi Division.	The districts of Ranchi, Gumla, Lohardaga and Palamau of the Chotanagpur South Division.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Ranchi Division.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Ranchi Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, Ranchi Division.	Ditto.
78.	(a)	Deputy Commissioner of Commercial Taxes, Ranchi Special Circle.	The municipal area of Ranchi lying within the line drawn from Shaheed Chowk along Court Road to Divisional Commissioner's Office and then skirting the collectorate and running west up to junction of Ratu Road and then along Harmu Road, Laike Road and Jain Mandir and J. J. Road meeting at Shaheed Chowk and the area of Agricultural produce marketing yard, Pandra, Ranchi of Ranchi Sadar Sub-division.



	(b)	Assistant Commissioner of Commercial Taxes, Ranchi Special Circle.	Ditto.
	(c)	Commercial Taxes Officer, Ranchi Special Circle.	Ditto.
79.	(a)	@Deputy Commissioner of Commercial Taxes, Ranchi East Circle.	The area on the north side of the northern boundary of Ranchi South Circle of Ranchi District which is surrounded by the road running from Railway Overbridge near Ranchi Railway Station to Firaiyalal Chowk and from there passing through Lalpur Chowk and going to Hazaribagh Road.
	(b)	Assistant Commissioner of Commercial Taxes, Ranchi East Circle.	Ditto.
	(c)	Commercial Taxes Officer, Ranchi East.	Ditto.
80.	(a)	Deputy Commissioner of Commercial Taxes, Ranchi West Circle.	That area of Ranchi district which is not included in the jurisdiction of Ranchi South Circle, Ranchi Special Circle, and Ranchi East Circle.
	(b)	Assistant Commissioner of Commercial Taxes, Ranchi West Circle.	Ditto.
	(c)	Commercial Taxes Officer, Ranchi Circle.	Ditto.
81.	(a)	Deputy Commissioner of Commercial Taxes, Ranchi South Circle.	The Khunti subdivision and Doranda, Silli, Hatia, Namkum, Angara and Jaganathpur Police Stations of the Sadar subdivision of Ranchi district.
	(b)	Assistant Commissioner of Commercial Taxes, Ranchi South Circle.	Ditto.
	(c)	Commercial Taxes Officer, Ranchi south Circle.	Ditto.
82.	(a)		

		Assistant Commissioner of Commercial Taxes, Lohardaga Circle.	The whole of the district of Lohardaga.
	(b)	Commercial Taxes, Officer Lohardaga Circle.	Ditto.
83.	(a)	Assistant Commissioner of Commercial Taxes, Gumla Circle.	The whole of the district of Gumla.
	(b)	Commercial Taxes Officer, Gumla Circle.	Ditto.
84.	(a)	Assistant Commissioner of Commercial Taxes, Palamau Circle.	The whole of the district of Palamau.
	(b)	Commercial Taxes Officer, Palamau Circle.	Ditto.
Jamshedpur Division			
85.	(a)	Joint Commissioner of Commercial Taxes Jamshedpur Division.	The whole of the district of Singhbhum.
	(b)	Deputy Commissioner of Commercial Taxes, (Administration), Jamshedpur Division.	Ditto.
	(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Jamshedpur Division.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Jamshedpur Division.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Jamshedpur Division.	Ditto.
	(f)	Commercial Taxes Officer, Investigation Bureau, Jamshedpur Division.	Ditto.
86.	(a)	Deputy Commissioner of Commercial Taxes, Jamshedpur Urban Circle.	The Police stations of Bistupur, Kadma and Sonari.

	(b)	Assistant Commissioner of Commercial Taxes, Jamshedpur Urban Circle.	Ditto.
	(c)	Commercial Taxes Officer, Jamshedpur Urban Circle.	Ditto.
87.	(a)	Deputy Commissioner of Commercial Taxes, Jamshedpur Circle.	The Police Stations of Sakchi, Mango, Telco, Golmuri and Patamada.
	(b)	Assistant Commissioner of Commercial Taxes, Jamshedpur Circle.	Ditto.
	(c)	Commercial Taxes Officer, Jamshedpur Circle.	Ditto.
88.	(a)	Deputy Commissioner, Commercial Taxes, Adityapur Circle.	The Police Station of Adityapur, Kandra, Chandil, Ichagarhand Nimdih.
	(b)	Assistant Commissioner of Commercial Taxes, Adityapur Circle.	Ditto.
	(c)	Commercial Taxes Officer, Adityapur Circle.	Ditto.
89.	(a)	Deputy Commissioner, Commercial Taxes, Singhbhum Circle.	The entire area of Dalbhum subdivision of Singhbhum district excluding the Police Stations of Sakchi, Bistupur, Telco, Golmuri, Mango, Kadma and Sonari.
	(b)	Assistant. Commissioner, Commercial Taxes, Singhbhum Circle.	Ditto.
	(c)	Commercial Taxes Officer, Singhbhum Circle.	Ditto.
90.	(a)	Assistant Commissioner, Commercial Taxes, Chaibasa Circle.	The whole of the Sadar subdivision and Saraikala, Kharsawan sub-division of the district of Singhbhum excluding the Police Stations of Adityapur, Nimdih, Chandil and Inchagarhof Saraikela Kharsawan subdivision.
	(b)		Ditto.

		Commercial Taxes, Officer, Chaibasa Circle.	Chakradharpur, Mancharpur, Goalkera, Bandgaon and Sonua Police-Stations of Sadar Subdivision and Kharsawan and Kuchai Police-station of the Saraikela Kharsawan Subdivision of the district of Singhbhum.
	(c)	Commercial Taxes, Officer, Chaibasa Circle.	
91.	(a)	Assistant Commissioner, Commercial Taxes, Maithan Checkpost.	The Police-stations of Nirsa and Chirkunda of the district of Dhanbad.
	(b)	Commercial Taxes Officer, Maithan Checkpost.	Ditto.
92.	Commercial Taxes Officer, Chas Checkpost.	The Police-stations of Bokaro, Chas, Chandankiari and Harla of the district of Dhanbad.	
93.	Commercial Taxes Officer, Dimna Checkpost.	The jurisdiction of Jamshedpur Circle	
94.	Commercial Taxes Officer, Pardih Checkpost.	The jurisdiction of Jamshedpur Circle.	
95.	Commercial Taxes Officer, Sohani Patti Checkpost.	The jurisdiction of Buxar Circle.	
96.	Commercial Taxes Officer, Raxaul Checkpost.	The jurisdiction of Motihari Circle.	
97.	Commercial Taxes Officer, Gumla Checkpost.	The jurisdiction of Gumla Circle.	
98.	(a)	Assistant Commissioner of Commercial Taxes, Durgabati Checkpost.	The jurisdiction of Sasaram Circle.
	(b)	Commercial Taxes Officer, Durgabati Checkpost.	Ditto.
99.	Commercial Taxes Officer, Basdila Checkpost.	The jurisdiction of Gopalganj Circle.	
100.			

Commercial Taxes  
Officer, Dalcola  
Check-post.

The jurisdiction of Purnea  
Circle.

**2. This notification shall be deemed to have come into force with effect from 30th April, 1994.**

[S.O. 124, dated the 6th February, 1980. - In exercise of the powers conferred by clause (2) of Section 2 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to confer the powers and duties of Commissioner mentioned in column 2 of the table appended hereto upon the authorities mentioned in column 3 of the Table subject to the conditions and restrictions set out in column 4 thereof. Table

Serial no.	Section and sub-section of the Act under which the powers of Commissioner being conferred.	Authority under whom conferred.	Conditions and restrictions, if any.
1	2	3	4
1.	Sub-section (3) of section 14 powers to revise orders on his own motion or on application.	Joint Commissioner of Commercial Taxes Administration I/c of the Division.	The power shall be exercised in respect of orders passed by the officers below the rank of Joint Commissioner, Commercial Taxes within the territorial jurisdiction.

This notification shall come into force with effect from the date of issue.][S.O. 505, dated the 9th April, 1973. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Entertainments Tax Act, 1948 (XXXV of 1948) and in supersession of Government of Bihar, Finance (Commercial Taxes) Department's notification no. 3862.FT., dated the 7th April 1965, the Governor of Bihar is pleased to fix with effect from the 9th April, 1973 the rate of entertainment tax at fifty percentum of the payment for admission in respect of the following classes of entertainments, namely:-A circus and a magic show.S.O. 507, dated the 9th April, 1973. - In exercise of powers conferred by the second proviso to sub-section (1) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) and in supersession of Government of Bihar, Finance (Commercial Taxes) Department's notification no. 3464-F.T., dated the 21st March, 1963 and 3861-F.T., dated the 7th April, 1965, the Governor of Bihar is pleased to fix, with effect from the 9th April, 1973 the rate of entertainment tax at cent percentum of the payment for admission in respect of the following classes of entertainments, namely:-An Exhibition, a cinematograph exhibition, a stage play, a dramatic performance, a performance of music or both and a variety performance.S.O. 1536 dated the 1st December, 1975. - In exercise of the powers conferred by proviso to sub-section (2) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate specified in col. 3 of the Table hereto annexed as the rate at which tax shall be levied and paid in the case of cinematograph exhibition within the local limits of the places mentioned in the corresponding entry in col. 2 of the table.

Sl. no.	Name of places	Rate of Tax
		(Figures in rupees and per show)
1.	Patna Municipal Corporation, Patna district	10
2.	Ranchi Municipality, Ranchi district	10
3.	(a) Dhanbad Municipality, Dhanbad district	10
	(b) Jharia Notified Area Committee	10
4.	(a) Jamshedpur Notified Area Committee, Singhbhum district	10
	(b) Jugsalai Notified Area Committee.	10

**2. This notification will come into force with effect from the 1st December, 1975.**

S.O. 1540, dated 1st December, 1975. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate of Entertainment Tax at one hundred ten percentum of the payment chargeable for admission to entertainment. S.O. 1395, dated the 15th October, 1977. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate of Entertainment Tax in the State of fifty percentum of the payment for admission in Circus show with effect from the date of issue of this notification.

**2. This department notification no. S.O. 997, dated the 14th August, 1975 is hereby cancelled.**

S.O. 1394, dated the 17th November, 1978. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate of entertainment tax in the State of Bihar at twenty-five percentum of the payment for admission in Circus show with effect from 1st October, 1978.

**2. This department notification no. 1395, dated the 15th October, 1977 is hereby cancelled.**

S.O. 1073, dated the 30th June, 1979. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt exhibition of circus from payment of Entertainment Tax in the State of Bihar.

**2. This notification will come into force after one week from the date of issue of this notification.**

S.O. 1394, dated the 22nd November, 1983. - In exercise of the powers conferred by sub-section (5) of Section 3 read with the proviso to sub-section (2) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate of compounded entertainment tax for every show in lieu of entertainment tax payable under the provisions of subsections (1), (2) and (4) of Section 3 of the Act on cinematographic/exhibition or exhibition of films on videos by any person/Clubs/Societies/Organisation/ Establishments other than Cinema houses as noted in the table below-

		Through Projector	Through Videos				
		16 mm.	35mm. and above	Screen of 21"	Screen of above 21"		
		Tax payable u/s 3(1)	Tax payable u/s 3(2)	Tax payable u/s 3(3)	Tax payable u/s 3(4)		
		1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Non-commercial Clubs/ Societies registered under the Indian Companies Act or Societies Registration Act with fixed premises.	Where no separate admission fee is charged.	Nil	Nil	50	10	Nil	25
	Where separate admission fee is charged.	75	10	250	10	75	200
2. Unregistered noncommercial clubs and societies.	Where no separate admission fee is charged.	25	10	100	10	25	50
	Where separate admission fee is charged.	75	10	250	10	75	200
3. Commercial Clubs Organsation/ Establishments and individuals.	... ..	150	10	250	10	125	250
4. Under the Indian Companies Act or Societies	If no outsider is admitted on	Nil	Nil	25	10	Nil	25

Registration  
Act, non-commercial film,  
clubs or societies.

payment of  
admission fee.

If outsider is  
admitted on  
payment of  
admission fee.

75

10

250

10

75

200

**2. All previous orders or in respect of any Person/Clubs/Societies/Orgation/ Establison this point are hereby cancelled.**

**3. This notification will come into force from immediate effect.**

S.O. 1501, dated the 21st December, 1983. - In Exercise of the Powers Conferred by sub-section (2) of Section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in supersession of all previous notifications on the subject, is pleased to fix the rates specified in column 4 of the table hereto annexed as the rate at which show tax shall be levied and paid in the case of different cinematograph exhibition, specified in column 3 of the table, within the local limits of the places mentioned in corresponding entry in column 2 of the table.

Sl. no.	Name of places	Class of Cinema Houses	Rate of show tax.	Per show Rs.
1	2	3	4	
1.	A.	Patna-Patna Municipal Corporation Area.		
	B.	Jamshedpur-Jamshedpur Notified Area.		
	C.	Jugsalai-Jugsalai Notified Area.	A.	For air conditioned or air cooled cinema houses of 70 M.M.projector. 32.50
	D.	Ranchi (including Hatia). Ranchi Municipal Corporation Area.		
	E.	Dhanbad-Dhanbad Municipality Area.	B.	Other air conditioned or air cooled cinema houses. 25.00
	F.	Jharia-Jharia Notified Area.		



G.	Bokaro-Town Planning Authority.		
H.	Chas-Chas Notified Area.	C.	Non-air conditioned or air cooled cinema houses. 15.00
I.	Bhagalpur-Bhagalpur Municipality Area.		
J.	Muzaffarpur-Muzaffarpur Corporation Area.		
K.	Gaya-Gaya Municipality Area.		
2.	Places other than mentioned in Sl. no. 1 above.	A.	For air conditioned or air cooled cinema houses of 70 M.M.projector. 20.00
B.	Other air conditioned or air cooled cinema houses.		15.00
C.	Non-air conditioned or air cooled cinema houses.		10.00
<b>2.</b>			

This notification will come into force with effect from the 1st January, 1948.S.O. 48, dated the 26th April, 2005/1088. - In exercise of the powers conferred by sub-section (1) of Section 3 of the adopted Bihar Entertainment Tax Act, 1948 (Bihar Act XXXV, 1948) (Adopted) the Governor of Jharkhand is pleased to fix the rate of Entertainment Tax at 20% of the payment chargeable for admission to amusement park and other amusement centre and amusement exhibition/units situated within amusement park/amusement centre where there is admission fees chargeable for admission and which has not been exempted under section 10 of the Entertainment Tax Act.

**2. Notification No. S.O. 293 dated 25th July, 2003 shall be treated amended to this extent.**

**3. This notification shall come into force with effect from its publication in the Official Gazette.**

S.O. 242, dated the 11th March, 1985. - In exercise of the powers conferred by section [3A] [Section '3A' deleted by Jharkhand Amendment Act 8 of 2005.] of the Bihar Entertainments Tax Act, 1948 (Act XXXV of 1948) the Governor of Bihar having classified the places specified in column 2 in the

category mentioned in corresponding entry in column 3 of the Table annexed hereto, is pleased to fix the consolidated amount of tax as mentioned in the corresponding entry in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. No.	Name of the place which shall come in the category mentioned in column 3.	Category of places	Rate of consolidated amount of tax.
1	2	3	4
1.	The area falling within the limits of Jamshedpur notified area committee.	A	39 percent or gross collection capacity for every show.
2.	The area falling within the limits of Patna Municipal Corporation of Patna Sadar subdivision.	B	36 percent of the gross collection capacity for every show.
3.	The area falling within the limits of Ranchi, Muzaffarpur, Bhagalpur Municipal Corporation, Gaya, and Dhanbad Municipality, Jharia Notified Area, Bokara Steel City town, Chas Notified Area Committee and the area of Patna Municipal Corporation in Patna City subdivision.	C	30 percent of the gross collection capacity for every show.
4.	The areas falling within the limits of Darbhanga Municipal Corporation, Arrah, Chapra, Danapur Nizamat, Khagaul, Katihar, Munger, Jamalpur, Siwan, Hazaribagh, Begusarai, Chaibasa, Daltonganj, Sahibganj, Municipality of Danapur Cantt. and Barauni Community Development Block.	D	25 percent of the gross collection capacity for every show.
5.	The areas falling within the limits of Purnea, Bihar Shariff, Hajipur, Deoghar, Bettiah, Dehri on-Sone, Sasaram, Giridih Municipality, the Community Development Block of Dhanbad-cum-Kenduadih-cum-Jagda Block of Dhanbad district (excluding the area of Dhandad Municipality) the areas falling within the limits of Jharia-cum-Jora Pokhar-cum Sindri Community Development Block (excluding the areas of Jharia Notified Area (Committee) Baghmara and Katras Community Development Block, Jugsalai, Mango, Adityapur, Pakur and Jasidih Notified Area, Bermo and Gomia Community Development Block and Digha Police station of the district of Patna.	E	20 percent of the gross collection capacity for every show.
6.	The areas falling within the limits of Chakradharpur, Kishanganj, Samastipur, Ramgarh Cantonment, Forbesganj, Araria, Saharsa,	F	18 percent of the gross

	Buxar, Dumraon, Motihari, Madhubani, Jhumritelaiya, Khagaria, Madhepura, Gopalganj, Lohardaga and Gumla Municipality, Mokamah Notified Area Committee, Ramgarh, Nirsa and Chirkunda, Govindpur, Ghatsilla and Mosabani Community Development Block.		collection capacity for every show.
7.	The areas falling within the limits of Nawadah, Aurangabad, Jahanabad, Jamui, Lakhisarai, Shekhpura, Banka, Dumka, Madhupur, Supaul, Raxaul Bazar, Bhabhua, Rosera, Mahnar Bazar, Lalganj Municipality and Jhajha, Jamtara, Bairstania, Narkatiaganj, Bikramganj, Sultanganj, Dalsingsarai, Jhanjharpur, Jainagar, Garhwa, Simdega, Banmankhi, Jogbani, Naugachia, Murliganj, Bagha, Chakia, Chanpatia, Maharajganj, Janakpur Road (Purpri) Notified Area Committee and the area of Manpur Community Development Block of the district of Gaya, Gomoh, Bermo, Marhorah, Mahua, Manoharpur Community Development Block and Khelari.	G	15 percent of the gross collection capacity for every, show.
8.	All other places in the State of Bihar which are not included in the above categories.	H	12 percent of the gross collection capacity for every show.

## 2. This notification shall come into force with effect from the 1st April, 1985.

S.O. 774, dated, the 14th August, 1985. - In exercise of the powers conferred by section [3-A] [This notification is under Section 3-A, However, 3-A deleted by Jharkhand Act 8 of 2005.] of Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), and in supersession of all notifications issued on the subject, the Governor of Bihar, having classified the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of Table annexed hereto, is pleased to fix subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Areas falling within limits of Patna and Ranchi Municipal Corporation and Jamshedpur Notified Area Committee.	A	39% of gross collection capacity for every show.
2.	Nil	B	36% of gross collection

			capacity for every show.
			30% of gross collection capacity for every show.
3.	Nil	C	26% of gross collection capacity for every show.
4.	Areas of Patna Sadar Community Development Block excluding the areas falling within the limits of Patna Municipal Corporation.	D	22% of gross collection capacity for every show.
5.	Areas falling within the limits of Bhagalpur and Gaya Municipal Corporation, Bokaro Steel City town and the remaining area of Golmuri-cum-Jagsalai Community Development block excluding the areas or Municipal Corporation of municipality of Notified Area Committee classified under any other category in this notification.	E	20% of gross collection capacity for every show.
6.	Areas falling within the limits of Muzaffarpur and Darbhanga Municipal Corporation and Bihar Sharif Municipality and the remaining areas of Kanke Community Development Block excluding the areas of Municipal Corporation or Municipality or Notified Area Committee classified under any other category in this notification.	F	19% of gross collection capacity for every show.
7.	Areas falling within the limits of Arrah, Chapra, Monghyr, Katihar and Dhanbad Municipality and the remaining areas of the following Community Development Block excluding the areas of the Municipal Corporation/Municipality or Cantonment Board or Notified Area Committee classified under any other category of this notification-Gaya town, Mushari (Muzaffarpur), Darbhanga, Dhanbad-cum-Kendwadih, Jharia-cum-Sindri, Chas.	G	18% of gross collection capacity for every show.
8.	Areas falling within the limits of Dehri, Daiminagar, Jamalpur, Hazaribagh and Purnea Municipality and the remaining areas of the following Community Development Block excluding the areas of the Municipal Corporation or Municipality or Cantonment Board or Notified Area Committee classified under any other category of this notification Bihar Shariff, Purnea East, Jagdishpur (Bhagalpur), Nirsa-cum-Chirkunda, Baghmara-cum-Katras.	H	16% of gross collection capacity for every show.
9.	Areas falling within the limits of Danapur Nizamat, Mokameh, Sasaram, Siwan, Motihari, Bettiah, Hajipur, Begusarai, Deoghar, Kishanganj, Saharsa, Giridih, Daltonganj Municipality, Danapur and Ramgarh Cantonment, Sindri, Jharia, Chas, Adityapur (Gamharia) and Mango Notified Area Committee and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board classified under any other category of this notification Danapur-cum-Khagaul, Barh, Mokamah, Rajgir, Nawada, Sasaram Dehri, Arrah, Barauli,	I	

Barauni, Dumra, Belsand, Motihari, Narkatiaganj, Bagaha, Madhubani, Samastipur, Bikram, Chandi Arwal, Kuchaikote, Kurhani, Baniapur, Kanti, Paru, Baruraj, Lalganj, Goraul, Mahua, Patepur, Begusarai, Rooni Saidpur, Turkiliya, Arearaj, Singhia, Benipatti, Fulparas, Manigachi, Benipur, Kalyanpur, Warisnagar, Rosera, hasanpur, Barari, Raniganj, Narpatganj, Forbesganj, Dalsingsarai, Kohra (Saharsa), Supaul (Saharsa), Kishanganj, Monghyr, Jamalpur, Lakhisarai, Khagaria, Patratu, Giridih.

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| <p>10. Areas falling within the limits of Barh, Khagaul, Dumraon, Buxar, Jehanabad, Aurangabad, Nawada, Gopalganj, Bagaha, Sitamarhi, Mahnar, Madhubani, Samastipur, Lakhisarai, Jamui, Barhiya, Shekhpura, Khagaria, Madhupur, Dumka, Sahebganj, Forbesganj, Araria, Supaul, Jhumri Tilaiya, Chaibasa, Chakardharpur and Jugsalai Municipality and Jhajha Notified Area Committee and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board or Notified Area Committee classified under any other category of this notification—Futwah, Phulwari, Dhanarua, Masaurhi, Naubatpur, Paliganj, Bihta, Maner, Bukhtiarpur, Pandarak, Noorsarai, Rahui, Harnote, Ashthawa, Hilsa, Ekangarsarai, Islampur, Bodh Gaya, Sherghati, Amas, Tekari, Belaganj, Khijirsarai, Atri, Wazirganj, Fatehpur, Mohanpur, Bachatti, Jehanabad, Mukhdumpur, Kurtha, Karpira, Kako, Ghoshi, Akbarpur, Hisuar, Warsaliganj, Pakri Berawan, Kowakol, Govindpur, Rajouii, Sirdaila, Aurangabad, Deo, Kutumba, Nabi Nagar, Baroon, Obra, Daudnagar, Goh, Raiganj, Madanpur, Shivasagar, Karaghatar, Dinara, Dawath, Bikramganj, Karakat, Nasriganj, Nokha, Bhabhua, Bhagwanpur, Chainpur, Ramgarh (Rohtas district), Mohania, Udbantnagar, Jagdishpur, Shahpur, Bihian, Barhara, Koilwar, Sandesh, Sahar, Tarari, Piro, Buxar, Etari, Rajpur, Simri, Barhampur, Dumraon Nawanagar, Gopatganj, Manjha, Uchkagaon, Hathua, Bhore, Kateya, Baikunthpur, Siwan, Hussainganj, Andar, Darauli, Mairwa, Barhariya, Pachrukhi, Goreakothi, Basantpur, Bhagwanpur Hat, Maharajganj, Duraundha, Siswan, Raghunathpur, Jalalpur, Manjhi, Ekma, Masarakh, Taraiya, Martioura, Amnour, Parasa Dariapur, Sonpur, Garkha, Minapur, Bochha, Aurai, Katra, Gaighat Dhaoil, Sakra, Saraiya, Sahebganj (Muzaffarpur), Vaishali, Jandaha, Sahdei Bujurg, Bidupur, Raghobpur, Matihani, Bachwara, Bhagwanpur, Cheriya Bariyarpur, Bakhri, Balia, Sahebpurkamal, Shivhar, Piyrahi, Mejarganj, Reega, Bathnaha, Sonbarsa, Parihar, Sursand, Pupari, Manpur, Bajpatti, Kalyanpur, Kesariya, Harsidhi, Paharpur, Sugauli, Ramgarhwa, Adapur, Raxaul, Ghorasahan, Dhaka, Chirraiya, Patahi, Pakaridayal, Madhuban, Chakiya, (Pipra), Nautan, Bettiah, Beriya,</p> | J | 15% of grass collection capacity for every show. |
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Jogapatti, Thakraha, Madhubani, Ram Nagar, Lauriya, Bispi, Harlakhi, Basopatti, Khouli, Jai Nagar, Ladania, Babu Barhi, Raj Nagar, Pandaul, Andhratharhi, Jhanjharpur, Lokha, Lokhi, Madhepur, Bahadurpur, Hayaghat, Singhwara, Jale, Kyotiranwe, Baheri, Ghanshyampur, Biroui, Kusheswar Asthan, Sarairanjan, Tajpur, Morwa, Pusa, Ujiarpur, Mohiuddinnagar, Patori, Singhiya, Bibhutipur, Simri Bakhtiarapur, Mehsi (Dharhara), Sourbazar, Sonbarsa (Saharsa) Salkhua, Kishanpur, Pipra, Tirveniganj, Bashanpur (Saharsa), Chatapur, Raghobpur, Madhepura, Nirmali, Singheshwar, Kumarkhand, Murliganj, Chousa, Alamnagar, Pranpur, Manihari, Falka, Korha, Kadma, Warsoi, Ajamnagar, Krityanand Nagar, Dhamdaha, Rupouli, Barhara, Kasba, Amour, Bausa, Bausi, Margama, Palasi, Jokihat, Kishanganj, Kundhit, Rajmahal, Baraharwa, Borio, Pakur, Maheshpur, Deoghar, Madhupur, Mohanpur, Sarath, Godda, Proriya Hat, Pathargama, Mahagama, meharma, Boarijour, Kochadhamin, Hazaribagh, Jamui, Bahadurganj, Dighalbank, Thakurganj, Porhiya, Shahkund, Sultanganj, Suboua, Pirpanti, Sonhaila Navgachiya, Bihpur, Gopalpur, Banka, Katoriya, Belhar, Shambhgunj, Amarpur, Rajoun, Dhuraiya, Bousi Tarapur, Kharagpur, Lakshmipur, Jhaja, Chakai, Sono, Khera, Sikandara, Halsi, Shekhpura, Barhiya, Barbiga, Suryagarha, Alouli, Choutham, Beldour, Gogri, Poratta, Dumka, Jama, Jarmundi. Ramgarh (Damka), Jamtara, Narayanpur, Nala, Katakmasandi, Barhi, Bishungarh, Mandu, Goia, Ramgarh (Hazaribagh) Hunterganj, Chatra, Pitkohri, Koderma, Chouparan, Dumri, Bagodar, Dhanwar, Deori, Jamua, Gomiya, Bermo, Tamar, Chainpur; Bishrampur, Husainabad, Nawadih, Govindpur, Chandan Kiyari, Gumla, Utaai, Bhavanathpur, Mander, Daltonganj, Maihigaon (Chakardharapur), Potka, Pathmarh, Adityapur (Gamhariya) Bahragara, Lakhnour (Madhubani), Chakulia.

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| 11. Areas falling within the limits of Jagdishpur, Bhabhua, Sekari, Daudnagar Rivilganj, Raxaul, Lalganj, Rosra, Kahalgau, Banka, Pakur, Madhepura, Chaitra, Lohardaga, Gumla, Garhwa, Saraikela Municipality, Futwah, Khusrupur, Masaurhi, Maner, Phulwarishariff, Hilsa, Islampur, Silao, Bihinya, Piro, Koilwar, Shahpur, Bikramganj, Koath, Sherghati Bodhgaya, Jamhour, Warsaliganj, Hisua, Jainagar, Bairgania, Jhanjharpur Dalsingsarai, Nougachhia, Sultanganj, Sonpur, Dighwara, Mairwa, Maharajganj, Mirganj, Barauli, Lotha, Chakiya, Sugauli, Chanpatiya, Narkatiyaganj, Janakpur Road, Barbiga, Haveli Kharagpur, Gogri Jamalpur, Jasidih, Mihijam, Jamtara, Rajmahal, Godda, Jogbani, Kasba, Bahadurganj Banmankhi, Thakurganj, Banihari, Nirman, Birpur, Murliganj, Bihariganj, Koderma, Etki, Simdega Khunti, Hussainabad, Latehar and the remaining areas of the following Community | K | 12% of gross collection capacity for every show. |
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Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board or Notified Area Committee Classified under any other category of this notification, Poon-Poon, Giriyak, Sarmera, Dumaria, Manpur, Narhat, Hanspura, Rohtas, Nouhatta, Chanari, Agoura, Chand Durgawati, Kudra, Charpokhari, Vijaypur, Guthni, Revilganj, Dighwara, Mahnar, Khudabandpur, Bairgania, Tariyani, Narkatiya, Mehshi, Madhwapur, Bharouna, Balrampur, Amdabad, Bhavanipur, Kursakanta, Sikti, Sahebganj, Taljhari, Pathna, Barhat, Kauriya, Amrayara, Litipra, Hiranpur, Sharavan, Palajori, Karun, Sunder Pahari, Churchu, Barkagaon, Terhagachi, Nathnagar, Chanan, Barhat, Sangrampur, Darhara, Arityari, Ranisravar, Masalia, Gopikandar, Sikaripara, Kerdari, Echak, Simariya, Pratappur, Tendwa, Jainagar, Satgawagan, Markachha, Barkata, Birtand, Birniganwa, Tisri, Bengabad, Gande, Bharni, Sisai, Kadera, Bettiah, Lohardagga, Senha, Kisko, Curu, Bhandra Namkurn, Ratu, Bern, Lamuro, Chanho, Burmu, Ormandi, Angara, Silli. Khunti, Murhu, Ranio, Torpa Kara, Guddu, Sonanatu Karki, (Tamardo), Karmar, Peterwar, Tundi, Balipur, Oiewera, Bano, Jaldhega, Tetait, Nagar, Baiba, Kurdeng, Palkot, Raidih, Chonpur, Dumri, Bishunpur, Ghaghara, Hariharganj, Manatu, Panki, Lesliganj, Latehar, Garh, Mahaadah, Manika, Barwadih, Balumath, Chandwa, Ranka Bhandariya, Thuroo, Tantanagar, Manjhoriya, Kumardhunbi, Manjhgaon, Jagarnathpur, Jhinkpani, Tonto, Nawamundi (Bara Jamda), Manohanpur, Goyalkera, Sonua, Bangaon, Khuntpani; Sarhikela, Khartawa, Kuchai, Chandil, Inchagarh, Nimdih, Govindpur, Ghatshila, Dalgungar, Dumariya, Mosabani.

[S.O. 474, dated the 11th April, 1986. -In exercise of the powers conferred by section [3A] [This notification shall be deemed to have come into force with effect from the 1st August, 1985.] of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in continuation of notification no. S.O. 774, dated the 14th August, 1985 is pleased to classify the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the table annexed hereto, and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.]

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Areas falling within Chapra, Hajipur, Kishanganj (Madhepura) Community Development Block, excluding the area of Municipal Corporation or Municipality or Notified Area Committee or	'T'	16 percent of gross collection capacity for every show.

Cantonment Board falling within these Blocks and notified as such under any other category.

- |  |            |  |
|--|------------|--|
| <p>2. Areas falling within Teghra, Dumri (Giridih) Community Development Blocks excluding the are as of the Municipal Corporation or Municipality or Notified Area Committee or Cantonment Board falling within these Blocks and notified as such under any other category.</p> <p>3. Areas falling within the Blocks of Saraihat (Dumka), Nauhatta (Saharasa), Jasidih (Giridih), Dumri (Gumla) excluding the areas of Municipal Corporation or Municipality or Notified Area Committee notified as such under any other category, and the areas failing within the limits of Rafiganj Notified Area Committee.</p> | <p>'J'</p> | <p>15 percent of gross collection capacity for every show.</p> |
|--|------------|--|

S.O. 926, dated the 22nd September, 1988. - In exercise of the powers conferred by Section [3A] [Section '3A' deleted by Jharkhand Act.] of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar partially amending Notification No. S.O. 774, dated 14th August, 1985 is pleased to classify the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the said Section, the consolidated amount of tax as mentioned in the corresponding entries in column-4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Ram Nagar Notified Area Committee.	'K'	12 percent of gross collection capacity for every show.

## **2. This notification shall come into force with effect from the date of the issue.**

S.O. 1264, dated the 16th December, 1989. - In exercise of the powers conferred by Section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in continuation of Notification No. S.O. 774, dated 14th August, 1985 by partially amending it, is pleased to classify the place mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Phusro Notified Area Committee.	'K'	



12 percent of gross collection  
capacity for every show.

**2. This notification shall come into force with effect from the date of the issue.**

S.O. 10, dated the 4th January, 1990. - In exercise of the powers conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar, in continuation of Notification No. S.O. 774, dated 14th August, 1985 by partially amending it, is pleased to classify the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Patratu Town area under Patratu Block.	'K'	12 percent of gross collection capacity for every show.

**2. This Notification shall come into force with effect from the 31.12.1989.**

S.O. 138, dated the 7th March, 1990. - In exercise of the powers conferred by section [3A] [Section '3A' stands omitted by Act of 2005.] of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar in continuation, of notification no. S.O. 774, dated 14th August, 1985 by partially amending it is pleased to classify the place mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in the category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Phusro Notified Area Committee.	'K'	12 percent of gross collection capacity for every show.

**2. This notification shall come into force with effect from the date of issue.**

**3. Notification No. S.O. 1264, dated 16.12.1989 is being superseded.**

S.O. 448, dated the 5th June 1990. - In exercise of the powers conferred by [3-A] [section '3A' stands omitted by Act 8 of 2005.] of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar in continuation of Notification no. S.O. 774, dated 14th August, 1985 by partially

amending it, is pleased to classify the place mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the said section the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Obera (Dist. Aurangabad)	'K'	12% of gross collection capacity for every show.
2.	Pakri Barawan (Dist. Nawada)	'K'	Ditto
3.	Supaul Bazar (Dist. Darbhanga)	'K'	Ditto
4.	Nokha (Dist. Rohtas)	'K'	Ditto
5.	Sasamusa (Dist. Gopalganj)	'K'	Ditto
6.	Isri Bazar (Dist. Giridih)	'K'	Ditto
7.	Suriya Hazaribagh Road (Dist. Hazaribagh)	'K'	Ditto
8.	Kathara (Dist. Giridih)	'K'	Ditto
9.	Kurpaniya (Dist. Giridih)	'K'	Ditto
10.	Kuju (Dist. Hazaribagh)	'K'	Ditto
11.	Haludbani (Dist. Jamshedpur) (Parsudih)	'K'	Ditto

## **2. This notification shall come into force with effect from the 31.12.1989.**

S.O. 412, dated the 20th April, 1985. - In exercise of the powers conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV, 1948), the Governor of Bihar is pleased to direct that the implementation of Finance (Commercial Taxes) Department notification nos. S.O. 242, dated the 11th March, 1985 and S.O. 308, dated the 26th March, 1985 shall remain stayed upto 30th April, 1985. S.O. 92, dated 23rd March, 1993. - In exercise of the powers conferred by sections [xx] [section '3A' stands omitted by Act 8 of 2005.] and 3B of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar by amending the previous notification issued on this subject is pleased to classify the places with population described in column 2 according to 1991 census in the category mentioned in corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the proviso to the said section, the rate of consolidated tax as mentioned in the corresponding entries in column 4 and the rate of compounded tax as mentioned in the corresponding entries in column 5, number of weekly shows for compounding as mentioned in the corresponding entries in column 6, which shall be paid by the proprietor of an entertainment of the place classified in that category to the State Government.

Sl. no.	Population of Municipal Corporation, Municipality, Notified Area	Category	Rate of consolidated tax under section 3A (percentage total	Rate of compounding tax under section 5-B (percentage of	No. of weekly show for compounding
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	Committee, Cantonment Board and Urban Area and Gram Panchayat.		collection capacity per-show).	total collection capacity per show.)	
1	2	3	4	5	6
1.	More than 4 Lacs	"A"	39	35	25
2.	More than 3.5 Lacs and upto 4 Lacs.	"B"	36	32	25
3.	More than 3 Lacs and upto 3.5 Lacs.	"C"	30	26	25
4.	More than 2.5 Lacs and upto 3 Lacs.	"D"	25	21	25
5.	More than 2 Lacs and upto 2.5 Lacs.	"E"	22	19	23
6.	More than 1.5 Lacs and upto 2 Lacs.	"F"	20	17	23
7.	More than 1 Lac and upto 1.5. Lacs.	"G"	19	16	23
8.	More than 75 thousands and upto 1 Lacs.	"H"	18	15	23
9.	More than 50 thousands and upto 75 thousands.	"I"	16	14	17
10.	More than 25 thousands and upto 50 thousands.	"J"	15	13	17
11.	Less than 25 thousands.	"K"	12	10	14

S.O.50, dated the 26th April, 2005. - In exercise of the powers conferred by Section 3B of the Adopted Bihar Entertainment Tax Act, 1948, the Governor of Jharkhand is pleased to amend the notifications number S.O. 92 dated 23rd March, 1993 as follows:-Amendment

Sl. No.	Population of Municipal Corporation, Notified Area Committee, Cantonment Board, Urban Area and Village Panchayat	Class of Area	Rate of Compounding under Section 3B (Percentage of gross collection capacity per show)	No. of Weekly Show
1	2	3	4	5
1.	Above 5 Lacs	A	24%	20
2.	Above 2.5 Lacs up to 5 Lacs	B	14%	18
3.	Above 1 Lacs upto 2.5 Lacs	C	11%	15
4.	upto 1 Lac	D	8%	12

**2. Notification No. S.O. 92 dated 23rd March, 1993 shall be treated amended to this extent.**

### 3. This notification shall come into force from its publication in the Official Gazette.

S.O. 803, dated the 31st October, 1990. - In exercise of the power, conferred by section 3C of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV, 1948), the Governor of Bihar in cancellation of previous notifications in this regard is pleased to fix the rate of Entertainment Tax as specified in column 3 for commercial Exhibition of films on Video specified in the corresponding entry in column 2 of the Table annexed hereto:-

Serial No.	Particulars of Videos	Rate of Entertainment Tax.
1	2	3
	Size of screen.	Rate of tax per week.
1.	Video up to 65 cm. screen	(A) Rs. 750 (Rupees Seven hundred fifty) where total number of seats is upto 50. (B) Rs. 1,000 (Rupees One thousand) where total number of seats is more than 50 but up to 100. (C) Rs. 1,500 (Rupees One thousand five hundred) where total number of seats is more than 100.
2.	Video of above 65 cm. and up-to 100 cm. screen.	(A) Rs. 1,000 (Rupees One thousand) where total number of seats is upto 50. (B) Rs. 1,500 (Rupees One thousand five hundred) where total number of seats is more than 50 but upto 100. (C) Rs. 2,000 (Rupees two thousand) where total number of seats is more than 100.
3.	Video of above 100 cm. screen.	(A) Rs. 1,200 (Rupees One thousand two hundred) where total number of seats is upto 50. (B) Rs. 2,000 (Rupees two thousand) where total number of seats is more than 50 but upto 100. (C) Rs. 2,500 (Rupees two thousand five hundred) where total number of seats is more than 100.

[S.O.997,dated the 30th October, 1969. - In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) read with the Finance Department notification No. 17830 FT., dated the 20th December 1949, and in supersession of the Finance (Commercial Taxes) Department notification no. S.O. 83, dated the 1st February 1968, I.K.K. Shrivastava, Commissioner of Commercial Taxes. Bihar hereby exempt the following classes of persons from liability to pay entertainments tax, namely:- "Military personnel (Air, Navy and Land) in uniform including Military men and Officers attached to the National Cadet Corps but excluding Cadets and other Officers of the National Cadet Corps. Note 1. - The exemption will also apply to such personnel in civil dress provided they produce Authorisation Certificate from the Station Officer concerned. Note 2. - The aforesaid Authorisation Certificate shall be prepared by the Officers concerned, in triplicate. One of these shall be maintained in the Station Office, one with the

booking office of the entertainment house along with counterfoil of ticket and one with the member of the. military personnel witnessing the entertainment. aS.O. 509, dated 30th April, 1974. - In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar is pleased to exempt the following classes of persons from liability to pay entertainments tax namely:- "Personnel of Border Security Force and Bihar Military Police in uniform". Note 1. - The exemption will also apply to such personnel in civil dress "provided they produce Authorisation Certificate from the Commandant/Station Officer concerned. Note 2. - The aforesaid Authorisation Certificate shall be prepared by the Officer concerned in triplicate. One of these shall be maintained in the Commandants/ Station Office, one with the booking office of the entertainment house along with counterfoil of ticket and one with the member of the Border Security Force and Bihar Military Police Personnel witnessing the entertainments. This notification shall come into force with effect from 1st of May, 1974. S.O. 1397 the 15th October, 1977. - In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt staging of dramas from payments of Entertainment Tax in the State of Bihar. S.O. 834, dated the 14th May 1982. - In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt the following classes of Entertainments from payment of Entertainments Tax in the State of Bihar:-(a) Drama, (b) Puppet show, (c) Kavi Sammelan and Mushaira, (d) Sports, (e) Dangal and Kusti, (f) Kauwali, (g) Flower show, (h) Entertainments in fair, and (i) Magic show.

**2. This department notification no. 1951, dated 7th February 1978 is hereby superseded.**

**3. This notification shall be deemed to have come into force with effect from the 1st April, 1982.**

S.O. 836, dated the 14th May 1982. - In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt from payment of Entertainments Tax payable under sub-section (1) of section 3 of the said Act for a period of one year from the date of the first cinematographic exhibition of newly constructed cinema house at places having population of less than one lakh according to 1981 census.

**2. This notification shall be deemed to have come into force with effect from the 1st April, 1982.**

S.O. 1389, dated the 27th December, 1982. - In exercise of the powers conferred under sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar, in supersession of all previous notifications on the subject, is pleased to exempt the following classes of persons specified in column 2 of the table hereto annexed from liability to pay entertainments tax on conditions specified in corresponding column 3 of the table:-

Serial no.	Description of persons	Conditions for exemption of Tax.
1	2	3
1.	Personnel of Military Force (Land, Navy and Air).	The persons mentioned in column 2, desiring to avail exemption of entertainment tax shall obtain authorisation certificate from the Commandant concerned which shall be prepared in triplicate by the Commandant. One copy of the authorisation certificate shall be maintained in the office of the Commandant. The persons visiting entertainment house shall carry the authorisation certificate in duplicate out of which one copy will be delivered at the Booking Counter of the entertainment house and the other copy shall be retained by the person witnessing entertainment. The proprietor of entertainment house shall preserve the authorisation certificate with the corresponding counterfoil of tickets till final assessment or determination of tax.
2.	Personnel of Border Security.	
3.	Personnel of Bihar Military Police Force.	
4.	Personnel of Central Reserve Police Force.	
5.	Personnel of Central Industrial Security Force.	

**2. This notification shall come into force with effect from the 1st January, 1983.**

S.O. 854, dated the 21st November, 1990. - In exercise of the powers conferred by section 10 of the Bihar Cinema (Regulation) Act, 1954 (Bihar Act XV of 1954), the State Government hereby exempt the following institutions throughout the State of Bihar from the operation of Section 3 of the Bihar Cinema (Regulation) Act, 1954 (Bihar Act XV of 1954):- (1) All the departments of Government of India and the State Government and also the bodies under the administrative control of the Union and the State Government; (2) All educational and cultural institutions recognised by Government; (3) All Industrial and Commercial institutions registered with Government; (4) Such institutions which are connected with film industry for preview exhibition of films among staff, members and invited persons. The above exemption is given on the following terms and conditions:- (A) It would be the liability of the film exhibitor to inform the District Magistrate and the local commercial taxes officers at least one week before, the show is scheduled to be

commenced;(B)Only films of educational nature certified as such by the Central Board of Film Censure or one of the former State Boards of Films approved as scientific films, films dealing with news and current events or documentary films approved by the Film Advisory Board shall be exhibited or permitted to be exhibited;(C)Only non-inflammable film and film strips shall be exhibited or permitted to be exhibited;(D)Non-advertisement film shall be exhibited or permitted to be exhibited;(E)All institutions which avail themselves of this exemption shall maintain a register of the films exhibited and comply with any other direction may be issued in this behalf by the State Government. The register shall be open to inspections by duly authorised officers of the State Government;(F)This exemption shall be valid for a period of one year unless revoked earlier;(G)Employees of the State Government, members of the Central Board of Film Censure and its Advisory panels and Regional and Assistant Regional Officers of the board engaged in the discharge of their official duties shall be admitted to the place where the exhibitions are held and to the film shows;(H)No admission fee shall be charged;(I)No person other than staff and family members of the Institution, members of the managing committees of the institutions and any guest specially invited by the authorities of the institutions and those enumerated under condition (G) shall be admitted to the show;(J)The exhibitor shall ensure the safety of viewers and the satisfaction of the District Magistrate on safety point shall be necessary.[S.O.16, dated the 10th January, 1990. - In exercise of the powers conferred by clause (a) of sub-section (1) of Section 12 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in supersession of all previous notifications on the subject is pleased to authorise the "Authorities" appointed under Part I of the Bihar Finance Act, 1981 to exercise the powers and perform the duties under section 12 of Bihar Entertainments Tax Act, 1948 in their jurisdiction] [See also Notification in Annexure B at the end of this Act.].[S.O. 493, dated the 18th April, 1981. - In exercise of the powers conferred under section 20 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to appoint the officers specified in column 2 of the Table hereto annexed as inspecting officers in addition to the departmental officers, to exercise powers and duties under section 12 of the Act within the local limits of the area mentioned in the corresponding entry in the third column of the said Table:-

Sl. no. Designation of the officers. Limits of area.

- | 1  | 2                            | 3   |
|----|------------------------------|---|
| 1. | District Officers (All)      | The whole area of their administrative jurisdictions. |
| 2. | Sub-divisional Officer (All) | Ditto.  |

**2. This notification shall come into force with effect from 1st April, 1981.]**