

The Maharashtra Advertisements Tax Rules, 1967

MAHARASHTRA

India

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Rule

THE-MAHARASHTRA-ADVERTISEMENTS-TAX-RULES-1967 of 1967

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The Maharashtra Advertisements Tax Rules, 1967 Published vide Notification No. G. N., R. & F. D., No. ADV. 1067-N, dated 26th August, 1967 (M.G., Part 4B, p. 1223) Whereas the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action to make the rules hereinafter appearing; and to dispense with the previous publication thereof; Now, therefore, in exercise of the powers conferred by section 15 of the Maharashtra Advertisements Tax Act, 1967 (Maharashtra XVIII of 1967), the Government of Maharashtra hereby makes the following rules namely :-

1. Short title and extent.

(1) These rules may be called the Maharashtra Advertisements Tax Rules, 1967. (2) They extend to the whole of the State of Maharashtra.

2. Definitions .

- In these rules, -(a) "Act" means the Maharashtra Advertisements Tax Act, 1967; (b) "Authorised Officer" means the Collector or any officer nominated by him in that behalf ; (c) "Section" means a section of the Act.

3. Return under section 4.

- Every proprietor who is liable to pay the advertisement tax under section 3 of the Act shall submit a return under section 4 to the Authorised Officer in the Form hereto [before the expiry of the 15th day of the month following the month to which such return relates] [Notification No. ADV. 1078/908/I.S.(1), dated 25-5-1983.] [The return shall be in respect of any slide, trailer or films

referred to in section 3 exhibited at the place of entertainment during the month of return] [Notification No. ADV. 1078/908/I.S.(1), dated 25-5-1983.], and shall indicate the number of slides, trailers or films so exhibited, the length of each of them, if any payment is charged therefore, the rate at which the payment is made or to be made for each slide, trailer or film; the gross amount received for the exhibition of such slides, trailers or films, and the amount of duty payable to the State Government.

4. Payment under section 4.

- The advertisement tax shall be paid in cash to the Authorised Officer along with the return [in his office during 10-30 a.m. to 1-30 p.m. on all week days, except Sunday and Holidays] [Substituted by G.N. of 22-3-1969.].

5. Inspection of books, contracts, issue of passes etc. .

- The Authorised Officer may require any proprietor who is liable to pay the advertisement tax under the Act to produce for inspection all his books, records, accounts and other documents including contracts in relation to his business in his possession or power, and to issue passes in favour of officers referred to in section 5 and section 10.

6. Prescription of rank of officer under section 12 .

- The officer for the purpose of section 12 shall be any officer who is not below the rank of an Additional Collector..Form(See rule 3)Statement of slides, trailers or films exhibited at any place of entertainmentName of the proprietorPlace.....

Number of slides, trailers of films exhibited and its length	Rate of payment including advertisement tax	Period of exhibition	Gross receipts	Amount payable to the State Government	Remarks
	Rs.	From To	Rs.	Rs.	

Signature of the Proprietor.