

# **The Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets (Refund of Tax) Rules, 1985**

MAHARASHTRA

India

## **The Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets (Refund of Tax) Rules, 1985**

### **Rule**

### **THE-MAHARASHTRA-LUXURY-CUM-ENTERTAINMENT-AND-AMUSEMENT of 1985**

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The Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets (Refund of Tax) Rules, 1985 Published vide Notification No. TVA. 1085/CR-2181/IS-1, dated 17th December, 1985 (M.G.G., Part 4B, pages 64-69) No, TVA. 1085/CR-2181/IS-I, dated 17th December, 1985 (M.G.G., Part IV-B, pages 64-69). - In exercise of the powers conferred by sub-section (1) of section 4 of the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets (Repeal) Act, 1985 (Maharashtra V of 1985), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (2) of the said section 4, namely :-

### **1. Short title and commencement.**

(1) These rules may be called the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets (Refund of Tax) Rules, 1985. (2) They shall come into force on the 26th day of December 1985.

### **2. Definitions.**

(1) In these rules, unless the context otherwise requires, - (a) "Act" means the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets (Repeal) Act, 1985; (b) "Amount of refund" means the amount of tax paid by a holder of television set at the rate of

Rs. 5 per month for a period from the 1st day of April, 1985, onwards;(c)"Bank" means any branch of State Bank of India, Central Bank of India, Bank of India or Bank of Maharashtra situated in Greater Bombay or at Kalyan and Dombivli cities in Thane district or at the headquarters of any district in the State of Maharashtra:(d)The terms "Collector" and "Tahasildar" shall carry the meaning respectively assigned to them in sub-section (1) of section 7 of the Maharashtra Land Revenue Code, 1966 (Maharashtra XLI of 1966);(e)"Form" means a form appended to these rules;(f)"Principal Act" means the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets Act, 1982;(g)"Section" means a section of the Act;(h)"Treasury" means a Government Treasury or a Sub-Treasury.(2)Words and expressions used but not defined in these rules, shall have the meanings respectively assigned to them in the principal Act.

### **3. Calculation of the amount of refund.**

(1)Where a holder of television set has paid to the State Government a tax of Rs. 60 for the year commencing from the 1st day of January, 1985 and ending on the 31st day of December, 1985, the maximum amount of refund payable to him shall not exceed Rs. 45 to be calculated in accordance with the provisions of subsection (1) of section 3 of the Act.(2)Where a holder of television set has paid the tax to the State Government for any period after 31st day of December, 1985 an amount at the rate of Rs. 5 per month from the 1st day of April, 1985 onwards shall also be refunded to him.

### **4. Procedure for obtaining amount of refund.**

(1)A holder of television set residing in Greater Bombay or in the City of Kalyan or Dombivli in Thane district or at a district headquarters in the State of Maharashtra, who has paid tax for the year 1985 into a Bank, shall apply on or before the 31st March, 1986 to the officer-in-charge of the same Bank where he has paid the tax, and if he has paid tax for that year into a Treasury, he shall apply to the officer-in-charge of the same Treasury, for payment of the amount of refund due to him under sub-rule (1) of rule 3.(2)An application for the amount of refund duly signed or after affixing the left hand thumb impression of the applicant shall be made in duplicate in Form 'A' to the officer-in-charge of the same Bank or Treasury, as the case may be.(3)A holder of television set shall enclose with his application made under sub-rule (2), the tax payer's portion of the chalan, in original, in respect of tax for the calendar year 1985 paid by him and before submission of the application he shall record on the chalan the following receipt, namely:-"Received an amount of refund of Rs. 45" and affix thereunder on a revenue stamp of 20 paise his signature or left hand thumb impression :Provided that, where a holder of television set having paid tax for the calendar year 1985, has lost the tax-payer's portion of the chalan or the said portion of the chalan is badly spoilt or is in a mutilated condition, his application shall not be entertained by the officer-in-charge of a Bank or Treasury and such holder shall apply to the Tahsildar concerned who shall in turn forward the same for disposal to the Collector concerned as provided in rule 6.(4)Where a holder of television set does not present the application at the Bank or Treasury, in person, he shall authorise any person by name to present the application in Form A duly filled in duplicate and to receive on his behalf the payment of amount of refund due to him.(5)Where a holder of television set fails to apply either to the officer-in-charge of a Bank or Treasury, as provided in rule 4, on or before the 31st March, 1986 for obtaining the amount of refund for the year 1985, he may, after the aforesaid

date, apply to the Tahsildar concerned who shall in turn forward the same for disposal to the Collector concerned for such refund.

## **5.**

On receipt of an application together with the Chalan duly receipted as provided in sub-rule (3) of rule 4, the officer-in-charge of a Bank or Treasury shall arrange to pay the amount of refund to the holder of the television set or (as the case may be) the person duly authorised by him.

## **6. Procedure for obtaining amount of refund in cases other than those provided in rule 4.**

(1) A holder of television set shall apply for amount of refund to the Tahsildar in whose jurisdiction the television set was located on the date of payment of tax who shall in turn forward the said application for disposal to the Collector in respect of the following cases (other than those provided in rule 4), namely :-(a) where a holder of television set has paid the tax for the calendar year 1985 and for any period thereafter; (b) where a holder of television set having paid tax for the calendar year 1985 and or for any period thereafter has lost the tax-payer's portion of the Chalan, or the said portion of the Chalan is badly spoilt or is in a mutilated condition, he shall apply in person or authorise any person by name to present the application for obtaining the amount of refund for that year or any period thereafter; (c) where a holder of television set has paid tax for the calendar year 1985 or for any period thereafter has expired, his legal heir shall apply for obtaining the amount of refund for that period which became due to such deceased holder. In this case, the portion of Chalan to be enclosed with the application shall be discharged by indicating the capacity in which the applicant is signing, i.e. as legal representative of.....(Name of the deceased T.V. Set holder). (2) The holder of a television set while applying as provided in sub-rule (1) shall state in the application the following details, namely:-

### **1. Make of Television Set.**

### **2. Chassis No.**

### **3. Postal Licence No.**

### **4. Postal Office or Sub-Post Office which issued the licence.**

### **5. Tax-payer's portion of Chalan in respect of applications made under clauses (a) and (c) of sub-rule (1). (To be enclosed with application).**

(3) The Collector who receives the applications directly or through the Tahsildar shall, after verification from the record in his office or such inquiry as he thinks fit either order the refund of the amount of tax due to such holder or, for reasons to be recorded in writing, after giving reasonable

opportunity of being heard to the person concerned, reject the claim of such holder for such refund, and issue order accordingly to the person who has applied for such refund.

## **7. Acknowledgement receipt upto 31st March, 1985 for the payment of tax for the calendar year 1985 or for any period thereafter.**

(1) On receipt of the application and the tax-payer's portion of the Chalan in original in respect of a holder of television set who has been paid the amount of refund by the officer-in-charge of a Bank or Treasury, the Collector shall issue to such holder, under a certificate of posting, a receipt in Form B by way of acknowledgement of the payment of tax of Rs. 15 for the period from 1st January, 1985 to the 31st day of March, 1985 made by him, in lieu of the tax-payer's portion of the Chalan surrendered with the aforesaid application. (2) The Collector shall also issue a receipt as provided in sub-rule (1) to such holder of television set who has paid the tax as provided in rule 6.

## **8. Appeal.**

- Where the Collector has rejected the claim for refund of tax for the year 1985 or for any period thereafter made by a holder of television set or a period authorised by him or his legal heir for any reason, the person aggrieved by such decision shall be entitled to prefer within thirty days of the date of receipt of such order an appeal to the Commissioner of the division concerned and the decision of the Commissioner on such appeal shall be final. Form 'A' [See clauses (2) and (4) of rule 4] Serial No. .... (To be filled in by the holder of television set) Postal Address ..... Date ..... The Officer In-charge Government Treasury, ..... District. To, The Officer-in-charge ..... Branch \*State Bank of India/Bank of India/Central Bank of India/Bank of Maharashtra. Subject : Refund of proportionate television tax for the year 1985 Sir, I have paid television tax of Rs. 60 for the year 1985 by Chalan at the above-mentioned branch of the \*State Bank of India/ Bank of India/ Central Bank of India/ Bank of Maharashtra/ Treasury on ..... in respect of the following television set owned by me, which is located at the above-mentioned address :- (1) Make of Television Set (2) Chassis No. (3) Postal Licence No. (4) Post Office or Sub-Post Office which Issued the Licence. I enclose the tax-payer's portion of the Chalan, in original by way of evidence of the said payment, for your scrutiny.

**2. I request that I maybe given a refund of Rs. 45 for the period from 1st April. 1985 to 31st December, 1985 as per rules.**

**3. I hereby authorise \*Shri/ Smt./ Kumari. .... whose specimen \*signature/ left hand thumb impression is given below, to present this application to you and receive payment of refund due on my behalf**

..... Specimen signature/ Left hand thumb impression, if necessary. Signature  
..... Name of Television Set holder in full (in capital letters) ..... \*  
Strike out. If not necessary. (Counterfoil) (To be filled in by applicant) Received from Shri/ Smt./

Kumari (Name and Address) ..... an application, dated ..... for refund of Television Tax paid by him/her for the period from 1st April to 31st December, 1985. Stamp of Bank/ Treasury. Place ..... Date ..... Officer-in-Charge of Bank/ Treasury. Form 'B' (See rule 7) Under Certificate of Posting Office of the Collector ..... Dated the ..... To ..... (Name and Address of the Television Set holder) Subject : Receipt of the Luxury-cum-Entertainment and Amusement Tax on Television Set holders for the period from 1st January, 1985 to 31st March, 1985. Sir/ Madam, As against your payment of tax of Rs. .... (Rupees ..... ) for the period from ..... to you have been refunded Rs. .... as per rules.

**2. This is to acknowledge receipt of tax of Rs. 15/10/5 for the period from 1st January/ February/ March, 1985 to 31st March, 1985 in respect of the following television set held by you:-**

(i) Make of Television Set (ii) Chassis No. of Set (iii) Post Licence No. of Set (iv) Post Office or Sub-Post Office which issued the licence Collector, District .....