

Tamil Nadu Entertainments Tax Act, 1939

TAMILNADU

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Act 10 of 1939

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Tamil Nadu Entertainments Tax Act, 1939(Tamil Nadu Act 10 of 1939)Last Updated 22nd May, 2019Statement of Objects and Reasons - Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). - The object of this Act is to provide for the levy by the Provincial Government of a tax on amusements and other entertainments. Such a tax is now being levied in Bengal, Bombay, Bihar, the United Provinces and the North-West Frontier Province. Certain local bodies in this Presidency are now levying tax under the Madras Local Authorities Entertainments Tax Act, 1926 (Madras Act V of 1927). In this Act, it is proposed to repeal the provision in the Local Authorities Entertainments Tax Act and to provide for the levy of a provincial tax throughout the Presidency, the local bodies now levying the tax being duly compensated by the payment to them of a sum equivalent to the average net annual income derived by them from the tax during the three years 1936-37, 1937-38 and 1938-39. The tax will be levied on all payments for admission to entertainments at rates representing approximately about 12-1/2 per cent., of such payments. The provisions in the Bill are mostly based on those contained in the Madras Local Authorities Entertainments Tax Act, 1926. Certain provisions based on the Acts of other Provinces have also been added. Referring to the provisions of this Act, the Premier in introducing the Bill before the Council said that the main purpose of the Bill was to provincialise the whole of the entertainments tax and to pay a compensation to local bodies concerned in respect of the amounts they had been hitherto receiving from this source and to levy a tax on the last class of tickets also, thereby making all tickets liable to provincial duty, though it might be small. This was one of the measures contemplated in the Budget itself. All those local bodies which did not care to levy the tax and derive its benefits, would not get a share of the tax from the Government. All those which levied the tax would get the amount which they had been hitherto getting. There was an amendment proposed to the effect that the lowest classes of seats should be exempt from taxation. Referring to this the Premier said: -"The point was whether there should be as hitherto an exemption in favour of the lowest class. The tax could not be collected from those who were entertained; it was obvious that it was possible to shift the tax only in the case of the higher classes. In the lower classes, the companies would have to pay the tax themselves. The tickets till now exempt-priced at 4 annas and below-were now sought to be taxed. This was considered wrong by the members who thought that amusement should be free from tax. The term 'poor' was a relative term. There were poor people who went to the cinemas. If

Government went on overloading the top alone, the revenue would decrease. If tickets below 4 annas were exempted from tax, the whole of the present scheme would fail. They could not possibly get any revenue out of the Bill unless the tax on the last class was retained. After allowing for expenses, the collection would come to about Rs. 5 or 6 lakhs. Nearly Rs. 2 lakhs would have to be given as compensation, as agreed. Members need not wax too eloquent over the cinema as a form of entertainment. An honourable Member put the cinema alongside drink. He would ask the critics to see the cinema shows in the villages. The Premier did not, however, wish to put a stop to those shows. The people were good enough not to be spoiled by the shows. There were pictures which he would like sweep out of existence, whether Government got revenue or not. Perhaps they could reform the pictures some day. But the Premier confessed that now, his object was not to censor the pictures; the present purpose was only to get revenue. The new Bill just incorporated the rates already in existence except that in addition, the last class was also taxed."At present section 4-E of the Tamil Nadu Entertainments Tax Act, 1939 provides for levy and collection of Entertainment Tax from Cable TV operators and the levy and collection is now made by Commercial Taxes Department. The Government have decided to permit the Local Bodies to levy and collect Entertainment Tax at the rates not exceeding the rates prescribed in the Tamil Nadu Entertainments Tax Act, 1939 from Cable TV. Operators.

2. The Bill seeks to achieve the above object. At present under section 4 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) entertainment tax is collected on actual cost collection basis in Municipal Corporation Areas and in Special Grade Municipal Areas. Now in the Budget for the year 2000-2001, it has been announced to permit the proprietors of Theatres in those area also to pay compounding tax, at their option at the rate of 22 per cent of gross collection capacity per show multiplied by 25 for each week in Municipal Corporation Areas and at the rate of 21 per cent of the gross collection capacity per show, multiplied by 25 for each week in Special Grade Municipal Areas.

2. It has also been announced to reduce entertainment tax on new films from 30 per cent to 25 per cent and to reduce the entertainment tax on new films proportionately payable under sections 5-A and 5-B of the said Act.

3. The Bill seeks to give effect to the above decisions. Published in Part IV-A of the Fort St. George Gazette Extraordinary, dated the 7th March 1939. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax Act, 1958 (Tamil Nadu Act V of 1958) . - After the award of the Finance Commission, there is no further prospect of Central assistance for the next few years. In the discussions with the Planning Commission, the State Government have given a specific undertaking to raise enough resources to balance the Revenue Budget. Many new schemes are also likely to be sanctioned during the course of the year, and this will widen the gap still further. With a view to augmenting the revenues of the State, the Government have decided to enhance the rate of entertainments tax from 20 per cent, on the first slab to 25 per cent, from 25 per cent on the second slab to 38-1/3 per cent., and from 38-1/3 per cent on the third slab to 40 per cent. They have also decided to make touring cinemas in all areas liable to show tax, and to abolish the tax on all entertainments other than cinemas and horse-racing. It is proposed to amend the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939) for the purpose.

2. Incidentally, it is proposed to make certain other amendments to the Act as indicated below, which have been found to be necessary in the actual working of the Act: -

(1) The system of payment of entertainments tax by means of adhesive stamps is not in vogue now. It is accordingly proposed to amend section 6 of the Act, suitably and also to make certain consequential amendments to sections 7 and 16 of the Act.

(2) When the proprietor of an entertainment submits an incorrect or incomplete return or submits no

return at all, there is no provision in the Act to assess tax to the best of judgement of the Assessing Officer. It is, therefore, proposed to make provision in the Act, on the lines of section 9 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), so as to empower Entertainments Tax Officers to determine the tax or taxes due according to the best of their judgement in such cases. New section 7-A provides for this.(3) It is proposed to omit sections 8(1) and 9 of the Act, so that no automatic exemption accrues in respect of the two classes of entertainments which alone are proposed to be taxed.(4) It is considered desirable to have a provision in the Act for the realisation of tax also through a Magistrate as if it were a fine imposed by him, the recovery not being an adjunct of, and conditional on, conviction. New section 10 provides for this. The necessary consequential amendments to sections 14 and 15 have been incorporated in the Bill.(5) In accordance with the suggestion of the Committee on Subordinate Legislation, it is proposed to make a provision for the placing of the rules made and notifications and orders issued under the Act on the table of both the Houses of the Legislature and to omit the existing provision relating to prior publication of the rules.

Published in Part IV-A of the Fort St. George Gazette Extraordinary, dated the 10th March 1958. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax Act, 1961 (Tamil Nadu Act 20 of 1961). - Rule 50-A of the Madras Entertainments Tax Rules, 1939, empowers any officer of the Commercial Taxes Department not lower in rank than an Assistant Commercial Tax Officer to enter and search at all reasonable times any premises where records such as accounts, tickets, used and unused, and portions thereof, all stamps or any other articles connected therewith are kept or suspected to be kept by the proprietor in respect of which an offence under the Madras Entertainments Tax Act, 1939, is reasonably suspected to have been committed and to seize and retain as long as necessary all or any of them for the purpose of investigation. The Committee on Subordinate Legislation has recommended the deletion of the rule on the ground that it is beyond the rule making powers of the Government. The powers vested in officers according to the rule referred to are necessary to check evasion of payment of entertainments tax by proprietors of entertainments. It is accordingly proposed to incorporate suitable provisions in that behalf in the Madras Entertainments Tax Act, 1939 itself.

2. It is considered necessary that the authority prescribed under sub-section (1) of section 7-A should be vested with the powers of a Collector under the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864), and the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), and of the Commissioners under the Madras Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), for purposes of recovery of any tax due under the Act and that a provision on the lines of section 29 of the Madras General Sales Tax Act, 1959 (Madras Act I of 1959), should be made in the principal Act.

3. The Bill seeks to give effect to the above objects.

Published in Part IV-Section 3 of the Fort St. George Gazette Extraordinary, dated the 6th March 1961. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966). - Under sub-section (1) of section 4 of the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), an entertainment tax as calculated at the rates specified therein is leviable on each payment for admission to any entertainment. No tax is leviable in respect of a person who is admitted on a complimentary ticket. The Government consider, that, as the persons admitted on complimentary tickets also enjoy the amusements, they should not escape the levy of entertainments tax simply because they do not pay for the admission. Accordingly, it is proposed to levy entertainments tax on complimentary tickets by marking suitable amendments to section 4 and other sections of the Act.

2. According to section 7-A of the Act, the proprietor of an entertainment should submit to the prescribed authority returns relating to

payments for admission in the manner prescribed. If no return is submitted by the proprietor or if the return submitted by him is incorrect or incomplete, the prescribed authority should determine the tax payable to the best of its judgement. There is, however, no provision in the Act for assessing the tax, which has escaped levy due to inadvertence, willful non-disclosure of assessable payments by the proprietor, etc., once the return submitted by the proprietor is accepted and the tax is determined by the prescribed authority. It is proposed to make provision in the Act similar to those contained in section 16 of the Madras General Sales Tax Act, 1959 (Madras Act I of 1959) for assessing the tax which has escaped levy due to inadvertence, willful non-disclosure, etc., and to make the necessary consequential amendments including provision for recovery of penalty.³ Under clause (a) of section 14 of the Act if the proprietor of any entertainment admits any person for payment to any place of entertainment in contravention of the provisions of section 6, he is liable to a fine extending up to five hundred rupees. In certain cases of prosecutions under the Act, for offences of admitting persons into the auditorium without tickets. The Court have insisted that the willfulness or the prior knowledge of the proprietor or manager of a cinema theatre in allowing that person without ticket should be proved. Even if it is proved, the Courts impose a small fine. The Government have decided to amplify section 14 so as to make it an offence, if the proprietor or any person employed by him in any place of entertainment admits any person to any place of entertainment in contravention of the provisions of section 6 and also to lay down a presumption to the effect that until the contrary is proved, any person who is found without a ticket, has been admitted by the proprietor or by the person employed by him in contravention of section 6. The Government have also decided to fix the maximum fine at Rs. 1,000. In respect of the offence of admission without ticket and the offence of evading payment of tax the minimum fine will be Rs. 500.⁴ It is also proposed to enhance the upper limit for composition fee under section 15, and the maximum amount of fine to be prescribed under sub-section (3) of section of section 16, from Rs. 500 to Rs. 1,000.⁵ This opportunity has also been availed of to bring the provision for laying of rules before the Legislature in section 16 of the Act in conformity with the provision recommended by the Committee on Subordinate Legislation.⁶ The Bill seeks to achieve the above objects.

Published in Part-IV-Section 3 of the Fort. St. George Gazette Extraordinary dated 3rd November 1965.

Statement of Objects and Reasons - Tamil Nadu Entertainments Tax Act, 1973 (Tamil Nadu Act 1 of 1974). - Under section 4-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), show tax at different rates is leviable on cinematograph exhibitions held at different places, such as in the City of Madras, in municipalities, etc. Consequent on the Madurai Municipality becoming a Corporation, it is proposed to levy show tax on cinematograph exhibitions held in the City of Madurai, at the same rate as in the case of cinematograph exhibitions held in the City of Madras. It is proposed to amend the Tamil Nadu Entertainments Tax Act, 1939 to provide for this.² Under the existing provisions of the said Act, in a case of detection of evasion or under-assessment, while invoking the provisions of section 7-B of the said Act, the assessing authority has to pass separate orders of assessment or re-assessment, for each week. But if it is possible to issue a single order in respect of a financial year or any part thereof, it will save a good deal of time and labour to the assessing authority. Hence, it is proposed to provide for the issue of a single order of assessment or re-assessment, while invoking the provisions of section 7-B of the said Act, in respect of a financial year or part thereof.³ There is no provision in the said Act enabling the authority competent to assess tax under the said Act or any appellate or revising authority to rectify any error apparent on the face of the record. Hence, it is proposed to make necessary provision in

the said Act for enabling the said authorities, to rectify any error apparent on the face of the record, within a period of three years.⁴ The Bill seeks to achieve the above objects. Published in Part-IV-Section 3 of the Tamil Nadu Government Gazette Extraordinary, dated the 28th November 1973. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1970 (Tamil Nadu Act 16 of 1970) - Section 4-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), provides for the levy of an additional tax on the cinematograph exhibitions at Rs. 2-50, Rs. 2-00, Rs. 1-50 or Re. 1-00 according as the exhibition is in the city of Madras, specially notified Municipality, other Municipality or elsewhere. In order to augment the resources of the State, the Government have decided to enhance the rates of show-tax on cinematograph shows, to double the rates now levied.² Sub-section (1)(b) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) provides for the levy of tax as surcharge on each show of cinematograph exhibition held within the local limits of the local authority, at such rate not exceeding three times the rate of tax levied under section 4-A of the Tamil Nadu Entertainments Tax Act, 1939 for that show as the local authority may determine. Representations have been made to the Government that the levy of surcharge at three times the enhanced rate of show-tax as now proposed would cast a very heavy burden on the theatre owners. The Government have, therefore, decided that the local authorities concerned should be enabled to levy surcharge at a rate not exceeding one and a half times the show tax under section 4-A of the Tamil Nadu Entertainments Tax Act, 1939 as proposed to be revised.³ Under sub-section (3) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), any alteration in the rate of surcharge can be given effect to only from the beginning of the next financial year. In view of this provision, the local authorities will not be in a position to give effect to the modification in the rate of surcharge on show-tax, during the years 1970-71. In order to obviate this difficulty, the Government have decided to omit sub-section (3) of section 3 of the said Act and to specifically provide for the continuance of the resolution already passed by the local authorities, till a fresh resolution under the Act as amended has taken effect.⁴ The Bill seeks to achieve the above objects. Published in Part IV-Section 3 of the Tamil Nadu Government Gazette Extraordinary, dated the 4th April 1970. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971). - Section 4-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), provides for the levy of additional tax, calculated at the rate specified therein, on the cinematograph exhibitions conducted in the various places in the State. The rate of tax leviable in terms of this section is for each show. The term "show" has not been defined in the said Act. The Government consider that, an explanation should be added to section 4-A defining the term "show" for the purpose of tax liability under the said section.² Consequent on the passing of the Indian Coinage (Amendment) Act, 1964 (Central Act 17 of 1964), the terms "naya paisa" and "naye paise" occurring in section 4 of the Act have to be altered as "paisa" and "paise" respectively.³ Section 10 of the Act provides for the recovery of arrears of any amount due under section 4 or 4-A or under both, as if it were an arrear of land revenue. It has been held by Courts that the fact the Act provided for the mode of collection of entertainments tax, as if it were land revenue, would not amount to equating the entertainments tax to the land revenue, which undoubtedly carried with it, a charge on the properties of the defaulter, for the realisation thereof. According to the decisions of Courts though the arrears of tax under the Act can be recovered as arrears of land revenue, such recovery would be subject to prior encumbrances. The Government have, therefore, decided to provide in the Act the amounts due under the Act from the proprietor

shall, subject to the claim of the Government in respect of land revenue, have priority over all other claims against the property of the proprietor.⁴ The Act as it stands now does not provide for the recovery of the amounts due under the Act, from any person from whom money is due or may become due to the proprietor or any person who holds or may subsequently hold money for or on account of the proprietor. In order to provide for the effective recovery of the amounts due from the proprietor, the Government have decided to make suitable provisions in the Act on the lines of section 26 of the Tamil Nadu General Sales Tax Act, 1959.⁵ At present the Act does not also provide for the recovery of the amounts due under the Act from the dissolved partnership firms or partitioned Hindu family. Hence, the Government have decided to make suitable provisions in the Act on the lines of section 19-A of the Tamil Nadu General Sales Tax Act, 1959.⁶ Rules 58-A, 59 and 60 of the Tamil Nadu Entertainments Tax Rules, 1939 provide that an Entertainments Tax Officer may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act, or the rules made thereunder, to appear before him to give evidence and to produce documents. The Government consider that specific provision should be made in the Act itself in this respect.⁷ Section 15 of the Act provides for the composition of offence against the Act. The existing provision will not cover offences against the rules made under the Act. The Government have, therefore, decided to amend the Act so as to make the compounding provisions applicable to offences against the rules also. It is further proposed to insert a new section 10-E to provide for the rounding off to the nearest rupee the amount of tax, fee, penalty or any other sum payable and the amount of refund due, under the provisions of the Act.⁸ It is also proposed to amend section 10-A of the Act suitably consequent on the extension of the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) to the City of Madras by Tamil Nadu Act 16 of 1967.⁹ The Bill seeks to achieve the above objects. Published in Part IV- Section 3 of the Tamil Nadu Government Gazette Extraordinary, dated the 20th October 1971. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974). - With a view to mobilise additional resources, the Government have decided to replace the present rates of show tax payable under section 4-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and the surcharge on show tax payable under clause (b) of sub-section (1) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) by a consolidated rate of show tax. Accordingly, it is proposed to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) suitably.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 16th August 1974. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1977 (Tamil Nadu Act 8 of 1977). - The structure of the entertainments tax as it stands now is such that the tax as a proportion to the gross receipts is higher in the case of lower priced tickets as compared to the tickets on higher denominations. The lower priced tickets are prevalent mostly in the touring and permanent cinemas in the rural panchayat areas where evasion of entertainments tax also is found to be rampant. With the increased efforts to prevent evasion, the film industry has complained that the share of the industry has progressively come down and that the high rates of tax have led to the closure of as many as 113 touring cinemas during the year 1976. The Government consider it necessary to give relief to the cine-goers and thereby, to the film industry. They have accordingly decided to (a) reduce the rate of additional surcharge from 15 paise to 5 paise in respect of tickets if the net payment for admission together with entertainments tax and

the surcharge does not exceed 25 paise, and (b) reduce from 15 paise to 10 paise in respect of tickets if the net payment for admission together with entertainments tax and the surcharge exceeds 25 paise but does not exceed Re. 1.2. This Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 19th August 1977. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax Act and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978). - The Film Industry Enquiry Committee, constituted by the Government in the year 1975, recommended, as a measure of preventing evasion of tax by proprietors of cinematograph exhibitions, the compulsory levy of a fixed tax per show in lieu of the existing taxes levied under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961). The film industry also repeatedly represented for the introduction for a scheme for the composition of the taxes. 2. The Government accordingly decided to introduce a gross levy per show based on the gross collection capacity of the theatres for the temporary (touring) theatres and the permanent and semi-permanent theatres in Municipalities, Grades II and III, in Selection Grade and other Panchayat towns and in Panchayat villages. The tax payable was proposed to be fixed as a percentage ranging from 20 per cent to 27= per cent of the gross collection capacity of the theatre for every show conducted. The Government also decided to provide for an option to the proprietors of cinematograph exhibitions to compound the above tax by paying at a different percentage ranging from 15 per cent to 22= per cent of the gross collection capacity of the theatre for a fixed number of shows ranging from 14 to 20 shows per week irrespective of the number of shows conducted in a week. 3. The Government also decided to amplify the definition of show in the Act and also to make some changes in the penalties provided in the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). 4. The Government, therefore, decided to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and the Tamil Nadu Local Authorities finance Act, 1961 (Tamil Nadu Act 52 of 1961), suitably. Accordingly, the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Ordinance, 1977 (Tamil Nadu Ordinance 5 of 1977), was promulgated. 5. The Bill seeks to replace the above Ordinance. Published in Part IV-A-Section 1 of the Fort. St. George Gazette, dated the 6th January 1978. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979 (Tamil Nadu Act 51 of 1979). - According to section 3(9) of Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the term 'proprietor' in relation to any entertainment includes any person responsible for the management thereof. It is proposed to amend the said term 'proprietor', so as to include the State Government, any local authority or any person responsible for the management thereof. 2. The temporary (touring) theatres in the areas of Second and Third Grade Municipalities were eligible to conduct 17 shows including 3 matinee shows in a week, whereas they had to pay compounded tax for 16 shows per week. Consequent on the ban of the matinee shows since imposed on the temporary (touring) theatres in the above areas, they would be able to conduct only 14 shows, whereas they will have to pay compounded tax for 16 shows per week. It is proposed to amend section 5-B of the Act, so as to provide for payment of compounded tax at a fixed percentage of the gross collection capacity applicable to these theatres for 14 shows instead of 16 specified in the Act. 3. It has also been proposed to amend the provisions of the said Act so as to demand security for the payment of show tax and additional surcharge on entertainments tax and show tax also besides entertainments tax. The provisions of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) have also been proposed to be

amended, so as to demand security for payment of surcharges on entertainments tax and show tax under the Act.⁴ It has also been proposed to amend the said Acts, so as to vest the State Government with power to publish in newspapers, the names of defaulters of entertainments tax and surcharge thereon, subject to certain conditions as in the case of sales tax and income-tax defaulters.⁵ Under sub-section (1) of section 16-A of the said Tamil Nadu Entertainments Tax Act, 1939, the Government have issued certain notifications amending the Schedules to the said Act. Under sub-section (2) of the said section 16-A, a Bill has to be introduced replacing the said notifications in the present session of the Legislature.⁶ The Bill seeks to achieve the above objects. Published in the Part IV-section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 23rd November 1979. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1979 (Tamil Nadu Act 31 of 1979). - The fixed levy of entertainment tax at a specified percentage of gross collection capacity under sections 5-A and 5-B of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) is applicable to all the permanent and semi-permanent theatres including temporary (touring) theatres in rural and urban areas up to second grade municipalities. A difficulty has arisen as to the basis of assessment to be adopted in respect of open air theatres in the absence of specific classification of such a category of theatres. It is proposed to amend section 5-A of the Act retrospectively with effect from the 26th December 1977 so as to group open air theatres with temporary (touring) theatres and to apply the Same rates of tax specified in relation to these temporary touring theatres to the open air theatres. Similarly for the purpose of compounding, it is proposed to amend section 5-B of the Act retrospectively with effect from the 26th December 1977 so as to treat the open air theatres as a separate category and to levy the rates applicable to temporary (touring) theatres in the local area for a reduced number of twelve shows per week.² For the purposes of sections 5-A and 5-B of the Act, the Second Grade Municipalities have been enumerated in Part A of Schedule I to the Act, the Third Grade Municipalities in Part B of Schedule I and the Selection Grade Panchayat Towns in Schedule II to the Act. Under section 16-A of the Act the Government have taken power to amend the Schedules by notification. The said section 16-A of the Act does not specifically confer any power to issue a notification to amend the Schedule with retrospective effect. It has become necessary to amend Schedule II so as to include Avaniapuram in the list of Selection Grade Panchayat Towns under Madurai district with retrospective effect from the 26th December 1977. There have also been some upgradations in the Municipalities from the 1st April 1978 and the Panchayat areas from the 15th July 1978. Certain areas have to be deleted from the Schedules consequent on their inclusion in the Madras Corporation Limit with effect from the 1st June 1978. Necessary amendments to the Schedules to give effect to these changes have to be made. So far as the said Avaniapuram is concerned a legislative amendment to give retrospective effect has to be made with necessary provision for validating past levies. To cover future cases section 16-A is also proposed to be amended to issue a notification under that section with retrospective effect.³ The Bill seeks to achieve the above objects. Published in the Part IV-section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 25th April 1979. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1981 (Tamil Nadu Act 20 of 1981). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued certain notifications amending the Schedules to the said Act consequent to the changes in the status of certain areas. Under sub-section (2) of the said section 16-A, a Bill has to be introduced replacing the said notifications in the present session of the Legislature.² The Bill

seeks to achieve the above objects. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 27th January 1981. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued notifications amending Schedule II to the said Act consequent to the changes in the status of certain panchayat towns in South Arcot, Thanjavur and Tiruchirappalli districts. Under sub-section (2) of the said section 16-A, a Bill has to be introduced for replacing the notifications in the ensuing session of the Legislature.

2. The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 4th September 1982. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982). - It has been decided to amend the Tamil Nadu Entertainment Tax Act, 1939 (Tamil Nadu Act X of 1939) so as to, - (i) provide for the levy of entertainments tax, including surcharge and additional surcharge on complimentary tickets and to provide for such other consequential amendments to the Act for matters connected therewith; (ii) provide for remission of tax payable under section 5-B of the Act, in case where no show has been held during a week in the theatres and to withhold the option to pay compounded tax under the said section in case of violation of the conditions prescribed in regard to the gross collection, capacity if such violation occurs in ten or more occasions in the financial year; (iii) provide for admission to any entertainment without a ticket of any person who has to perform any duty in connection with the entertainment and to provide for necessary consequential amendments for matters connected therewith; (iv) amend section 7-B of the Act so as to prescribe a minimum of the amount to be recovered by way of penalty for the evasion of the tax; (v) amend section 10-E of the Act which relates to the rounding off of tax, etc., so as to include within its scope the assignment made by the Government to the local authorities in regard to the tax levied and collected under the Act; (vi) incorporate a new provision in the Act for the levy of penalty for belated payment of the tax; (vii) incorporate a new provision in the Act so as to provide for authorisation of manager or person in-charge of any place of entertainment to appear before the prescribed authority; (viii) amend section 14 of the Act so as to make excess accommodation coming under the purview of the compounding schemes provided for under sections 5-A and 5-B of the Act, an offence; (ix) replace certain notifications issued under section 16-A of the Act in regard to the amendments of the Schedules to the Act.

2. The Bill seeks to give effect to the above decisions. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 5th April 1982. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1983 (Tamil Nadu Act 1 of 1983). - It was decided to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) so as to, - (i) extend the scheme of compounding of tax as provided for in sections 5-A and 5-B of the said Act to Selection Grade and First Grade Municipalities and Townships; (ii) revise the rates of compounded tax to be levied under section 5-B of the Act in certain cases; (iii) make consequential amendments to the said Act wherever necessary. The Tamil Nadu Entertainments Tax (Third Amendment) Ordinance, 1982 (Tamil Nadu Ordinance 11 of 1982) was accordingly promulgated by the Governor to give effect to the above decision.

2. The Bill seeks to replace the said Ordinance. Published in the Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 1st February 1982. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1984 (Tamil Nadu Act 25 of 1984). - The provisions of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939)

have been made applicable to the exhibition of films on Television Screen through Video Cassette Recorders and the definition of "entertainment" in the said Act has also been amplified so as to include exhibitions of films on Television Screen through Video Cassette Recorders. It has been decided to amend the said Act for the following purposes, namely:-(i) to levy a tax on each payment for admission to the exhibitions of cinematograph films on Television Screen through Video Cassette Recorders, at the rate of fifty per cent of the gross payment for admission inclusive of the amount of tax;(ii) in lieu of the above tax mentioned in item (i) above, to levy a tax for Video Cassette Recorder films exhibited at the various rates applicable to permanent and semi-permanent theatres as specified in the Table under sub-section (1) of section 5-A of the Act;(iii) to provide for certain other consequential amendments to the Act.² It has also been decided to amend the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), so as to provide therein that no surcharge under the said Act shall be levied for the exhibition of cinematograph films on Television Screens through Video Cassette Recorders.³ The Bill seeks to give effect to the above decisions. Published in the Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 31st March 1984. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Second Amendment) Act, 1985 (Tamil Nadu Act 34 of 1985). - Consequent on the conversion of Coimbatore Municipality into a Corporation with effect from the 1st May 1981, it has been decided to amend clause (a) of sub-section (6) of section 3, sections 4-A and 4-C of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). It has also been decided to amend Explanation 1 to section 5-A of the said Act to make the definition of the term "gross collection capacity" to indicate the accommodation as specified in the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955) instead of accommodation available in the theatre. Decision has also been taken to provide that the option permitted under section 5-B shall continue to be in force so long as the proprietor is eligible to pay tax and has not withdrawn his option. Another decision taken is to provide for assessment of entertainments tax on legal representatives, etc., of the deceased proprietors of entertainment houses. For this purpose, a new section 7-C is proposed to be inserted in the Act. It has also been decided to provide for prohibiting the disclosure of any information obtained under the Act through statements, returns, accounts or otherwise. For this purpose, a new section 15-B is proposed to be inserted in the Act.² The Bill seeks to give effect to the above decisions. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 11th April 1985. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1985 (Tamil Nadu Act 17 of 1985). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued notifications amending Schedules I and II to the said Act, consequent on the changes in the status of certain Municipalities and Panchayat Towns in certain Districts. To satisfy the requirements of sub-section (2) of the said section 16-A of the said Act, a Bill to replace the notifications has to be introduced in the present session of the Legislature.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 21st March 1985. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Second Amendment) Act, 1987 (Tamil Nadu Act 19 of 1987). - Under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), there is no specific provision enabling the Government to remit tax payable under the said Act. It has, therefore, been decided to amend the said Act so as to enable the Government to remit, whether prospectively or retrospectively, the whole or any part of such tax payable under the Act.² It has also been decided to

provide for the levy of interest on the amount of tax payable under the Act if it remains unpaid after the specified time.3. The Bill seeks to give effect to the above decisions.Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated 11th May 1987.Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1987 (Tamil Nadu Act 18 of 1987). - Consequent on the bifurcation of Tirunelveli district as Tirunelveli Kattabomman and Chidambaranar districts with effect on and from the 20th October 1986, such of those places in the composite Tirunelveli district, which have come under the jurisdiction of the newly formed districts, will have to be shown under the respective district in the Schedules to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). The Government have decided to amend the Schedules accordingly.2. Under sub-section (1) of section 16-A of the said Act, the Government have issued notification amending Schedule II to the said Act consequent on the changes in the status of two Panchayat Towns namely, Puthukadaai and Ponmanai in Kanyakumari district. Under sub-section (2) of the said section 16-A, a Bill to replace the notification has to be introduced in the present session of the Legislative Assembly.3. The Bill seeks to achieve the above objects.Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated 7th April 1987.Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Third Amendment) Act, 1987 (Tamil Nadu Act 19 of 1987). - Consequent on the bifurcation of Madurai district as Madurai and Anna districts, certain Selection Grade Panchayat towns shown under Madurai district but are under the jurisdiction of Anna district have to be re-arranged under Anna district in Schedule II to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). Consequent on the changes in the status of Dharmapuri Municipality in Dharmapuri district and certain panchayat towns in Chengalpattu district, the Government have decided to amend Schedules I and II to the said Act. Under sub-section (1) of section 16-A of the said Act, the Government have issued notifications amending Schedules I and II to the said Act, consequent on the changes in the status of Tirunelveli Municipality in Tirunelveli Kattabomman district and certain panchayat towns in Chidambaranar, Dharmapuri and Periyar districts. Under sub-section (2) of the said section 16-A, a Bill has to be introduced for replacing the notifications in the present session of the Legislative Assembly.2. The Bill seeks to achieve the above objects.Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated 17.11.1987.Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1989 (Tamil Nadu Act 22 of 1989). - Consequent on the changes in the status of certain Municipalities in Kamarajar, Salem, Dindigul-Quaid-e-Milleth, Pasumpon-Thevar Thirumagan, Chengai-Anna and Thanjavur districts, the Government have decided to amend Schedule I to the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).2. Under sub-section (1) of section 16-A of the said Act, the Government have issued notification amending Schedule I consequent on the changes in the status of certain Municipalities in Dindigul-Quaid-e-Milleth, Kanyakumari, Tiruchirapalli and South Arcot districts. Under sub-section (2) of the said section 16-A, a Bill has to be introduced for replacing the notification in the present session of the Legislative Assembly.3. In view of the change of names of Chengalpattu, Anna and Pasumpon Muthuramalingam districts, the Government have decided to amend the Schedules to the said Act adopting the new names of those districts.4. The Bill seeks to achieve the above objects.Published in Part IV-Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 6th May 1989.Statement of Objects and Reasons - Tamil Nadu Entertainments Tax and Local Authorities Finance (amendment) Act, 1989 (Tamil Nadu Act 40 of 1989). - The Government have decided to consolidate the levy of tax on payment for admission to

cinematograph exhibition, additional tax on cinematograph exhibition (show tax), additional surcharge on tax on payment for admission to cinematograph exhibition and additional surcharge on show tax under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and the levy of taxes as surcharge on payment for admission to cinematograph exhibition and on cinematograph exhibition under the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961) into a single tax at a rate of forty per cent of gross payment for admission to cinematograph exhibition inclusive on the amount of tax.² It has also been decided to -(i) reduce the percentage of the rate of tax levied on cinematograph exhibitions;(ii) extend the scheme of levy of tax under section 4 of Tamil Nadu Act X of 1939 to theatres, other than temporary (touring) and open air theatres, located in the area within five kilometres from the outer peripheral limits of the area where the said section 4 is in force;(iii) share the proceeds of the entertainments tax from theatres covered by the scheme of levy of tax on payment for admission to cinematograph exhibitions in the ratio of 30:70 between the Government and the local body concerned; and(iv) include Pudukkottai in the list of Selection Grade Municipality in Part A and Coonoor in First Grade Municipality in Part B of Schedule I to Tamil Nadu Act X of 1939. Accordingly the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Ordinance, 1989 was promulgated by the Governor on the 29th June 1989 to amend relevant provisions of the Tamil Nadu Entertainments Tax Act, 1939 and the Tamil Nadu Local Authorities Finance Act, 1961.³ The Bill seeks to replace the said Ordinance. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 31st October 1989. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1990. - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued notification amending Schedules I and II to the said Act, consequent on the upgradation of Panruti municipality in South Arcot district as First Grade municipality and "Nelakotta" Panchayat town in Nilgiris district as Selection Grade Panchayat Town. Under sub-section (2) of the said section 16-A, a Bill to replace the said notification has to be introduced in the present session of the Legislative Assembly.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 23rd August 1990. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Second Amendment) Act, 1991 (Tamil Nadu Act 2 of 1991). - Representations have been received from the Film Industry for reduction of entertainments tax especially in rural areas. As a part of Pongal gift and in view of the Platinum Jubilee Celebration of Tamil Film Industry, the Government have decided to reduce the compounding rates of tax levied under sections 5-A and 5-B of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) on cinematograph exhibitions held in the theatres located in the areas specified in the tables under the said sections 5-A and 5-B, with effect on and from the 4th February 1991.² The Bill seeks to give effect to the above decision. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 23rd January 1991. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Third Amendment) Act, 1991 (Tamil Nadu Act 2 of 1991). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued a notification amending Schedule I to the said Act, consequent on the upgradation of Kumarapalayam Municipality in Salem district as First Grade Municipality. Under sub-section (2) of the said section 16-A, a Bill to replace the said notification has to be introduced in the present session of the Legislative Assembly.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated

the 25th January 1991. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Third Amendment) Act, 1991 (Tamil Nadu Act 11 of 1991). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued notifications amending Schedules I and II to the said Act consequent on the upgradation of Kumarapalayam Municipality in Salem district as First Grade municipality and "Nandivaram-Kuduvancheri" Panchayat Town in Chengai-Anna district as Selection Grade Panchayat Town. Under sub-section (2) of the said section 16-A, a Bill to replace the said notifications have to be introduced in the present session of the Legislative-Assembly.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 12th July 1991. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1993 (Tamil Nadu Act 22 of 1993). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued a notification amending Schedule II to the said Act, consequent on the change in the status of "Mathigiri" Second Grade Town Panchayat in Dharmapuri district as Selection Grade Town Panchayat. Under sub-section (2) of the said section 16-A, a Bill to replace the said notification has to be introduced in the present session of the Legislative Assembly.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 8th April 1993. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994). - With a view to encourage the production of new films in this State and to enable low budget Tamil films to withstand the competition from films produced on other languages and dubbed in Tamil, it is proposed to increase the rate of entertainment tax on films dubbed into Tamil and screened in this State by ten percentage points in each slab by amending the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) suitably.² The Bill seeks to give effect to the above proposal. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 4th May 1994. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Amendment) Act, 1995 (Tamil Nadu Act 21 of 1995). - At present, entertainment tax at the rate of forty per cent on the gross receipts of the cable television operators is levied under sub-section (1) of section 4-E of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). The Government have decided to reduce the said rate of entertainment tax to twenty per cent for better compliance and to avoid protracted litigation and to amend the said Tamil Nadu Entertainments Tax Act, 1939, suitably for the purpose.² The Bill seeks to give effect to the above decision. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 5th May 1995. Statement of Objects and Reasons - Tamil Nadu Entertainments (Second Amendment) Act, 1995 (Tamil Nadu Act 39 of 1995). - On the representation of the Tamil Nadu Film Exhibitors' Association, Government have issued orders on the 6th January 1993 permitting the collection of maintenance charges for fully air-conditioned theatres, partially air-conditioned theatres and other theatres without levy of entertainment tax for maintaining the theatres in proper condition and for providing better comforts and amenities to the paying patrons. The maintenance charges were further raised by the Government for the afore said theatres on the 8th September 1994. In order to give statutory footing to the above said orders, the Government have decided to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), suitably.² The Bill seeks to give effect to the above decision. Published in Part IV-Section 1 of Tamil Nadu Government Gazette Extraordinary, dated the 3rd November 1995. Statement of Objects and

Reasons - Tamil Nadu Entertainments Tax (Special Provision) Act, 1998 (Tamil Nadu Act 46 of 1998). - In the Budget for the year 1997-98, the Government announced, among other things, to apportion 90 per cent of the collection of the entertainments tax to the local bodies. Accordingly, section 13 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) has been amended suitably by Tamil Nadu Act 38 of 1997, and the amendment has been given effect to from the 1st day of June 1997.² The State Finance Commission has recommended to give effect to the said amendment from the financial year 1997-98, i.e., from the 1st day of April 1997 and the Government have decided to enact a separate legislation for the purpose.³ The Bill seeks to give effect to the above decision. Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued a notification amending Schedule II to the said Act, consequent on the change in the status of 'Keeranur' and 'Karambakudi' Town Panchayats in Pudukottai district as Selection Grade Town Panchayats. Under sub-section (2) of the said section 16-A, a Bill to replace the said notification has to be introduced in the Legislative Assembly.² In the Budget for the year 1997-98 the Government have announced, - (i) revision of entertainments tax payable by Cable TV. Exhibitors; and (ii) to apportion 90 per cent, of entertainments tax collection to local bodies.³ The Bill seeks to achieve the above objects. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 27th May 1998. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Third Amendment) Act, 2000 (Tamil Nadu Act 42 of 2000). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued notifications amending Schedules I and II to the said Act, consequent on the change in the status of certain Panchayat Towns in South Arcot district and certain Municipalities in Dharmapuri and Periyar districts. Under sub-section (2) of the said section 16-A, a Bill to replace the said notifications has to be introduced in the present session of the Legislative Assembly.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 7th November 2000. Statement of Objects and Reasons - Tamil Nadu Entertainments Tax (Third Amendment) Act, 2000 (Tamil Nadu Act 42 of 2000). - Under sub-section (1) of section 16-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have issued a notification amending Schedule I and Schedule II to the said Act, consequent on the upgradation of Usilampatti Town Panchayat in Madurai district as Third Grade Municipality. Under sub-section (2) of the said section 16-A, a Bill to replace the said notification has to be introduced in the present session of the Legislative Assembly.² The Bill seeks to achieve the above object. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 7th November 2000. Statement of Objects and Reasons - Tamil Nadu Entertainments (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004). - Entertainments tax was levied at the rate of 25 per cent of the gross payment for admission for new films and -20 per cent of the gross payment for admission for old films in the local areas of Municipal Corporation and special grade Municipality. In order to provide maximum fillip to the film industry, the Government decided to reduce the rate of entertainments tax to 15 per cent, for new films and 10 per cent, for old films and to apply such reduction to permanent and semi-permanent theatres within 5 kilometers from the outer peripheral limits of the local area of the Municipal Corporation and Special Grade Municipality. The Government also decided to do away with the compounding tax system and to introduce a simple system of levy of entertainments tax at the rate of 10 per cent of the gross payment for admission in other areas. It was decided to allow the maintenance charge at the rate of

50 paise per ticket for no air-conditioned theatres and rupee one per ticket for air-conditioned theatres.² To give effect to the above decision, the Government decided to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939). Accordingly, the Tamil Nadu Entertainments Tax (Amendment) Ordinance, 2004 (Tamil Nadu Ordinance 12 of 2004) was promulgated by the Governor on the 1st October 2004 and the same was published in the Tamil Nadu Government Gazette Extraordinary, dated the 1st October 2004.³ The Bill seeks to replace the said Ordinance. Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 17th November 2004. Statement of Objects and Reasons - Entertainments Tax (Amendment) Act, 2015, dated 13.10.2015. - Section 4-H of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) was inserted by the Tamil Nadu Entertainments Tax (Third Amendment) Act, 2003 (Tamil Nadu Act 15 of 2003) and brought into force with effect from the 2nd June 2003, so as to levy entertainment tax for admission to any cinematograph exhibition of dubbed film at the rate of fifty percent of the gross payment for admission inclusive of the amount of the tax.² In view of the order of the High Court of Madras that dubbed films cannot be subjected to a higher rate of entertainments tax, the Government have proposed to remove the distinction in the entertainments tax liability between the films originally produced in Tamil and the films dubbed in Tamil. The Government have, therefore, decided to amend the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) suitably for the said purpose.³ The Bill seeks to give effect to the above decision. Statement of Objects and Reasons - Entertainments Tax (Second Amendment) Act, 2013, dated 13.10.2015. - In order to facilitate electronic administration of the business processes specified under the provisions of the Tamil Nadu Entertainment Tax Act 1939 (Tamil Nadu Act X of 1939), the Government have decided to amend the said Tamil Nadu Act X of 1939 so as to provide for the adoption of the provisions contained in the Information Technology Act, 2000 and the Rules made and the directions given thereunder, insofar as they may apply, to the procedures under the said Tamil Nadu Act X of 1939.² The Bill seeks to give effect to the above decision. Received the assent of the Governor on the 10th June 1939 and first published in the Fort St. George Gazette, dated the 20th June 1939. An Act to impose [taxes on entertainments,] [Substituted for 'a tax on amusements' by Tamil Nadu Act XVII of 1949 which came into force on the 1st August 1949; and the words 'entertainments' was substituted for the words 'amusements and other entertainments' by Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958) which came into force on the 1st April 1958.] in the [State of Tamil Nadu] [This expression was substituted for the expression 'Province of Madras' by the Tamil Nadu Adaptation of Laws Order, 1970.]

1. Short title, extent and commencement.

(1) This Act may be called the [Tamil Nadu] [Substituted by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Entertainments Tax Act, 1939. (2) It extends to the whole of the [State of Tamil Nadu] [Substituted for 'Provincial Government' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.]. (3) This section shall come into force at once, and the rest of this Act shall come into force on such date as the [State] [Substituted for 'Provincial' by the Adaptation of Laws Order, 1950.] Government may, by notification in the Official Gazette, appoint.

2. Repeal of Madras Act V of 1927.

- The Madras Local Authorities Entertainments Tax Act, 1926 (Madras Act V of 1927), is hereby repealed.

3.

In this Act, unless there is anything repugnant in the subject or context, -(1)"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;(2)"admission to an entertainment" includes admission to any place in which an entertainment is held;[(2-A) "amusement" means any amusement, for which persons are required to make payment for admission to any amusement arcade or amusement park or theme park or the like by whatever name called;] [Inserted by Tamil Nadu Entertainments Tax (Amend.) Act, 1998 (Tamil Nadu Act 32 of 1998).] [(2-AA) "antenna" means an apparatus which receives television signals which enables viewers to tune into transmissions including national or international satellite transmissions and is erected or installed for television exhibition;] [Clauses (2-A) and (2-B) were inserted by Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994). Subsequently Clause (2-A) was renumbered as clause (2-AA) by Tamil Nadu Entertainments Tax (Amend.) Act, 1998 (Tamil Nadu Act 32 of 1998).] [(2-B) "cable television" means a system organised for television exhibition by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or non-residential place of a connection holder;] [Clauses (2-A) and (2-B) were inserted by Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994). Subsequently Clause (2-A) was renumbered as clause (2-AA) by Tamil Nadu Entertainments Tax (Amend.) Act, 1998 (Tamil Nadu Act 32 of 1998).] (3) ["complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission.] [Inserted by Tamil Nadu 25 of 1982. Previously clause (3) was omitted by Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).] Explanation. - For the purposes of this clause and clause (10), "pass" shall not include any authorisation given by the proprietor to a person who has to perform any duty inside any place of entertainment, or in connection with any entertainment or any duty imposed upon him by or under this Act or any other law, for admission to any entertainment without payment;[(3-A) "dubbed film" means any film for cinematograph exhibition made or produced originally in a language other than Tamil and subsequently dubbed in Tamil language;] [Inserted by Tamil Nadu Act 15 of 2003 which came into force on the 2nd day of June 2003 and is omitted vide Act No. 15 of 2015, dated 13.10.2015, published dated 14.10.2015.] [(3-B) "direct to home service" means distribution of multi-channel television programmes by using a satellite system by providing television signals direct to subscribers' premises without passing through an intermediary such as cable operator;] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] (4) ["entertainment" means a horse-race or cinematograph exhibition to which persons are admitted [on payment] [Substituted by Tamil Nadu Entertainments Tax (Amend.) Act, 1958 (Tamil Nadu Act V of 1958).], or television exhibition for which persons are required to make payment by way of contribution, or subscription,

or installation or connection charges or any other charges collected in any manner whatsoever] [or an amusement] [Inserted by Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998).] or a recreation parlour where a game such as bowling, billiards, snooker or the like is provided [or direct to home service or a cricket tournament conducted by the Indian Premier League] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] [or the Champions League Twenty 20 cricket tournament conducted by the Board of Control for Cricket in India] [Inserted by Act No. 10 of 2013, dated 28.5.2013.];[Explanation. - For the purpose of this clause and other provisions of this Act, "cinematograph exhibition" includes exhibition of film on Television Screen through Video Cassette Recorder [and through Cable Television Network] [This Explanation was added by Tamil Nadu Exhibition of Films on Television Screen through Video Cassette Recorders (Regulation) Act, 1984 (Tamil Nadu Act 7 of 1984).];(5)"institution" includes a company, society, club or other association of persons by whatever name called;(6)["local authority" means - [Substituted for the original clause by Tamil Nadu Act 3 of 1975.](a)[the Municipal Corporations of [Chennai], Madurai, Coimbatore or any other Municipal Corporation that maybe constituted under any law for the time being in force, or](b)a Municipal Council constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); or(c)a township committee constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or the Tamil Nadu Panchayats Act, 1958 [(Tamil Nadu Act XXXV of 1958)] [This Act was repealed by Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).], or the Mettur Township Act, 1940 [(Tamil Nadu Act XI of 1940)] [These Acts were repealed by Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920).], or the Courtallam Township Act, 1954 [(Tamil Nadu Act XVI of 1954)] [These Acts were repealed by Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920).] or the Bhavanisagar Township Act, 1954 [(Tamil Nadu Act XXV of 1954)] [These Acts were repealed by Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920).], or under any other law for the time being in force, or(d)a panchayat union council or a panchayat constituted under the Tamil Nadu Panchayats Act, 1958 [(Tamil Nadu Act XXXV of 1958)] [This Act was repealed by Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).].][(6-A) "new film" means a film of not more than ten years old; [Clauses (6-A) and (6-B) were inserted by Tamil Nadu Act 47 of 1998.]Explanation. - For the purpose of this clause and clause (6-B), the ten years period shall be calculated from the date of issue of certificate for the film for the first time under the Cinematograph Act, 1952 (Central Act XXXVII of 1952);(6-B) "old film" means a film of more than ten years old;](7)"payment for admission" includes -(a)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;(b)any payment for seats or other accommodation in a place of entertainment [***] [Word 'and' was omitted by Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).];(c)any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment; [and] [Word 'and' was added by Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).](d)[any payment deemed to have been made under sub-section (1-A) of section 4 in respect of any taxable complimentary ticket; [Substituted by Tamil Nadu Entertainments Tax (Second Amendment) Act, 1995 (Tamil Nadu Act 39 of 1995).]but shall not include such maintenance charge -(a)in the case of fully air-conditioned theatres and partially air-conditioned theatres in so far as it relates to seats

provided with air-conditioned facility, [of One rupee];(b)in the case of non-air conditioned theatres and partially air-conditioned theatres in so far as it relates to seats not provided with air-conditioned facility, [of fifty paise] [Substituted by Tamil Nadu Act 38 of 2004, which shall be deemed to have come into force on the 4th day of October 2004.];and collected by any licensee of cinematograph exhibition under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955):Provided that such maintenance charge shall be printed in the tickets;](8)"prescribed" means prescribed by rules made under this Act; and(9)["proprietor" in relation to any entertainment means a licensee of cinematograph exhibition under the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955) [or the licensee of an exhibition of cinematograph film on television screen through [video cassette recorder or through Cable Television Network] [Substituted for the original clause by Tamil Nadu Act 51 of 1979.] under the Tamil Nadu Exhibition of Films on Television Screen through Video Cassette Recorders and Cable Television Network] (Regulation) Act, 1984 (Tamil Nadu Act 7 of 1984) or any person providing Television exhibition [or any person providing amusement] [Inserted by Tamil Nadu Entertainments Tax (Amend.) Act, 1998 (Tamil Nadu Act 32 of 1998).] [or any person providing recreation parlour] [Inserted by Tamil Nadu Entertainments Tax (Amend.) Act, 2001 (Tamil Nadu Act 21 of 2001).] [or any person providing direct to home service or the Indian Premier League] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] [or the Board of Control for Cricket in India] [Inserted by Act No. 10 of 2013, dated 28.5.2013.] and includes the State Government, any local authority or any person responsible for the management thereof;][(9-A) "recreation parlour" means any place where a game such as bowling, billiards, snooker, or the like by whatever name called is provided, for which persons are required to make payment for admission or participation;] [Inserted by Tamil Nadu Entertainments Tax (Amend.) Act, 2001 (Tamil Nadu Act 21 of 2001).](10)["taxable complimentary ticket" means any complimentary ticket issued in excess of ten complimentary tickets or of two per cent of the seating capacity of the place of entertainment, whichever is less, - [Added by Tamil Nadu Entertainments Tax (Amend.) Act, 1982 (Tamil Nadu Act 25 of 1982).](a)or each entertainment, in the case of single ticket or pass; or(b)or each season, in the case of season ticket or pass.Explanation. - For the purpose of determining the taxable complimentary ticket under this clause, any fraction of a ticket shall be regarded as one ticket:][Provided that in the case of a cricket tournament [***] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] any complimentary ticket issued in excess of two per cent of the seating capacity of the stadium shall be taxable.](11)["Television exhibition" means an exhibition with the aid of any type of antenna with a cable network attached to it or an cable television, of a film or moving picture or series of moving pictures, by means of transmission of television signals by wire where subscribers' television sets at residential or non-residential place are linked by metallic coaxial cable or optic fibre cable to a central system called the head-end.] [Added by Tamil Nadu Entertainments Tax (Amend.) Act, 1994 (Tamil Nadu Act 37 of 1994).]

4. [Tax on payment for admission to entertainments. [Substituted by Tamil Nadu Entertainments Tax (Amendment) Act, 1947 (Tamil Nadu Act XXVII of 1947).]

- [(1) There shall be levied and paid to the State Government, a tax (hereinafter referred to as the entertainments tax) calculated at the following rates, namely: -(a)[on each payment for admission

to any cinematograph exhibition in the theatres located, - [Substituted by Tamil Nadu Act 38 of 2004, which shall be deemed to have come into force on the 4th day of October 2004. This clause was substituted previously by Tamil Nadu Act 47 of 1998 and subsequently amended by Tamil Nadu Act 17 of 2000.](i)within the limits of the areas of the Municipal Corporations, Municipalities, Special Grade and in the theatres, whether permanent or semi-permanent, within five kilometres from the outer peripheral limits of such areas of the Municipal Corporations and Municipalities, Special Grade, -(A)at the rate of [thirty per cent] of the gross payment for admission inclusive of the amount of the tax for new film; and(B)at the rate of [twenty per cent] [Substituted for 'ten per cent' by T.N. Act 25 of 2011, dated 26.9.2011.] of the gross payment for admission inclusive of the amount of the tax for old film;(ii)in the areas other than those specified in sub-clause (i), at the rate of [twenty per cent] [Substituted for 'ten per cent' by T.N. Act 25 of 2011, dated 26.9.2011.] of the gross payment for admission inclusive of the amount of the tax for new or old film.]Explanation I. - For the purposes of this clause, "Municipal Corporations" mean, the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tirunelveli, Salem or any other Municipal Corporation that may be constituted under any law for the time being in force.Explanation II. - For the purposes of this clause, "Municipality, Special Grade" means a municipality classified as Municipality, Special Grade under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920).(b)on each payment for admission to any horse race, -

where such payment (inclusive of the amount of the tax)	Rate of tax
(i) is not more than thirty paise	one-fourth of such payment
(ii) is more than thirty paise but is not more than one rupee and fifty paise	one-third of such payment
(iii) is more than one rupee and fifty paise	two-fifths of such payment.

[(1-A) Notwithstanding anything contained in sub-section (1), there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act), on every taxable complimentary ticket, entertainments tax at the appropriate rate specified in sub-section (1), as if full payment has been made for admission to the entertainment according to the class of seat or accommodation which the holder of such taxable complimentary ticket is entitled to occupy or use; and for the purposes of this Act, and the Tamil Nadu Local Authorities Finance Act, 1961, the holder of such taxable complimentary ticket shall be deemed to have been admitted on payment).]

[Inserted by Tamil Nadu Entertainments Tax (Amend.) Act, 1982 (Tamil Nadu Act 25 of 1982).](2)[In the determination of the amount of tax payable on each payment for admission under sub-section (1) [or under sub-section (1-A)] [Substituted for the original sub-section (2) by the Tamil Nadu General Sales Tax, Sales of Motor Spirit Taxation and Entertainments Tax (Amend.) Act, 1957 (Tamil Nadu Act 1 of 1957).], fractions of a [paise] [Substituted for the words 'naya paise' by Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).] less than half a [paise] [Substituted for the words 'naya paise' by Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).] shall be disregarded and fraction of a [paise] [Substituted for the words 'naya paise' by Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).] equal to or exceeding half a [paise] [Substituted for the words 'naya paise' by Tamil

Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).] shall be regarded as one [paise] [Substituted for the words 'naya paise' by Tamil Nadu Entertainments Tax (Amendment) Act, 1971.].](3)The tax levied under clause (a) of sub-section (1) shall be recovered from the proprietor.]] [Added by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989), with effect from the 1st July 1989.]

4A. [[Omitted by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989).]

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4B. [[Additional surcharge on tax on payment for admission to horse race] [Inserted by Tamil Nadu Betting and Entertainments Tax (Amendment) Act, 1971.].

- [***] [Sub-section (1) omitted by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amend.) Act, 1989 (Tamil Nadu Act 40 of 1989), with effect from 1st July 1989.];(2)[On each payment inclusive of the amount of the entertainments tax] [Substituted for 'On each payment (inclusive of the amount of the entertainment tax' by Tamil Nadu Sales of Motor Spirit Taxation and Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 26 of 1973), with effect from 10th July 1973.] and of the amount of surcharge on entertainments tax levied under [***] [Words 'clause (a) of' was omitted by Tamil Nadu Act 40 of 1989, w.e.f. 1st July 1989.] sub-section (1) of section 3 of the Tamil Nadu Local Authorities Finance Act, 1961, for admission to any horse, race, there shall be levied and paid to the State Government an additional surcharge of-(a)fifty paise, where such payment does not exceed five rupees; and(b)one rupee, where such payment exceeds five rupees.(3)[***] [Words 'Save as otherwise provided in sub-section (1)' was substituted by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 with effect from 1st July 1989.] The provisions of this Act (other than section 13) and the rules made thereunder shall, so far as may be, apply in relation to the additional surcharge payable under this section, as they apply in relation to the entertainments tax payable under this Act.]

4C. [[Inserted by Tamil Nadu Act 38 of 1974 and was subsequently omitted by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 with effect from 1st July 1989.]

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4D. [Tax on cinematograph film exhibited on Television Screen [through Video Cassette Recorder or through Cable Television Network] [Inserted by Tamil Nadu Act 25 of 1984.].

(1)Notwithstanding anything contained in [section 4 of this Act] [Substituted by section 5(i) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989), with effect from 1st July 1989.] in respect of cinematograph film exhibited on Television Screen [through Video Cassette Recorder or through Cable Television Network] [Inserted by Tamil Nadu Act 38 of 1974 and was subsequently omitted by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989), with effect from 1st July 1989.], there shall be levied and paid to the State Government a tax on each [payment for admission, -(i)at the rate of fifty per cent of the gross payment for admission inclusive of the amount of tax [for old film]; and((ii)) at the rate of sixty per cent of the gross payment for admission inclusive of the amount of tax [for new film] [Substituted by section 4(1) and (2) of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1998 (Tamil Nadu Act 47 of 1998).].(2)The provisions of this Act (other than sections 4(1), [*] **[Words '4-B, 4-C' was omitted by section 5(ii) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989).]** [*] [Words '5-A, 5-B, 5-C, 5-D, 5-E' was omitted by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on the 4th day of October 2004.] 9 and 13] [Substituted by section 4 of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1994 (Tamil Nadu Act 38 of 1994).] and the rules made thereunder shall, so far as may be apply in relation to the tax payable under sub-section (1).]

4E. [Tax on television exhibition. [Added by Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994).]

- [(1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax) on television exhibition at the following rates, namely: -

(i) Within the limits of the MunicipalCorporations of Chennai, Madurai, Coimbatore, Tiruchirappalli,Tirunelveli, Salem or any other Corporation that may beconstituted under any law for the time being in force.	Six thousand rupees per month
(ii) Within the limits of the Municipalitiesconstituted under the Tamil Nadu District Municipalities Act,1920 (Tamil Nadu Act V of 1920).	Three thousand rupees per month
(iii) Within the limits of Town Panchayatsconstituted under the Tamil Nadu District Municipalities Act,1920 (Tamil Nadu Act V of 1920) or any other area not specifiedin items (i), (ii) or (iv).	One thousand and five hundred rupees per month
(iv) Within the limits of Village Panchayatsconstituted under the Tamil Nadu Panchayats Act, 1994 (Tamil NaduAct 21 of 1994).]	One thousand rupees per month

(2)The tax levied under sub-section (1) shall be recoverable from the proprietor.(3)The provisions of this Act [other than sections 4,4-B, 4-D, 4-F, [***] [This sub-section was substituted by Tamil Nadu Act 23 of 2003, which came into force on the 1st day of June 2003. This sub-section was substituted previously by Tamil Nadu Act 38 of 1997.]4-G, 5-F, 5-G, 6(1), 7 and 13] and the rules made thereunder shall, so far as. may be, apply in relation to the tax payable under sub-section (1)].

4EE. [[Section was omitted by section 3 of the Tamil Nadu Entertainments Tax (Second Amendment) Act 2003 (Tamil Nadu Act 23 of 2003), which came into force in the 1st June 2003.]

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4F. [Tax on amusement. [Inserted by Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998).]

(1)Notwithstanding anything contained in section 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax), calculated at [ten] per cent on each payment for admission to an amusement.(2)The tax levied under sub-section (1) shall be recoverable from the proprietor.(3)The provisions of this Act (other than sections 4 ,4-B, 4-D, [***] [Words '5, 5-A, 5-B, 5-C, 5-D, 5-E' was omitted by section 6 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which came into force on the 4th October 2004.], 5-F, 5-G, 6(1) and 7 and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).]

4G. [Tax on recreation parlour. [Inserted by section 3 of the Tamil Nadu Entertainments Tax (Amendment), Act, 2001.]

(1)Notwithstanding anything contained in section 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax), calculated at twenty per cent on each payment to" the recreation parlour.(2)The tax levied under sub-section (1) shall be recoverable from the proprietor.(3)The provisions of this Act [other than sections 4,4-B, 4-D, 4-F, [***], 5-F, 5-G, 6(1), 7 and 13] and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).

4H. [Tax on dubbed film. [Inserted by section 3 of the Tamil Nadu Entertainments Tax (Third Amendment) Act, 2003, which came into force on the 2nd day of June 2003 has been omitted by Act No. 15 of 2015, dated 13.10.2015, published dated 14.10.2015.]

(1)Notwithstanding anything contained in this Act, there shall be levied and paid to the State Government, a tax (hereinafter referred to as the entertainment tax), on each payment for admission to any cinematograph exhibition of dubbed film, calculated at the rate of fifty per cent of the gross payment for admission inclusive of the amount of the tax.(2)Notwithstanding anything contained in sub-section (1), there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act), on every taxable complimentary ticket, entertainment tax at the rate specified in sub-section (1), as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such taxable complimentary ticket is entitled to occupy or use; and for the purposes of this Act and the Tamil

Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), the holder of such taxable complimentary ticket shall be deemed to have been admitted on payment.(3)[***](4)The tax levied under sub-section (1) shall be recovered from the proprietor.(5)The provisions of this Act other than sections 4, 4-B, 4-D, 4-E, 4-F, 4-G, [***] [Words '5,5-A, 5-B, 5-C, 5-D, 5-E ' was omitted by Tamil Nadu Act 38 of 2004, which came into force on the 4th October 2004.] 5-F and 5-G and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).]

4I. [Tax on direct to home service. [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.]

(1)Notwithstanding anything contained in Sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the 'entertainment tax') calculated at the rate of thirty per cent of the gross charges excluding the service tax, received by the provider of a direct to home service.(2)The tax levied under sub-section (1) shall be recoverable from the proprietor.(3)The provisions of this Act (other than Sections 4, 7 & 13) and the Rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1)].

4J. [[Tax on cricket tournament] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.].

(1)Notwithstanding anything contained in Sections 4 & 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the 'entertainment tax') on any cricket tournament conducted by the Indian Premier League [or the Champions League Twenty 20 cricket tournament conducted by the Board of Control for Cricket in India] [Substituted by Act No. 10 of 2013, dated 28.5.2013.] calculated at the rate of twenty five per cent of the gross payment for admission inclusive of the amount of tax.(2)The tax levied under sub-section (1) shall be recoverable from the proprietor.(3)The provisions of this Act (other than Sections 4(1), 7 & 13) and the Rules made there under shall, so far as may be, apply in relation to the tax payable under sub-section (1).]

5. [[Omitted by Tamil Nadu Act 38 of 2004, which shall be deemed to have come into force on 4th October 2004.]

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5A. [[Section was omitted by Tamil Nadu Act 38 of 2004, which shall come into force on 4th October 2004.]

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5B. [[Section was omitted by Tamil Nadu Act 38 of 2004, which shall come into force on 4th October 2004.]

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5C. [[Section was omitted by section 9 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed into force on 4th October 2004..]

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5D. [[Section was omitted by section 9 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004.]

***]

5E. [[Section was omitted by section 9 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed into force on 4th October 2004.]

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5F. [[Tax under [section 4-D] [Added by the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1994 (Tamil Nadu Act 25 of 1994).] to be in lieu of tax under section 4 of this Act.]

- [(1) No tax shall be payable under [section 4] [Substituted by section 10(2) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989), which came into force on the 1st July 1989.] of this Act by any proprietor exhibiting a cinematograph film on Television Screen [through Video Cassette Recorder or through Cable Television Network.] [Substituted by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1994]](2)The State Government may make rules, whether prospectively or retrospectively, for carrying into effect the provisions of [section 4-D] [Substituted for the expression 'sections 4-D, 5-D and 5-E' by section (3) of the of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on the 4th day of October 2004.] and also for matters incidental or ancillary thereto.(3)[***] [Omitted by section 10(4) of the of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on the 4th day of October 2004. Previously the expression '4-A, 4-B, 4-C' was omitted by section 10(3) of the Tamil Nadu Entertainments Tax and Local Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989).]]

5G. [Special provision for assessment, levy of tax and penalty in the case of unlicensed exhibition of cinematograph films exhibited on Television Screen through Video Cassette Recorder [or through Cable Television Network] [Added by section 4 of the Tamil Nadu Entertainments Tax and Local Finance (Amendment) Act, 1984].

(1)Notwithstanding anything contained in this Act, if any person exhibits any cinematograph film on Television Screen [through Video Cassette Recorder or through Cable Television Network at any place] [Substituted by section 5(2)(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1994.] in the State without obtaining a licence under the Tamil Nadu Exhibition of Films on Television Screen [through Video Cassette Recorder and Cable Television Network] [Substituted by section 5(2)(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994).] (Regulation) Act, 1984 (Tamil Nadu Act 7 of 1984) the authority competent to assess the tax under this Act shall, after making such enquiry as it may consider necessary and after giving a reasonable opportunity to such person, assess such person at the rate specified under section 4-D to the best of its judgment.(2)In making assessment under this section, the authority referred to under sub-section (1) may direct such person to pay in addition to the tax assessed under sub-section (1), a penalty not lower than fifty per cent and not more than one hundred and fifty per cent of the tax so levied.]

6. Admission to entertainments.

- (1) [Save as otherwise provided in this Act] [Substituted for the original sub-section by section 6(i) of the by Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).], no person other than a person who has to perform any duty inside any place of entertainment, or in connection with any entertainment or any duty imposed upon him by or under this Act or any other law, shall be admitted to any entertainment except] -(a)with a ticket issued in such manner and subject to such conditions as may be prescribed, or(b)in special cases, with the approval of the State Government, through a barrier which, or by means of a mechanical contrivance which, automatically, registers the number of persons admitted.[(1-A) Save in the case referred to in [***] [Inserted by section 6(ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu V of 1958), which came into force on the 1st April 1958.] clause (b) of sub-section (1), no proprietor of an entertainment shall conduct the entertainment unless he has given security up to an amount and in a manner approved by the State Government for the payment of the entertainment tax," [and the additional surcharge on tax on payment for admission to horse-race] [Substituted by section 2(3) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979 (Tamil Nadu Act 51 of 1979).].](2)Nothing in sub-section (1) [or sub-section (1-A)] [Substituted by section 6(iii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), which came into force on the 1st April 1958.] shall be deemed to preclude the [State] [Substituted for the word 'Provincial' by Adaptation of Laws Order, 1950.] Government from requiring security from the proprietor of an entertainment for the payment of [the entertainments tax, and the additional surcharge on tax on payment for admission to horse-race] [Substituted by section 11 of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amend.) Act, 1989

(Tamil Nadu Act 40 of 1989), which came into force on the 1st July 1989.] in any other case.

7. Manner of payment of tax.

- [(1) The entertainment tax shall be levied in respect of each person admitted [or deemed to have been admitted] [Substituted for the original sub-sections (1) and (2) by section 7 of Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), which came into force on the 1st April 1958.] on payment, and shall be calculated and paid on the number of admissions.(2)The entertainment tax shall be due and be recoverable from the proprietor.](3)Where the payment for admission to an entertainment is made wholly or partly by means of a lump sum paid as a subscription or contribution to any institution 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, the entertainment tax shall be paid on the amount of the lump sum, but where the [State] [Substituted for the word 'Provincial' by Adaptation of Laws Order, 1950.] Government are of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period during which the tax has not been in operation, the tax shall be levied on such an amount as appears to the [State] [Substituted for the word 'Provincial' by Adaptation of Laws Order, 1950.] Government to represent the right of admission to entertainment in respect of which the entertainment tax is payable.

7A. [Returns. [Inserted by section 8 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), which came into force on the 1st April 1958.]

(1)Every proprietor of an entertainment shall submit such returns relating to payments for admission [and all complimentary tickets,] [or relating to collection of amount for television exhibition [or for amusement] [Substituted section 6(1) of the by Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994).][or recreation parlour] [Inserted by section 5(1) of the Tamil Nadu Entertainments Tax (Amendment) Act, 2001 (Tamil Nadu Act 21 of 2001).], [or direct to home service] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] as the case may be], to such authority, in such manner and within such periods, as may be prescribed.(2)If the prescribed authority is satisfied that any return submitted under sub-section (1) is correct and complete, it shall assess the proprietor on the basis thereof.(3)If no return is submitted by the proprietor of the entertainment under sub-section (1) before the date prescribed or if the return submitted by him appears to the prescribed authority to be incorrect or incomplete, the prescribed authority shall, after making such inquiry, as it considers necessary, determine the tax due under [section 4 [***] [Substituted by section 6 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994).]or section 4-E] [or section 4-F] [Inserted by section 4(2) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998).] [or section 4-G] [Inserted by section 5(2) of the Tamil Nadu Entertainments Tax (Amendment) Act, 2001 (Tamil Nadu Act 21 of 2001).], [or Section 4-1 or Section 4-J] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] as the case maybe, and assess the proprietor to the best of its judgement:Provided that

before taking action under this sub-section, the proprietor shall be given a reasonable opportunity of proving the correctness and completeness of any return submitted by him or that no return was due from him.]

7B. [Payment for admission, etc. escaping assessment. [Inserted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966), which shall be deemed to have come into force on the 1st April 1960.]

- [(1) Where, for any reason [any payment for admission to any entertainment] or any amount collected for television exhibition [or any charges received for direct to home service] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] has escaped assessment to tax under section 4, 4-E or 4-F or 4-G [or 4-1 or 4-J] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] [***] [Words 'or 5-A or 5-B' was omitted section 11 of the by Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004.], as the case may be, the authority prescribed under subsection (1) of section 7-A may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, assess to the best of its judgment the tax due on such payment or [exhibition under section 4 or on such amount collected for television exhibition under section 4-E or on such payment under section 4-F or on such payment for recreation parlour under section 4-G, [or on such charges received for direct to home service under Section 4-1 or [on such payment for admission to a cricket tournament under section 4-J] [Substituted by section 7(l)(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994) and later by section 5(l)(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998) and subsequently by section 6(l)(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 2001 (Tamil Nadu Act 21 of 2001).]] as the case may be], after making such enquiry as it may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such assessment.](2)Where, for any reason, any payment for admission to any entertainment or [any cinematograph exhibition or any amount collected for television exhibition [or any charges received for direct to home service] [Substituted by section 7(2)(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994) and later by section 5(2)(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998) and subsequently by section 6(2)(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 2001 (Tamil Nadu, Act 21 of 2001). Initially the expression 'or 4-A' was omitted by section 13(2) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989).] has been assessed at a rate lower than the rate at which it is assessable under section 4, or 4-E, or 4-F or 4-G [or 4-1 or 4-J] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] [*] **[Words 'or 5-A or 5-B' was omitted by section 11 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004.], as the case may be, the authority prescribed under sub-section (1) of section 7-A may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, reassess the tax due on such payment or exhibition under section 4 [*]** [Words 'or 5-A or 5-B' was omitted by section 11 of the Tamil Nadu Entertainments Tax

(Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004.] or on such amount collected for television exhibition under section 4-E, or on such payment under section 4-F, or on such payment for recreation parlour under section 4-G, [or on such charges received for direct to home service under Section 4-1 or on such payment for admission to a cricket tournament conducted by the Indian Premier League under Section 4-J] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] as the case may be], after making such enquiry as it may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such re-assessment.(3)[In making an assessment or reassessment under sub-section (1) or subsection (2), as the case may be, the authority prescribed under sub-section (1) of section 7-A may, if it is satisfied that due to willful mis-statement or suppression of facts by the proprietor, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the proprietor to pay by way of penalty in addition to the tax assessed or reassessed under sub-section (1) or subsection (2), as the case may be, a sum which shall be,] [Substituted by section 5(3) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998). Initially certain portion was substituted by section 8 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).] -(a)fifty per cent of tax assessed or reassessed, if the tax paid as per the return, falls short of the tax assessed or reassessed by not more than ten per cent;(b)one hundred per cent of tax assessed or reassessed, if the tax paid as per the return, falls short of the tax assessed or reassessed by more than ten per cent, but not more than fifty per cent;(c)one hundred and fifty per cent of tax assessed or reassessed, if the tax paid as per the return falls short of the tax assessed or reassessed by more than fifty per cent:Provided that no penalty under this sub-section shall be imposed unless the proprietor affected has had a reasonable opportunity of showing cause against such imposition.[(3-A) Notwithstanding anything contained in sub-section (1) or subsection (2), in making an assessment or reassessment under sub-section (1) or sub-section (2), as the case may be, the authority prescribed under sub-section (1) of section 7-A may pass a single order in respect of a financial year or any part thereof.] [Inserted by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 1 of 1974), which came into force on 1st January 1974.](4)The powers under sub-section (1) or sub-section (2) may be exercised by the authority prescribed under sub-section (1) of section 7-A even though the original order of assessment, if any, passed in the matter has been the subject-matter of an appeal or revision.(5)In computing the period of limitation for assessment or reassessment under this section, the time during which the proceedings for assessment or reassessment remained stayed under the orders of a Civil Court or other competent authority shall be excluded.]

7C. [Assessment of legal representatives. [Inserted by section 7 of the Tamil Nadu Entertainments Tax (Third Amendment) Act, 1985 (Tamil Nadu Act 27 of 1985).]

- Where a proprietor dies, his executor, administrator or other legal representative shall be deemed to be the proprietor for the purpose of this Act and the provisions of this Act shall apply to him in respect of the entertainments conducted by the said deceased proprietor:Provided that in respect of any tax, penalty or other amount assessed as payable by any such proprietor or any tax or penalty or other amount which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the

deceased in his charge.]

8. [Power to exempt or remit tax] [Substituted by section 2(1) of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1987 (Tamil Nadu Act 19 of 1987)].

- [***] [Sub-section omitted by the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).](2)[The State Government may, subject to such conditions as they deem fit, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax payable under this Act.] [Substituted by section 2(2) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).](3)The State Government may, in such circumstances and subject to such conditions as may be prescribed, by order, -(i)remit, whether prospectively or retrospectively, the whole or any part of entertainments tax payable under this Act in respect of any entertainment or class of entertainments or by any proprietor or class of proprietors or any person or class of persons liable to pay such tax, and(ii)cancel or vary such order.

9. [[Omitted by section 10 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958) which shall come into force on 1st April 1958.]

***]

10. [[Manner of recovery of tax and priority of arrears of tax over other claims] [Substituted by the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958) which shall come into force on 1st April 1958.].

- (1) Any amount due on account of the tax under [section 4 [***] [Substituted by section 4(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971) and the original section 10 was renumbered as sub-section (1) of that section.] or section 4-E, [or section 4-F] [Inserted by section 6 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998.] [or section 4-G] [Inserted by section 7 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2001.], [or Section 4-1 or Section 4-J] [Inserted by T.N. Act 25 of 2011, dated 26.9.2011.] as the case may be,] may, without prejudice to any other mode of collection, be recovered]-(a)as if it were an arrear of land revenue, or(b)on application to any Magistrate, by such Magistrate as if it were a fine imposed by him.(2)[Without prejudice to the provisions of sub-section (1), and notwithstanding anything contained in any other law for the time being in force, any tax assessed on, or any other amount due under this Act from, the proprietor shall, subject to the claims of the Government in respect of land revenue, have priority over all other claims against the property of the said proprietor.] [Added by section 4(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971.]]

10A. [Special power of prescribed authority under Revenue Recovery Act. [Inserted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1961.]

(1)The authority prescribed under sub-section (1) of section 7-A shall have the power of a Collector under the Tamil Nadu Revenue Recovery Act, 1864 ([Tamil Nadu] Act II of 1864)[***] [Words 'and the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Tamil Nadu Act VI of 1867)' was omitted by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).] for the purpose of recovery of [any amount due under this Act] [Substituted for the words 'any tax due under this Act' by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).](2)Subject to the provisions of sub-section (3), the said authority shall, for the purpose of recovery of [any amount due under this Act] [Substituted for the words 'any tax due under this Act' by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).], have the powers of the Commissioner under the [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969.] Rent and Revenue Sales Act, 1839 [Tamil Nadu] [Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amendment by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act VII of 1839) for the sale of property distrained for [any amount due under this Act] [Substituted for the words 'any tax due under this Act' by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).](3)Notwithstanding anything contained in the [Tamil Nadu] [Inserted by section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1961] Rent and Revenue Sales Act, 1839 ([Tamil Nadu] [Inserted by section 2(4) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979 (Tamil Nadu Act 51 of 1979).] Act VII of 1839), the said authority in the exercise of the powers conferred by sub-section (2) shall be subject to the control and superintendence of his superior authorities.]

10AA. [Publication of information respecting proprietors. [Inserted by section 2(4) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979 (Tamil Nadu Act 51 of 1979).]

(1)If the State Government are of opinion that it is necessary or expedient, in the public interest, to publish the names of any proprietors and any other particulars relating to any proceeding under this Act, in respect of such proprietors, they may, subject to such conditions as may be prescribed, cause to be published such names and particulars in such manner as they think fit.(2)No publication under this section shall be made in relation to any penalty imposed or any conviction for any offence connected with any proceedings under this Act until the time for presenting an appeal or a revision, as the case may be, has expired without an appeal or revision having been presented or the appeal or revision, if presented, has been disposed of.Explanation. - In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers, or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the State Government, the circumstances of the case

justify it.]

10B. [Recovery of penalty. [Inserted by section 4 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).]

- Any penalty payable under this Act shall be deemed to be tax under this Act, for the purpose of collection and recovery and shall be without prejudice to the institution of any proceeding for an offence under this Act, or for the recovery of the entire amount remaining unpaid under this Act.]

10C. [Further mode of recovery. [Sections 10-C, 10-D and 10-E were inserted by section 6 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).]

(1)The assessing 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 assessing authority) require any person from whom money is due or may become due to the proprietor or any person who holds or may subsequently hold money for or on account of the proprietor to pay to the assessing authority, either forthwith upon the money becoming due or being held at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the proprietor in respect of arrears of tax or the whole of the money when it is equal to or less than the arrears of such tax.(2)The assessing authority 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 under this section shall be deemed to have made the payment under the authority of the proprietor and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.(4)Any person making any payment to the proprietor after receipt of the notice referred to in this section shall be personally liable to the assessing authority to the extent of the payment made or to the extent of the liability of the proprietor for the amount due under this Act, whichever is less.(5)Where any person to whom a notice under this section is sent objects to it by a statement on oath, that the sum demanded or any part thereof is not due by him to the proprietor or that he does not hold any money for or on account of the proprietor, then nothing contained in this section shall be deemed to require such person to pay the sum demanded or part thereof, as the case may be, to the assessing authority, but if it is discovered that such statement was false in any material particular, such person shall be personally liable to the assessing authority to the extent of the liability of the proprietor on the date of the notice or to the extent of the liability of the proprietor for the amount due under this Act, whichever is less.(6)Any amount which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of the said person and may be recovered as if it were an arrear of land revenue.Explanation. - For the purposes of this section, the amount due to a proprietor or money held for or on account of a proprietor by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such proprietor to such person and as may be lawfully subsisting.

10D. Liability to tax of partitioned family, dissolved firm, etc.

- Where a proprietor is a Hindu undivided family, firm, or other association of persons and such family, firm or association is partitioned, or dissolved, as the case may be, -(a)the tax payable under this Act by such family, firm or association of persons for the period up to the date of such partition or dissolution shall be assessed as if no such partition or dissolution had taken place and all the provisions of this Act shall apply accordingly; and(b)every person, who was at the time of such partition, or dissolution a member or partner of the Hindu undivided family, firm or association of persons and the legal representative of any such persons who is deceased shall, notwithstanding such partition or dissolution, be jointly and severally liable for the payment of the tax., penalty or other amount payable under this Act by such family, firm or association of persons, whether assessment is made prior to or after such partition or dissolution.

10E. Rounding off of tax, penalty, etc.

- The amount of tax, fee, penalty, fine or any other sum payable,[or the amount of assignment made] [Inserted by section 9 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).], and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.]

10F. [[Interest] [Inserted by section 10 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).] for belated payment.

- [If the tax assessed or the tax that has become payable] [Substituted by section 3(i) of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1987 (Tamil Nadu Act 19 of 1987).] under this Act or any instalment thereof is not paid by any proprietor or any person from whom such tax is due within the time specified therefor in the notice of assessment, the proprietor or the person liable to pay such tax shall pay, by way of interest, in addition to the amount due, a sum equal to a sum calculated at the rate of two per cent of such amount for each month or part thereof after the date specified for its payment:Provided that [if the tax assessed or the tax that has become payable] [Substituted by section 3(ii) of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 1987 (Tamil Nadu Act 19 of 1987).] under this Act is less than one hundred rupees, no interest shall be levied for a period of one month after the expiry of the time specified in the notice of assessment:Provided further that where a proprietor or a person has preferred an appeal or revision against any order of assessment under this Act, the interest payable under this section, in respect of the amount in dispute in the appeal or revision shall be postponed till the disposal of the appeal or revision, as the case may be, and shall be calculated on the amount that becomes due in accordance with the final order passed on the appeal or revision as if such amount had been the subject matter of the appeal or revision.]

11. Inspection.

(1)(a)Any Officer authorised by the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government in this behalf may enter any place of entertainment while the entertainment is proceeding, and 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 (Central Act XLV of 1860).(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 (1).(3)If any person prevents or obstructs 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.[Explanation. - For the purposes of this section and section 12-C, place of entertainment in relation to television exhibition shall mean the place from where such television exhibition is provided.] [Inserted by the Tamil Nadu Entertainments Tax (Amendment) Act, 1994 (Tamil Nadu Act 37 of 1994).]

12. Exemption from payment for admission.

- The officer referred to in section 11 or any other officer who has to enter any place of entertainment in pursuance of a duty imposed upon him by or under this Act or any other law shall not be required to pay for his admission to the entertainment.

12A. [Powers of entry, search and seizure. [Inserted by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1961 (Tamil Nadu Act 20 of 1961).]

(1)If any officer authorized by the State Government in this behalf has reasonable ground to suspect that a contravention of the provision of this Act or the rules made thereunder has been committed, he may enter and search at all reasonable times any premises where books, records, accounts, registers, tickets, used and unused, and portions thereof or any other article connected therewith are kept or suspected to be kept by the proprietor of an entertainment, and may, for reasons to be recorded in writing, seize such books, records, accounts, registers, tickets, used and unused and portions thereof, or any other article connected therewith as he may consider necessary, and shall give the proprietor or the person in charge of the premises a receipt for the same. The books, records, accounts, registers, tickets and portions thereof, or any other article so seized shall be retained by such officer only for so long as may be necessary for the purpose of investigation.(2)If any person prevents or obstructs entry, search or seizure by any such 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.]

12B. [Power to summon witnesses and production of documents. [Inserted by section 3 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).]

(1)The authority competent to assess tax under this Act or any appellate or revising authority shall, for the purpose of this Act, have all the powers conferred on a Court by the Code of Civil Procedure, 1908 (Central Act V of 1908) for the purpose of -(a)summoning, and enforcing the attendance of any person and examining him on oath or affirmation; and(b)compelling the production of any document.(2)The authority referred to in sub-section (1) shall have powers to call for such information, particulars and records as he may require, from any person, for the purpose of assessment, levy and collection of tax under this Act.]

12C. [Authorisation of manager or person in charge of any place of entertainment to appear before the prescribed authority. [Inserted by section 11 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).]

- Any person who intends to appear before any prescribed authority and any person who is acting as manager or person in charge of any place of entertainment shall be duly authorised by the proprietor, partner, or permit holder of the place of entertainment in such form and in such manner as may be prescribed.]

13. [Payment of compensation to local authorities. [Section was modified by section 195(ii) of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958 in its application to panchayat union councils constituted in respect of panchayat development blocks under the said Act.)]

(1)[Ten per cent] of the proceeds of the tax under [section 4 and section 4-F] [Substituted for 'section 4 and section 4-F and section 4-H' by Act No. 15 of 2015, dated 13.10.2015, published dated 14.10.2015.] collected every year] in respect of entertainments held within the jurisdiction of any local authority shall be credited to the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government, and the balance of [ninety per cent] [Substituted by section 3(ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1997 (Tamil Nadu Act 38 of 1997). Previously for the words 'ninety per cent', the words 'seventy per cent' were substituted by section 15(ii) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989 (Tamil Nadu Act 40 of 1989).] shall be paid to the local authority:Provided that the State Government may direct that such balance shall be distributed between the local authority aforesaid and any other local authority or authorities in the neighbourhood in such proportions as the [State] [This word was substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government may fix:Provided further that in respect of entertainments held within a panchayat development block, the balance of 8[ninety per cent] of the proceeds of the tax aforesaid shall be distributed between the panchayat union council and the panchayat functioning in the panchayat

development block in such proportions as the State Government may fix: Provided also that nothing contained in this sub-section shall be deemed to prevent the State Government from modifying at any time any order which assigns the entire balance of [ninety per cent] [Substituted by section 3(ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1997 (Tamil Nadu Act 38 of 1997). Previously for the words 'ninety per cent', the words 'seventy per cent' were substituted by section 15(ii) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1989.] of the proceeds of the tax to a local authority, or as the case may be, fixes the proportions in which such balance should be distributed among local authorities, if, in the opinion of the State Government, -(1) the said order had been passed under any mistake, whether of fact or of law; or (2) the said order had been passed in ignorance of, or without duly taking into account any material fact; or (3) any new circumstances have arisen since the order was passed which make it expedient to modify it: Provided also that no such modification shall be made in respect of any period after the expiry of two years from the end of the period: [***] [Inserted by section 2(7) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1974 (Tamil Nadu Act 38 of 1974), was omitted by section 2(4) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1975 (Tamil Nadu Act 32 of 1975), which was deemed to have come into force on the 21st July 1975.] [***] [Proviso omitted by section 12 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed into force on 4th October 2004. Previously, this proviso was added by section 2(5) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978).] (2) Whenever any modification is made under the second proviso to sub-section (1) in respect of any period, the State Government may recover from any local authority any sum paid to it in excess of what it would have been entitled to in accordance with the order as modified.]

14. [Penalties. [Section 14 and sections 14-A and 14-B were substituted for the original section 14 by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act 1966 (Tamil Nadu Act 20 of 1966). Clause (b) and the words 'and shall in addition, be liable to pay any tax which should have been paid ' occurring at the end in the original section 14 were omitted by section 12 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).]

(1)(a) The proprietor of any entertainment or any person employed by him in any place of entertainment who admits any person to any place of entertainment in contravention of the provisions of section 6, or (b) the proprietor of any entertainment who -(i) fraudulently evades the payment of any tax due under this Act, or (ii) contravenes any of the provisions of this Act, [or] (c) [***] [Omitted by section 13(1) of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall come into force on 4th October 2004. This clause was previously added by section 12(ii) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982) and the expression 'or' was inserted by section 8(1) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998).] (d) [The proprietor of an entertainment or any person employed by him who collects any amount as price of admission in excess of the amount prescribed by the licensing authority under the provisions of the Tamil

Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955) and the rules made thereunder,] [Added by section 8(2) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998).][shall, on conviction by a Magistrate, -(i)in respect of each such offence falling under clause (a) or sub-clause (ii) of clause (b) [***] or clause (d), be liable to a fine which may extend to one thousand rupees;(ii)in respect of an offence falling under sub-clause (i) of clause (b), be punished with imprisonment of either description for a term which may extend to one year and with fine].[(1-A) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), an offence falling under sub-clause (i) of clause (b) of sub-section (1) shall be cognizable.] [Inserted by section 2(6)(b) of the Tamil Nadu Entertainments Act and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978).][[(1-B) No Court shall take cognizance of an offence falling under sub-clause (1) of clause (b) of sub-section (1), except upon complaint, in writing, made by any officer not below the rank of [Commercial Tax Officer] [Inserted by section 2(6)(b) of the Tamil Nadu Entertainments Act and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978).] and authorised in this behalf by the State Government by general or special order.] [Substituted by the Tamil Nadu Entertainments Tax (Amendment) Act, 1998 (Tamil Nadu Act 32 of 1998), as amended by section 3 of the Tamil Nadu Entertainments Act (Amendment) Act, 1998 (Tamil Nadu Act 46 of 1998).](2)Where any person is found without a ticket or pass in any place of entertainment, the proprietor of the entertainment or the person employed by him shall be deemed to have admitted such person in contravention of the provisions of section 6 unless the proprietor or the person employed by him proves that the person found without a ticket or pass had entered such place without the knowledge or connivance of the proprietor or the person employed by him.

14A. Penalty for being found without a ticket or pass.

- Any person who is found without a ticket or pass in any place of entertainment shall, unless he proves that he was admitted to such place with the knowledge or connivance of the proprietor or any person employed by him, on conviction by a Magistrate, be liable to a fine which may extend to one hundred rupees.

14B. Penalty for abettors.

- Whoever abets the commission of any offence under this Act shall be punished with the punishment provided for the offence.]

15. Power to compound offences.

- The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, [or the rules made thereunder] [Inserted by section 8 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1971 (Tamil Nadu Act 47 of 1971).] by way of composition of such offence, -(a)where the offence consists of [***] [Words 'the failure to pay or' were omitted by section 13 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), which came into force on 1st April 1958.] the evasion of any tax payable under this Act, in addition to the tax so payable, a sum of money not exceeding [one

thousand and five hundred rupees or thrice the amount of the tax] [Substituted for the words 'five hundred rupees or double the amount of the tax' by section 2(7)(a) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Acts of 1978), which came into force on 26th December 1977.] payable, whichever is greater, and (b) in other cases, a sum of money not exceeding [one thousand] [Substituted by section 2(7)(b) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978).] rupees.

15A. [Power to rectify any error apparent on the face of record. [Inserted by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1973 (Tamil Nadu Act 1 of 1974).]

(1) The authority competent to assess tax under this Act or any appellate or revising authority may, at any time, within three years from the date of any order passed by it, rectify any error apparent on the face of the record: Provided that no such rectification which has the effect of enhancing an assessment or any penalty shall be made unless such authority has given notice to the proprietor and has allowed him a reasonable opportunity of being heard. (2) Where such rectification has the effect of reducing an assessment or penalty, the authority competent to assess tax under this Act shall make any refund which may be due to the proprietor. (3) Where any such rectification has the effect of enhancing an assessment or penalty, the authority competent to assess tax under this Act shall give the proprietor a revised notice of assessment or penalty and, thereupon, the provisions of this Act and the rules made thereunder shall apply as if such notice has been given in the first instance.]

15B. [Prohibition of disclosure of particulars produced before the entertainment tax authorities. [Inserted by section 9 of the Tamil Nadu Entertainments Tax (Third Amendment) Act, 1985 (Tamil Nadu Act 35 of 1985).]

- All particulars contained in any statement made, return furnished, or accounts, registers, records or documents produced under the provisions of this Act or in any evidence given or affidavit or deposition made, in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall be treated as confidential and shall not be disclosed. (2) Nothing contained in sub-section (1) shall apply to the disclosure of any such particulars - (i) for the purpose of investigation of, or prosecution for, an offence under this Act, or under the Indian Penal Code (Central Act XLV of 1860) or under any other law for the time being in force; or (ii) to any person enforcing the provisions of this Act where it is necessary to disclose the same to him for the purposes of this Act; or (iii) occasioned by the lawful employment under this Act or any process for the recovery of any demand; or (iv) to a Civil Court in any suit to which the Government are party and which relates to any matter arising out of any proceeding under this Act; or (v) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (Central Act II of 1899) to impound an insufficiently stamped document; or (vi) to an officer of - (a) the Government of India; or (b) the Government of any State or

Union Territory in India with which an agreement for disclosure on a reciprocal basis has been entered into by the Government of the State; or (vii) to an officer of any department other than the Commercial Taxes Department of the State Government after obtaining the permission of the prescribed authority: Provided that such particulars shall be furnished under clause (vii) only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them as confidential only in the lawful exercise of the powers conferred by or under any enactment.]

16. Power to make rules.

(1)[The State] [Substituted for the words 'The State Government may make rules' by section 14(i) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).] Government may [***] [Words 'by notification in the Official Gazette' were omitted by section 6(i) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966).], make rules for securing the payment of the entertainments tax and generally for carrying into effect the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, they may make rules -(a)[***] [Omitted by section 14(ii)(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).](b)for 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;(c)for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances;(d)for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments [***] [Words 'to which the provisions of section 5 are applied or in respect of which the arrangements approved by the State Government for furnishing returns are made under section 6' were omitted by section 14(ii)(b) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).];(e)[***] [Clauses (e) and (f) were omitted by section 14(ii)(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).](f)[***] [Omitted by section 14(ii)(a) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).](g)for the presentation and disposal of application for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this Act;(h)for the collection of the entertainments tax under this Act and the powers to be exercised by the officers of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government in that behalf;(i)for authorizing any local authority to collect the entertainments tax [*] **[Words 'on behalf of the Provincial Government' were omitted by section 6 of the Tamil Nadu Entertainments Tax Act, 1947 (Tamil Nadu Act XXVII of 1947), which came into force on 1st January 1948.] in the area within the jurisdiction of the local authority or any part of such area, [*]** [Words 'for the payment of a commission to the local authority for making the collection ' were omitted by the Tamil Nadu Entertainments Tax Act, 1947 (Tamil Nadu Act XXVII of 1947), which came into force on 1st January 1948.] and for the powers to be exercised by the officers of the local authority in connection with such collection;(j)[for the issue of passes by proprietors of entertainments for the admission of persons who have to perform any duty inside any place of entertainment, or in connection with any

entertainment, or any duty imposed upon them by or under this Act or any other law; and] [Substituted by section 13 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1982 (Tamil Nadu Act 25 of 1982).](k)[for appeals and revisions in respect of proceedings under this Act, the period within which such appeals and revisions should be preferred and the fees to be paid, in respect of such appeals and revisions.] [Substituted for the original clause (k) by section 14(ii)(c) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958), which shall come into force on 1st April 1958.](3)In making a Rule under sub-section (1) or sub-section (2), the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government may provide that a breach thereof shall be punishable with fine which may extend to five hundred rupees.(4)[(a) All Rules made under this Act shall be published in the Official Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.(b)All Notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.](5)Every rule made or notification issued under this Act shall, as soon as possible after it is made or issued, be placed on the table of [the Legislative Assembly] [Substituted for the expression 'both Houses of the Legislature' by section 3(2) of the Tamil Nadu Adaptation of Laws Order, 1978.] and if, before the expiry of the session in which it is so placed or the next session,[the Legislative Assembly agrees] [Substituted for the expression 'both Houses agree' by the expression 'both Houses of the Legislature' by section 3(2) of the Tamil Nadu Adaptation of Laws Order, 1978.] in making any modification in any such' rule or notification or [the Legislative Assembly agrees] [Substituted for the expression 'both Houses agree' by the expression 'both Houses of the Legislature' by section 3(2) of the Tamil Nadu Adaptation of Laws Order, 1978.] that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

16A. [[Omitted by Tamil Nadu Act 38 of 2004, which shall be deemed to have come into force on 4th October 2004. Previously, this section was inserted by Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978).]

Omitted] [Substituted for sub-section (4) by section 6(u) of the Tamil Nadu Entertainments Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966). For original sub-sections (4) and (5), the earlier sub-section (4) was substituted by Tamil Nadu Entertainments Tax (Amendment) Act, 1958 (Tamil Nadu Act V of 1958).].

17. Bar of certain proceedings.

(1)No suit, prosecution or other proceeding shall lie against any officer or servant of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government, for any act done or purporting to be done under this Act, without the previous sanction of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government.(2)No

officer or the servant of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government shall be liable in respect of any such act in any Civil or Criminal proceedings, 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.

18. Limitation for certain suits and prosecutions.

- No suit shall be instituted against the [Government] [Substituted for 'Crown' by the Adaptation of Laws Order, 1950.] and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government in respect any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

19. Proceeding, etc., against officers and servants of local authority collecting the tax.

- If any local authority has been authorized under this Act to collect the entertainments tax on behalf of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government, the provisions of sections 17 and 18 shall apply in regard to the officers and servants of such authority in the same manner as they apply in regard to the officers and servants of the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government.

20. Delegation of certain powers of the State Government.

(1)The [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government may, by notification in the Official Gazette, delegate all or any of their powers under this Act except those conferred upon them by sub-section (3) of section 1, section 16 and this section, to any person or authority subordinate to the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government and may, in like manner, withdraw any powers so delegated.(2)The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations and conditions, if any, as maybe laid down by the [State] [Substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government, and shall also be subject to control and revision by them.

21. [Automation. [Substituted by Act No. 16 of 2015, dated 13.10.2015, published dated 14.10.2015.]

(1)The Government may, by Notification, provide that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the Rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, insofar as

they may, as far as feasible, apply to the procedures under this Act.(2)Where any notice or communication is prepared on any automated data processing system and is properly served on any proprietor or person, such notice or communication shall not be required to be personally signed by any officer or person and shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer.]

I

[***] [Schedules I, II and III were omitted by section 15 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004. Previously Schedules I and II were added by section 2(9) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978) and Schedule III as added by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1983 (Tamil Nadu Act I of 1983), which shall be come into force on 15th December 1982 and the said Schedules were amended subsequently by the Tamil Nadu Acts 5 of 1979; 31 of 1979; 51 of 1979; 20 of 1981; 25 of 1982; 43 of 1982; 1 of 1983; 19 of 1983; 20 of 1983; 34 of 1983; 27 of 1984; 17 of 1985; 34 of 1985; 45 of 1986; 46 of 1986; 48 of 1986; 80 of 1986; 18 of 1987; 54 of 1987; 17 of 1989; 22 of 1989; 40 of 1989; 11 of 1991; 24 of 1991; 54 of 1992; 22 of 1993 and 42 of 2000.]

II

[***] [Schedules I, II and III were omitted by section 15 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004. Previously Schedules I and II were added by section 2(9) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978) and Schedule III as added by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1983 (Tamil Nadu Act I of 1983), which shall be come into force on 15th December 1982 and the said Schedules were amended subsequently by the Tamil Nadu Acts 5 of 1979; 31 of 1979; 51 of 1979; 20 of 1981; 25 of 1982; 43 of 1982; 1 of 1983; 19 of 1983; 20 of 1983; 34 of 1983; 27 of 1984; 17 of 1985; 34 of 1985; 45 of 1986; 46 of 1986; 48 of 1986; 80 of 1986; 18 of 1987; 54 of 1987; 17 of 1989; 22 of 1989; 40 of 1989; 11 of 1991; 24 of 1991; 54 of 1992; 22 of 1993 and 42 of 2000.]

III

[***] [Schedules I, II and III were omitted by section 15 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 (Tamil Nadu Act 38 of 2004), which shall be deemed to have come into force on 4th October 2004. Previously Schedules I and II were added by section 2(9) of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978) and Schedule III as added by section 5 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1983 (Tamil Nadu Act I of 1983), which shall be come into force on 15th December 1982 and the said Schedules were amended subsequently by the Tamil Nadu Acts 5 of 1979; 31 of 1979; 51 of 1979; 20 of 1981; 25 of 1982; 43 of 1982; 1 of 1983; 19 of 1983; 20 of 1983; 34 of 1983; 27 of 1984; 17 of 1985; 34 of 1985; 45 of 1986; 46 of 1986; 48 of 1986; 80 of 1986; 18 of 1987; 54 of 1987; 17 of 1989;

22 of 1989; 40 of 1989; 11 of 1991; 24 of 1991; 54 of 1992; 22 of 1993 and 42 of 2000.]