

The M.P. Janapada Panchayats Theatre Tax (Regulation of Imposition, Assessment and Collection) Rules, 1996

MADHYA PRADESH

India

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Rule

THE-M-P-JANAPADA-PANCHAYATS-THEATRE-TAX-REGULATION-OF of 1996

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The M.P. Janapada Panchayats Theatre Tax (Regulation of Imposition, Assessment and Collection) Rules, 1996 Published vide Notification No. B-1-43-95-22-P-2, dated 29-2-1996, M.P. Rajpatra (Asadharan), dated 29-2-1996 at p. 136(1) In exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (1) of Section 77 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of the said Act, namely :-

1. Short title.

- These rules may be called the Madhya Pradesh Janapada Panchayats Theatre Tax (Regulation of Imposition, Assessment and Collection) Rules, 1996.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); (b) "Amusement" includes a cinema, drama, circus, carnival or fete, tamasha, wrestling performances or any other performance of amusement; (c) "Cinema" means a representation on the screen of a real or imaginary incident by means of photographic film or video tape; (d) "Circus" means any amusement in which horsemanship and other feats of bodily exercise are exhibited but this does not include one-man

show such as cycle-jump, motor cycle-jumps etc.(e)"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 jugglery;(f)"Each performance" means every performance given in the course of a single day or night, be there one performance or more to attend which a separate charge is made for each performance;(g)"Manager" includes a proprietor, secretary or any person responsible for the arrangement 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 earnings of such performance or any person who issued passes or tickets of signs handbills of such performance;(h)"Tamasha" means any ancient form of popular entertainment which depicts the customs and manners of the society through a medium of a farce, mimicry conversation, music or navatanki;(i)"Tax" means a tax imposed under Rule 3.

3. Imposition.

- Subject to the provisions of the Act and to such conditions and exceptions as may be prescribed by these rules, a tax on theatres, theatrical performance and other shows for public amusement may be imposed by every Janapada Panchayat on each performance of cinema, drama, circus, carnival or fete, tamasha wrestling performance and any other performance of amusement as specified below: -

	Minimum per show Rs.	Maximum per show Rs.
1. Cinema	10	20
2. Drama, Circus	7	15
3. Carnival of Fete, Tamasha Wrestling performance	5	10
4. Any other performance of amusement	3	5

4. Tax where not leviable.

- The tax shall not be leviable in respect of -(a)any amusement to which no charge is made;(b)any amusement which is not open to the general public on payment.

5. Tax by whom payable.

- The tax shall be payable by the manager of the amusement.

6. Tax where payable.

- The tax shall be payable at the Janapada Panchayat Office or at such other place or places as the Chief Executive Officer may from time to time appoint in this behalf before the commencement of the performance in respect of which the tax is due by the manager.

7. Payment of tax in one amount.

- The Chief Executive Officer may arrange with any person liable for the payment of the tax in respect of a series of performances intended to be given of any amusement for the payment by such person in one amount for such series extending over not more than one month at a time in lieu of separate payments for each performance.

8. Recovery of the tax.

- If the tax is not paid in respect of any performance, the Chief Executive Officer shall by written notice call upon the defaulter to pay the amount due within such period as may be specified in the notice and if the payment is not made within the specified period the arrears of the tax shall be recoverable in the manner specified in Section 81 of the Act.

9. Refund.

(1) The Chief Executive Officer shall refund the amount of the 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 that the amount, if any collected from intending spectators has been refunded in full. (2) It shall be in the discretion of the Chief Executive Officer to disallow any claim for refund of 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.

- In the event of any breach of any rule relating to the tax the offender shall be punishable with fine which may extend to five hundred rupees and in the case of continuing breach with fine which may extend to rupees fifty for every day during which the breach continues.

11. Repeal.

- All the previous rules on the subject shall stand repealed from the date of final publication of these rules in the "Madhya Pradesh Gazette".