

<sup>1</sup>[Tax on Mobile Towers

**145A.** (1) A tax at the rates not exceeding those prescribed by order in writing by the State Government in this behalf from time to time shall be levied on mobile towers from the person engaged in providing telecommunication services through such mobile towers.

Tax on mobile  
towards

(2) The Corporation shall from year to year, in accordance with section 99, determine the rates at which the tax shall be levied.]

*Exemptions from Theatre Tax.*

**148.** The theater tax shall not be leviable in respect of—

Exemptions from  
theatre tax.

(a) any entertainment or amusement for admission to which no charge is made or only a nominal charge is made;

(b) any entertainment or amusement which is not open to the general public on payment;

(c) any entertainment or amusement the full proceeds of which, without the deduction of expenses, are intended to be utilised for a public charitable purpose.

*Explanation.*—For the purposes of this section a nominal charge shall be such charge as may be fixed by the rules.

*Other taxes.*

**149.** (1) In the event of the Corporation deciding to levy any of the taxes specified in sub-section (2) of section 127, it shall make detailed provision, in so far as such provision is not made by this Act, in the form of rules, modifying, amplifying or adding to the rules at the time in force for the following matters, namely : —

Procedure to be  
followed in  
levying other taxes.

(a) the nature of the tax, the rates thereof, the class or classes of persons, articles or properties liable thereto and the exemptions therefrom, if any, to be granted;

(b) the system of assessment and method of recovery and the powers exercisable by the Commissioner or other officers in the collection of the tax;

(c) the information required to be given of liability to the tax;

(d) the penalties to which persons evading liability or furnishing incorrect or misleading information or failing to furnish information may be subjected;

(e) such other matters, not inconsistent with the provisions of this Act, as may be deemed expedient by the Corporation:

Provided that no rules shall be made by the Corporation in respect of any tax coming under clause (f) of sub-section (2) of section 127 unless the <sup>1</sup>[State] Government shall have first given provisional approval to the selection of the tax by the Corporation.

(2) The rules shall be submitted by the Corporation to the <sup>1</sup>[State] Government and the <sup>1</sup>[State] Government may either refuse to sanction them or refer them back to the Corporation for further consideration or sanction them either as they stand or with such modifications as it thinks fit, not, however, involving an increase in the rate or rates of the levy or the extent thereof.

(3) Any sanction given by the <sup>1</sup>[State] Government under sub-section (2) shall become operative on such date not earlier than one month from the date of the sanction as the <sup>1</sup>[State] Government shall specify in the order of sanction, and the Corporation shall be competent to levy the tax covered by the sanction as from the date so specified.

(4) The Corporation and the <sup>1</sup>[State] Government shall take such steps as may be practicable to ensure that the date specified in the order of sanction is the first day of April, unless the sanction is given in pursuance of a proposal for supplementary taxation under section 150:

1. Section 145A was inserted by Guj. 21 of 2011, s. 5.

2. Section 146 and 147 with heading were deleted by Guj. 22 of 2007, s. 5.