

# **The M.P. Municipalities Show-Tax (Assessment, Collection and Refund) Rules, 1988**

MADHYA PRADESH

India

## **The M.P. Municipalities Show-Tax (Assessment, Collection and Refund) Rules, 1988**

### **Rule**

### **THE-M-P-MUNICIPALITIES-SHOW-TAX-ASSESSMENT-COLLECTION-A of 1988**

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The M.P. Municipalities Show-Tax (Assessment, Collection and Refund) Rules, 1988Published vide Notification No. 309-18-2-88, dated 19-7-1988, M.P. Rajpatra, Part 2, dated 29-7-1988 at pages 584-85In exercise of the powers conferred by clause (xx) of sub-section (2) of Section 127, read with sub-section (1) of Section 355 of the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961) and in supersession of all rules previously made on this subject, the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 356 of the said Act, namely :-

#### **1.**

These rules may be called the Madhya Pradesh Municipalities Show-tax (Assessment, Collection and Refund) Rules, 1988.

#### **2.**

They shall come into force in a Municipal Council on such Date on which such Municipal Council imposes the said tax within its limits under Section 129 of the said Act :Provided that where the Council has already imposed the said tax these rules shall come into force from the date of publication in the Gazette.

### 3.

As from the date of commencement of these rules, all rules and bye-laws corresponding to these rules in force immediately before the commencement of these rules shall stand repealed :Provided that anything done or any action taken under any of these rules so repealed shall unless such thing or action is inconsistent with the provisions of these rules be deemed to have been done or taken under the corresponding provisions of these rules.

### 4. Definitions.

- In these rules, unless the context otherwise requires :-(a)"Act" means the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961);(b)"Amusement" means and includes a cinema, drama, circus, iamaasha or any other performance of amusement;(c)"Chief Municipal Officer" means the Chief Municipal Officer of the Council;(d)"Cinema" means a representation on the screen of a real or imaginary incident by means of photographic film;(e)"Circus" means any amusement in which horsemanship or acrobatics and other feats of bodily exercises are exhibited but it does not include one man show cycle jump or motor cycle jump;(f)"Council" means such Municipal Council which has imposed show-tax under clause (xx) of sub-section (g) of Section 127 of the Act by adopting the procedure laid down under Section 129 of the Act;(g)"Drama" means any stage representation by persons of incidents imaginary or real and includes a mimic drama in which dummies are used as dramatic personages and includes a musical concert or acts of jugglary;(h)"Each performance" means and includes every performance given in the course of a single day or night be there one performance or more to attend for which a separate charge is made for each performance;(i)"Proprietor, Secretary or Manager" including any person responsible for the management of such performance and shall also include a commission agent or contractor or any person who receives as an owner, partner or servant the whole or part of the earning of such performance of any person who issues passes or tickets or signs the hand bills of such performance;(j)"Show-tax" means a show-tax imposed under clause (xx) of sub-section (1) of Section 127 of the Act;(k)"Tamasha" means any ancient form of popular entertainment which depicts the costumes and manner of the society through the medium of a farce, mimicry, conversation, music or navatanki.

### 5. Furnishing of information of returns.

(1)To enable him to determine the liability for the payment of the show-tax leviable in respect of amusement and the person liable for payment of the said tax, the Chief Municipal Officer or the Officer empowered by him in this behalf, may require the owner or occupier of the place of a performance of amusement or any other person exercising any powers of supervision or control thereof, to furnish within such a reasonable period as the Chief Municipal Officer or the Officer empowered by him in this behalf may specify with the information or with a return signed by such owner or occupier or person :-(a)As to the name and place of above of the proprietor, Secretary' or the Manager;(b)As to other details which may be specified and required for purpose of determination of liability of payment of show-tax.(2)Every' person who is required to furnish such information shall be bound to comply with the same and to give correct information or to make a

correct return to the best of his knowledge or belief.(3)The Chief Municipal Officer or the Officer empowered by him in this behalf may also for the purpose aforesaid make an inspection of any place or performance of amusement.

## **6. Payment of show-tax.**

- The show-tax shall be payable by the proprietor, Secretary, Manager or any person responsible for the management of such performance at the office of the Chief Municipal Officer or at such other place or places as the Chief Municipal Officer may from time to time fix in this behalf at least 12 hours in advance of the commencement of the performance in respect of which the show-tax is due

## **7. Payment in lump-sum.**

- The Chief Municipal Officer may permit any person liable for the payment of show-tax in respect of a series of performance of any amusement, to deposit the tax in lump-sum for such series extending over not more than one month at a time in lieu of separate payment for each performance.

## **8. Recovery of show-tax.**

- If the show-tax is not paid in respect of any performance, the Chief Municipal Officer shall recover the amount of tax due in the manner provided in Section 165 of the Act.

## **9. Refund.**

(1)The Chief Municipal Officer or Officer empowered by him in this behalf shall refund the amount of show-tax paid in respect of any particular performance if he is satisfied, on the evidence, placed before him and after such further enquiry, if any, as he may deem necessary that such performance did not actually take place and the amount, if any, collected from intending spectators has been refunded in full.(2)It shall be at the discretion of the Chief Municipal Officer or the Officer empowered by him in this behalf to allow any claim for refund of show-tax unless an application claiming such refund is made to him in writing within three days of the day on which the intended performance in respect of which the tax was paid, was due to take place or within seven days of the date of performance, as the case may be.

## **10. Penalty.**

- Any breach of these rules shall be punishable with fine which may extend to five hundred rupees.