

# **The Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954**

HARYANA

India

## **The Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954**

### **Rule**

### **THE-PUNJAB-ENTERTAINMENTS-TAX-CINEMATOGRAPH-SHOWS-RULES of 1954**

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The Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954Published vide Punjab Government Notification No. 2493-E & T-54/740 (Ch) dated 9.8.1954Revenue Department (Excise and Taxation)No. 2493-E & T-54/740 (Ch) - In exercise of the powers conferred by section 19 of the Punjab Entertainment Tax (Cinematograph Shows) Act, 1954, the Governor of Punjab is pleased to make the following rules for the purposes of carrying into effect the provisions of the said Act :-

## **Chapter I**

### **Short Title and Definitions**

#### **1. Short title.**

- These rules may be called the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954.

#### **2. Definitions.**

- In these rules, unless there is anything repugnant in the subject or context.(b)'Agent' means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act or carry out the purposes of the Act, being-(i)a relative of the proprietor; or(ii)a person in the regular and whole-time employ of the proprietor; or(iii)a person who has been enrolled as a Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932, or has passed any Accountancy

examination recognised in this behalf by the State Government; or(iv)a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government.(c)'Assessing Authority' in respect of any proprietor means the Excise and Taxation Officer or the Assistant Excise and Taxation Officer working in the district in which the proprietor's place of business is situated;(d)'Assistant Excise and Taxation Officer' means the person appointed by that designation by the State Government to assist the Commissioner.(e)'Deputy Excise and Taxation Commissioner' means the person appointed by that designation by the State Government to assist the Commissioner, in relation to the districts under his charge.(f)'Excise and Taxation Officer' means the person appointed by that designation by the State Government to assist the Commissioner.(g)'form' means the form appended to these rules.(h)'Treasury' means the Government Treasury, or Sub-Treasury of a district or tehsil, as the case may be, or a branch of the [Imperial Bank of India] [Should read State Bank of India.].(i)'Section means a section of the Act.(j)'Year' means the financial year.

## **Chapter II**

### **Superintendence and Control of the Administration under the Act**

#### **3.**

"Prescribed authority" shall be -(a)the 'Assessing Authority' for the purposes of sections 7, 8 and 10 of the Act; and(b)the 'Deputy Excise and Taxation Commissioner' for the purpose of section 9 of the Act.

#### **3A. [ The accounts or documents required by the State Government under section 11 of the Act shall be produced before, and the powers under section 12 shall be exercisable by the following officers within their respective jurisdiction :-**

(a)Commissioner, Joint Excise and Taxation Commissioner, Assistant Excise and Taxation Commissioner, Chief Enforcement Officer (Headquarters), and Personal Assistant to Excise and Taxation Commissioner;(b)All the Deputy Excise and Taxation Commissioners, Divisional Enforcement Officers and the Excise and Taxation Officers (P and G) attached to their offices;(c)All the District Excise and Taxation Officers, Excise and Taxation Officers and the Assistant Excise and Taxation Officers in the State; and(d)All the Taxation Inspectors and the Sub-Inspectors of the Excise and Taxation Department, specially authorised for the purpose by the Deputy Excise and Taxation Commissioner, concerned with reference to the districts to which appointed.]

#### **4.**

(1)The Excise and Taxation Commissioner shall superintend the administration and the collection of tax leviable under the Act.(2)Subject to the general control and superintendence of the [Excise and Taxation Commissioner, the Deputy Excise and Taxation Commissioner] [See Legislative Supplement Part III, dated 2.12.1960.], shall control all other officers, appointed to assist the Commissioner under the Act, within his jurisdiction.(3)The Excise and Taxation Officer or the Assistant Excise and Taxation Officer Incharge of the District is charged with the duty of carrying out the provisions of the Act and these rules subject to the overall control and direction of the Deputy Excise and Taxation Commissioner and the Excise and Taxation Commissioner, and the orders of Commissioner issued from to time.

### **Chapter III**

## **Securities and Payment of Tax**

#### **5. Securities.**

- Every Excise and Taxation Officer or Assistant Excise and Taxation Officer Incharge of a district shall maintain a register in form PET-1 showing the securities deposited by the proprietors of permanent cinemas.

#### **6.**

If the proprietor of a permanent cinema premises sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business, or discontinues such business, he may soon after such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority, who shall make a report to the Commissioner for the refund of security, if any, under sub-section (3) of section 5 of the Act, on an application from the proprietor or his legal heirs.

#### **7. Payment of Tax.**

(1)Every proprietor shall make payment of tax in the manner provided and shall maintain a register showing the number of shows held and the amount of tax leviable and deposited in respect thereof in form PET-2.(2)Every proprietor shall submit a return in form PET-3 to the Assessing Authority within seven days of the close of the fortnight to which it pertains unless extended by him.(3)All payments shall be made by means of challans in form PET-4. Challan forms shall be obtainable free of charge at the office of the Assessing Authority.(4)Challans shall be filled up in quadruplicate, one copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Excise and Taxation Officer or the Assistant Excise and Taxation Officer in charge of the district and the other two copies shall be returned to the proprietor duly signed in proof of payment. One copy thereof shall be attached to the fortnightly return required to be furnished in form PET-3

under sub-rule (2), and the other copy shall be retained by the proprietor.

## **8.**

A proprietor and his partner or partners, shall be jointly and severally responsible for the payment of tax or penalty, or any amount due under the Act or these rules.

# **Chapter IV**

## **Refunds, Remissions and Exemptions**

## **9. Refunds.**

(1)An application for the refund of tax paid in excess shall be made to the Excise and Taxation Officer/Assistant Excise and Taxation Officer in charge of the district and this shall clearly and briefly specify the grounds on which the refund is claimed.(2)Every such application shall be entered in a register in form PET-5.

## **10.**

(1)The Excise and Taxation Officer in charge of the district shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath, or solemn affirmation, or file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.(2)The Excise and Taxation Officer, or the Assistant Excise and Taxation Officer in charge of the district will then forward the case for refund, with his comments, to the Deputy Excise and Taxation Commissioner of the division concerned, for orders.(3)The Deputy Excise and Taxation Commissioner may call for further evidence in support of the application.(4)The Deputy Excise and Taxation Commissioner will then record his orders in writing, either rejecting or accepting the application, either fully or partially. His orders would be communicated to the Excise and Taxation Officer or the Assistant Excise and Taxation Officer in charge of the district concerned who would inform the applicant.

## **11.**

Where an order of refund has been passed under sub-rules (3) and (4) of Rule 10 above, the Excise and Taxation Officer or the Assistant Excise and Taxation Officer in charge of district concerned shall make the payment to the claimant through a refund voucher in form PET-6.(2)If the proprietor desires payment by adjustment against any amount subsequently payable by him, the Excise and Taxation Officer or the Assistant Excise and Taxation Officer in charge of the district concerned shall issue a Refund Adjustment Order in form PET-7 in duplicate authorising the proprietor to deduct the sum to be refunded from the amount payable by him in respect of the next return period, following the sanctioning of the refund. The proprietor shall attach one copy of the Refund Adjustment Order in form PET-7 to the next ensuing return to be furnished by him in support of his

claim.

## **12. Remissions.**

- The procedure laid down in rules 9 to 11 shall apply mutatis mutandis to applications for remissions under sub-section (2) of section 9 of the Act, except that applications for remissions shall be presented to the Excise and Taxation Officer or the Assistant Excise and Taxation Officer in charge of the district not later than three days of the incomplete show, for which remission is applied for. Such an application will be accompanied by an affidavit to the effect that the ticket-holders have been refunded the price of their tickets in full.

## **13. Exemptions.**

(1) Any proprietor claiming exemption under sub-section (1) of section 6 of the Act, from the payment of tax in respect of a particular show or shows, shall present an application for such exemption to the Deputy Excise and Taxation Commissioner at least ten clear days before the date of exhibition of the first show, who shall unless the power to grant exemption is delegated to him by the Commissioner under section 18 of the Act, forward the same without delay to the Commissioner, with his recommendations, for such orders as the Commissioner may deem fit. (2) All applications for exemption under sub-section (2) of section 6 of the Act, shall be made to the Commissioner, at least twenty days before the date of exhibition of the first show, who shall forward the same with his recommendations to the State Government for their orders.

## **14.**

Where exemption is granted by the Commissioner under section 6(1) of the Act, the Deputy Excise and Taxation Commissioner shall issue to the proprietor a certificate in form PET-8 and the proprietor shall comply with the conditions stated therein.

## **Chapter V**

## **Registers, Assessment and Notices etc.**

## **15. Registers.**

- Every Excise and Taxation Officer or the Assistant Excise and Taxation Officer in charge of the district shall maintain a demand and collection register in form PET-9 showing the payment of tax, composition money and other fees by the proprietor in the district of his charge.

## **16.**

Every Treasury Officer shall send to the Excise and Taxation Officer of the district within the first week of each month statement of the amounts credited into the treasury under the Act, and these

rules during the proceeding month.

## **17. Assessment.**

(1)When it appears to the appropriate Assessing Authority to be necessary to make an assessment under section 8 of the Act in respect of a proprietor, he shall serve a notice in form PET-10 upon him :- (a)calling upon him to produce his books of accounts or other documents, which such authority wishes to examine together with any objection which the proprietor may wish to [prefer] [See Legislative Supplement Part III, dated 21.1.1960.] and any evidence which he may wish to produce thereof; and (b)stating the period or the return period or periods in respect of assessment which is proposed; and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and considering any objection which the proprietor may prefer. (2)Where an Assessing Authority is satisfied about the accuracy of a return filed in form PET-3, he shall issue a certificate in form PET-14, and record particulars thereof, on the return in form PET-3.

## **18.**

Where the Assessing Authority determines the liability of the proprietor at a figure different from that shown in the return submitted under the provisions of the Act, and these rules, the order shall state briefly the reasons, therefore, but a failure to state reasons shall not affect the validity of the assessment order.

## **19.**

A proprietor who has been served with an assessment order under rule 18 may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.

## **20.**

After considering any objection made by the proprietor and any evidence produced in support thereof, the Assessing Authority after giving the proprietor an opportunity of being heard, shall assess the amount of tax, [if any] [See Legislative Supplement Part III, dated 21.11.1960.], to be paid by the proprietor.

## **21.**

Every Assessing Authority shall maintain a register in form PET-11 in which he shall enter the details of each case instituted under rule 17.

## **22. Notice of demand.**

(1) If any sum is payable by a proprietor under the Act or these rules, the Assessing Authority shall serve a notice in form PET-12 and shall also fix a date not less than 30 days from the date of service, by which the proprietor shall furnish the receipted challan in proof of such payment. (2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the proprietor.

## **23.**

(1) If on the date fixed under the aforesaid rule, the defaulting proprietor has not paid the sum due, the Assessing Authority shall apply to the Collector for recovery as an arrear of land revenue of the tax unpaid giving the following particulars :-(a) Name and full address of the defaulter; (b) amount recoverable; (c) Period to which the amount relates; (d) Nature of the amount due, and (e) Head of account, to which the amount shall be credited. (2) After taking necessary action the Collector shall report to the appropriate Assessing Authority what amount, if any, has been recovered and the date on which recovery has been made. (3) The Assessing Authority shall place the Collector's report on personal file of the proprietor.

## **24. Service of notices and summons or orders.**

(1) An Assessing Authority shall, for the purpose of any enquiry under the Act or these rules, have all the powers conferred on a Court by the Code of Civil Procedure, 1908, for the purpose of securing the attendance and examination on oath or affirmation, of persons and the production of documents. (2) An Assessing Authority may issue a summons in form PET-13 for the appearance of any person or for the production of a document or documents by him. (3) The powers conferred on an Assessing Authority by sub-rules (1) and (2) may also be exercised by the Revising Authority.

## **25.**

Service of any notice, summons or order under the Act or these rules may be effected in any of the following ways namely :-(a) by sending it to the person concerned under certificate of posting; or (b) by giving or tendering it to the person concerned or his manager or agent, if any; or (c) if the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family; or (d) If none of the methods, aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

## **Chapter VI**

### **Revision and Fees**

## 26. Revision.

(1) A revision against an order passed under the Act or these rules by an authority subordinate to the Commissioner shall lie to the Commissioner. Every application for revision may be presented to the Commissioner by the proprietor or his agent or it may be sent to the said authority by registered post. Every application for revision shall be written on a standard water-marked judicial paper and it shall contain the following particulars :-(a) the date of the order sought to be revised. (b) the name and the designation of the officer who passed the order sought to be revised. (c) the grounds of the revision briefly but clearly set out. (2) It shall be accompanied by a certified copy of the order required to be revised. (3) It shall be endorsed by the proprietor or his agent as follows :-(a) that the amount of tax assessed has been paid; and (b) that to the best of his knowledge and belief the facts set out in the application are true. (4) It shall be signed by the proprietor or his agent.

## 27.

The application may be summarily rejected if the applicant fails to comply with any of the requirement of rule 26.

## 28.

If the Commissioner does not reject the application summarily, he shall fix a date for its hearing. The revision petition shall be decided after notice to Assessing Authority concerned and after considering any representation that may be made by it and after giving an opportunity to the petitioner or such other persons as in the opinion of the Commissioner may directly be interested in the result of the petition, of being heard in person or by a duly authorised agent. The Commissioner may before deciding the application himself hold such further enquiries or direct it to be held by authority against whose decision the revision petition has been preferred, as may appear necessary to the Commissioner to meet the ends of justice.

## Chapter VII

### Miscellaneous

## 29. Delegation.

- [Rule 29 omitted by Haryana Notification No. GSR 172/PA8/54/S.19/Amd(1)/75 dated 28th November 1975.] P.E.T. 1 Security Register See rule 5 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954

S.No.	Date	Name and address of the proprietor	Amount of security deposited	No. and date of treasury receipt with which amount was deposited	Signatures of Assessing Authority	Remarks
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1                      2                      3                      4                      5                      6                      7

P.E.T. 2 Show Tax Register (See rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Name of Proprietor \_\_\_\_\_ Name and place of entertainment \_\_\_\_\_

S.No.	Date	No. and time of shows held	Total amount of tax payable under the Act	Signature of the proprietor or his Agent	Remarks
1	2	3	4	5	6

Dated \_\_\_\_\_ Note. - Separate accounts should be maintained for the period for the 1st to 14th and 15th to end of month. P.E.T. 3 Return of Show Tax (See rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Name of proprietor \_\_\_\_\_ Name and place of Entertainment \_\_\_\_\_ Period of return \_\_\_\_\_

S.No.	Date	No. of shows held	Amount of tax leviable under the Act	Total Amount to tax paid	No. of treasury receipts with date with which the tax under column 5	Remarks
1	2	3	4	5	6	7

Declaration I do hereby declare that the particulars given above are, to the best of my knowledge and brief, true, accurate, and complete.

Dated \_\_\_\_\_ 19\_\_ Signature of the Proprietor \_\_\_\_\_

\_\_\_\_\_ Certificate No. \_\_\_\_\_, dated \_\_\_\_\_ for the payment of a sum of Rs. \_\_\_\_\_ issued. Sd/ \_\_\_\_\_ Assessing Authority, \_\_\_\_\_

District. Form P.F.E. 4

## Part I – Challan

[(To be retained in the Treasury)] [[For Part II, read as to be returned to the Assessing Authority by the treasury. For Part III, read as to be attached by the Proprietor with the return.]] (See rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954.) Punjab Entertainments Tax (Cinematograph Shows) Act Invoice of the tax paid into \_\_\_\_\_ treasury/Sub-Treasury/Branch of State Bank of India or its subsidiary bank and credited under the head of account - (0-45) Other Taxes and Duties - Shows Tax Name of month \_\_\_\_\_ Last date of payment \_\_\_\_\_

By whom tendered	Name and address of the Proprietor on whose behalf money is paid	Payment on account of	Amount
		(i) Tax	
		(ii) Penalty	
		(iii)	

Composition  
fee  
(iv) Security  
(v) Other fees

Dated \_\_\_\_\_ the \_\_\_\_\_ 19\_\_.

Assessing Authority Signature of Proprietor or his Agent

Amount received \_\_\_\_\_ Treasury Account Treasury Officer/Sub-Treasury Officer/Agent,  
State Bank of India or its subsidiary Bank.

(Stamp of Treasury) Treasury

Note. - Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the proprietor for voluntary deposits). Form P.E.T. 4

## Part IV – Challan

(To be retained by the Proprietor)(See Rule 7 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Treasury/Sub-Treasury/Branch of State Bank of India or its subsidiary bank. District \_\_\_\_\_ (i) By whom tendered

\_\_\_\_\_ (ii) Name, address of the proprietor  
on whose behalf money is paid.

\_\_\_\_\_ Received the sum of Rupees  
\_\_\_\_\_ on account of tax under the Punjab  
Entertainments Tax (Cinematograph Shows) Act, 1954, for the period from \_\_\_\_\_ to  
\_\_\_\_\_ Tax/Penalty/Composition fee/Security/Other fees. \_\_\_\_\_ and  
credited under the head of account (0-45) - Other Taxes and Duties - Shows

Tax. Treasurer, Treasury/Officer/Sub-Treasury Officer/Agent, State Bank of India or its subsidiary Bank. Dated \_\_\_\_\_ P.E.T. 5 Register of Refunds (See rule 9 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954).

S.No.	Date of application for refund	Name and address of the applicant	Amount of refund claimed	Amount of refund admissible	Net amount of refund allowed	Signature of recipient of refund voucher	Initials of Assessing Authority	Remarks
1	2	3	4	5	6	7	8	9

P.E.T. 6 Refund Voucher (See rule 11 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954). Voucher No. \_\_\_\_\_ Certified that a refund of Rs.

\_\_\_\_\_ (both in words and figures) has been allowed to the proprietor of  
\_\_\_\_\_ Assessing Authority

Dated. \_\_\_\_\_ District \_\_\_\_\_

Pay Rupees \_\_\_\_\_ (both in words and figures) Received  
payment District \_\_\_\_\_ Dated. \_\_\_\_\_ (20 Paise receipt stamp is required for sum

over Rs. 20)

Head Treasury Clerk Treasury Officer

P.E.T. 7Refund Adjustment Order(See rule 11 of the Punjab Entertainments Tax (Cinematograph Shows Rules, 1954.)

Book No. \_\_\_\_\_ Refund \_\_\_\_\_

Voucher No. \_\_\_\_\_

\_\_\_\_\_ To \_\_\_\_\_

**1. Certified that a refund of Rs. \_\_\_\_\_ (in figures), (Rs \_\_\_\_\_ (in words) is due to (name) \_\_\_\_\_.**

**2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.**

**3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.**

**4. This refund will be adjusted towards the amount of tax due from the said proprietor for the \_\_\_\_\_ or any subsequent period.**

**5. The proprietor shall attach this order to the return to be furnished by him for period against which is refund is desired.**

Signature \_\_\_\_\_ Assessing Authority

Seal of Assessing Authority \_\_\_\_\_ District.

Dated \_\_\_\_\_ 19.P.E.T. 8Certificate of Exemption(See rule 14 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)This is to certify that the undersigned authorities the entertainment specified below to be given free of tax under the Act, provided that the whole of the net proceeds are devoted to philanthropic, charitable, educational or scientific purposes

:-DescriptionDatePlaceThis certificate is issued on the following conditions :-(1)The whole of the net proceeds of the entertainment shall be paid over to \_\_\_\_\_(2)If the Deputy Excise and Taxation Commissioner so required, a full and true account of the whole of the takings, together with a written acknowledgement from the Society, Institution or Fund specified under condition (1) shall be furnished to him by the persons responsible for the management of the entertainment, within one month after the date of entertainment, and those persons will be liable for the payment of the prior tax if the Deputy Excise and Taxation Commissioner is satisfied that the whole of the net proceeds have not in fact been paid over to the Society, Institution or Fund referred to.(3)The certificate shall not be used for any other entertainment than that specified above and it shall be

exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.(4)If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it. Deputy Excise and Taxation Commissioner, \_\_\_\_\_ Division. The \_\_\_\_\_ 19.P.E.T. 9 [Demand and Collection Register] [Form P.E.T. 9 substituted by Punjab Government Notification No. 4390-ET (IV) 58/4930 dated the 22nd September, 1959.] (See Rule 15 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)

S.No.	Period of which amount is due	Tax	Previous arrears	Total demand (3 plus 4)	Amount paid	No. and date of treasury receipt	Arrears Column (5-6)	Signature of Assessing Authority	Remarks
1	2	3	4	5	6	7	8	9	10

P.E.T. 10 Notice of appearance under Section 8 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954 See rule 17 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954. Office of the Assessing authority, \_\_\_\_\_ District. No. \_\_\_\_\_ dated \_\_\_\_\_ To \_\_\_\_\_ Whereas -(a) You being a proprietor of \_\_\_\_\_ Cinema premises have not furnished the return or/and paid the tax for the fortnight ending \_\_\_\_\_ 19 (b) I am not satisfied that the return filed by you or/and the tax paid by you for the fortnight ending \_\_\_\_\_ 19, has been correctly filed/and paid. (c) I am satisfied that you have wilfully failed to comply with the provisions of section \_\_\_\_\_ of the Act and it appears to me to be necessary to make an assessment under Section \_\_\_\_\_ of the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954. You are hereby directed to attend in person or by an agent at (place) \_\_\_\_\_ on (date) \_\_\_\_\_ at (time) \_\_\_\_\_ and there to produce or cause there to be produced at the said time and place the documents specified below for the purposes of such assessment.

**2. In the event of you failure to comply with this notice, I shall proceed to assess the amount of tax due to the best of my judgment and without any further reference to you.**

Signature of Assessing Authority \_\_\_\_\_ District. Seal \_\_\_\_\_ Dated \_\_\_\_\_ P.E.T. 11 Register of notices issued in Form P.E.T. 10 (See rule 21 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)

Year \_\_\_\_\_ District.

Sr.No.	Name and address of proprietor	Date of issue of notice	Date of final order	Gist of the final order	Initials of Assessing Authority	Remarks
1	2	3	4	5	6	7

P.E.T. 12 Notice of Demand (See rule 22 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) Office of the Assessing Authority, \_\_\_\_\_  
\_\_\_\_\_ District.No \_\_\_\_\_, dated \_\_\_\_\_  
\_\_\_\_\_ To \_\_\_\_\_ You are hereby informed that the amount of tax payable by you has been assessed as under :- Tax assessed \_\_\_\_\_ Rs. Less amount paid already \_\_\_\_\_ Rs. Net amount due \_\_\_\_\_ Rs. You are hereby directed to pay the sum of Rs. \_\_\_\_\_ (in figures) rupees \_\_\_\_\_ (in words) into treasury/Sub treasury/\*State Bank of India or its subsidiary bank, at \_\_\_\_\_ (place) on or before \_\_\_\_\_ (date) and furnish the receipt in proof of payment to this office on or before \_\_\_\_\_ (date) failing which the said sum will be recoverable from you as arrears of land revenue.

**2. A challan in form P.E.T. 4 is enclosed for the purpose.**

Signature \_\_\_\_\_ Assessing Authority, \_\_\_\_\_ District.(Seal) Dated \_\_\_\_\_ P.E.T. 13 Summons to appear in person and/or to produce documents (See rule 24 of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954) To \_\_\_\_\_ Whereas your attendance is necessary to give evidence/Whereas the following documents are required :with reference to an enquiry under the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954, regarding the case concerning \_\_\_\_\_, son of \_\_\_\_\_, of \_\_\_\_\_, now pending before me, [your are hereby summoned to] [These words should be scored out where the summons is for the production of documents only.] appear in person/produce or cause to be produced, the said comment(s) before me on the \_\_\_\_\_ day of \_\_\_\_\_ at (time) \_\_\_\_\_ a.m./p.m. at (place) \_\_\_\_\_ and not to depart until permitted by me.

**2. A sum of Rs. \_\_\_\_\_ being your diet money and travelling expenses is lying in deposit and will be paid to you in due course.**

**3. Failure without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the case may be is, punishable under the provisions of Order XVI, Rule 12, Civil Procedure Code, 1908.**

Given under my hand and seal, this \_\_\_\_\_ day of \_\_\_\_\_ Signature \_\_\_\_\_ Assessing Authority, \_\_\_\_\_ District (Seal of Assessing Authority). Dated \_\_\_\_\_ Note :- In case the summons is merely for the production of a documents, it will be proper compliance with it if the document is sent per registered post. P.E.T. 14 (See rule 17(2) of the Punjab Entertainments Tax (Cinematograph Shows) Rules, 1954)

FORM P.E.T. 14

Certificate of payment made under rule \_\_\_\_\_

FORM P.E.T. 14

Certificate of payment made under rule \_\_\_\_\_

of the Punjab Entertainments Tax  
(Cinematograph Shows) Rules, 1954.

No \_\_\_\_\_

Dated \_\_\_\_\_

Certified that \_\_\_\_\_ proprietor of  
\_\_\_\_\_ cinema located at \_\_\_\_\_ in the district  
of \_\_\_\_\_ has paid a sum of  
Rs. \_\_\_\_\_ by Treasury receipt/ State  
Bank or its subsidiary bank receipt No. \_\_\_\_\_  
dated \_\_\_\_\_ on account of tax  
on cinematographs shows, held during the  
fortnight from \_\_\_\_\_ th, 19\_\_\_\_ to \_\_\_\_\_ th,  
19\_\_\_\_

Dated \_\_\_\_\_ 19\_\_\_\_ (Sd)/- Assessing Authority,  
\_\_\_\_\_ district.

[See Legislature Supply Part III, dated 27.12.1963.]

of the Punjab Entertainments Tax (Cinematograph  
Shows) Rules, 1954.

No \_\_\_\_\_

Dated \_\_\_\_\_

Certified that \_\_\_\_\_ proprietor of  
\_\_\_\_\_ cinema located at \_\_\_\_\_ in the  
district of \_\_\_\_\_ has paid a sum of Rs.  
\_\_\_\_\_ by Treasury receipt/\*State Bank  
or its subsidiary bank receipt No. \_\_\_\_\_ dated  
\_\_\_\_\_ on account of tax on cinematographs  
shows, held during the fortnight from \_\_\_\_\_ th,  
19\_\_\_\_ to \_\_\_\_\_ th, 19\_\_\_\_

Dated \_\_\_\_\_ 19\_\_\_\_ (Sd)/- Assessing Authority,  
\_\_\_\_\_ district.