

# **The Meghalaya Amusement and Betting Tax (Amendment) Act, 2000**

MEGHALAYA

India

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### **Act 12 of 2000**

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The Meghalaya Amusement and Betting Tax (Amendment) Act, 2000 (Meghalaya Act No. 12 of 2000) Last Updated 19th February, 2020 (As passed by the Meghalaya Legislative Assembly) Received the assent of the Governor on 15th July, 2000. Published in the Gazette of Meghalaya Extraordinary Issue dated 19th July, 2000. Notification No. LL (B) 52/95/30. - The Meghalaya Amusements and Betting tax (Amendment) Bill, 2000 (Act No. 12 of 2000) is hereby published for general information. An Act further to amend the Meghalaya Amusement and Betting Tax Act, (Assam Act, VI of 1959 as adapted by Meghalaya). Be it enacted by the Legislature of the State of Meghalaya in the Fifty first Year of the Republic of India as follows-

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

(1) This Act may be called the Meghalaya Amusements and Betting Tax (Amendment), Act, 2000. (2) It shall come into force at once.

### **2. Amendment of Section 2 of Act VI of 1939.**

- In Section 2 of the Meghalaya Amusements and Betting Tax Act, (Assam Act VI of 1939 as adapted by Meghalaya) (hereinafter referred to as the principal Act). (a) after clause (3-A), the following new clauses (3-B) and (3-C) shall be added namely- "(3-B) 'Cable Service' means the transmission by cable of programme including retransmission by cables of any broadcast television signal." (3-C) 'Cable Service Network' means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment designed to provide cable service for reception by multiple subscribers including subscribers who avail the reception through a sub-network catered by the main cable service network". (b) in clause (4), after the words "feature thereof" occurring at the end, the words, "and also includes entertainment through cable service,"

shall be added;(c)in clause (7), after the words "entertainment occurring at the end, the words "and also includes any payment for cable service" shall be(d)in clause (8), the words "and" occurring at the end shall be omitted;(e)in clause (9) after the words "named called" occurring at the end, the words "and" shall be added;(f)after clause (9) the following new clause shall be added, namely-"(16) "subscribe" means a person who received the signal of cable television network at a place indicated by him to the proprietor of the cable television network without further transmitting it to any other person.Explanation. - In case of hotels, each room or premise where signals of cable television network are received shall be treated as a subscriber.

### **3. Substitution of Section 3C.**

- For Section 3C of the principal Act, the following shall be substituted namely-"3C. Tax on cable Service. - (1) The Proprietor of a cable television network providing cable service shall be liable to pay entertainment tax per cable television connection per mensem at such rates as the Government may, from time to time and after previous publications of its intension to do so, notify in this behalf.(2)Nothing in sub-section (1) shall preclude the Government from notifying different rates of entertainment tax for household or for different categories of hotels.(3)Where the subscriber is a proprietor of a hotel, he shall pay the entertainment tax to the Government of such condition and in such manner as may be prescribed and at such rate as the Government may from time to time notify and different rates of tax may be notified for different categories of such subscribers.(4)The tax payable under this section shall be paid collected or realised in such manner as may be prescribed"

### **4. Substitution of Section 5.**

- For Section 5 of the principal Act, the following shall be substituted, namely-"5. Penalty for non-payment of tax. - (1) If any person is admitted for payment to any place of entertainment and the provisions of Section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees and shall in addition be liable to pay any tax which should have been paid.(2)If any proprietor of a cable television network fails to pay the entertainment tax as per provision of Section 3C, he shall on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding one and a half times of the amount of the tax due and shall in addition be liable to pay any tax which should have been paid.

### **5. Substitution of Section 11(1).**

- In Section 11 of the principal Act, for sub-section (1), the following shall be substituted, namely-"(1) The Commissioners or any other officer authorised in this behalf by him may with such assistance as may be necessary, enter, inspect, and search and place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment or for keeping records, connected there with, at any reasonable time with a view in seeing whether the provisions of this Act and the rules made thereunder are being complied with.Explanation - The expression "place of entertainment" in case of a cable service means the place from where the cable television network is operated."

## **6. Substitution of Section 11A.**

- For Section 11A of the principal Act, the following shall be substituted namely-"11. A seizure of Book of Accounts etc. - The Commissioner or any other officer authorised in this behalf by him may seize any books of accounts, registers, admission tickets, counterfoil of tickets or any other document from any place of entertainment where the entertainment is proceeding or from any place ordinarily used as at place for entertainment if the officer has reasons to suspect that the provisions of this chapter or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purposes of this Act and shall grant a receipt to the proprietor of the same.Explanation. - The expression "place of entertainment" in case of Cable Service means the place from where the cable television network is operated".

## **7. Insertion of new Section 12B.**

- After Section 12A of the following principal Act, the following new Section 12B shall be inserted, namely-"12B. Information before holding entertainment. - No entertainment on which a tax is leviable under the Act shall be held without prior information given to the Commissioner or to any other officer authorised by him in this behalf, in the manner prescribed.(2)proprietor of a cable television network shall provide entertainment unless he obtains permission from the Commissioner or any other officer authorised by him in this behalf, the manner prescribed.(3)Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioners, or any other officer authorised by him in this behalf may after giving the proprietor a reasonable opportunity of being heard, prohibit the holding of such entertainment and may also take all reasonable steps to ensure that the order of prohibition is complied with, if he is satisfied that-(a)the proprietor has given any false information which is likely to result in the evasion of tax, or(b)the proprietor has failed to deposit the security money as demanded in this regard, or(c)the proprietor has committed breach of any of the provisions of this Act and/or the rules made thereunder."