

The Assam Amusements and Betting Tax Rules, 1939

ASSAM

India

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Rule

THE-ASSAM-AMUSEMENTS-AND-BETTING-TAX-RULES-1939 of 1939

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The Assam Amusements and Betting Tax Rules, 1939Last Updated 10th February, 2020

1. Title.

- These rules may be called the Assam Amusements and Betting Tax Rules, 1939 shall come into force on the 1st August, 1939.

Chapter I

Entertainment Tax Rules

2.

(1) Except as is provided by these rules no person shall mark or cause to be marked in any manner, any stamp referred to in Clause (a) of Section 4 of the Assam Amusements and Betting Act, 1939. (2) The proprietor shall keep necessary stock of tickets. (3) Books of tickets. - The books of tickets admitting entrance to an entertainment shall contain one hundred tickets each and bear a number. The cover of the book shall indicate the number of the book as well as the total number of tickets contained therein. Every ticket issued by the proprietor authorising admission to an entertainment shall bear Book No. and Serial No. of the ticket. (4) Register of Books of Tickets. - Every proprietor shall maintain a register showing the number of books of tickets printed and brought into use in Form No. (5) (a) Different coloured paper shall be used for printing tickets for different classes; provided that where this is not possible, the prescribed officer, if he thinks fit and is satisfied, may authorise any proprietor to print different series of Books of Tickets marked 'A', 'B', 'C', etc. for different classes. (b) Each ticket shall contain three foils and shall be printed in Form A

and all free or complimentary passes or tickets shall be printed in Form I-E annexed to these rules.(c)The first foil which shall be smaller than the other two foils shall remain attached to the book cover and be prescribed for three months for check and inspection.(d)The ticket to be issued to the purchaser for admission to an entertainment shall be the second and third foil taken together and not torn at the line of perforation.

3.

No person shall purchase any such stamp except from a person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps:Provided -(a)that nothing in this rule shall apply to a person purchasing such a stamp affixed to a ticket for the purpose of being admitted to an entertainment; and(b)that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer, to purchase from the former proprietor within fifteen days from the date of such notice, the stock of unused stamps in the latter's possession.

4.

(1)The proprietor shall not issue, or have in his possession at the place of entertainment or at any place whereat tickets for the entertainment are sold, any ticket being a ticket authorising or intended to be issued for the purpose of authorising any person to be admitted to an entertainment, unless the price of admission and the statement required by this rule are legibly printed, stamped or otherwise marked on the ticket.For the purpose of this rule, price of admission means the price exclusive of the entertainments, tax and there shall be printed on every such ticket as aforesaid a statement that the price printed thereon in accordance with the requirements of this rule excludes the entertainments tax.(2)The proprietor shall affix the stamp on the ticket on the line of perforation and put the time and date seal on all the foils of the ticket in such a manner that the time and date seal on the second and third foils fall on the stamp itself.(3)The time and date seal on the ticket shall be given at the time of actual sale of the ticket and not before. If any stamp affixed on tickets contains more than one date seal such stamp shall not be accepted as valid and the proprietor shall have to affix fresh stamp of proper denomination on the second foil to the ticket and put the appropriate date and time seal on the same. Such stamps shall be destroyed by the prescribed officer after inspection of the same. The times and date seal shall be of such design as approved by the prescribed officer.

5.

The proprietor shall not issue to any person a stamp referred to in Clause (a) of Section 4 of the said Act otherwise than ; securely affixed to a ticket issued for the purpose of authorising admission to the entertainment.

6.

The proprietor shall not, on any payment for admission to the entertainment being made, issue in respect of that payment any ticket authorising admission to the entertainment other than a ticket to which is affixed a stamp denoting the proper amount of entertainment tax chargeable in respect of the payment; provided that this rule shall not apply in any case where the proprietor of the entertainment has made arrangements for furnishing returns of the payments for admission and has given security to the satisfaction of the Provincial Government for the payment of the entertainment tax.

7.

(1) Subject to the provisions of these rules, the proprietor shall not deface, cut, tear or diminish any stamp affixed to a ticket and denoting the proper entertainments tax payable before the ticket to which it is affixed is issued, or admit any person to an entertainment with a ticket bearing a stamp which has been defaced, cut, torn or diminished. (2) No person being holder of a ticket to which a stamp is affixed issued for the purpose of authorising admission to an entertainment shall deface, cut, tear, or diminish the stamp. (3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainments and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp attached to the person who is collecting the tickets. (4) When a ticket is so collected, the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket on the line of perforation into two portions across the stamp. The second foil shall be retained by the proprietor and the third or outer-foil returned to the purchaser who shall retain it until he has left the place of entertainment. The second foil thus retained shall be preserved for inspection and to be destroyed by the officer concerned after inspection. (5) Daily report of sales of tickets. A daily report of sale of tickets shall be furnished by the proprietor to the prescribed officer on the day following the entertainment before 12 noon and in Form I-B annexed to these rules. The officer-in-charge will verify these reports by checking them with the first foils. He will check the two foils to see that no ticket has been issued without the necessary stamp. He shall demand the second foils of all tickets entered as sold in the report. He shall also check the Stamp Register and see that this tallies with the stamp used in the ticket book.

8.

(1) Where the proprietor issues any ticket purporting or intended to authorise the admission to the entertainment of more than one person, he shall cause the ticket to be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and he shall not admit to the entertainment by virtue of that ticket, a greater number of persons than that marked on the ticket. (2) For the purpose of calculating the entertainments tax chargeable in such a case there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total amount of the persons so authorised.

8A.

(1)The proprietor shall book seats in advance when so required by any person at any place where tickets for entertainment are sold.(2)For the purpose of sub-rule (1), the proprietor will issue tickets in the manner prescribed in Rule 4

9.

(1)Where the duty is calculated on a lump sum paid for a season ticket, or for a ticket authorising admission to any entertainment during a certain period of time, the proprietor shall before issuing the ticket mark it with the name of the person to whom it is to be issued.(2)Unless the proprietor of the entertainment has made arrangements approved by the Provincial Government for furnishing returns of payment for admission and has given security to their satisfaction for the payment of the entertainment tax, he shall, before issuing any such season ticket as aforesaid affix thereto a stamp denoting the proper amount of entertainments tax chargeable thereon and shall deface the stamp by writing in ink on the face thereof the date of issue of the ticket, and any such stamp shall not be required to be defaced at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of Rule 7.

9A. Permission for operating cable television network.

(1)The proprietor of an existing cable television network shall submit to the Commissioner or any other officer authorised by him in this behalf an application in Form XIX within 30 days from the date on which these Rules come into force, seeking permission for operating the cable television network.No proprietor of an existing cable television network shall continue to operate the cable television network after 60 days from the date on which these Rules come into force, unless he obtains permission in this regard from the Commissioner or the officer authorities by him this behalf.(2)Any person who intends to operate a cable television network after these Rules come into force shall submit to the Commissioner or any other officer authorised by him in this behalf an application in Form XIX seeking permission to operate the cable television network.No person shall start operating a cable television network without obtaining permission from the Commissioner or the officer authorised by him in this behalf.(3)On scrutiny of an application submitted under sub-rule (1) or sub-rule (2), if the Commissioner or the officer authorised by him in this behalf finds the application in order, shall ask the application to furnish a security of an amount as may be determined by the Commissioner or the officer authorised by him in this behalf. On furnishing of the security by the applicant, the permission shall be granted to him Form XX.

9B. Payment of tax on cable service.

(1)The proprietor of a cable television network liable to pay entertainment tax under Section 3B shall file monthly return in Form XXI in duplicate before the officer delegated with the powers of the Commissioner under Section 2B, within fifteen days from the end of the month. The amount of entertainment tax payable as per the return shall be deposited into the Treasury by challan and a

copy of the challan shall be enclosed to the return.(2)The proprietor of a hotel who is liable to pay entertainment tax under Section 3B shall file monthly return in Form XXII in duplicate before the officer delegated with the powers of the Commissioner under Section 2B, within fifteen days from the end of the month. The amount of entertainment tax payable as per the return shall be deposited into the Treasury by challan and a copy of the challan shall be enclosed to the return.

9C. Application to Commissioner before holding an entertainment.

- Any person or organisation desirous of holding an entertainment shall submit to the Commissioner or the officer authorised by him in this behalf an application in Form XXIII, where the admission to the entertainment is through open sale of tickets and in Form XXIV, where the admission to the entertainment is otherwise that through open sale of tickets, at least 10 days before the date of such entertainment; Provided that the Commissioner or the officer authorised by him in this behalf may accept an application submitted later than 10 days before the date of entertainment, if he is satisfied that there are cogent grounds for not submitting the application in time.

10.

The proprietor shall not admit any person to the entertainment without any payment, unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked "complimentary" or "free" or a badge recognised by the proprietor as entitling the holder thereof so to be admitted. No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket, document or badge as aforesaid.

10A. Payment of lump-sum tax for cinematograph exhibition.

(1)The amount of lump-sum tax payable by the proprietor of a cinematograph exhibition as per third proviso to sub-section (1) of Section 3 shall be determined in the following manner-(a)The average occupancy per show of the house where the cinematograph exhibition is held shall be calculated for each class by taking into account the actual occupancy of that class for each show for last three years and this average occupancy shall be increased by 10%. If the figure so arrived at is 60% or more of the total capacity of the particular class of the house, it shall be taken to be the reckoning average occupancy of that class, otherwise the reckoning average occupancy shall be determined at 60% of the actual capacity of the class.(6)The lump-sum amount of tax payable for each show for each class shall be determined by multiplying the reckoning average occupancy of the class by the existing entertainment tax for admission into the class. The lump-sum amount of tax payable for each show for the entire house shall be the sum of the lump-sum amounts of all the classes of the house for each show and the lump-sum amount payable for each day for the entire house shall be determined by multiplying the lump-sum amount for each show for the entire house by the number of daily shows usually exhibited at the time of determination of the lump-sum amount.(2)In case of any revision in the entertainment tax due to revision of the rate of admission or the rate of entertainment tax or both, the lump-sum tax shall also be revised in the manner laid down in clause (b) of sub-rule (1) by taking into account revised entertainment tax for each class and such revised

lump-sum tax shall take effect from the date on which the revised rate of admission or the revised rate of entertainment or both take effect".

11.

Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall be deemed to include a reference to the admission to another part of the place of entertainment, for admission to which part a payment involving payment of entertainment tax or more entertainments tax is required of a person who has been admitted to one part of that place of entertainment and to such a person admitted to such another part of the place of entertainment, and these rules shall have effect accordingly.

12.

Every proprietor is required to keep registers of payments for admission and records of stamps denoting the entertainments tax purchased and used in Forms No. I and II, and to issue tickets in Forms No. I-A and I-E annexed to these rules.

12A.

Every cinema proprietor shall display conspicuously a notice in Form I-C annexed to these rules, in English and in the principal local vernacular or vernaculars at the window or at the place where the ticket authorising admission to an entertainment is sold and shall also flash daily this notice on the screen at each show between the news reel and the main picture for sufficient length of time.

13.

(1)The proprietor shall at all reasonable times on demand by any Magistrate or police or (officer of the Department of Taxes) not below the rank of Sub-Inspector produce before that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of any tickets and all stamps for the time being in his possession, and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.(2)A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the Provincial Government for furnishing returns of payments for admission, and given security to their satisfaction for the payment of the entertainments tax, shall upon demand made during the course of, or immediately before, or after the entertainment, produce before any officer mentioned in Clause (1) of this rule the ticket, badge, card of admission, voucher or document by means of which he was admitted or portion of the ticket by means of which he was admitted, bearing a stamp defaced in accordance with sub-rule (4) of Rule 7.

14.

(1)The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub-section (3) of Section 3 of the Assam Amusements and Betting Tax Act, 1939, shall not issue, or have in his possession at the place of entertainment any ticket, being a ticket authorising or intended to be used for the purpose of authorising any person to be admitted on payment to the entertainment, unless the price of admission is legibly printed, stamped, or otherwise marked on such ticket. For the purpose of this rule the price of admission means the price inclusive of the amount of the tax, and there shall be printed on every such ticket, as aforesaid, a statement that the price printed thereon, in accordance with the requirements of this rule, includes the tax.(2)Any such proprietor as aforesaid shall, within seven days from the date of an entertainment, furnish to the prescribed officer a return in respect thereof showing the gross sum received by him on account of payments for admission, and particulars of the gross sum so received shall be shown separately for each class of payment for admission.(3)The proprietor shall also forward to the prescribed officer a return showing the number and classes of season tickets issued, the period for which such tickets are available, and the gross sum realised thereby, at such times as the prescribed officer may determine.(4)The proprietor shall pay to the credit of the Government of Assam at such time and in such manner as may be fixed by the prescribed officer, the amounts, of the tax due. Intimating of such payment shall be given to the prescribed officer together with a statement showing the particular entertainments in respect of which payment is made and the amount due on account of each such entertainment.(5)The proprietor of a cinematograph shall furnish to the prescribed officer, a return in Form XVIII annexed to these rules showing the number of shows held during the preceding month and shall lodge the said return with the prescribed officer within 7 days of the close of the month to which it relatesBefore any proprietor furnished the return required under this rule, he shall pay into a Government Treasury the full amount of tax due by him under sub-section (1) of Section 3-A of the Act according to such return and shall furnish, along with the return, a treasury challan showing the payment of such amount.(6)The proprietor of a cinematograph shall furnish to the prescribed officer, a return in Form XIX annexed to these rules showing the amount of service charges collected during the preceding month and shall lodge the said return with the prescribed officer within 7 days of the close of the month to which it relates:Provided that before any proprietor furnishes the return required under this rule, he shall pay into a Government Treasury the full amount of tax due him under Clause (c) of sub-section (1) of Section 3 of the Act according to such return and shall furnish along with the return, a Treasury Challan showing the payment of such amount.

15.

When a proprietor is permitted to avail himself of the provisions of sub-section (b) of Section 4 of the Act he shall submit to the prescribed officer within ten days of the entertainment a return in Form No. III showing the number of persons admitted by the mechanical contrivance, the gross amount includes tax paid for admission by such persons and the amount of tax collected from them.

16.

No reason shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission, inclusive of tax. Such price inclusive of tax shall be exhibited in conspicuous position on or near the mechanical contrivance; the fact that the price is inclusive of tax shall also be exhibited clearly.

17.

All payments made in accordance with the provisions of sub-section (1) of Section 4 of the Act shall be made to the prescribed officer within ten days of the entertainment at such time and place and in such manner as he shall require.

18.

Every proprietor of an entertainment shall, when more than ten per cent of the tickets for any class or seal for an entertainment are issued as complimentary tickets, submit to the prescribed officer, within 10 days from the date of performance of the entertainment, a return of such tickets in Form IV, giving reasons for issuing the same such return shall be exclusive of the number of complimentary tickets claimed under any lease for the time being in force in respect of the place where the entertainment is held.

19.

Where exemption is given under Section 8 of the Act the prescribed officer shall issue to the proprietor a certificate in Form No. V and the proprietor shall comply with the conditions therein stated.

20.

All applications for exemption under Section 8 of the Act shall be made to the prescribed officer, not less than thirty days before the date of entertainment: Provided that the prescribed officer, may for good and sufficient reasons to be recorded in writing condone the delay in making of an application under the rule.

21.

For the purpose of these rules-(a)"entertainment" shall include a series of races held on any one day;(b)"the prescribed officer" in regard to the entertainments shall be the Commissioner of Taxes or any other officer or officers authorised by him.

Chapter II

Refunds and Renewals

22.

When any stamp or stamps referred to in Clause (a) of Section 4 of the Assam Amusements and Betting Tax Act have been damaged or spoiled and it is required to renew the same, the Commissioner of Taxes or any other officer or officers authorised by him may, on the application of any person made within six months from the date of the purchase of the stamp, give in lieu thereof-(a)other stamp or stamps of the same description and value; or(b)if required and he thinks fit, stamps of any other description to the same amount in value; or(c)at his discretion, the same value in money deducting one anna for each rupee or fraction of a rupee.

23.

When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioner of Taxes or any other officer or officers authorised by him shall repay to such person the value of such stamp or stamps in money deducting one anna for each rupees or portion of a rupee, upon such person delivering up the same to be cancelled and proving to the Commissioner of Taxes or any other officer or officers' satisfaction-(a)that such stamp or stamps were purchased by such person with a bona fide intention of using them, and(b)that he has paid the full price thereof, and(c)that they were so purchased within the period of one year next preceding the date on which they were so delivered:Provided that when more stamps than one are presented for refund of value under this rule, the deducting of one anna in the rupee should be made on the aggregate value of the stamps, and not on each stamp separately;Provided further that when any stamp or stamps have been rendered unadjustable consequent upon the modification of the rates of entertainment tax, the prescribed officer may, if he thinks fit, refund the full value of such stamp or stamps surrendered without any deduction as aforesaid.

24.

Application for renewal or refund of stamps shall invariably be made to the Commissioner of Taxes or any other officer or officers authorised by him of the district where the stamps were purchased.

25.

Any person claiming under Section 9 of the Act a refund of the entertainments tax shall present an application for such refund to the Commissioner of taxes or any other officer or officers authorised by him within 15 days from the date of the entertainment. An application for refund not presented within such period shall be rejected.

25A.

Where any security deposit made under Section 4-A of the Assam Amusement and Betting Tax Act, 1939, or part thereof is not required to be retained for purposes of the Act, it may be refund by the officer who demanded it, on claim preferred to that effect.

25B.

(1)An application under Rule 25-A shall be made to the officer who demanded the security and shall include, amongst others, the following particulars:(a)the name and designation of the person applying for refund of the security deposit;(b)the amount of security deposit together with Challan No. and date;(c)the amount of refund of security deposit claimed;(d)the ground on which refund is claimed.(2)No claim for refund of the security deposit shall be allowed unless it is made within one year from the date of deposit.(3)When the officer who demanded the security is satisfied that refund claimed is due, wholly or in part, he shall record an order sanctioning the refund.(4)When the amount to be refunded exceeds two hundred and fifty rupees, the officer concerned shall report the case to the Commissioner forwarding the application together with relevant records for sanctioning the refund.

Chapter III

Betting Tax Rules On Horse Racing

26.

In the case of credit bets, the betting tax on horse race shall be deducted or collected by the licensed book-maker for horse race, with whom such bets have been made on the setting day.

27.

Each licensed book-maker for horse race shall keep accounts of all bets made with him, whether in cash or on credit in Form VI annexed to these rules. The accounts shall be shown separately for "win" and "place" bets.

28.

The accounts prescribed by Rule 27 together with a statement in Form VII annexed to these rules, shall be produced by the licensed book-maker for horse race before the prescribed officer within seven days of the last racing day or a race-meeting, and the amount of betting tax on horse race found by examination of such accounts to be due to Government, shall be paid by the licensed book-maker for horse race to the prescribed officer within seven days of the examination of the accounts and the determination by the prescribed officer of the amount of tax due.

29.

Where any bet is disputed, the amount of the betting tax on horse race due thereon shall be paid by the book-maker within seven days of the decision-of the stewards of the race meeting.

30.

The amount of bearing tax on horse race received by the prescribed officer on behalf of the Government under these rules shall be paid to the credit of the Government of Assam forthwith.

31.

The prescribed officer shall prepare and maintain a statement showing for each race meeting the amount of monies paid or agreed to be paid by each licensed book-maker for horse race and the amount of tax due thereon.

32.

The prescribed officer for the purpose of these rules in respect of betting tax on horse race shall be the Commissioner of Taxes or any other officer or officers authorised by him.

Chapter IV

Totalisator Tax Rules

33.

The stewards of a race-meeting shall furnish to the prescribed officer not later than the 1st day of May in each year a statement showing the number of totalisators to be maintained by them at each race meeting throughout the year, and the minimum sum that can be paid into each totalisator by a backer as a stake, and shall intimate to the prescribed officer any subsequent variation in the number and description of totalisators so maintained.

34.

The stewards of a race-meeting shall give accounts in the following form of all notices paid into the totalisator at that meeting:(a)As soon as a totalisator is closed in respect of a race the number of tickets sold shall be recorded on a readers' sheet in Form VIII annexed to these rules, and the total number of tickets sold shall be calculated and shown therein;(b)The sales so ascertained, and shown in Form VIII shall be entered on a calculation sheet on which shall be calculated the divided payable. Separate calculation sheets shall be used for "win" and "place" bets in Forms IX and X annexed to these rules.(c)Full details in respect of each race shall be entered in a record book showing the tickets sold, the total amount paid into the totalisator, the result of the race, the amount

of the tax payable, the commission retained by the proprietor of the totalisator, and any surplus or loss that may be incurred, and a summary shall also be maintained at the end of the book showing the commission, tax, surplus, loss and takings for each day's racing. The record book and summary shall be kept separately for "win" and "place" bets in Forms XI, XII, XIII and XIV annexed to these rules.

35.

Where money is paid by credit into the totalisator by means of I.O.U. voucher, the amount of the stake so laid by a backer on credit shall, for the purpose of computing the monies paid into the totalisator, be added to the cash amounts paid by way of stakes and the credit shall be supported by a voucher in Form XV or Form XVI annexed to these rules according as the stake is laid for a win or a place.

36.

The stewards of race-meeting shall within seven days of each racing day, forward to the prescribed officer a return showing for each totalisator the amount paid in by backers on account of "win" and "place" bets. The return shall also show the total amount received on account of payments into the totalisators and the amount of the tax due thereon under Section 15 of the Act, and shall be in Form XVII annexed to these rules.

37.

The amount of the tax shall, unless the Provincial Government otherwise directs, be paid to the credit of the Government of Assam in quarterly instalments, namely, on or before the 30th June, 30th September, 31st December and 31st March. The amount of each instalment shall include the amount of the tax due up to the day preceding the date of payment on the instalment, and intimation of payment shall be given to the prescribed officer, together with a statement showing the amount of the tax paid in respect of each day's racing as shown in the return referred to in Rule 36. Where the accounts of a totalisator are subject to audit, the stewards shall also place before the auditors copies of the returns furnished to the prescribed officer under Rule 46, and the auditor shall be required to certify that the returns so furnished provide a correct and complete statement of the monies paid into totalisators and of the tax due thereon.

38.

For the purpose of these rules the prescribed officer in respect of the totalisator tax, shall be the Commissioner of Taxes, or any other officer or officers authorised by him.

Chapter V

Betting Tax Rules On Arrow Shooting

[Deleted]Form I Theatre/Cinema Register of Entertainment Tax Denomination of stamp.....Stamp

| Date | Number of stamps received | Number of stamps issued | Balance in hand | Remarks |
|------|---------------------------|-------------------------|-----------------|---------|
| 1 | 2 | 3 | 4 | 5 |

Form I-A

| Form No. I-A Book No..... | Form No. I-A Book No..... | Form No. I-A Book No..... |
|---------------------------|---------------------------|---------------------------|
| 1st Foil | 2nd Foil | 3rd Foil |
| Serial No. of Ticket..... | Serial No. of Ticket..... | Serial No. of Ticket..... |
| Class..... | Class..... | Class..... |
| Name of Cinema | Name of Cinema | Name of Cinema |
| or | or | or |
| Other entertainment..... | Other entertainment..... | Other entertainment..... |
| Date and time seal..... | Date and time seal..... | Date and time seal..... |
| | Admission Price..... | Admission Price..... |
| | Amusement Tax..... | Amusement Tax..... |
| | Total..... | Total..... |

Tax Stamp

Proprietor/Manager..... Proprietor/Manager..... Proprietor/Manager.....
Form I-B Daily Sale Report Name of Cinema/or other entertainment..... Date of sale.....

| Show and time | Class | Ticket | Total tickets Sold | Remarks |
|----------------|-------------|--------------|--------------------|---------|
| Commencing No. | Closing No. | | | |
| 1st show | Reserve | | | |
| | 1st Class | | | |
| | 2nd Class | | | |
| | 3rd Class | | | |
| 2nd show | Ditto | | | |
| 3rd show | Ditto | | | |
| Class | | Daily Total | | |
| Reserve | | Tickets sold | Price | Tax |
| 1st Class | | | | |
| 2nd Class | | | | |
| 3rd Class etc. | | | | |

Certified correct Total Rs..... Total Rs.....
 Proprietor or Manager or any other officer Form I-C Notice Cinema goers-Please-

1. Accept only the whole ticket at the counter.

2. Check the Tax Stamp, date and time of the show.

3. Demand your half of the ticket at the entrance and retain it. Proprietor

Form I-D Register of books of tickets [See Rules 2(4)] Name of Cinema or other
 entertainment.....

Date Opening Balance Receipts

| | | | | | |
|-------|------------------|---------------------|-------|------------------|---------------------|
| Class | SI. No. of Books | SI. Nos. of Tickets | Class | SI. No. of Books | SI. Nos. of Tickets |
| From | To | From | To | | |

Total no. of Books in Issue for Closing
 Stock use Balance

| | | | | | | |
|-------|-------|---------------------|-----------------------|-------|---------------------|-----------------------|
| Class | Class | SI. No. of Books | SI. Nos of Tickets | Class | SI. No. of Books | SI. Nos of Tickets |
| From | To | From | To | | | |

Form I-E [See Section 2 (5)]

| | | |
|----------------------------------|----------------------------------|-------------------------------------|
| Form No. I-E Book No..... | Form No. I-E Book No..... | Form No. I-E Book No..... |
| Fee/Complimentary passes/Tickets | Fee/Complimentary passes/Tickets | Fee/Complimentary passes/Tickets |
| 1st Foil | 2nd Foil | 3rd Foil |
| Serial No. of Pass/Ticket..... | Serial No. of Pass/Ticket..... | Serial No. of Pass/Ticket..... |
| Class..... | Class..... | Class..... |
| Name of Cinema | Name of Cinema | Name of Cinema |
| or | or | or |
| Other entertainment..... | Other entertainment..... | Other entertainment..... |
| Date and time Seal..... | Amusement Tax..... | Amusement Tax..... |
| Tax Stamp | | |

Proprietor/Manager Proprietor/Manager Proprietor/Manager

Form I-F [Deleted vide Notification No. FTX 98/66/22, dated 30-1-1967] Form
 II Theatre/Cinema Statement of tickets sold..... Performance Date.....

| Price of admission | Serial No. of tickets issued | Number of tickets sold | Number of complimentary or free tickets issued | Amount received on account of tickets sold | Amount of the entertainments tax | Remarks |
|--------------------|------------------------------|------------------------|--|--|----------------------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Total Signed.....Form III Return of persons admitted by mechanical contrivance Name and place of Entertainment.....Date of Performance.....

| Price of admission | Number of persons admitted | Gross receiptsRs.P. | Amount of tax collectedRs.P. | Remarks |
|--------------------|----------------------------|---------------------|------------------------------|---------|
|--------------------|----------------------------|---------------------|------------------------------|---------|

Dated.....19.....SignatureForm IV Return of Complimentary Tickets Name and place of Entertainment.....Date of Performance.....

| Rates of tickets of each class issued | Number of tickets issued at each rate | Remarks |
|---------------------------------------|---------------------------------------|---------|
| Ordinary | Season | |

Form V Form of certificate[Prescribed under Rule 20 of the Assam Amendment and Betting Tax Rules, 1939]This is to certify that the prescribed officer authorities the entertainment specified below to be given free of entertainments tax; provided that it is of the type referred to in any of the clauses of Section 8 of the Act.Description.....Date.....Place.....This certificate is issued on the following conditions:(1)The conditions mentioned in any of the clauses of Section 8 are fully satisfied.(2)If the entertainment is of the type failing under Clause (a) of Section 8, the whole of the taking of the entertainment without any deduction for expenses, however, small, must be paid over to and if the prescribed officer so requires a full and true account of the whole of the taking, together with a written acknowledgement from the Society. Institution or Fund specified above must be furnished to him by the persons responsible for the management of the entertainment, within one month after the date of the entertainment and those persons will be liable for the payment of the proper tax if the prescribed officer is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to the Society, Institution or Fund referred to.(3)This certificate must be not be used for any other entertainment than that specified above and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment no correction or erasure of any kind must be made in the certificate.(4)If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment must be given notice in writing to that effect within one week after the date fixed for holding it.Prescribed Officer.....DistrictDated.....Form VI Book-makers Accounts of Bets

Rac Meeting..... Date..... Race.....

Name of Horse Name of Horse Win
abcde abcde

Place

Amount paid out on win
Rs..... (a) is the running total of (b) and (c).

Amount paid out on 1st place Rs..... b) is the amount staked by the licensed book-maker.
 Amount paid out on 2nd place Rs..... (c) is the amount staked by the backer
 Amount paid out on 3rd place Rs..... (d) is the running total of (c).
 Total Rs..... (e) is the name of the backer or ticket No.....
 Amount of tax at 7 per cent Rs..... The difference between the total of (a) and of (d) is the netamount paid out by the licensed book-maker.

Form VII Return of Betting Transactions

.....Races..... Day.....19.....

| No. of race | Amount paid or due to be paid to backers | Total |
|---|--|-------|
| 1. WinnerFirst PlaceSecond PlaceThird Place | Rs. | Rs. |
| 2. WinnerFirst PlaceSecond PlaceThird Place | | Rs. |
| 3. WinnerFirst PlaceSecond PlaceThird Place | | Rs. |
| 4. WinnerFirst PlaceSecond PlaceThird Place | | Rs. |
| 5. WinnerFirst PlaceSecond PlaceThird Place | | Rs. |
| 6. WinnerFirst PlaceSecond PlaceThird Place | | Rs. |

.....Race Grant Total..... Rs.....

7 per cent on the Grant Total of Rs..... Rs.....

I declare that the above is true return of my betting transaction for the day of.....19.....Dated.....19.....Licensed Book-makerForm VIIIReaders' Sheet regarding Number of Tickets sold

Render's sheetRs..... Totalisator

.....Race Date.....

Horse NoSalesTotal number of tickets sold.....Form IXCalculation Sheet for Win Bets

Rs..... Totalisator

Date.....Win Race No.....

Horse No. Backed for tickets Result ()

123456789101112131415161718192021222324

X

Total Rs.....

Less

Com.

Less per cent Tax..... Net Pool Rs.....

Form X Calculation Sheet for Place Bets

Pays 1, 2 when 4 to 7 starters. Pays 1, 2 and 3 when 8 or more starters.

Rs.....

Totalisator

Date.....Place

Race No.....

Horse No.

Backed
for Result
tickets

123456789101112131415161718192021222324

Horse No.....Backed for
tickets.....Horse No.....Backed for
tickets.....Horse No.....Backed for
tickets.....Horse No.....Backed for
tickets.....XPool Rs.....Less

Rs.....).....(+
+).....(+

+

Total Rs.....

Less

Com.}.....

Less 7 per cent Tax.....

Net Pool Rs.....

Form XI Record and Summary for Win Bets

Rs.....

Totalisator

WIN

Date..... Private Mark..... Race

Horse No.

Backed for tickets Result Remarks

12345678910111213141516171819202122

Total..... =Rs.....

Tickets on Horse No. (.....) at Rs..... =Rs.....

Tickets on Horse No. (.....) at Rs..... =Rs.....

Commission =Rs.....

Tax =Rs.....

Surplus =Rs.....

Total =Rs.....

Loss =Rs.....

Total Rs.

Commission..... =Rs.....

Surplus Horse No. (.....) =Rs.....

123456789

Total Surplus Total Loss Grand Total Form XVI.O.U. Voucher for a Win

No..... Race.....

WIN

Horse No. Rs.

Advance money and executed commission for me on the totalisator today is as above, and I promise to pay such amount on the day appointed for settlement. Signed..... Form XVII.O.U. Voucher for a Place

No..... Race.....

PLACE

Horse No. Rs.

Advance money and executed commissions for me on the totalisator today is as above, and I promise to pay such amount on the day appointed for settlement. Signed..... Form XVIII Return for submission to the Prescribed Officer

Race Meeting..... Date.....19.....

Amount paid into Totalisator

Rs. Rs. Rs. Total

Win

Place

Total

Total at 7 per cent

Form XVIII Return of Cinematograph Exhibition [See Rule 14 (5)] Name of the Cinema House..... Month.....

Date

Total admission price of the tickets excluding Amusement Tax

1

1st 2nd 3rd 4th 5th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21th 22th 23th 24th 25th 26th 27th 28th

Total tax payable

Total tax payable for the month Signature of the Manager/Proprietor

(Total of columns 3, 5 7 and 9).

Tax paid vide challan No..... dated.....

[Forms IX to XVIII not printed] Form-XIX Application for Permission to Operate Cable Television Network [See rule 9A(1) and 9A(2)] To The Sr. Superintendent of Taxes/Superintendent of Taxes..... *1. (a) I, Shri..... proprietor/partner/manager/principal officer of the

Cable Television Network known in the name and style of and located at (mention exact location) hereby inform you that the above named Cable Television Network has been operating since and that I hereby apply for grant of permission to operate the Cable Television Network.(b)The Total Number of subscribers as on the date of this application is as follows-(i)No. of individual subscribers-(ii)No. of hotels covered by the Network with total number of connections-*2. (a) I, Shri.....son of of (full address)hereby apply for grant of permission to operate a Cable Television Network in the name and style of.....from (mention exact location).....(b)The number of subscribers both individual and hotels covered by the network shall be intimated as soon' as the operation of the network starts and thereafter at the beginning of every month.*3. (a) I, Shri.....son of.....proprietor/partner/manager/principal officer of Hotel.....located at (mention exact location).....hereby inform you that the above named hotel has been operating a Cable Television Network since.....and that I hereby apply for grant of permission to operate the Cable Television Network.(b)The Total number of connections as in the date of application is as follows-(i)No. of rooms will Cable Television Network connection:(ii)No. of other connection, if any:*4. (a) I, Shri.....son of.....proprietor/partner/manager/principal officer of Hotel located at (mention exact location) hereby apply for grant of permission to operate a Cable Television Network in the hotel.The Total number of rooms or other connections covered by the network shall be intimated as soon as the operation of the network starts and thereafter at the beginning of every month.*5. The area of operation of the Cable Television Network is/will be as follows-(i)Name of the town/village(ii)Exact area of operation (road/street/lane/mahalla)(* Delete Whichever is not Applicable)The accounts of business of the Cable Television Network are/shall be kept in.....language.The particulars of the persons having interest in the business are given below-

| Sl. No. | Name in full | Father's husband's name | Age | Extent of interest in the business | Present address | Permanent address | Signature |
|---------|--------------|-------------------------|-----|------------------------------------|-----------------|-------------------|-----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

VerificationI, Shri.....do hereby solemnly affirm and declare that(i)I am authorised to make this application,(ii)The information given above are true and correct to the best of my knowledge and belief, and(iii)I shall abide by the provisions of the Assam Amusements and Betting Tax Act, 1939 and the Rule framed thereunder.DateYours faithfully,[Signature]Form-XXPermission to Operate Cable Television Network[See rule 9A(3)]In exercise of the powers under rule 9A(3) of the Assam Amusements and Betting Tax Rules, 1939.* (i) the cable Television Network in the name and style of having the area of operation as shown below is hereby granted permission to operate the network from (location).....with effect from.....Area of operation(i)Name of the town/village(ii)Exact area of operation (road/street/lane/mahalla)* (iii) the Proprietor of the hotel.....at (address).....having its own Cable Television Network is granted permission to operate the network within the hotel premises only with effect from.....(* Delete whichever is not applicable)Date:(Office Seal)Sr. Superintendent of Taxes/ Superintendent of Taxes. Unit.....Form-XXIMonthly Return Submitted by Operations of Cable Television Network.[See Rule 9(1)][To be submitted in duplicate]

1. Name of cable operator :
2. Month for which the return is submitted :
3. Total No. for subscribers :

- (i) No. of individual subscribers :
- (ii) No. of connections in hotels :
- 4. Rate of subscription per subscriber per month :
 - (i) For individual subscribers :
 - (ii) For each connection in hotels :
- 5. Total connection during the month :
- 6. Total amount of entertainment tax payable :
- 7. Amount of entertainment tax paid :
- 8. Challan No. & Date :

Original copy of the challan to be enclosed)

I certify that the particulars given above are correct to the best of my knowledge and belief. Date: Signature of the Proprietor/Manager. Form-XXII Monthly Return Submitted by Operators of Hotel having their Own Cable Television Network [See rule 9B(2)] (To be submitted in duplicate)

- 1. Name of the Hotel :
- 2. Name of the Proprietor :
- 3. Address :
- 4. Month for which the return is submitted :
- 5. No. of rooms (including lounge, office, reception etc.) having cable service :
- 6. Rate of entertainment tax per room per month :
- 7. Total amount of entertainment tax payable for the month :
- 8. Amount of entertainment tax paid :
- 9. Challan No. and Date :

[Original copy of the challan to be enclosed]

I certify that the particulars given above are correct and nothing relevant has been concealed. Date: Proprietor/Manager. Form XXIII Information for Holding an Entertainment with Sale of Tickets for Admission [See rule 9C](1) The Commissioner of Taxes, Assam. (2) The Sr. Superintendent of Taxes/Superintendent of Taxes, Unit..... To, We desire to hold an entertainment and submit the following information as required under rule 9C of the Assam Amusements and Betting Tax Rules, 1939-

1. Full particulars of the entertainment including nature on entertainment and name(s) of performer(s)/troupe/team(s);

2. Name(s), Present address(es) and permanent address(es) of the organiser(s):

Sl. No. Name Present address Permanent address Signature

3. Name(s) present address(es) and Permanent address(es) of the person(s) who will be responsible for keeping proper accounts and for payment of entertainment tax.

SI. No. Name Present address Permanent address Signature

1.2.3.

4. Place or places where the entertainment is proposed to be held.

5. (a) Date from which the entertainment is proposed to be held:

(b) Total number of days for which the entertainment is proposed to be held: (c) No. of daily shows (including special shows, if any) and time of starting of each show:

6. Number of seats in each class and the rates of admission.

Name of the class (by whatever name called) No. of seats Rates of admission (excluding tax)

1.2.3.4.

7. Number of tickets printed/proposed to be printed for each class (with Book No. and serial No.)

8. Whether the organisers organised any entertainment earlier. If so, full particulars including total tax paid and tax outstanding, if any, should be mentioned:

9. Whether any exemption from payment of entertainment tax has been obtained from the Government. If so, a copy of the order in this regard should be enclosed:

10. Any other information, as the organisers may like to furnish:

11. Additional information, as may be required by the Commissioner or the Sr. Superintendent of Taxes/Superintendent of Taxes:

12. We hereby solemnly affirm that the information/particulars given above are true and correct to my/our knowledge and belief.

13. We also undertake to pay the security as may be determined by you, before the date of starting the entertainment and also to pay daily the entertainment tax payable for each day of entertainment.

Date:Yours faithfully.1. 2. 3.Form-XXIVInformation for Holding an Entertainment where Admission is Otherwise than through Open Sale of Tickets[See Rule 9C]To,(1)The Commissioner of Taxes, Assam.(2)The Sr. Superintendent of Taxes/Superintendent of Taxes, Unit....Sir,I/We desire to hold an entertainment in which admission will be otherwise than through open sale of tickets and submit the following information as required under Rule 9C of the Assam Amusements and Betting Tax Rules, 1939-(1)Full particulars of the entertainment including nature entertainment and name(s) of performer(s)/troupe/team(s):(2)Particulars of the organiser(s):

SI. No. Name Present address Permanent address Signature

1.2.3.4.

(3)Particulars of person(s) who will be responsible for keeping proper accounts and for paying entertainment tax, if payable-

SI. No. Name Present address Permanent address Signature

1.2.

(4)Place or places where the entertainment is proposed to be held:(5)(a)Date from which the entertainment is proposed to be held:(b)Total number of days for which the entertainment is proposed to be held:(c)No. of daily shows (including special shows, if any) and time of starting of each show:(6)Number of seats in each class (by whatever name called):(7)Whether the admission to the entertainment is open for everybody and free, or through invitation;(8)If the admission is through invitation, whether donations have been taken or are proposed to be taken from the invites:(9)If donations have been taken or are proposed to be taken, the rates of donation for each class/category of invitation;(10)Total amount received or expected to be received from donations:(11)Estimates of expenses for organising the entertainment:(12)Sources of fund for meeting the expenses for organising the entertainment:(13)Name(s) of sponsor(s), if any and the amounts received from each of them;(14)Name's of advertiser(s), if any and the amounts received from each of them;(15)No. of invitation cards printed/proposed to be printed for each class;(16)Mode and criteria of distribution of invitation cards with name of distribution outlets, if any;(17)Whether the organisers organised any entertainment earlier, if so, full particulars including total tax paid and tax outstanding, if any, should be mentioned:(18)Any other information, as the organisers may like to furnish:(19)Additional information, as may be required by the Commissioner or the Sr. Superintendent of Taxes/Superintendent of Taxes:I/We hereby solemnly affirm that the information/particulars given above are true and correct to my/our knowledge and belief.I/We also undertake to pay the security as may be determined by you, before the date of starting the entertainment and also to pay daily the entertainment tax for each day, if payable under the Assam Amusements and Betting Tax Act, 1939 and the Rules framed thereunder.Date;Yours faithfully.1. 2. 3.Signature(s) of the Organiser(s)SCDASCommissioner & Secretary to the Government of Assam Finance Department