

Andhra Pradesh Entertainments Tax Act, 1939

ANDHRA PRADESH

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Act 10 of 1939

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Andhra Pradesh Entertainments Tax Act, 1939(Act No. 10 of 1939)Last Updated 14th October, 2019Statement of object and Reasons - (Act No. 26 of 2002). - It is observed that the Security Deposit to be paid by the Master Cable Operators are avoiding registration for this reason which is causing loss of revenue to the State. After a detailed examination it has been decided to rationalise the Security Deposit to be paid by the Master Cable Operators so that the compliance level goes up Opportunity has also taken to rationalise the rate of Entertainment tax to be paid for each connection given by the Cable Operator. It varies from Rs. 5.00 to 2.00 per month per connection in the Municipalities and in the Gram panchayats, a fixed amount is proposed. The above changes in the rate structure are expected to yield good results and improve the revenue.This Bill seeks to give effect to the above decisions.[Dated 20.6.1939]An Act to impose taxes on in the Whereas it is expedient to provide for the levy, by the Government, of taxes on to repeal the Madras Local Authorities Entertainments Tax Act, 1926, (Madras Act V of 1927), and to provide for the payment of compensation to local authorities now levying a tax under the Act aforesaid; It is hereby enacted as follows:-

1. Short title, extent and commencement.

(1)This Act may be called The Andhra Pradesh Entertainments Tax Act, 1939.(2)It extends to the whole of the State of Andhra Pradesh.(3)This section shall come into force at once, and the rest of this Act shall come into force on such date as the Government may, by notification in the appoint.

2. Repeal of Madras Act V of 1927.

- The Madras Local Authorities Entertainments Tax Act, 1926, is hereby repealed.

3. Definitions.

- 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, to an entertainment; (2) "admission to an entertainment" includes admission to any place in which an entertainment is held; (2a) ["Cinematograph" includes any apparatus for the representation of moving pictures or series of pictures: [Inserted by Act No. 23 of 1988, dated 6.9.1988.]] (2aa) "Cinematograph film" includes video films, the sound track and any work produced by any process analogous to cinematography.] (3) (4) "entertainment" means cinematography exhibition to which persons are admitted on payment; (5) (6) "Local authority" means- (a) in the city of Hyderabad and in the city of Secunderabad, excluding the cantonment area, the municipal corporation of Hyderabad and in the city of Vijayawada, the municipal corporation of Vijayawada and in the city of Visakhapatnam and in any other municipality, the municipal council concerned; (b) in the Secunderabad Cantonment area, the Cantonment Board, Secunderabad; (c) in any area which is comprised within the jurisdiction of a gram panchayat, the gram panchayat concerned; (d) in any other area, the authority legally entitled to, or entrusted by the State Government with the control or management of a local fund. (7) "Payment for admission" includes (a) any payment made by the 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; and (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; (8) "prescribed" means prescribed by rules made under this Act; and (9) "proprietor" in relation to any entertainment includes any person responsible for the management thereof. (10) ["words and expressions" the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Commercial Tax Officer used but not defined in this Act and defined in the Andhra Pradesh Value Added Tax Act, 2005 shall have the same meanings respectively assigned for them under that Act.] [Added by Act No. 27 of 2008, dated 21.9.2008.] (11) "Cable Operator" means a person who receives signals from the Master Cable Operator and Provides connections to the subscribers.]

4. Tax on Entertainments.

- [(1) There shall be levied and paid to the State Government a tax on the amount collected on actual sale of tickets for admission to every show (hereinafter referred to as Entertainments Tax) in respect of entertainments held in the theatres specified in column (2) of the table below and located in the local areas specified in the corresponding entry in column (1) of the said table, calculated at the rates specified in the corresponding entry in column (3) thereof.

Local Authority	Theatre	Rate of tax on sale of tickets
(1)	(2)	(3)
(a) Municipal Corporation	(i) A/C and Air Cooled Theatres	20 %
(ii) Other Theatres		18 %

- (b) Selection Grade Municipality (i) A/C and Air Cooled Theatres 20 %
(ii) Other Theatres 18%
(c) Special Grade Municipality (i) A/C and Air Cooled Theatres 20 %
(ii) Other Theatres 18%

Explanation-I. - For the purpose of this sub-section the amount collected on the actual sale of tickets means the total amount collected on the number of tickets sold for admission to each show excluding the permissible amount of service charge collected thereon but including the element of entertainment tax. Explanation-II. - For the purpose of this sub-section Municipal Corporation of Hyderabad means any local area as notified by the Government under section 3 of the Hyderabad Municipal Corporations Act, 1955 and also includes the peripheral areas of Alwal, Rajandra Nagar, Gaddi Annaram Municipalities and the Secunderabad Contonment area. Explanation-III. - For the purpose of this sub-section and sub-section (1-A) any local area declared as a notified area and equated to that of a particular grade of Municipality under section 398-A of the Andhra Pradesh Municipalities Act, 1965, shall be deemed to be a municipality on the same grade to which the notified area is equated.] [Substituted by Act No. 32 of 2005, dated 7.10.2005.] (1-A) There shall be levied and paid to the State Government a tax on the Gross Collection Capacity on every show (hereinafter referred to as the Entertainments tax) in respect of entertainments held in the theatres specified in Column (2) of the table below and located in the local areas specified in the corresponding entry in Column (1) of the said table, calculated at the rates specified in the corresponding entry in Column (3) thereof for the number of shows prescribed therein for every week.

Local Authority	Theatre	Rate of tax on the Gross Collection Capacity per show.
(1)	(2)	(3)
(a) First Grade Municipality	All categories of theatres	10% of the gross collection capacity per show multiplied by 21.
(b) Second Grade Municipality	All categories of theatres	9% of the gross collection capacity per show multiplied by 21.
(c) Third Grade Municipality	All Categories of theatres	8% of the gross collection capacity per show multiplied by 17.
(d) Gram Panchayats, Townships and any other local authorities;		
(1) With a population of 15,000 and above	(i) Permanent and semi-permanent	7% of the gross collection capacity

			per showmultiplied by 14.
	(ii) Touring and Temporary	7% of the gross collection capacity per showmultiplied by 10.	
(2) With a population of 7,500 and above butbelow 15,000	(i) Permanent and Semi-permanent		6% of the gross collection capacity per showmultiplied by 14.
	(ii) Touring and Temporary	6% of the gross collection capacity per showmultiplied by 10.	
(3) With a population of less than 7,500	(i) Permanent and Semi-permanent		5% of the gross collection capacity per showmultiplied by 14.
	(ii) Touring and Temporary	5% of the gross collection capacity per showmultiplied by 7.]	

[Added by Act No. 32 of 2005, dated 7.10.2005.](2)The amount of tax under sub-section (1) shall be payable by the proprietor on the actual number of shows held by him in a week.(3)The amount of tax due under this section 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.(4)Where a proprietor fails to pay the amount of tax on the due date, such amount of tax shall be recoverable with interest calculated at such rate as may be prescribed.(5)No proprietor shall collect or cause to be collected any amount in excess of the payment for admission taken into consideration for calculating the gross collection capacity of the entertainment.

4A. Tax on entertainment shows.

(1)In addition to the tax under section 4, there shall be levied and paid to the State Government in the case of entertainment held in the local area specified in column (1) of the Table below, a tax calculated at the rates specified in the corresponding entry in column (2) thereof:-[The Table]
[Substituted by Act No. 23 of 1988, dated 6.9.1988.]

Local Authority.

	Rate of tax for every show, other than the show specified in sub-section (1-A).
(1)	(2)
(a) Municipal Corporations, the Secunderabad Cantonment Area, Selection Grade, Special Grade and First Grade Municipalities	Twelve rupees.
(b) Second Grade and Third Grade Municipalities	Eight rupees.
(c) Gram Panchayats, town ships and any other local authorities,-	
(i) with a population of 15,000 and above.	Four rupees.
(ii) with a population of less than 15,000.	Two rupees.
[(1-A) There shall be levied and paid to the State Government in addition to the tax under Section 4, (i) [***] (ii) a tax of Rs.50/- on every show of 16mm. Cinematograph film exhibited in any of the local authorities of the State; and (iii) a tax of Rs.50/- on every show of any film on television screen exhibited through video cassette recorder in any of the local authorities of the State.](2) The tax levied under sub-sections (1) and (1-A) shall be recoverable from the proprietor. (3) The provisions of this Act other than Sections 4, 6, and 13 shall, so far as may be, apply in relation to the tax payable under sub-section (1) and sub-section (1-A) as they apply in relation to the tax payable under Section 4.	

4AA.

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4B. Remission.

- The State Government may, by general or special order remit in whole or in part, the tax payable under Section 4-A in respect of any entertainment or class of entertainments if they were satisfied that such remission is necessary, having regard to the locality, or the capacity of the hall, in which the exhibition is held, or any other sufficient cause.

4C.

[***]

5. Option to pay tax in lieu of tax payable under Section 4.

(1) In lieu of the tax payable under Section 4, in the case of entertainments held in the theatres specified in column (2) of the Table below and located in the local areas specified in the corresponding entry in column (1) of the said Table, the proprietor thereof may at his option and subject to such conditions as may be prescribed, pay the amount of tax to the State Government every week as specified in the corresponding entry in column (3) thereof. [Table] [Substituted by Act No. 23 of 1991, dated 23.10.1991.]

Local Authority	Theatre.	Amount of Tax.
(1)	(2)	(3)
(a) Municipal Corporations and the Secunderabad Contonment Area.	(i) Air conditioned.	25% of the gross collection capacity per show multiplied by 22.
(ii) Air cooled	24% of the gross collection capacity per show multiplied by 22.	
(iii) Ordinary (other than air conditioned and air cooled).	21 % of the gross collection capacity per show multiplied by 22.	
(b) Selection Grade Municipalities.	(i) Air conditioned	24% of the gross collection capacity per show multiplied by 22.
(ii) Air cooled	23% of the gross collection capacity per show multiplied by 22.	
(iii) Ordinary (other than air conditioned and air cooled).	20% of the gross collection capacity per show multiplied by 22.	
(c) Special Grade Municipalities.	(i) Air conditioned	23% of the gross collection capacity per show multiplied by 21.
(ii) Air cooled.	22% of the gross collection capacity per show multiplied by 21.	
(iii) Ordinary (other than air conditioned and air cooled).	19% of the gross collection capacity per show multiplied by 21.	
(d) First Grade Municipalities	(i) Air conditioned	22% of the gross collection capacity per show multiplied by 21.
(ii) Air cooled.	21% of the gross collection capacity per show multiplied by 21.	
(iii) Ordinary (other than air conditioned and air cooled).	18% of the gross collection capacity per show multiplied by 21.	
(e) Second Grade Municipalities.	All categories	17% of the gross collection capacity per show multiplied by 21.

(f) Third Grade Municipalities.	All categories	16% of the gross collection capacity per show multiplied by 17.
(g) Gram Panchayats, Townships and any other local authorities:-		
(1) with a population of 15,000 and above.	(i) Permanent and semipermanent	15% of the gross collection capacity per show multiplied by 14.
(ii) Touring and temporary.	14% of the gross collection capacity per show multiplied by 10.	
(2) with a population of 7,500 and above but below 15,000.	(i) Permanent and semipermanent,	14% of the gross collection capacity per show multiplied by 14.
(ii) Touring and temporary.	13% of the gross collection capacity per show multiplied by 10.	
(3) with a population of less than 7,500.	(i) Permanent and semipermanent.	13% of the gross collection capacity per show multiplied by 14.
(ii) Touring and temporary.	13% of the gross collection capacity per show multiplied by 7";	

Explanation. - For the purposes of computing the gross collection capacity per show in respect of any place of entertainment the maximum seating capacity or accommodation and the maximum rate of payment for admission determined by the licensing authority, under the Andhra Pradesh Cinemas (Regulation) Act, 1955 (President's Act IV of 1955) as on the date when the proprietor is permitted to pay tax under this section shall be taken into account. (2) The amount of tax under sub-section (1) shall be payable by the proprietor irrespective of the actual number of shows held by him in a week. (3) Any proprietor who opts to pay tax under this section shall apply in the prescribed form to the prescribed authority to be permitted to pay the tax under this section. (4) On being so permitted, such proprietor shall pay the tax for every week as specified in sub-section (1). (5) The option permitted under this section shall continue to be in force till the end of the financial year in which such option is permitted. (6) [It shall be lawful for the prescribed authority to vary the amount of tax payable by the proprietor under sub-section (1) during the period of option permitted under this section at any time, - (a) where the amount of tax payable under sub-section (1) has been modified by law; or (b) if there is an increase in the gross collection capacity per show in respect of the place of entertainment by virtue of an upward revision of the rate of payment for admission therein or of the seating capacity or accommodation thereof; (c) where the local area in respect of which permission is granted is upgraded; (d) if it is found for any reason that the amount of tax has been fixed lower than the correct amount;] [(6-A) Notwithstanding anything contained in sub-section (6), it shall be lawful for the prescribed authority to reduce the amount of tax payable by the proprietor under sub-section (1) if there is reduction in the seating capacity or in the

accommodation of the place of entertainment at any time during the period of six months commencing from the 1st day of April and ending with 30th day of September or from the 1st day of October and ending with 31st day of March of any financial year.] [Substituted by Act No. 23 of 1991, dated 23.10.1991.](7)Every proprietor who has been permitted to pay the tax under this section shall intimate to the prescribed authority forthwith such increase in the gross collection capacity per show in respect of the place of entertainments, failing which it shall be open to the prescribed authority by giving fifteen days notice to cancel the option so permitted.(8)Where a proprietor fails to pay the amount of tax on the due date, such amount of tax shall be recoverable with interest calculated at such rate as may be prescribed.(9)The amount of tax due under this section shall be rounded off to the nearest rupee and for this purpose, where such amount contains 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.

6. Admission to entertainments.

(1)No person shall be admitted on payment to an entertainment except with a ticket issued in such manner and subject to such conditions as may be prescribed.(2)No person shall be admitted on payment to any entertainment unless the proprietor has with the previous approval of the prescribed authority made arrangements for furnishing returns of the payments for admission to the entertainment, and has, for the payment of the entertainment tax, given such security and in such manner as may be specified by the prescribed authority.(3)Nothing in sub-section (2) shall be deemed to preclude the prescribed authority from requiring security from the proprietor of an entertainment for the payment of the entertainment tax in any other case.

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8. Entertainment exempted from payment of tax.

(1)The State Government may, by general or special order, grant exemption from payment of the entertainment tax to any entertainment where they are satisfied(a)that the entertainment is meant for the education and entertainment of the children;(b)[that the entertainment is a film produced or exhibited by or under the authority of the Government of India or the State Government or under the auspices of the Director of Film Festivals, the National or State Government Corporation,] [Substituted by Act No. 4 of 1986, dated 29.3.1986.](c)that the entertainment belongs to such other class as may be prescribed:[***] [Omitted 'Proviso' by Act No. 4 of 1986, dated 29.3.1986.](2)[Any exemption granted under sub-section (1) may be subject to such restrictions and conditions as may be specified in the order and may extend(a)to the whole of the State or to such area or areas as may be specified in such order : or(b)to specified class of theatres in regard to the whole or any part of their entertainments during any period specified in such order.]

9. Returns.

(1) Every proprietor of an entertainment shall submit such returns relating to payments for admission, to such authority, in such manner and within such time 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 amount of tax payable by 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 giving the proprietor an opportunity of proving the correctness and completeness of any return submitted by him or that no return was due from him, and after making such inquiry as it considers necessary, assess to the best of its judgment the amount of tax payable by the proprietor under this Act.

9A. Payment for admission, etc., escaping assessments.

(1) Where, for any reason, any entertainment show has escaped assessment to tax under Section 4 or Section 4-A, the prescribed authority 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 entertainment show under Section 4 or Section 4-A, as the case may be, after making such enquiry as it considers necessary and after giving the proprietor a reasonable opportunity to show cause against such assessment. (2) Where, for any reason, any entertainment show has been assessed at a rate lower than the rate at which it is assessable under Section 4 or Section 4-A as the case may be, the prescribed authority may, subject to the provisions of sub-section (3) and at any time within such period as may be prescribed, re-assess the tax due on such payment or entertainment show under Section 4 or Section 4-A 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) When making an assessment to the best of judgment under sub-section (1) or sub-section (2) the prescribed authority may also direct the proprietor to pay in addition to the tax assessed, a penalty as specified in sub-section (4). (4) The penalty leviable under sub-section (3) shall, - (a) in a case where the prescribed authority is satisfied that the failure of the proprietor to disclose the whole or part of the particulars correctly or to submit the return before the prescribed date, was wilful, [not be less than three times but it may extend to five times] [Substituted 'not exceed one and half times' by Act No. 30 of 2005, dated 27.10.2005.] the entertainments tax, or the tax on entertainment shows due; (b) in a case where such failure was not wilful, not exceed one half of such tax: Provided that where such failure occurred due to a bonafide mistake on the part of the proprietor, no such penalty shall be levied; Provided further 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.

9B. Appeals.

(1) Any proprietor aggrieved by an order passed or a proceeding recorded by any authority under the provisions of this Act, may within thirty days from the date on which the order or proceeding was served on him, appeal to such appellate authority as may be prescribed; Provided that the appellate

authority may admit an appeal preferred after a period of thirty days aforesaid if it is satisfied that the proprietor has sufficient cause for not preferring the appeal within that period.(2)The appeal shall be in such form and verified in such manner, as may be prescribed, and shall be accompanied by a fee calculated at the rate of one per cent of the tax under dispute, subject to a maximum of rupees fifty.(3)Where an appeal is admitted under sub-section (1), the appellate authority may, on an application filed by the appellant and subject to such terms and conditions as it may think fit, order stay of collection of the tax under dispute, pending disposal of the appeal.(4)Against an order passed by the appellate authority refusing to order stay under sub-section (3), the appellant may prefer revision petition within thirty days from the date of the order of such refusal to such authority as may be prescribed which may, subject to such terms and conditions as it may think fit, order stay of collection of tax under dispute pending the disposal of the appeal by the appellate authority.(5)The appellate authority may, after giving the appellant an opportunity of being heard and subject to such rules of procedure as may be prescribed,(a)confirm, reduce, enhance or annul the assessment or penalty or both; or(b)set aside the assessment or penalty or both and direct the authority whose order is appealed against to pass a fresh order after such further enquiry as may be directed; or(c)pass such other order as it may think fit.(6)Before passing orders under sub-section (5) the appellate authority may make such enquiry as it deems fit or remand the case to any subordinate officer or authority for an enquiry and report on any specified point or points.(7)Every order passed in appeal under this section shall, subject to the provisions of Sections 9-C, 9-D and 9-E, be final.

9C. Revision by the Entertainments Tax Commissioner and certain other authorities.

(1)The Entertainments Tax Commissioner or the Entertainments Tax Joint Commissioner may suo motu call for and examine the record of any order passed or proceedings recorded by any authority, officer or person subordinate to him under the provisions of this Act, including sub-section (2), for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceedings and may pass such order in reference thereto as he thinks fit.(2)Power of the nature referred to in sub-section (1) may also be exercised by the Entertainments Tax Deputy Commissioner and the Commercial Tax Officer in the case of orders passed or proceedings recorded by authorities, officers or persons subordinate to him.(3)In relation to any order passed under this Act, the powers conferred by sub-sections (1) and (2) shall be exercisable only within such period, not exceeding four years, from the date on which the order was served on the proprietor as may be prescribed.(4)No order shall be passed under sub-section (1) or sub-section (2) enhancing any tax or penalty or any other amount unless an opportunity has been given to the proprietor to show cause against the proposed enhancement.(5)Where an order passed under this section has been set aside by any court or other competent authority under this Act for any reason, the period between the date of such order and the date on which it has been so set aside, shall be excluded in computing the period prescribed under sub-section (3) for the purpose of making a fresh revision, if any, under this section.(6)Where any proceeding under this section has been deferred on account of any stay order granted by the High Court in any case, or by reason of the fact that an appeal or other proceeding is pending before the High Court or the Supreme Court involving a question of law having a direct bearing on the order or proceeding in question, the period during which the stay order was in force

or such appeal or proceeding was pending shall be excluded in computing the period prescribed under sub-section (3) for the purpose of exercising the power under this section.

9D. Revision by the High Court.

(1)The proprietor or the authority prescribed in this behalf may, within sixty days from the date on which an order under sub-section (5) of Section 9-B was communicated to him, prefer a petition to the High Court against that order on the ground that the appellate authority has either decided erroneously, or failed to decide, any question of law; Provided that the High Court may admit a petition preferred after the period of sixty days aforesaid, if it is satisfied that the petitioner had sufficient cause for not preferring the petition within that period.(2)The petition shall be in the prescribed form, shall be verified in the prescribed manner and shall be accompanied by a fee of rupees one hundred.(3)If the High Court, on perusing the petition, considers that there is no sufficient ground for interfering, it may dismiss the petition summarily; Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard in support thereof.(4)(a)If the High Court does not dismiss the petition summarily, it shall, after giving both parties to the petition a reasonable opportunity of being heard, determine the question of law raised and either reverse, affirm or amend the order against which the petition was preferred, or remit the matter to the appellate authority with the opinion of the High Court on the question or questions of law raised, or pass such other order in relation to the matter as the High Court thinks fit.(b)Where the High Court remits the matter to the appellate authority under clause (a) with its opinion on the question or questions of law raised, appellate authority shall amend the order passed by it in conformity with such opinion.(5)Before passing an order under sub-section (4), the High Court may, if it considers it necessary so to do, remit petition to the appellate authority and direct it to return the petition with its finding on any specific question or issue.(6)Notwithstanding that a petition has been preferred under subsection (1), the tax shall be paid in accordance with the assessment made in the case. Provided that the High Court may, in its discretion, permit the petitioner to pay the tax in such number of instalments, or give such other directions in regard to the payment of tax as it thinks fit; Provided further that if, as a result of the petition, any change becomes necessary in such assessment, the High Court may authorise the assessing authority to amend the assessment and on such amendment being made, the excess amount paid by the proprietor shall be refunded to him without interest, or the further amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.(7)(a)The High Court may, on the application of the proprietor or the prescribed authority, review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order.(b)The application for review shall be preferred within such time, and in such manner as may be prescribed, and shall, where it is preferred by the proprietor, be accompanied by a fee of rupees one hundred.(8)In respect of every petition or application preferred under subsection (1) or sub-section (7) the costs shall be in the discretion of the High Court.

9E. Appeal to High Court.

(1)Any proprietor, objecting to an order passed by the Entertainments Tax Commissioner, Entertainments Joint Commissioner or Entertainments Tax Deputy Commissioner suo motu, under

subsection (1) or sub-section (2) of Section 9-C may appeal to the High Court within sixty days from the date on which the order was communicated to him; Provided that the High Court may admit an appeal preferred after the period of sixty days aforesaid if it is satisfied that the proprietor had sufficient cause for not preferring the appeal within that period. (2) The appeal shall be in the prescribed form, shall be verified in the prescribed manner and shall be accompanied by a fee of rupees one hundred. (3) The High Court shall, after giving both parties to the appeal, a reasonable opportunity of being heard, pass such order thereon as it thinks fit. (4) The provisions of sub-sections (6), (7) and (8) of Section 9-D shall apply in relation to appeals preferred under sub-section (1) of this section as they apply in relation to petitions preferred under subsection (1) of Section 9-D.

9F. Limitation in respect of certain assessments or reassessments ordered.

- Notwithstanding anything in Sections 9-A and 9-D, where a fresh assessment or revision of an assessment is required to be made at any time in pursuance to or in consequence of or to give an effect to any order made or direction given under Sections 9-B or 9-C or 9-D or 9-E by any authority or the High Court, such fresh assessment or reassessment or revision shall be made within three years from the date of receipt of such order by the assessing or revising authority.

10. [Payment of tax and other dues under the Act. [Substituted by Act No. 23 of 1991, dated 23.10.1991.]

(1) If the tax payable or penalty levied or any other amount due under this Act, is not paid within the time specified for such payment the proprietor shall pay in addition to such tax or penalty, an interest at the rate of one rupee and fifty paise for every one hundred rupees or part thereof for each month or part thereof from the date specified for its payment. (2) The Deputy Commissioner may by an order, on an application made to him by the proprietor allow extension of time for payment of tax, penalty or other amount due under this Act or permit the payment thereof in such instalments, within such intervals and subject to such conditions as he may specify in the said order, having regard to the circumstances of each case. (3) In every case where extension of time for such payment is allowed or where such payment of instalments is permitted, the proprietor shall pay, interest at the rate of one rupee and fifty paise for every hundred rupees or part thereof, from the date specified for its payment for the period so extended or on the instalments so permitted. (4) If the tax payable, penalty levied, interest payable on any instalment thereof is not paid by the proprietor within the time specified therefor the whole of the amount then remaining unpaid shall be recovered from him as if it were an arrear of Land Revenue. (5) The penalty leviable under this Act 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 sub-section (4). [Inserted by Act No. 4 of 1986, dated 29.3.1986.]

10A. [Power of Deputy Commissioner under Revenue Recovery Act. [Inserted by Act No. 27 of 2008, dated 21.9.2008.]

(1)The Deputy Commissioner shall have the powers of a Collector under the Andhra Pradesh Revenue Recovery Act, 1864, for the purpose of Recovery of any amount due under the Act.(2)Subject to the provisions of sub-section (3), all Deputy Commercial Tax Officer shall, for the purposes of recovery of any amount due under the Act, have the powers of the Mandal Revenue Officer under the Andhra Pradesh Rent and Revenue Sales Act, 1839 for the Sale of Property distrained for any amount due under the Act.(3)Notwithstanding anything contained in Andhra Pradesh Rent and Revenue sales Act, 1839, the Deputy Commercial Tax Officer, in exercise of the powers conferred by sub-section (2) shall be subject to the control and superintendence of the Deputy Commissioner.] [Substituted by Act No. 23 of 1991, dated 23.10.1991.]

10B. [Recovery of Tax and other dues. [Inserted by Act No. 27 of 2008, dated 21.9.2008.]

(1)The Commissioner or any other authority prescribed may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to such authority) require any person from whom money is due or may become due to the defaulter, or any person who holds or may subsequently hold money for, or on account of the defaulter, to pay such authority, either forthwith if the money has become due or is so held, within the time specified in the notice but not before the money becomes due or is so held, so much of the money as is sufficient to pay the amount due by the defaulter in respect of arrears of tax, interest, penalty or the whole of the money when it is equal to or less than that amount.(2)The authority prescribed may, at the any time, or from time to time, amend or revoke any such notice or extend the time of making any payment in pursuance of the notice.(3)Any person making any payment in compliance with the notice under this section shall be deemed to have made the payment under the authority of the defaulter and the receipt of the authority prescribed 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 discharging any liability to the defaulter after receipt of the notice referred to in this section, shall be personally liable to the authority prescribed to the extent of the liability discharged or to the extent of the liability of the defaulter for the amount due under the Act, whichever is less.(5)Where any person to whom a notice under this section is sent proves to the satisfaction of the authority prescribed that the sum demanded or any part thereof is not due by him to the defaulter or that he does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof, to the authority prescribed.(6)Where any person, to whom a notice under sub-section(1), is served, fails to pay to the authority prescribed, the sum demanded or any part thereof as required in the said notice, such sum shall be recoverable from such person as if it were an arrears of land revenue due from him.(7)The Provisions of this section shall be without prejudice to any action that may be taken for the recovery of the money due from the proprietor.] [Inserted by Act No. 23 of 1988, dated 6.9.1988.]

10C. [Liability under the Act to be the first charge. [Inserted by Act No. 27 of 2008, dated 21.9.2008.]

- Notwithstanding anything to the contrary contained in any Law for the time being in force, any

amount of tax, including deferred tax, including tax deferred in general or under any scheme, by what ever name called by the Government, penalty, interest and any other sum payable by the proprietor or any other person under the Act, shall be first charge on the property of such proprietor, or any other person as the case may be.]

11. Inspection.

(1)(a)Any officer authorised by the State 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 including any building,, enclosure or office attached thereto where tickets or any records, documents and registers are kept 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 45 of 1860).(2)The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of an entertainment (including any building, enclosure or office attached thereto where tickets or any records, documents and registers are kept)shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).(2-A) If the officer so authorised by the State Government in this behalf has reasonable ground to suspect that a contravention of provisions 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 are suspected to be kept by the proprietor, 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.(3)If any person prevents or obstructs entry, search and seizure by 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 one thousand rupees.

12. Exemption from payment for admission.

- The officer referred to in Section 11 or any other officer who has to enter any place of an 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.

13. Payment of compensation to local authorities.

(1)Subject to the provisions of Section 13-A, the proceeds of the tax payable under Section 4 and the sum payable under Section 5 and collected every year in respect of entertainments held within the limits of any local authority shall be apportioned as follows:-(a)three per cent of the proceeds of the tax to be credited to the State Government;(b)ninety per cent of the proceeds of the tax to be paid to the local authority; and(c)seven per cent of the proceeds of the tax to be expended for the purposes

of promoting the cinematograph films and arts: Provided further 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 of the proceeds of the tax to a local authority, or as the case may be, fixes the proportions in which such proceeds 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 that period. Explanation. - In this sub-section, 'year' shall mean the financial year. (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.

13A. Government to make good any deficiency in compensation.

(1) In the territories specified in sub-section (1) of Section 3 of the States Re-organisation Act, 1956, (Central Act 37 of 1956), if the amount payable to any local authority under section 13 falls short of the actual amount of tax realised by such authority during the year ending with the 31st March 1957, after deducting the collection charges, the State Government shall make good such deficiency. (2) The State Government shall determine the amount, if any, which should be paid to local authorities under sub-section (1) and their determination shall be final.

14. Penalties.

- The proprietor of any entertainment who (a) admits any person for payment to any place of entertainment in contravention of the provisions of Section 6. (b) fails to pay tax due from him within the time prescribed. (c) fraudulently evades the payment of any tax due under this Act, or (d) contravenes any of the provisions of this Act, shall on conviction by a Magistrate, be liable in respect of each such offence to a fine which may extend to one thousand rupees, and shall in addition, be liable to pay any tax which should have been paid

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, by way of composition of such offence (a) where the offence consists of the failure to pay, or the evasion of, any tax payable under this Act, in addition to the tax so payable, a sum of money not exceeding one thousand rupees or double the amount of the tax payable, whichever is greater; and (b) in other cases, a sum of money not exceeding one thousand rupees.

15A. [Levy of Entertainment tax on cable service. [Inserted by Act No. 32 of 1995, dated 7.7.1995.]

- [(1) Every Master Cable Operator shall pay entertainment tax every month for the number of connections provided to the subscribers either directly or through his cable operator at the rates specified under each category as given in the below :-

Sl.No.	Category	Local Area	Rate per connection per month
(1)	(2)	(3)	(4)
1.	A	Municipal Corporations and Secunderabad Cantonment area	Rs.5/-
2.	B	Selection Grade Municipalities	Rs.4/-
3.	C	Grade-I & II Municipalities	Rs.3/-
4.	D	Other Municipalities	Rs.2/-
5.	E	Major Gram Panchayats	Rs.200/- p.m. (Irrespective of no. of connections)
6.	F	Minor Gram Panchayats	Rs. 100/-p.m. (Irrespective of no. of connections)]

(2)[***] [Omitted '(2) Central Act 7 of 1995 the words 'cable operator', 'cable service' and 'subscriber' used in this section shall have the same meanings assigned to them in the Cable Television Networks (Regulation) Act, 1995.' by Act No. 26 of 2002, dated 21.12.2002.](3)The manner of levy and collection of tax under this section, submission of returns and other incidental matters shall be such as may be prescribed.(4)The provisions of Sections 9B to 11, 14 to 19 and Section 20 shall mutatis mutandis apply in regard to the tax payable under this section as they apply to the tax payable under Sections 4 and 5 of this Act.(5)The proceeds of the tax payable under this section within the limits of any local authority shall be apportioned between the State Government and the local authority concerned in a ratio of 10:90 respectively and the proceeds made over to the local authorities shall be utilised for such purposes as may be prescribed.]

15B. [[Substituted by Act No. 26 of 2002, dated 21.12.2002.]

Every Master Cable Operators seeking a licence under any Category shall be charged a fees of Rs.100/- payable before 31st January of the year for which the licence has to be renewed.]

15C. [[Substituted by Act No. 26 of 2002, dated 21.12.2002.]

Every Master Cable Operator who is seeking a licence under Section 15-B for a master control room shall deposit an amount at the rates specified under each category in the Table given below towards security deposit:-

Sl.No.	Category	Local Area	Amounts of Deposit
(1)	(2)	(3)	(4)

1.	A	Municipal Corporations and SecunderabadCantonment area	Rs.10,000/-
2.	B	Selection Grade Municipalities	Rs.5,000/-
3.	C	Grade-I & II Municipalities	Rs.3,000/-
4.	D	Other Municipalities	Rs.2,000/-
5.	E	Major Gram Panchayats	Rs.1,000/-
6.	F	Minor Gram Panchayats	Rs. 500/-]

16. Power to make rules.

(1)The State Government may 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).....(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 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 technical grievances;(d)for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments, to which the provisions of Section 5 are applied or in respect of which the arrangements approved by the prescribed authority for furnishing returns are made under Section 6;(e).....(f).....(g)for the presentation and disposal of applications for exemption from payment of the entertainments tax, 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 Government in that behalf;(i)for authorizing any local authority to collect the entertainments tax in the area within the jurisdiction of the local authority or any part of such area, 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 officers who have to perform any duty in connection therewith or any other duty imposed upon them by law; and(k)for any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.(2-A) Any rule made under this Act may be made so as to have retrospective effect.(3)In making a rule under sub-section (1) or sub-section (2), the State Government may provide that a breach thereof shall be punishable with fine which may extend to one thousand rupees(4).....(5)All rules made under this Section shall be published in the AndhraPradesh Gazette, and on such publication, shall have effect as if enacted in this Act.(6)Every rule made under this section shall, immediately after it is made, be laid before each House of the State Legislature, if it is in session and if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified in the Andhra Pradesh Gazette, have effect only in such modified form or shall stand annulled, 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.

17. Bar of certain proceedings.

(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the State Government, for any act done or purporting to be done under this Act, without the previous sanction of the State Government. (2) No officer or servant of the State Government shall be liable in respect of any such act in any civil or criminal proceeding, 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.

17A. [Bar of jurisdiction of Courts. [Inserted by Act No. 4 of 1986, dated 29.3.1986.]

- Save as otherwise expressly provided in this Act, no Court shall entertain any suit, or other proceeding to set aside or modify or question the validity of any assessment, order or decision made or passed by any officer or authority under this Act or Rules made thereunder or in respect of any other matter falling within its or his scope.]

18. Limitation for certain suits and prosecutions.

- No suit shall be instituted, against the State Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of 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. Proceedings etc., against officers and servants of a 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 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 Government.

19A. Power to exempt tax payable under Section 5.

- The State Government may, by notification in the Andhra Pradesh Gazette, and for reasons to be specified therein, exempt, whether prospectively or retrospectively, any any proprietor or class of proprietors from the payment of any amount of tax [referred to in section 4 or in subsection (1) of Section of 5] [Substituted by Act No. 23 of 1991, dated 23.10.1991.] or any part thereof subject to such conditions and restrictions as they may deem fit to impose and may in like manner vary or cancel such notification.

20. Delegation of certain powers of the State Government.

(1)The State Government may, by notification in the Andhra Pradesh Gazette, delegate all or any of their powers under this Act except the those conferred upon them by sub-section (3) of Section 1, Section 16, Section 19-A and this section, to any person or authority subordinate to the State 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 may be laid down by the State Government, and shall also be subject to control and revision b them.