Commercial's

DELHI ENTERTAINMENTS AND BETTING TAX ACT, 1996

[Delhi Act No. 8 of 1997]

Along with

The Delhi Entertainments & Betting Tax Rules, 1997

BARE ACT

With Short Comments

2001

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INTRODUCTORY

Entertainment is a performance or a show to give pleasure. It is the gathering together of a number of people to carry out some activity or to be present at some activity presumably with a view to enjoying themselves. The Bengal Amusements Tax Act, 1922, imposes tax on all payments for admission to any entertainment which includes any exhibition, performance, amusement, game, or sport.

The word includes all varieties of entertainments and there is no warrant for confining it to entertainments or amusements other than cinema shows. The word 'entertainment' is neither a scientific nor a technical term but is used in section 2(3), U.P. Entertainment and Betting Tax Act, 1937 in a very wide and popular sense or as understood in common parlance so as to include within its ambit entertainment of any kind including one which may be purely educative.

Exhibition of motion pictures by means of V.C.R. and T.V. sets in restaurants etc. is entertainment. The natural meaning of 'entertainment' is amusement and gratification of some sort. The term connotes something in the nature of an organised entertainment. An entertainment to come within the provisions of C.P. and Berar Entertainments Duty Act, 1936, must be some exhibition, performance, amusement, game or sport for the purpose of entertainment, that is, for affording some sort of amusement and gratification to those who see or hear it.

The Delhi Entertainments and Betting Tax Act, 1996 is enacted to subject to tax on all entertainments and betting transactions within the National Capital Territory of Delh. In the context of the Act, entertainment means any exhibition, performance, amusement, game, sport or race (including horse race) or in the case of cinematograph exhibitions, cover exhibition of news-reels, documentaries, cartoons, advertisement shorts and slides, whether before or during the exhibition of a feature film or separately, and also includes entertainment through cable service.

Betting is a form of wagering contract under which money or money's worth is made payable in the result of same uncertain event, such, for instance, as a horse race, a football match or a boxing contest. Under the Delhi Entertainments and Betting Tax Act, 1996, a "bet" includes a "wager". A wager is something risked on an uncertain event; gambling; stake. A wagering contract is one by which two persons professing to hold opposite views, touching the issue of a future uncertain event, mutually agree that, dependent upon the determination of that event, one shall win from the other, and that other shall pay or hand over to him a sum of money or other stake; neither of the contracting parties having any other interest in that contract than the sum or stake he will so win or lose, there being no other real consideration for the making of such contract by either of the parties. The law as to wager is contained in section 30 of the Indian Contract Act, 1872, which runs thus :

Agreements by way of wager are void; and no suit shall be brought for recovering anything alleged to be won on any wager, or entrusted to a person

NOTIFICATIONS

DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS

F 12(5)/97-Fin./(G)(i)/65, Delhi, the 1st April, 1998

In exercise of the powers conferred by sub-section (1) of section 7 of the Delhi Entertainments and Betting Tax Act, 1996 (Delhi Act 8 of 1997) the Government of the National Capital Territory of Delhi hereby directs that with effect from the first day of April, 1998 the proprietors of Cable Television Network providing cable service in the National Capital Territory of Delhi shall pay in the government account entertainment tax at the rate of Rs. 10 per subscriber connection per month.

No. F. 12(5)/97-Fin./(G)(ii)/075

In exercise of the powers conferred by sub-section (2) of section 7 of the Delhi Entertainments and Betting Tax Act, 1996 (Delhi Act 8 of 1997) the Government of the National Capital Territory of Delhi hereby directs that with effect from the first day of April, 1998 all hotels in the National Capital Territory of Delhi having the facility of cable service in the rooms shall pay in the government account entertainment tax at the rate of Rs. 50 per room per month.

No. F.13(8)/97-LA, Delhi, the 8th October, 1997

The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the President of India on 23rd September, 1997 and is hereby published for general information.

DELHI ENTERTAINMENTS AND BETTING TAX ACT, 1996

(8 of 1997)

[8th October, 1997]

As passed by the Legislative Assembly of the National Capital Territory of Delhi

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement

(1) This Act may be called the Delhi Entertainments and Betting Tax Act, 1996.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the government may, by notification in the Official Gazette, appoint.

2. Definitions

In this Act, unless the context otherwise require—

(a) "admission to an entertainment" includes admission to any place in which the entertainment is held and in case of entertainment through cable service each connection to a subscriber shall be deemed to be an admission for entertainment;

(b) "appellate authority" means the appellate authority appointed under section 5 of this Act;

(c) "assessing authority" in respect of an entertainment of betting programme means the Entertainment and Betting Tax Officer and includes Additional Entertainment and Betting Tax Officers;

(d) "backer" includes any person with whom a licensed book-maker bets;

(c) "bet" includes 'wager';

(f) "book-maker" means any person who, whether on his own account or as servant or agent of any other person, carries on, whether occasionally or regularly, the business of receiving or negotiating bets or who in any manner holds himself, out or permits himself to be held out in any manner, as a person, who receives or negotiates bets, or conducts such operations, and includes a 'turf commission agent'; so, however, that a person shall not be deemed to be a book-maker bv reason only of the fact that he operates, or is employed in operating, a totalizator;

(g) "cable service" means the transmission by cables of programme including re-transmission by cables of any broadcast television signals;

(h) "cable television 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;

(i) "entertainment" means any exhibition, performance, amusement, game, sport or race (including horse race) or in the case of cinematograph exhibitions, cover exhibition of news-reels, documentaries, cartoons, advertisement shorts or slides, whether before or during the exhibition of a feature film or separately, and also includes entertainment through cable service;

(j) "government" means the Government of the National Capital Territory of Delhi;

(k) "licensed book-maker" means a book-maker who holds a licence under section 20;

(l) "notification" means a notification published in the Official Gazette;

(m) "payment for admission" includes—

(i) any payment made by a person for seats or other accommodation in any form in a place of entertainment;

(ii) any payment for cable service;

(iii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing or enjoyment of the entertainment, which without the aid of such instrument or contrivance such person would not get;

(iv) any payment, by whatever name called for any purpose whatsoever, connected with an entertainment, which a person is required to make in any form as a condition of attending, or continuing to attend the entertainment, either in addition to the payment, if any, for admission to the entertainment or without any such payment for admission;

(v) any payment made by a 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 tax or more tax is required;

Explanation : Any subscription raised, contribution received or donation collected in connection with an entertainment, where admission is partly or entirely by tickets / invitation specifying the amount of admission or reduced rate of ticket shall be deemed to be payment for admission;

(n) "prescribed" means prescribed by rules made under this Act;

(o) "proprietor" in relation to any entertainment includes any person—

(i) connected with the organisation of the entertainment, of

(ii) charged with the work of admission to the entertainment, or

(iii) responsible for, or for the time being in charge of, the management thereof;

(p) "race club" includes a body of persons, corporate or incorporate, society, club or other association—

(i) formed for the purpose of promoting horse racing or pony racing or for holding race meeting; or

(ii) conducting or controlling such meetings;

(q) "society" includes a company, institution, club or other association of person by whatever name called;

(r) "steward" in relation to a race club includes any person—
   (i) connected with the organisation of the race club; or
   (ii) responsible for, or for the time being in charge of, the management thereof;

(s) "subscriber" means a person who receives the signals 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 premises where signals of cable television network are received shall be treated as a subscriber;

(t) "tax" means entertainment tax, betting tax or the totalizator tax, as the case may be, and includes surcharge, cess, penalty or any other charge levied under this Act;

(u) "ticket" means a ticket or a complimentary pass for the purposes of securing admission to an entertainment in accordance with the provisions of this Act or the rules made thereunder and a "duplicate ticket", means a ticket or set of tickets used or intended to be used otherwise than in accordance with this Act or the rules made there under;

(v) "totalizator" means a totalizator in an enclosure which the stewards controlling a race meeting have set apart for the purpose, and includes any instrument, machine or contrivance known as the totalizator, or any other instrument, machine or contrivance of a like nature, or any scheme for enabling any number of persons to made bets with one another on like principles but does not includes a book-maker;

(w) "video cinema" means any place were exhibition of cinematograph film or moving pictures or series of pictures in public organised by playing or replaying of pre-recorded cassette by means of a video cassette player or recorder either on the screen of a television set or videoscope or otherwise is provided for commercial purposes.

CHAPTER II

ENTERTAINMENT TAX AND BETTING TAX AUTHORITIES

3. Entertainment tax and Betting tax authorities

(1) For carrying out the purposes of this Act, the government shall by notification appoint a person to be the Commissioner of Entertainment and Betting Tax.

(2) To assist the Commissioner in the execution of his functions under this Act, the government may appoint as many Deputy Entertainment Tax and Betting Tax Commissioners, Entertainment and Betting Tax Officers, Additional Entertainment and Betting Tax Officers, Inspectors, Sub-Inspectors and such other persons with such designations as the government thinks necessary.

(3) The Commissioner shall have jurisdiction over the whole of the National Capital Territory of Delhi and the other person(s) appointed under sub-section (2) shall have jurisdiction either over the whole of the National Capital Territory of Delhi or such areas or subjects as the Commissioner may specify.

(4) The Commissioner appointed under sub-section (1) and other officers appointed under sub-section (2) shall exercise such powers as may be conferred, and perform such duties, as may be required, by or under this Act.

4. Delegation

(1) The government may, by notification, delegate all or any of its powers under this Act, except those under sections 3, 6, 7 and 45 to any person or authority subordinate to it.

(2) The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations or conditions as may be laid down by the government from time to time and shall also be subject to control and revision by government at any time.

5. Appellate authority

The government shall as soon as may be after the commencement of this Act, appoint and notify an authority to be called the "appellate authority" to exercise the powers and discharge the functions conferred on the appellate authority by or under this Act.

CHAPTER III

ENTERTAINMENT TAX

6. Tax on payment for admission to entertainment

(1) Subject to the provisions of this Act, there shall be levied and paid on all payments for admission to any entertainment, other than an entertainment to which section 7 applies, an entertainment tax at such rate not exceeding one hundred per cent of each such payment as the government may from time to time notify in this behalf, and the tax shall be collected by the proprietor from the person making the payment for admission and paid to the government in the manner prescribed.

(2) Nothing in sub-section (1) shall preclude the government from notifying different rates of entertainment tax for different classes of entertainment or for different payments for admission to entertainment.

(3) Where the payment for admission to an entertainment together with the tax is not a multiple of fifty paise, then notwithstanding anything contained in sub-section (1) or sub-section (2) or any notification issued thereunder, the tax shall be increased to such extend and be so computed that the aggregate of such payment for admission to entertainment and the tax is rounded off to the next higher multiple of fifty paise, and such increased tax shall also be collected by the proprietor and paid to the government in the manner prescribed.

(4) If in any entertainment, referred to in sub-section (1), to which admission is generally on payment, any person is admitted free of charge or on a concessional rate, the same amount of tax shall be payable as if such person was admitted on full payment.

(5) Where the admission to a place of entertainment is generally on payment, and if any entertainment is held in lieu of the regular entertainment programme without payment of admission or with payment of admission less than what would have been paid in the normal course, the proprietor shall be liable to pay tax which would have been payable in a normal course at full house capacity or the tax for the programme held in lieu of the regular entertainment programme whichever is higher.

(6) Where the payment for admission to an entertainment, referred to in sub-section (1), is made wholly or partly, by means of a lump sum paid as subscription, contribution, donation or otherwise, the tax shall be paid on the amount of such lump sum and on the amount of payment for admission, if any, made otherwise.

(7) Where in a hotel or a restaurant, or a club, entertainment is provided by way of cabarets, floor shows, or entertainment is organised on special occasion along with any meal or refreshment with a view to attract customers, the same shall be taxed at a rate to be notified under sub-section (1).

7. Tax on cable and video service

(1) The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at such rates not exceeding rupees six hundred for every subscriber for every year, as the government may, from time to time, 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 hotel or a restaurant; the proprietor may, in lieu of payment under sub-section (1), pay a compounded payment to the government on such conditions 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 compounded payment may be notified for the different categories of hotels.

(4) The proprietor of a video cinema shall be liable to pay entertainment tax at a rate to be notified by the government from time to time in this behalf.

(5) The tax payable under this section shall be paid, collected or realised in such manner as may be prescribed.

8. Information before holding entertainment

(1) No entertainment on which tax is leviable shall be held without prior information being given to the Commissioner in the manner prescribed.

(2) No proprietor of a cable television network or video cinema shall provide entertainment unless he obtains permission from the Commissioner in the manner prescribed.

(3) Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner, or any other officer authorised by the government in this behalf, may after giving reasonable opportunity of hearing to the proprietor, prohibit the holding of such entertainment and may also take all reasonable steps to ensure that 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;

(b) the proprietor has failed to deposit the security due;

(c) the proprietor has committed breach of any of the provisions of this Act or the rules made thereunder.

9. Restriction of admission

Save as otherwise expressly provided by or under this Act, no person (other than a person who has some specific duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorised by the government in this behalf) shall be admitted to any entertainment except with a ticket in the prescribed form denoting that the proper tax payable under section 6 has been paid.

10. Restriction on entry to entertainment

No person (other than a person who has some specific duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorised by the government in this behalf) shall enter or obtain admission to an entertainment without being in possession of a proper ticket as required under section 9.

11. Manner of payment

The government may, on such conditions as may be prescribed, require the proprietor, to pay the amount of the tax payable under section 6.

(a) by stamping the tickets with an impressed, embossed, engraved or adhesive stamp, issued by the government for the purpose, denoting that the proper entertainment tax payable under section 6 has been paid; or

(b) in accordance with returns of the payments for admission to the entertainment and on account of tax; or

(c) by a consolidated payment of a percentage, to be fixed by the government, of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax; or

(d) in accordance with results recorded by any mechanical contrivance which authormically registers the number of person admitted.

12. Refund of tax

(1) Where the Commissioner is satisfied that the proprietor has deposited tax in excess of the amount actually due, he shall grant a refund in respect of such amount or allow its adjustment against future payments to tax.

(2) When an entertainment is not completed for reasons beyond the control of the proprietor, and the Commissioner is satisfied that the proprietor has refunded the amount charged for the tickets, he shall remit the amount of tax payable in respect of such tickets and order the show to be treated as cancelled.

13. Deposit and forfeiture of security

(1) Every proprietor before holding an entertainment on which tax is leviable shall deposit such security and in such manner as may be prescribed. The Commissioner may deduct any arrears of tax from the security and may vary or forfeit the security in such manner as may be prescribed.

(2) No order to forfeit the security shall be made under sub-section (1) unless, after giving the proprietor reasonable opportunity of being heard, the Commissioner is satisfied for reasons to be recorded that the proprietor has evaded the tax or violated the provisions of this Act or rules made thereunder.

(3) Any person aggrieved by an order forfeiting the security may, within thirty days from the date of service of such order prefer an appeal to the appellate authority in such manner as may be prescribed and the order of the appellate authority shall be final.

14. Exemption

(1) The government may, for promotion of arts, culture or sports, by general or special order, exempt any individual entertainment programme or class or entertainments from liability to pay tax under this Act.

(2) The government may, by general or special order, exempt in public interest any class of audience or spectators from liability to pay tax under this Act.

(3) Without prejudice to the generality of the provisions of sub-section (1) where the government is satisfied that any entertainment,—

(a) is wholly of an educational character; or

(b) is provided partly for educational or partly for scientific purposes by a society not conducted or established for profit; or

(c) is provided by a society not conducted for profit and established solely for the purpose of promoting pubic health or the interests of agriculture, or a manufacturing industry, and consists solely of an exhibition of articles which are of material interest in connection with questions relating to public health or agriculture or are the products of the industry for promoting the interest whereof the society exists, or the materials, machinery appliances or foodstuff used in the production of such products;

it may, subject to such terms and conditions as it may deem fit to impose, grant exemption to such entertainment from payment of tax under this Act:

PROVIDED that the government may cancel such exemption if it is satisfied that the exemption was obtained through fraud or misrepresentation, or that the proprietor of such entertainment has failed to comply with any of the terms or conditions imposed or directions issued in this behalf and thereafter the proprietor shall be liable to pay the tax which would have been payable had not the entertainment been so exempted.

(4) Where the government is satisfied that the entertainment programme is not conducted for profit and the entire gross proceeds from payment for admission as defined in clause (1) of section 2 of an entertainment are to be devoted to philanthropic, religious or charitable purposes, without any deductions whatsoever on account of the expenses of the entertainment, it may, subject to the rules made under this Act, grant exemption to such entertainment from payment of tax under this Act on such terms and conditions as it may deem fit to impose.

(5) Where any exemption from payment of tax is granted under sub-section (4), the proprietor of such entertainment shall furnish to the Commissioner such documents and records and in such manner as may be prescribed.

(6) If the proprietor of an entertainment exempted under sub-section (4) fails to furnish the documents and records required under sub-section (5), or fails to comply with any conditions imposed or directions issued in this behalf, or if the government is not satisfied with the correctness of such documents or records, the government may cancel he exemption so granted and thereupon the proprietor shall be liable to pay the tax which would have been payable had not the entertainment been so exempted.

(7) The government may for reasons to be recorded in writing grant export facto exemption from payment of entertainment tax is respect of any programme.

15. Assessment of tax

(1) Where the assessing authority is satisfied that the proprietor of an entertainment—

- (a) has failed to give information or take permission as required under sub-section (1) or as the case may be, under sub-section (2) of section 8; or
- (b) has failed to submit true and full returns in the prescribed form; or
- (c) has printed, distributed, possessed, sold or used duplicate tickets; or
- (d) has fraudulently evaded or attempted to evade, the payment of tax due in any manner whatsoever;

it shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of its judgment, the amount of the tax due from the proprietor, and may also impose a penalty not exceeding two times of the tax due.

(2) The amount of tax assessed by the assessing authority shall, together with any penalty that may be directed to be paid, be paid by the proprietor within a period of fifteen days from the date of service of notice of demand issued by the assessing authority.

(3) Any person aggrieved by an order under sub-sections (1) and (2) may, within one month from the date of service of such order, prefer an appeal to the Commissioner in such manner as may be prescribed.

(4) An appeal shall lie from an appellate order of the Commissioner passed under sub-section (3) to the appellate authority within one month from the date of service of such order, in such manner as may be prescribed, and the order of the appellate authority shall be final.

16. Provision against resale of tickets

(1) Notwithstanding anything contained in section 56 of the Indian Assessment Act, 1882, a ticket for admission to an entertainment shall not be resold for profit.

(2) No person shall sell, resell or purchase any ticket for admission to a cinematograph exhibition in respect whereof tax is payable under section 6, except from the enclosure set apart by proprietor of the purpose and in such manner as may be prescribed.

17. Inspections

(1) The Commissioner or any other officer authorised in this behalf by the Commissioner or by the government, may with such assistance as may be necessary, enter, inspect and search any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment or for keeping records connected therewith, at any reasonable time with a view to securing compliance of the provisions of this Act or the rules made thereunder.

Explanation : The expression "place of entertainment" in case of a cable service means the place from where the cable television network is operated.

(2) Any officer referred to in sub-section (1) may require the proprietor, society or any person involved in payment for admission to produce for inspection before him or any other officer not below the rank of sub-Inspector, all details of account and other records relating to the entertainment as such officer may consider necessary.

(3) Any officer referred to in sub-section (1) or sub-section (2) may take in his possession all such books of accounts and other records relating to the entertainment as he may consider necessary and shall give a receipt giving list of the documents and records taken in possession.

(4) The proprietor of such place of entertainment shall give every reasonable assistance to every officer referred to in sub-sections (1) and (2).

(5) Every officer referred to in sub-sections (1) and (2) shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

18. Suspension or revocation of authorisation certificate for entertainment

(1) No proprietor having a licence under the Cinematograph Act, 1952 (Central Act 37 of 1952) shall charge payment for admission and collect entertainment tax without an authorisation to be called 'admission fee and tax collection authorisation certificate' from the Commissioner.

(2) The Commissioner may, by order, revoke or suspend that authorisation certificate issued under sub-section (1) if he is satisfied that the proprietor has—

(a) admitted any person to any place of entertainment without payment of tax; or

(b) failed to pay the tax or deposit security due from him within the time prescribed; or

(c) fraudulently evaded the payment of any tax due under this Act; or

(d) obstructed any officer in carrying out inspection, search or seizure of records; or

(e) failed to produce the records required for inspection by any officer carrying out an inspection under this Act; or

(f) contravened any other provision of this Act or the rules made thereunder or any order or direction issued under any such provision.

(3) No order to revoke or suspend the 'admission fee and tax collection authorisation certificate' under sub-section (1) shall be passed without giving the holder of such certificate a reasonable opportunity of being heard.

(4) Any person aggrieved by an order, revoking or suspending the 'admission fee and tax collection authorisation certificate' under sub-section (2) may, within one month from the date of communication of such order, prefer an appeal to the appellate authority in such manner as may be prescribed and the order of the appellate authority shall be final.

(5) Where any 'admission fee and tax collection authorisation certificate' granted under sub-section (1) has revoked or suspended under this section, the Commissioner shall have the power to prevent such entertainment and may, for this purpose, take such steps as he may consider necessary in the circumstances of the case.

CHAPTER IV

TOTALIZATOR AND BETTING TAX

19. Tax on totalizator and payment thereof

(1) There shall be charged, levied and paid to the government, out of all moneys paid into any totalizator by way of stakes or bets, a totalizator tax at the prescribed percentage, not exceeding twenty per cent, of every sum so paid.

(2) The stewards shall issue a ticket for each stake or bet received into the totalizator.

(3) The tax, shall be collected by the stewards and shall be paid to the government in manner prescribed.

(4) The stewards shall keep accounts in the prescribed form of all the moneys paid into the totalizator and, at such times and in such manner as may be prescribed, forward to the Commissioner, or any other officer authorized by him in this behalf, a return stating the total amount of all the moneys paid into the totalizator.

20. Licence for book-maker

No person shall act as book-maker unless he obtains a licence from the Commissioners in the form and manner prescribed.

21. Betting tax

(1) There shall be charged, levied and paid to the government by the backer, a betting tax at a prescribed rate, and exceeding twenty per cent on all moneys paid or agreed to be paid to a licensed book-maker by a backer, as a bet on any race.

(2) The betting tax shall be collected by the licensed book-maker along with the money laid by the backer with him and in case of credit bets at such time as may be prescribed.

(3) The licensed book-maker shall issue a card for each bet laid with him, denoting the amount of bet.

22. Accounts of book-makers and procedure for making over betting tax to government

(1) A licensed book-maker shall keep accounts of all sums paid or agreed to be paid to him as bets by backers in such manner as may be prescribed, and forward to the

Commissioner, or any other officer authorised by him in this behalf, a return of all such sums in the form and manner prescribed.

(2) All sums retained on account of the tax by a licensed book maker shall be deposited into the government account at such time and in such manner as may be prescribed.

23. Restrictions on betting

(1) No person shall bet on the result of any race held or conducted by a race club except with a licensed book-maker and in an enclosure approved by the Commissioner and set apart for this purpose by that club.

(2) No person other than a licensed book-maker shall offer or receive bets on the result of any race held or conducted by a race club and no such bet shall be offered or received except in the enclosure referred to in sub-section (1).

24. Revocation, etc. of book-maker's licence

(1) Without prejudice to any other provisions of this Act, the Commissioner may, by order, revoke, or suspend the licence granted under section 20, if the licensee is guilty of contravention of the provisions of this Act or the rules made thereunder.

(2) No order to revoke or suspend a licence shall be made under sub-section (1) without giving to the licensee a reasonable opportunity of being heard:

PROVIDED that where the Commissioner is of the opinion that the object of the action proposed to be taken would be defeated by the delay, he may, while or after communicating to the licensee the grounds on which the action is proposed, pass an interim order suspending the licence in the meantime.

(3) Any person aggrieved by an order revoking or suspending any licence under this section may, within one month from the date of service of such order, prefer an appeal to the appellate authority in such manner as may be prescribed and the order of the appellate authority shall be final.

25. Refund to totalizator and betting tax

Where any race, bets wherefore have been offered or accepted either at the totalizator or by a licensed book-maker is cancelled by the stewards, and the Commissioner is satisfied that the amount of such bets and the tax thereon has ben returned to the backers, he may remit the amount of the tax, and order the race to be treated as cancelled.

26. Inspection

The officers empowered or authorised under section 17 shall have the power to make inspections to ensure compliance of the provisions of this Act and the rules made thereunder in respect of races, bookmaking, betting and the totalizator and all the provisions of the said section shall, mutatis mutandis apply to such inspection.

CHAPTER V

PENALTIES AND PROCEDURE

27. Penalty for admission and entry without tickets

(1) If any person liable to pay any tax under section 6 is admitted to a place of entertainment in contravention of the provisions of section 9, the proprietor of the entertainment to which such person is so admitted shall be punishable with a fine, not exceeding two thousand rupees.

(2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of section 10 shall be punishable with fine not exceeding twice the amount of tax due from him in addition to the amount of tax due.

28. Penalty for unauthorised sale and purchase of tickets

(1) Any person who sells any ticket in contravention of the provisions of—

(a) sub-section (1) of section 16 shall be punishable with a fine not exceeding two thousand rupees;

(b) sub-section (2) of said section shall be punishable with a fine not exceeding one thousand rupees.

(2) Any person, who purchases any ticket in contravention of the provisions of section 16, shall be punishable with a fine not exceeding two times of value of the admission ticket.

29. Penalty for using duplicate tickets

Every proprietor using or possessing a duplicate ticket shall be punishable with a fine not exceeding ten thousand rupees.

30. Penalty for unauthorised betting

(1) Any person who bets in contravention of the provisions of sub-section (1) of section 23 shall be punishable with a fine not exceeding ten thousand rupees.

(2) Any person who offers or receives bets in contravention of the provisions of sub-section (2) of section 23 shall be punishable with a fine not exceeding ten thousand rupees.

31. Penalty for obstructing inspecting officers

If any person prevents the entry of any officer duly authorised in this behalf or otherwise obstructs such officer in the discharge of his duties imposed by or under this Act or the rules made thereunder, such person shall be punishable with a fine not exceeding five thousand rupees.

32. Penalty for entertainment which is prohibited or when authorisation certificate thereof is revoked or suspended

Whoever holds any entertainment while it is prohibited under sub-section (3) of section 8 or while the 'admission fee and tax collection authorisation certificate' for such entertainment remains suspended or revoked under sub-section (2) of section 18, shall be punishable with fine not exceeding five thousand rupees.

33. Penalty for other offence

Any person who contravenes any other provisions of this Act or the rules made thereunder or fails to comply with any order or direction issued in accordance with the provisions of this Act or the rules made thereunder, shall be punishable with a fine not exceeding two thousand rupees.

34. Enhanced penalty after previous conviction

Whoever having been convicted of an offence punishable under sub-section (1) of section 27, or clause (a) of sub-section (1) of section 28, or section 29, or section 33 is again found guilty of an offence punishable under the same provision, shall be subject for every such subsequent offence, to a fine which may extend to two times of the amount of fine provided in such provision.

35. Offences by companies

(1) If the person, committing an offence under this Act is a company, the company, as well as every person in charge of, and responsible to, the company, for the conduct of its business at the time of the commission of the offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

PROVIDED that nothing contained in this sub-section shall render any such person liable to punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or that the commission of offence is attributable to any negligence on the part of any managing agent, secretary, treasurer, director, manager or any other officer of the company, such managing agent, secretary, treasurer, director, manager or other officer of the company shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation : For the purpose of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals, and

(b) "director" in relation to a firm, means a partner in the firm.

36. Bar of jurisdiction of civil courts

No civil court shall have jurisdiction to decide, or to deal with any question, which is by or under this Act required to be decided or dealt with, by the government, or the Commissioner, or any other officer authorised by the government.

37. Compounding of offence

(1) Any offence punishable under this Act may be compounded by the Commissioner, either before or after the institution of the prosecution on relation of such amount of composition fees, as he thinks fit, but not exceeding the maximum amount of fine fixed for the offence.

(2) The proceedings instituted in the court shall abate if the offence has been compounded under sub-section (1).

38. Cognizance of offence

(1) No court shall take cognizance of any offence punishable under this Act or rules made thereunder except on complaint by, or with the previous sanction in writing of, the Commissioner.

(2) No court inferior to that of a Metropolitan Magistrate shall try any offence punishable under this Act or rules made thereunder.

CHAPTER VI
MISCELLANEOUS

39. Recovery of tax

(1) Any sum due on account of tax under any provision of this Act shall, without prejudice to any other mode of recovery available to the government under any other law for the time being in force, be recoverable as arrears of land revenue.

(2) If the tax due has not been deposited within the specified time, a recovery certificate to the Collector for recovery of the same shall be issued in such manner as may be prescribed.

40. Interest

If any proprietor fails to pay tax due as required under the provisions of this Act, or the rules made thereunder, he shall, in addition to tax (including any penalty) due, be liable to pay simple interest on the amount so due at one and a half per cent per month from the date immediately following the last date for payment of tax for a period of one month, and at two per cent per month thereafter so long as he continues to make default in such payment.

41. Bar on certain proceedings

No action shall lie against the government or any of its officers or servant for any act done or purporting to be done in good faith under this Act or the rules made thereunder.

42. Revision

The Commissioner may suo moto or on the application of a party to a reference call for and examine the record of any proceeding under this Act pending before, or disposed of by, any officer subordinate to him, and, if he is of opinion that the proceedings taken or order made should be modified, annulled, reversed or revised, he may pass such order thereon as he may deem fit:

PROVIDED that the Commissioner shall not under this section pass an order modifying, annulling reversing or revising any proceeding or order of a subordinate officer and affecting the proprietor without giving such proprietor an opportunity of being heard.

43. Rectification or review

(1) The Commissioner, or any person appointed under sub-section (2) of section 3 may, at any time within one year from the date of any order passed by the Commissioner or by that person, as the case may be, on his own motion rectify any mistake apparent from the record, and shall within a like period, rectify any such mistake which has been brought to his notice by any person affected by such order:

PROVIDED that no such rectification shall be made, if it has the effect of enhancing the tax or reducing the amount of refund, unless the Commissioner or the person appointed under sub-section (2) of section 3 to assist him, as the case may be, has given notice in writing to the person likely to be affected by the order, of his intention to do so and has allowed such person a reasonable opportunity of being heard.

(2) Save as provided and subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 or by the appellate authority may be reviewed by such person or appellate authority, as the case may be, suo moto or upon an application made in that behalf:

PROVIDED that if any order passed is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

44. Repeal and saving

(1) The United Provinces Entertainments and Betting Tax Act, 1937 as extended to the National Capital Territory of Delhi is hereby repealed.

(2) Repeal of the Act referred to in sub-section (1) shall not affect any liability of any tax incurred before the date of such repeal, and proceedings pending on the said date before any competent authority or court and all proceedings instituted after the commencement of this Act and relating to any such liability as aforesaid shall be continued and disposed of, or instituted or disposed of, as the case may be, as if this Act has not been passed:

PROVIDED that all rules made, notifications published, powers conferred and other things done or purported to have been done under the said Act and in force on the commencement of this Act shall, so far as they are not inconsistent with the provisions of this Act, be deemed to have been made, published, conferred or done under this Act.

45. Power to make rules

(1) The government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide, for—

(a) collection of tax and payment thereof in the government account by the proprietor;

(b) prescription of conditions and manner of payment of compounded tax to the government in relation to a hotel or restaurant providing video cable service and the manner of collection or realisation of such tax;

(c) procedure for giving prior information to the Commissioner for holding entertainment on which tax is leviable and for obtaining permission for holding entertainment by the proprietor of a cable television network or video cinema hall;

(d) prescription of condition regarding manner of payment of tax under section 6;

(e) procedure for furnishing security for holding an entertainment, the manner and conditions under which the security can be forfeited or the manner in which appeal can be filed against the order of forfeiture of the security;

(f) making of rules subject to which exemption under sub-section (4) of section 14 may be granted and prescribing the manner of furnishing documents and record of such exempted entertainments to the Commissioner;

(g) prescription of form for submission of return under clause (b) of sub-section (1) of section 15 and the manner in which appeals may be filed against orders passed under sub-sections (1), (2) and (3) of said section;

(h) prescribing manner under sub-section (2) of section 16 to sell, re-sell or purchase ticket for admission to a cinematograph exhibition;

(i) making rules for inspecting and searching places of entertainment, etc. under section 17;

(j) prescribing the manner of preferring appeal under sub-section (4) of section 18;

(k) prescription of percentage of totalizator tax payable to the government, the manner of collection such tax, forms for keeping accounts by stewards, intervals at which, and the manner in which accounts to be forwarded to the Commissioner under section 19;

(l) prescription of form and the manner for obtaining book-makers licence;

(m) prescription of rate of betting tax payable to government and intervals of collection of such tax in case of credit bets;

(n) prescribing the manner of keeping accounts by licensed book-makers, form and manner in which return to be filed and procedure and intervals for making over betting tax to government;

(o) prescribing the manner of preferring appeal under sub-section (3) of section 24 against an order of revocation or suspension of book-maker's licence;

(p) prescription of manner in which recovery certificate to collector to be issued under sub-section (2) of section 39;

(q) making rules for reviewing assessment made or orders passed under this Act or the rules made thereunder as referred to in sub-section (2) of section 43;

(r) any other matter which is required to be, or may be, prescribed.

(3) Every rules made under this Act shall be laid, as soon as may be after it is made, before the House of Legislative Assembly of the National Capital Territory of Delhi while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, the house agrees in making any modification in the rule or the House agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, 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.

46. Powers of Commissioner to issued directions

The Commissioner shall have the power to issue from time to time directions, not inconsistent with the provisions of this or rule made thereunder, to proprietors of entertainments, licensed book-makers and stewards of a race club for carrying out the purposes of this Act.

47. Removal of difficulties

(1) If any difficulty arises in giving effect to the provisions of this Act, the government may, by general or special order published in the Official Gazette, makes such provisions not inconsistent with the provisions of this Act as appear to it be necessary or expedient for the removal of the difficulty :

PROVIDED that no such order shall made after the expiration of one year from the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be after it is made, before the House of the Legislative Assembly of the National Capital Territory of Delhi while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, the house agrees in making any modification in the order or the House that the order should not be made, the order shall thereafter have effect only in such modified form or be of no effect, 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 order.

DELHI ENTERTAINMENTS AND BETTING TAX RULES, 1997

[No. F. 12(5)/97-Fin. (G)(ii)/075 dt. 1-4-1998]

CHAPTER I

PRELIMINARY

1. Short title and commencement

(1) These Rules may be called the Delhi Entertainments and Betting Tax Rules, 1997.

(2) They shall come into force with effect from the date of their publication in the Official Gazette.

2. Definitions

In these Rules, unless the context otherwise requires,—

(i) "Act" means the Delhi Entertainments and Betting Tax Act, 1996 (Delhi Act 8 of 1997);

(ii) "authorised agent" means any person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act for carrying out the purpose of the Act or before any court;

(iii) "authorised agent" means any person authorised in (sic) be the Commissioner of Entertainments and Betting Tax under sub-section (1) of section 3 of the Act, and includes a Deputy Commissioner, if any, appointed under sub-section (2) of section 3 of the Act for the purposes of exercising powers and performing functions of the Commissioner under sections 8 and 13, sub-section (3) of section 15 and sections 18, 24 and 39 of the Act and the rules made thereunder;

(iv) "entertainment and betting tax officer" means an officer appointed under sub-section (2) of section 3 of the Act and includes an additional entertainments and betting tax officer;

(v) "inspecting officer" means any officer authorised under sub-section (1) of section 17 of the Act to enter, inspect and search any place of entertainment;

(vi) "inspector" means any person appointed by the government as Entertainments and Betting Tax Inspector under sub-section (2) of section 3 of the Act and includes a Sub-Inspector;

(vii) "form" means a form prescribed under these rules;

(viii) "public holiday" means any Gazetted holiday declared as such by the government or the Central Government at a holiday under the Negotiable Instruments Act, 1881 (26 of 1881), but does not include a local or restricted holiday;

(ix) "video service" means the exhibition by means of a video or similar electronic or mechanical device of an entertainment and includes video cinema, video games, etc.;

(x) "reduced price" means the price lower than the usual price of admission to the class to which the holder of the ticket is entitled;

(xi) "stamp" means an entertainment tax stamp issued by the government for the purposes of clause (a) of section 11 of the Act;

(xii) "treasury" means a government treasury and includes a sub-treasury.

3. Manner of collection and levy of tax

(1) The proprietor of an entertainment in respect of which tax is leviable under section 6 of the Act shall intimate in writing to the Commissioner the rates of admission, excluding tax, to various classes, and the rates of different kinds of tickets for each class, the amount of tax and the surcharge if any, leviable on each kind of ticket and the total value of the ticket.

(2) Where payment for a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the tax shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

(3) The entertainment tax and surcharge levied under section 6 of the Act shall be collected by the proprietor from every person obtaining admission to an entertainment along with the charge for admission by issuing an attested ticket authenticated for each such payment.

(4) The application for grant of "admission fee and tax collection authorisation certificate" under section 18 of the Act shall be made in Form '1' at least fifteen clear days before commencement of the entertainment.

(5) The Commissioner, if satisfied, shall grant, "admission fee and tax collection authorisation certificate" in Form '2'.

4. Form of ticket

(1) A ticket for admission to an entertainment on which tax is leviable shall be in three counterfoils in Form '3' and each counterfoil shall clearly bear the name and place of entertainment in block letters, serial number printed by automatic printing machine, class, show, or where the tickets are show-wise, day-wise, day and show and kind of ticket namely, concession, child, complimentary, defence personnel, etc., price of admission or if no price or a reduced price is charged then the usual price of admission to the class to which the holder is entitled, the amount of entertainment tax and surcharge and the total amount payable, date of issue of ticket by a rubber stamp and full name and address of the printing press.

(2) Tickets for different shows to be held on the same day and ticket for different classes in the same show shall be in different colours and each kind of ticket shall bear separate serial number starting from serial number 1 and ending at 1,00,000. Each ticket book shall contain 200 tickets but the defence personnel, child concession and complimentary ticket books may contain only 100 tickets:

PROVIDED that where the sale of tickets is computerized the Commissioner may permit such different form of tickets as he deems fit:

PROVIDED FURTHER that for programmes of casual nature the Commissioner may permit ticket books containing lesser numbers of tickets.

5. Issue of tickets

(1) The proprietor of an entertainment shall issue the outer and middle counterfoils of ticket to the purchaser thereof and shall retain inner counterfoil in the ticket book. At the time of admission to the class, the middle counterfoil shall be collected at the gate and the outer counterfoil shall be returned to the person obtaining admission.

(2) Each kind of ticket shall be issued strictly in serial order only from one ticket book at a time and no ticket from fresh serial shall be issued unless tickets up to one lakh of the current series have been exhausted. Any ticket used in contravention of this rule shall, unless proved to the contrary, be considered to be a duplicate ticket issued with the object of evading the tax:

PROVIDED that for programmes of casual nature, the Commissioner may permit sale of tickets from more than one counter and from more than one ticket book:

PROVIDED FURTHER that such more counters so allowed shall be located within the National Capital Territory of Delhi only.

(3) The proprietor of an entertainment shall not keep in stock tickets of fresh serial numbers of any kind unless tickets of the serial 90,000 in use have been exhausted and unless prior information of the same has been given to the Commissioner and any ticket found in stock in contravention of this rule shall unless proved to the contrary, be considered to be duplicate ticket kept for use with the object of evading the tax.

6. Retention of tickets

(1) The middle counterfoils of different kinds of tickets collected at the gate shall be duly arranged in serial order and retained by the gate-keeper of the class concerned till the end of the show and by the proprietor till the end of the same show on the next day, where the tickets are show-wise or till the end of the same show on the same day in the next week where the tickets are day-wise, show-wise. The inner counterfoils of tickets remaining in the ticket book shall also be retained by the proprietor for a period of ninety days.

(2) The outer counterfoil of ticket returned to the person obtaining admission to the entertainment shall be retained by him till the end of the show.

7. Production of tickets

On demand by the inspecting officer, portions of tickets retained as aforesaid shall be produced before him immediately by the gate-keeper, the proprietor or the person obtaining admission to the entertainment, as the case may be.

8. Restriction on use of plural tickets

A ticket shall be issued for each person and not more than one person shall be admitted on one ticket:

PROVIDED that in the casual entertainment programmes, more than one person can be admitted in the programme on one ticket with the prior approval of the Commissioner.

9. Season ticket

Where a particular taxable entertainment is to be completed in more than one show to be held on a number of days, the proprietor may issue one season ticket for all the days in Form "4" and the dates for which it is issued shall be clearly noted on such ticket and is middle counterfoil shall have as many parts as the number of shows for which the ticket is valid so that one part may be collected at the gate on each day.

10. Attestation of tickets

The proprietor of a taxable entertainment shall before brining into use, get all ticket books attested by the Entertainment and Betting Tax Officer, or the Inspector in such manner as may be directed by the Commissioner, and any unattested ticket book found in use shall, unless proved to the contrary, be considered to be a duplicate ticket book used for evading the payment of due tax.

11. Form and manner of information before holding an entertainment

A person or society desirous of holding an entertainment shall submit to the Commissioner an application in Form "5" where it is a ticketed programme and in Form "6" where the admission to the entertainment is exclusively by invitation, at least seven clear days before the date of such entertainment:

PROVIDED that, the Commissioner may accept the application at a shorter period if he is satisfied that there were cogent grounds or difficulties for not submitting the application earlier and there is sufficient time for depositing the security, getting the tickets attested, obtaining Form "7" register and for completing other necessary formalities before starting the show.

12. Permission to be obtained to operate cable television network or video cinema

The proprietor of a cable television network or the video cinema shall submit to the Commissioner an application within 15 days from the date on which these rules come into force or at least 15 days before the date of such entertainment. The proprietor shall also submit a security of an amount fixed by the Commissioner, along with any other information which may be so required by the Commissioner.

13. Admission without payment of tax

If in any entertainment on which tax is leviable under the Act any person in respect of whom tax is payable is found witnessing the show without a ticket it shall, unless proved to the contrary, be presumed that such person has been allowed admission without payment of due entertainment tax by the proprietor of such entertainment.

14. Return for payment of tax

(1) The proprietor of every entertainment shall prepare separately for each show a return in Form "7" in duplicate, showing the number of each kind of ticket issued for various classes, the number of tickets cancelled and amount refunded, gross amount received from the sale of tickets and the amount of entertainment tax and surcharge collected.

(2) The account in Form "7" shall be completed within one hour from the commencement of the show or ten minutes before the commencement of the interval, whichever is earlier, and shall be kept readily available for inspection in the manager's office, or in the booking office/counter which shall be treated as manager's office for the purpose.

(3) No ticket shall be sold after the account in Form "7" has been prepared.

(4) Where it may be necessary to make corrections in the Form "7" no over-writing or correction in the figures shall be made and the corrections shall be made only by encircling the wrong figure and writing the correct figure above it neatly under the signature of manager. No erasion or over-writing in the Form "7" shall be made.

(5) Contravention of sub-rules (2), (3) and (4) shall, unless proved to the contrary, be deemed to be the evasion of tax.

15. Return of tax in respect of cabaret or floor show or programmes of entertainment on special occasions in hotel, restaurant, club, etc.

(1) Where entertainment is held in a hotel or a restaurant along with any meal or refreshment and tax is leviable under sub-section (7) of section 6 of the Act, the proprietor of such hotel or restaurant shall prepare a return in duplicate showing the amount payable by the customer for such meal or refreshment and the payment for admission, if any charged distinctly, and the amount of entertainment tax and surcharge due.

(2) The return required under sub-rule (1) above shall be prepared separately for each session in such manner and giving such details as may be required by the Commissioner keeping in view the manner of admission to such entertainment.

(3) The return required by the Commissioner under sub-rule (2) shall be completed fifteen minutes before the end of each session.

16. Submission of Form "7" and weekly statement

The proprietor shall, within four days from the last day of each week ending with Thursday or any other period which may be specified for the purpose by the Commissioner, submit to the assessing authority the original Form "7" statements and also a consolidated statement in such form as may be specified by the Commissioner showing the total number of tickets of each kind issued and the total amount of entertainment tax and surcharge collected during the period.

17. Return in respect of programme or synopsis

Where any programme or synopsis is also sold the proprietor of such entertainment shall also prepare and submit, along with Form "7" a statement in Form "8".

18. Payment of tax by stamping the tickets

(1) Where the amount of tax is required to be paid by stamping the tickets in accordance with provisions of clause (a) of section 11 of the Act, every taxable ticket for admission shall also have securely affixed upon the middle and the outer counterfoil of the ticket a stamp of the value of entertainment tax including surcharge, if any, payable thereon:

PROVIDED that no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued to any person by the proprietor of an entertainment.

(2) On admission of the purchaser of a ticket to the entertainment the proprietor shall cause the stamp to be defaced by tearing the ticket into two portions across the stamp and the counterfoils of tickets shall be collected and retained in the manner prescribed under rules 5 and 6.

19. Purchase and issue of stamps

(1) The stamps required for payment of tax under clause (a) of section 11 of the Act shall be purchased by the proprietor of an entertainment only from the Commissioner or from such other officer as may be authorised by him to sell such stamps.

(2) No stamp purchased by a proprietor for payment of tax shall be issued to any person by or on behalf of the proprietor otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment:

PROVIDED that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the Commissioner, to purchase from the former proprietor the stock of unused stamps in the latter's possession:

PROVIDED FURTHER that on receipt of the notice from the new proprietor the Commissioner may permit the purchase of stamp by new proprietor after getting the accounts of the old proprietor thoroughly checked and after satisfying himself that the value of stamps to be purchased is actually the balance left with the old proprietor after up-to-date payment of due tax.

(3) Proprietor of every entertainment required to pay the tax under clause (a) of section 11 of the Act shall keep sufficient stock of stamps all the time and shall for this purpose replenish the stock of stamps from time to time.

20. Refund of value of unused stamps

The proprietor of an entertainment who closes his business for any reason may, at anytime, apply in writing to the Commissioner for return of the balance of unused stamps in his possession and refund of their value to him. The Commissioner may permit the stamps to be returned to the officers from whom they were purchased and for refund of their value after getting the accounts thoroughly checked and after satisfying himself that the value of the stamps proposed to be returned is actually the balance left with the proprietor after up-to-date payment of tax due.

21. Renewal of damaged or spoiled stamps

When any stamps purchased for payment of tax under the Act have been damaged or spoiled, the proprietor may apply in writing to the Commissioner or the officer authorised by him in this behalf to sell such stamps, who, after satisfying himself that they have not been wilfully damaged or spoiled, may give in lieu thereof—

(a) fresh stamps of the same denomination and value, or

(b) stamps of any other denomination but of the same amount and value.

22. Application under rule 19 or 20

An application for refund under rule 19 or under rule 20 shall be chargeable with the court fee of rupees five.

23. Account of stamps purchased and issued

(1) The proprietor of every entertainment required to pay the tax by stamping the tickets in accordance with the provision of clause (a) of section 11 of the Act shall keep an account of the stamps purchased and issued by him in Form "9" which shall show the value of stamps purchased every day, the value of stamps issued to the purchasers of tickets in every show, and the value of stamps in balance including the stamps affixed on ticket which have not been issued.

(2) The account shall invariably be prepared in respect of each show and shall be completed within one hour from the commencement of the show or ten minutes before the commencement of the interval, whichever is earlier and shall be kept readily available for inspection along with the account in Form "7" prepared under rule 14 of these rules.

(3) The value of the stamps issued in each show shall invariably be the same as the amount of tax which is payable as per Form "7" statement in respect of that show.

24. Verification of balance of stamps in hand

(1) Proprietor of every entertainment required to pay the tax under clause (a) of section 11 of the Act shall on demand produce the stamps in stock including the stamps on tickets not issued before any inspecting officer.

(2) If on physical verification the balance of stamps in hand is found in excess of the balance shown in Form "4" then, unless proved to the contrary, the excess shall be deemed to be due to non-affixation of stamps on tickets with the object of evading the tax.

(3) Similarly, if on physical verification the balance of stamps in hand is found less than the balance shown in Form "9" then, unless proved to the contrary, the difference shall be deemed to be due to non-entry of tickets issued in the Form "7" statement prepared under rule 14 of these rules with the object of evading the tax.

25. Payment of tax

(1) Proprietor of every entertainment required to make the payment of tax in accordance with the provisions of clauses (b), (c) or (d) of section 11 of the Act shall deposit the amount of tax into government account in the form of pay order/bank drafts within four days from the last day of each week ending with Thursday or within such period as may be specified for the purpose by the Commissioner and which shall correspond with the period proscribed under rule 16 for submission of Form "7" statements:

PROVIDED that where the fourth day is a public holiday under the Negotiable Instruments Act, 1881 that tax may be deposited on the next working day.

(2) The treasury challans shall be prepared separately for depositing the entertainment tax in triplicate bearing the words "Treasury Copy", "Departmental Copy", and "Depositor's Copy" and shall be presented, before the Entertainment and Betting Tax Officer along with the statements, for verification of amount of tax and head of account.

(3) The proprietor shall, immediately after the tax has been paid intimate the treasury challan or receipt number and the date of deposit to the Commissioner and shall also keep the depositor's copy of the treasury receipt received back after depositing the tax along with the weekly statement of the period to which the payment relates in a file strictly in chronological order and shall on demand, produce the same before an inspecting officer.

26. Payment of tax for cable service

(1) The proprietor of a cable television network liable to pay tax in accordance with sub-section (1) of section 7 of the Act shall file monthly returns in Form "10" in duplicate showing the number of subscribers, the name and address of each subscriber,

27. Payment of tax for video service

(1) The proprietor of a video cinema liable to pay tax in accordance with sub-section (4) of section 7 of the Act shall immediately after closing of each week on Thursday prepare and submit to the Commissioner a return in Form "12" showing the number of video shows held during the week and the amount of tax payable. The provisions of rule 25 shall mutatis mutandis apply.

(2) The proprietor of a video game, etc., shall pay tax, showing the number and type of video game machines employed, by him during the week and the amount of tax payable per machine at the rate to be notified by the government, under sub-section (2) of section 6 of the Act. The proprietor shall immediately after closing each week on Thursday prepare and submit a return to the Commissioner in Form "13".

28. Refund of tax deposited in excess

The proprietor of an entertainment claiming refund of tax under sub-section (1) of section 12 of the Act shall submit an application in this behalf to the Commissioner within three months of the deposit of the tax stating clearly the period to which the tax relates, the amount of tax actually due, the amount of tax actually deposited, the treasury challan number and the reasons for the deposit of the tax in excess. An application for refund not submitted within time shall be liable to be rejected.

29. Remission of tax when entertainment is not completed

(1) The proprietor of an entertainment claiming remission of tax under sub-section (2) of section 12 of the Act shall submit an application in this behalf to the Commissioner within two days of the date of entertainment along with the original Form "7" statement in respect of the show which could not be completed and both the middle and the outer counterfoil of tickets collected at the gates and from the spectators while refunding the value of tickets stating clearly the reasons for not completing the show and certifying that the same were beyond his control. If the Commissioner remits the tax and orders the show to be treated as cancelled the tax payable for that show shall be deducted from the weekly statement and shall not be deposited where the payment is made under clauses (b), (c) and (d) of section 11 of the Act and, where the tax is paid by stamping the tickets under clause (a) of section 11 of the Act, the stamps used on the tickets refunded shall be renewed in accordance with the provisions of rule 21. An application for remission of tax not submitted within time shall be rejected.

(2) Where the order for remission of tax and cancellation of the show is not passed by the Commissioner before the due date for depositing the tax and the tax is deposited by the proprietor, the Commissioner may allow the amount remitted to be adjusted against the tax for the subsequent week.

30. Manner of depositing security

The proprietor required to deposit security under sub-section (1) of section 13 of the Act shall furnish a security in the form of bank draft or pay order or bank guarantee or a fixed deposit receipt, for such amount as may be specified by the Commissioner under rule 31.

31. Amount of security

The amount of security shall be fixed by the Commissioner and shall not be more than the amount of the total tax chargeable for the full house capacity. In case of cinemas and other regular programmes of entertainment it shall be for seven days as calculated with reference to the number of maximum shows to be held during seven days and shall not be less than fifty per cent of such amount:

PROVIDED that in case of a cinema which has not defaulted in the deposit of tax during the preceding three years, the Commissioner may on application in this behalf, reduce the minimum amount of security as he may deem fit. He may, however, re-fix the amount of security as prescribed under this rules in case of any subsequent default in the deposit of tax:

PROVIDED FURTHER that the amount of security may be fixed at an amount higher than the full house capacity, if the Commissioner deems it fit in the interest of revenue.

32. Deduction of tax from security and forfeiture of security

(1) The Commissioner may order for the deduction of any arrears of tax from the security and a copy of such order shall be given to the proprietor. The proprietor shall make good he forfeited amount of security within seven days from the receipt of the order unless the Commissioner grants him more time. The Commissioner shall have the power to suspend the licence or the permission for holding the entertainment granted under any law for the time being in force if the proprietor fails to make good the security within the time allowed for the purpose.

(2) The order passed by the Commissioner to forfeit the security shall clearly state the amount forfeited and the forfeited amount shall not be withdrawn unless such order has been communicated in writing to the proprietor.

(3) Where the licence or permission has been suspended under sub-rule (1), the Commissioner shall also have the power to adjust the balance of security towards the outstanding amount of up-to-date tax and to realise the remaining amount, if any, as arrears of land revenue.

33. Refund of security

Where the proprietor of an entertainment sells or otherwise disposes of his business and ceases to be the proprietor of such entertainment for the purposes of the Act or where the discontinues his entertainment, the Commissioner may, upon application, and after satisfying himself that no dues are outstanding and no case is pending for decision against the said proprietor under the Act or these rules, release the security and order the balance in the security deposit account to be refunded to the proprietor:

PROVIDED that where the proprietor of an entertainment has already deposited certain amount of security which is subsequently reduced, the Commissioner may, upon application, order the difference to be refunded to the proprietor.

34. Classes of audience or spectators exempted

(1) The following classes of audience or spectator are exempted under sub-section (2) of section 14 of the Act from liability to pay tax under the Act—

(a) Any child not exceeding five years in age when admitted free of payment;

(b) Any soldier, sailor, or airman who is a member of the armed forces of the Union of India (but not a commissioned officer) when admitted in uniform or when not in uniform, on production of his identity card in such manner as may be specified by the Commissioner:

PROVIDED that the words "defence personnel" shall be printed on the ticket issued to such person:

PROVIDED FURTHER that where an inspecting officer is satisfied that any person witnessing the show is not entitled to exemption under this rule owing to his failure to produce his identity card for inspection or for any other reason, the person obtaining admission on defence personnel ticket shall be liable under the Act in the same manner as a person liable to pay tax obtaining admission without payment of such tax and the proprietor of such entertainment shall also be liable for allowing such person admission without payment of tax.

(c) The Chairman and members of the Central Board of Film Censors, the Regional Officers of the Central Board of Film Censors, Chennai and Calcutta, the Assistant Regional Officer, Mumbai and the members of the advisory panel, Mumbai, Calcutta and Chennai of the said Board when they obtain admission into a licensed cinema without payment on a complementary ticket issued to them by the exhibitors of such cinema for the purpose of satisfying themselves that the provisions of the Cinematograph (Censorship) Rules, 1958 are being complied with.

(d) The accredited representatives of the Films Division, Ministry of Information and Broadcasting, Government of India, bearing permits of certificates to that effect and having filed copies thereof with the Commissioner, when obtaining entry into licensed cinema without payment on a complementary ticket issued by the proprietor of the cinema for the purpose of ensuring the observance of the terms and conditions of the contract entered into by the exhibitors with the President of India regarding the supply and exhibition of approved films.

(2) Where the members of the armed forces, their families and their guests are admitted to a performance organized and produced exclusively for the members of the armed forces under the orders of the Government of India then they shall be exempted from the payment of the tax.

(3) Where members of the armed forces, their families and their guests are admitted on payment to a performance or entertainment not covered under sub-rule (2) above only the members of the armed forces below the rank of commissioned officers, shall be exempted from payment of the tax under clause (b) of sub-rule (1) of this rule and the tax shall be levied and paid in respect of their families and their guests irrespective of the fact whether the entertainment is owned or controlled by defence authorities or any other individual.

(4) When a child exceeding five years but not exceeding twelve years in age is admitted on payment of a reduced sum, tax shall be levied only on the payment for admission actually made by him and he shall be exempted from payment of the tax on the rest of the amount and the sum actually paid by him shall be printed on the ticket issued to him.

(5) Except where a person admitted free of payment is a child not exceeding five years in age, every person, who is admitted either free of payment or on payment of a reduced sum, shall be given a ticket by the proprietor showing clearly thereon the payment for admission made, or, if no payment is made then the word "free" shall be printed thereon.

35. Exemption by government under section 14(3) of the Act

(1) An application for exemption under sub-section (3) of section 14 of the Act shall be presented to the Commissioner at least fifteen days before the proposed date of entertainment stating the full description and nature of entertainment and any other details which may be required by the Commissioner with necessary proof as also the particular clause of sub-section (3) of section 14 of the Act under which exemption is sought:

PROVIDED that an application may be admitted after the expiry of the period thereof, if the applicant satisfies the Commissioner or any other officer authorised by him that he had sufficient cause for not preferring the application within that period.

(2) The government may grant exemption on such terms and conditions as it may deem fit to impose in the particular case.

(3) Where exemption is granted a certificate shall be issued to the applicant by the Commissioner or any other officer authorised by him and the same shall, on demand be produced before an inspecting officer. The proprietor shall comply with the condition stated in the certificate.

(4) Where the government is satisfied, it may grant the exemption after taking such security as it may consider necessary to secure payment of the due tax in case the exemption is cancelled under the proviso to sub-section (3) of section 14 of the Act.

(5) The proprietor of the exempted entertainment shall submit to the Commissioner all tickets for admission for attestation in the manner required by the Commissioner before bringing them into use. He shall also prepare and submit to the Commissioner or any other officer authorised by him, within fifteen days from the date of entertainment a full and true account of the tickets issued at different rates and the gross amount collected from the sale thereof along with the counterfoils of used tickets and all the unused ticket books. He shall also furnish a full and true account of the expenditure incurred along with the vouchers, if so required by the Commissioner or any other officer authorised by him, within fifteen days from the date of entertainment.

36. Exemption by government under section 14(4) of the Act

(1) The application for exemption under sub-section (4) of section 14 of the Act shall be presented to the Commissioner, at least, fifteen days before the date of the entertainment stating clearly the full description, the nature of entertainment and the purposes of entertainment with necessary proof:

PROVIDED that the application may be admitted often the expiry of the period thereof, if he applicant satisfies the Commissioner or any other officer authorised by him that he had sufficient cause for not preferring it within that period;

(2) The application for exemption shall be made in the manner required by the Commissioner.

(3) Where the government is satisfied it may grant the exemption after taking such security as it may consider necessary to secure payment of the due tax in case the exemption is cancelled under sub-section (6) of section 14 of the Act.

(4) Where exemption is granted a certificate shall be issued to the applicant by the Commissioner or the officer authorised by him and the same shall, on demand, be produced before an inspection officer.

(5) The proprietor of the exempted entertainment shall submit to the Commissioner all tickets for admission for attestation in the manner required by the Commissioner before bringing them into use. He shall also prepare and submit to the Commissioner within fifteen days from the date of entertainment full and true account of the ticket issued at different rates and the gross amounts collected from the sale thereof along with the counterfoils of used tickets and all the unused ticket books. He shall also furnish a full and true account of the expenditure incurred along with the vouchers, if so required by the Commissioner, within fifteen days from the date of the entertainment.

(6) The proof of utilisation of the entire gross proceeds for philanthropic, religious or charitable purposes shall be furnished by the proprietor of the entertainment within

thirty days from the date of entertainment in such manner as may be required by the Commissioner:

PROVIDED that if the proprietor satisfies the Commissioner that he had sufficient reasons for not submitting the proof of utilisation within the period prescribed, the Commissioner may extend the period of time to extend as he may deem fit.

37. Cancellation of exemption under section 14(6) of the Act

Where an exemption granted is proposed to be cancelled under sub-section (6) of section 14 of the Act or under proviso to sub-section (3) of section 14 of the Act, the Commissioner shall give a reasonable opportunity of being heard to he person to whom exemption was granted before submitting his findings to the government for such action as the government may deem fit.

38. Manner of sale of tickets

(1) The tickets for admission to a cinematograph exhibition or any other regular programme of entertainment shall be issued by the proprietor only from a booking office provided for the purpose. In case of programme of casual nature, the ticket shall be issued only from the counters which have been permitted by the Commissioner under sub-rule (2) of rule 5.

(2) The purchaser of a ticket, who, for any reasons, does not want to see the programme of entertainment shall not resell the ticket to any other person but he may do so through the booking office counter.

39. Receipt for records taken into possession

Where any books of accounts or other records are taken into possession by any inspecting officer he shall grant a receipt for the same to the proprietor by making a list of all such records in duplicate and obtain the signatures of the proprietor on the duplicate copy thereof.

CHAPTER II

TOTALIZATOR AND BETTING TAX

40. Rate of the totalizator tax

The rate at which the totalizator tax shall be levied and paid to the government under sub-section (1) of section 19 of the Act shall be 20 per cent of all monies paid into any totalizator by way of stakes or bets.

41. Tickets to be issued by stewards

(1) Tickets required to be issued by the steward shall be of different colours and shall bear separate serial numbers for each race and for each kind of stake or bet and for different horses or combination of horses.

(2) Each ticket shall be in triplicate, the original, to be known as ticket, shall be issued from the totalizator to the punter namely the person making payment of money by way of stake or bet. Each ticket shall be retained in the ticket book.

(3) Each ticket and its copy shall have shown upon it the name of the racing club, name of enclosure, number of face, serial number of ticket, amount of bet, amount of tax and surcharge and the total, the name or number of horse or horses and the kind of bet and such other information as may be required by the Commissioner.

(4) Tickets shall be issued in serial order for each enclosure and the name and number of enclosure and the kind and amount of bets to be accepted shall be intimated in writing by the stewards to the Commissioner.

(5) Only one kind of tickets shall be issued from each booking window provided by the stewards for each enclosure at the totalizator.

(6) The tickets shall be got attested in accordance with the provisions of rule 10 of these rules before the same are issued by the stewards to the punters.

42. Collection of tax

The amount of totalizator tax and the surcharge payable on each payment made of the totalizator by way of stake or bet shall be collected along with the amount of bet by the stewards who shall be responsible for the payment of the same to the government.

43. Return of account of totalizator tax

(1) The number of each kind of tickets issued for each race and at each enclosure shall immediately after the sale of tickets at the totalizator is stopped, and the amount collected by way of stake or bet as also the amount collected on account of totalizator tax and surcharge, he worked out and noted in Form "15" annexed to these rules to be prepared by the stewards, in duplicate, in respect of each race. The total amount of totalizator tax and surcharge shall be carried over on the next page below the total of tax collected at the next race and the progressive total of tax shall be struck. This process will continue till the end of the last race and the progressive total of tax below the account for the last race shall be the total of tax collected for the race meeting of that day. If more than one race meeting is held in a week ending with Sunday then the total of tax for the last race meeting shall also be brought forward below the progressive total of tax for the next race meeting so that the progressive total of tax at the close of the last race meeting in a week shall show the amount of tax collected and payable for that week.

(2) The stewards shall also prepare a statement in Form "16" annexed to these rules, in duplicate, showing the total number of each kind of tickets issued and the total amount of tax collected at all the race meetings held during a week.

44. Submission of accounts of totalizator tax

The stewards shall submit to the assessing authority all the original Form "16" statements for the week along with the originals of all the Form "15" statements for each race within three days from the end of each week.

45. Payment of tax by stewards

(1) The totalizator tax and surcharge for each week ending with Sunday shall be deposited by the stewards within three days from the last day of each week into government account in the form of a demand draft/pay order in the manner required by the Commissioner through treasury challans to be prepared, in triplicate and marked as "depositor's copy", "treasury copy" and "departmental copy".

46. Licence for book-maker

(1) A person desirous of acting as a book-maker in a race course shall submit an application to the Commissioner through the stewards for obtaining a licence for operating a book, stating clearly his full name, father's name, full address of his permanent residence, profession or vocation, if any, in which he is permanently engaged and the place where such profession or vocation is carried out, the name and style under which he proposes to operate the book and in case he is already operating a book at any other race course, then the name under which and the place where such book is operated shall be stated.

(2) The stewards shall forward the application for obtaining book-maker licence to the Commissioner in case they are willing to allow the applicant to act as a book-maker in the race course and to stand as surety for payment to government of the amount of betting tax and surcharge collected by him.

(3) The Commissioner may, if satisfied, grant a licence to the applicant in Form "17" after getting the licence fees at the rates fixed under sub-rule (4), deposited on the

conditions set forth therein and on such additional conditions as he may consider necessary.

(4) The fee payable for the grant or renewal of licence for book-maker shall be levied at the following scale:

(a) Up to six months—Rs. 1,00,000 (one lakh rupees).

(b) six months to one year—Rs. 2,00,000 (two lakh rupees)

(5) The maximum period for which a licence may be granted or renewed shall be one year beginning from April 1 and ending on March 31.

(6) Each book-maker who has been issued a licence shall inform the Commissioner the name and address of the staff who have been engaged by him.

47. Rate of betting tax

The rate at which betting tax shall be paid under sub-section (1) of section 21 of the Act shall be 10 per cent of all monies paid or agreed to be paid to a licensed book-maker by a backer as a bet on any race.

48. Issue of card for each bet

(1) The card required to be issued for each bet under sub-section (3) of section 21 of the Act shall have shown upon it the serial number, name of the book, the name and place of the race course, date of the race meeting, number of the race, name or number of the horse on which bet is laid, kind of bet, namely, win or place, amount laid by the backer as bet, amount of betting tax an surcharge and the amount payable by the book-maker to the backer in case the horse on which the bet is laid wins. In the case of credit bets the book-maker shall be fully responsible for the realisation of the tax from the backer.

(2) The cards for bets shall be issued by a book-maker in serial order after getting the same attested in accordance with the provisions of rule 10 of these rules.

49. Account of bets

(1) Each card issued by a book-maker to a backer shall be entered in a register in Form "18" immediately after the same is issued. In the case of credit bets the name and full address of the backer shall also be noted in the register.

(2) At the end of each race the book-maker shall prepare a return, in duplicate, in Form "19" showing the total number of cards issued, amount laid with him on account of bets, amount collected on account of betting tax and surcharge including the betting tax and surcharge payable in respect of the credit bets. The total of the amount of betting tax and surcharge collected in each race shall be carried over on the next page below the total of the amount of betting tax and surcharge collected in the next race and the progressive total of tax shall be struck. This process will continue till the end of the last race and the progressive total of the tax below the amount for the last race shall be the total of tax collected for the race meeting of the day. All the completed Form "17" shall be submitted to the inspector concerned or the person authorised by the Commissioner on the completion of the last race of the day.

(3) The book-maker shall also prepare, in duplicate, a statement in Form "20" showing the total number of cards issued and the total amount of tax collected at all the race meetings held during a week ending with Sunday.

50. Submission of accounts of betting tax

Each licensed book-maker shall submit to the Commissioner or any other officer authorised by him the original statement in Form "20" for the week along with the originals of all the statements in Form "19" for each race within three days from the end of each week.

51. Security for due payment of betting tax and surcharge

if the Commissioner so requires the licensed book-maker shall furnish such security and shall also execute a bond in such form and manner as may be required by the Commissioner but the amount of such security shall not exceed one lakh rupees.

52. Payment of betting tax by licensed book-maker

The betting tax and surcharge for each week ending with Sunday shall be deposited by the licensed book-maker within three days from the last day of each week into the government account in the manner required by the Commissioner through treasury challans in triplicate to be marked as "depositor's copy", "treasury copy" and "departmental copy".

53. Deduction of arrears of tax from security and forfeiture of security

(1) If the licensed book-maker fails to deposit the tax into government account within three days from the end of any week the Commissioner shall be entitled to deduct the amount of the arrears of tax from the amount of the security and shall immediately send a copy of his order to the licensed book-maker, who shall make good the amount of security before the tax for the next week falls due. If the security is not made good within the prescribed time-limit, the Commissioner shall also have the power to suspend the licence of the book-maker in accordance with the provisions of section 24 of the Act.

(2) The Commissioner shall also have the power to forfeit in whole or in part the security if any evasion of tax is proved and where the security is so forfeited the book-maker shall make good the security within such period as may be allowed and if he fails to do so the Commissioner shall have the power to suspend the licence of the book-maker in accordance with the provisions of section 24 of the Act.

54. Revocation of book-maker's licence

Whenever an order revoking or suspending the book-maker licence is passed by the Commissioner, a copy of the order revoking or suspending the licence shall be sent to the stewards who shall ensure that the book-maker does not operate the book till the expiry of the period for which the licence has been revoked or suspended or till its restoration, whichever is earlier.

55. Procedure for remission of tax under section 25 of the Act

(1) The stewards in respect of the totalizator tax and every book-maker in respect of betting tax shall submit to the Commissioner an application for granting remission of tax in respect of the race which has been cancelled by the stewards, along with the account of tickets/cards issued for the cancelled race and all portions of tickets/cards in respect of which remission of tax is claimed. The stewards shall also give reasons for the cancellation of the race. The application shall invariably by submitted on the next working day.

(2) If the Commissioner is satisfied that the race was actually cancelled and the amount of all bets paid into the totalizator or that laid with the book-maker including the amount of tax and the surcharge was actually refunded to the persons making the bets, he shall grant the remission of such amount of tax as he finds to have actually been refunded to the punter/backers and get the statement of account and the tickets/cards cancelled.

56. Inspection under section 26

The provisions of rule 39 made under section 17 of the Act shall also apply, mutatis mutandis, in respect of the inspections made under section 26 of the Act.

(4) The composition fee shall be deposited into the government account under the same head of account and in the same manner as the entertainment tax or the betting tax, as the case may be, is deposited.

(5) The offence shall stand compounded only after the composition fee has been deposited into the government account.

CHAPTER IV

MISCELLANEOUS

62. Recovery of tax as arrears of land revenue

(1) For the purpose of section 39 of the Act, the Deputy Commissioner appointed under sub-section (2) of section 3 of the Act shall have and exercise all powers and perform all duties of the Collector under the Delhi Land Reforms Act, 1954.

(2) Notwithstanding anything contained in any law for the time being in force the Commissioner may, at any time or from time to time, by notice in writing a copy of which shall be forwarded to the proprietor of an entertainment at his last address known to the Commissioner, require,—

(a) any person from whom any amount of money is due, or may become due, on whom notice has been served under sections 6, 7, 19 or 21 of the Act, or;

(b) any person who holds or may subsequently hold money on account of such proprietor,—

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice so much of the money as if sufficient to pay the amount due by the proprietor of an entertainment in respect of arrears of tax or the whole of the money when it is equal to or less than that amount.

(3) The Commissioner may, at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of such notice.

(4) Any amount of money which a person is required to pay to the Commissioner, or for which he is liable to the Commissioner, under the Act or rules made thereunder shall, if remains unpaid be recoverable as an arrear of land revenue.

63. Delegation of powers

The powers under the Act or these rules shall be exercised by the Commissioner or by any other officer to whom such powers have been delegated in accordance with the provisions of the Act to the extent and in the manner prescribed under the Act or these rules.

64. Appeals

(1) An appeal under sub-section (3) of section 31, sub-section (4) of section 15, sub-section (4) of section 18 or sub-section (3) of section 24 of the Act, shall be preferred to the appellate authority along with a certified copy of the order against which the appeal is made and stating clearly the ground or grounds of appeal. A copy of the notice, if any, received, and the reply to notice, if any, given shall also be submitted.

(2) A copy of the appeal along with its enclosures shall also be supplied simultaneously to the officer against whose order the appeal is preferred and to the Commissioner who shall supply necessary records and such other information to the appellate authority as may be required along with his comments.

(3) Where, on perusal of the appeal, the appellate authority is satisfied, it may grant a temporary stay and send a copy of its order to the Commissioner and on receipt of such order no further action in the matter be taken by any of the said officer.

(4) A copy of the final order passed by the appellate authority on the appeal shall also be sent to the Commissioner and,

(i) the appeal is finally allowed by the appellate authority and the temporary stay granted, if any, is confirmed, all further proceedings in the matter shall be droped;

(ii) if the appeal is allowed only partially, the order under appeal shall stand amended in accordance with the orders issued by the appellate authority and action shall be taken as per amended orders;

(iii) if the appeal is rejected, the temporary stay granted, if any, shall stand vacated.

(5) An appeal under sub-section (3) of section 15 of the Act shall be preferred to the Commissioner along with a certified copy of the order against which the appeal is made.

The Commissioner shall hear and decide the appeal after giving the appellant a reasonable opportunity of being heard.

65. Manner of service of notice, etc.

Any notice or order under the Act or these rules shall be served by the officer issuing the same in any of the following ways, namely,—

(a) by sending the same to the person concerned under certificate of posting or by registered post at the address of his place of business or residence;

(b) by giving it personally to the person concerned or his duly authorised manager or agent or to any adult member of his family if none of the aforesaid persons are available;

(c) by affixing it at some conspicuous place at the last known place of business or residence of the person concerned.

66. Inspection book

Proprietor of every entertainment, stewards of race meetings, or a licensed bookmaker shall maintain an inspection book and produced the same immediately on demand for recording of remarks by various inspection officers. The inspection book shall contain one hundred pages serially numbered and shall be brought into use after getting the same authenticated in the manner as may be required by the Commissioner for the attestation of the ticket books. When an inspection book is exhausted a new inspection book shall be brought into use after getting it authenticated as aforesaid and the previous book shall be surrendered to the Commissioner for record after obtaining a receipt for the same which shall be pasted on the first page of the new inspection book.

67. Review

(1) No application for review under sub-section (2) of section 43 of an assessment or an order made under the Act or these rules, shall be entertained if the application is not presented within thirty days from the date of such assessment or order.

(2) The Commissioner or any person appointed under section 3 or the appellate authority shall be competent under sub-section (2) of section 43 to review any assessment or order made by his predecessor in office.

FORM 3
TICKET PRESCRIBED UNDER RULE 4

Inner Middle Outer

S.N......................... S.N.. S.N..

1. Name of entertainment ....
2. Place ....
3. Class and kind of ticket ....
4. Show/day and show ....
5. Admission charge ....
6. Entertainment tax ....
7. Surcharge ....
8. Total payable ....
9. Date of issue ....
10. Name of printing press ....

FORM 4
SEASON TICKET PRESCRIBED UNDER RULE 9

Inner Middle Outer

S.N... S.N.. S.N..

1. Name of entertainment ....
2. Place ....
3. Class and kind of ticket ....
4. No. of show and date for which issued ....
5. Admission charge ....
6. Entertainment tax ....
7. Surcharge ....
8. Total payable ....
9. Name of printing press ....

FORM 1

APPLICATION FOR GRANT OF ADMISSION FEE AND TAX COLLECTION AUTHORISATION CERTIFICATE TO BE ISSUED UNDER SECTION 18 OF THE ACT

To

The Entertainment and Betting Tax Officer
New Delhi

I .... proprietor/partner/karta/principal officer/head of department of the business known as .... whose head office in Delhi is situated at .... hereby apply on behalf of the said business for grant of admission fee and tax collection authorisation certificate under the Delhi Entertainment and Betting Tax Act, 1996.

2. The nature of business is as under:

3. Particulars in respect of the persons having on interest in the business are as under:

Sl.No.	*Name in full*	*Father's/ Husband's name*	*Age*	*Extent of interest in the business*	*Present address*	*Permanent address*	*Signature*

4. The business keeps accounts in .... and maintains the following books of account.

VERIFICATION

I/We .... do hereby solemnly affirm and declare that the information contained in paragraphs 1 to 4 are true and correct to the best of my /our knowledge and belief.

Signature ....

FORM 2

ADMISSION FEE AND TAX COLLECTION AUTHORISATION CERTIFICATE TO BE ISSUED UNDER SECTION 18 OF THE ACT

This is to certify that business known as ..... having its place of business at .... has been authorised under section 18 of the Delhi Entertainments and Betting Tax Act, 1996 to charge payment for admission and collect entertainment tax and to deposit the same with the government as per the provisions of the Act and the rules framed thereunder:

Name	*Signature*	*Signature of authorised officer*

Date ....

Signature of the authorised officer

Note : This certificate shall be displayed by the proprietor at his place of business.

16. The amount of security deposit if any, lying with the department if shows were previously held

17. The amount of arrears of tax, if any to be deposited in respect of shows held previously

18. Names and full addresses of two persons to whom the proprietor is known and to whom reference could be made in case if becomes necessary

19. Whether exemption from payment of entertainment tax is claimed and, if so, specific purpose and the rule

20. Specimen signature of the persons who own

21. Specimen signature of the person responsible for management

22. Additional information, if any, required by the Commissioner

Date ....

Signature

FORM 6

(Prescribed under rule 11)

INFORMATION BEFORE HOLDING AN ENTERTAINMENT WHERE ADMISSION TO THE ENTERTAINMENT IS EXCLUSIVELY BY INVITATION

To

The Commissioner

....

Sir,

I desire to hold an entertainment in which admission is solely on the basis of invitation and submit the following information as required under rule 11 of the Rules made under the said Act:—

1. Name of entertainment

2. Nature of entertainment

3. Name and permanent as well as local address of the proprietor

4. name and permanent as well as local address of the person who will be responsible for management and for conducting day-do-day business

5. Approximate period of stay in Delhi

6. Place or places where shows are proposed to be held

7. Date from which shows are proposed to be started

FORM 5

(Prescribed under rule 11)

INFORMATION BEFORE HOLDING AN ENTERTAINMENT ON WHICH TAX IS LEVIABLE UNDER SECTION 6 OF THE ACT

To

The Commissioner

....

Sir,

I desire to hold an entertainment on which tax is leviable under section 6 of the Delhi Entertainments and Betting Tax Act, 1996 and submit the following information as required under rule 11 of the rules made under the said Act:

1. Name of entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the proprietor
4. Name and permanent as well as local address of the person who will be responsible for management and for conducting day-do-day business
5. Approximate period of stay in Delhi
6. Place or places where shows are proposed to be held
7. Date from which shows are proposed to be started
8. Charge for admission to various classes (excluding tax), entertainment tax and surcharge and total payable
9. Number of shows to given daily as well as special shows, if any, and the time of starting of each show
10. Number of seats in each class
11. Starting Sl.No. of each kind of tickets for each class for each show
12. Total number of each kind of tickets printed for each class for each show
13. Maximum amount of tax including surcharge payable for seven days on the basis of full seating capacity for the maximum number of shows proposed to be held in a week
14. Name of place and date, if any, where shows were last held
15. Last serial number of each kind of ticket for each class and for each show issued at last place

8. Estimate of expenses with details
9. Sources for meeting the expenses
10. Name of sponsors and the amount sponsored by them
11. Name of advertiser and the amount received from them
12. Number of shows to be given daily as well as special shows, if any, and the time of starting of each show
13. Number of seats in each class
14. Total number of each kind of tickets printed for each class for each show
15. Name of place and date, if any, where shows were last held
16. Last serial number of each kind of ticket for each class and for each show issued at last place
17. The amount of security deposit if any, lying with the department if shows were previously held
18. The amount of arrears of tax, if any to be deposited in respect of shows held previously
19. Manner and criteria of distribution of invitation cards
20. Outlets of distribution of invitation cards if distribution is on first come first serve basis
21. Specimen signature of the persons who own
22. Specimen signature of the person responsible for management
23. Additional information, if any, required by the Commissioner

Date ....

Signature.............................

FORM 7

(Prescribed under rule 14)

RETURN SHOWING THE NUMBER OF EACH KIND OF TICKETS ISSUED FOR VARIOUS CLASSES, GROSS AMOUNT RECEIVED FROM THE SALE OF TICKETS AND THE AMOUNT OF ENTERTAINMENT TAX AND SURCHARGE COLLECTED

Book No........................ Serial No...................

1. Name and nature of entertainment ....
2. Place of entertainment ....
3. Date of performance ....

4. Show ....

5. Time of starting of show ....

6. Name of feature film ....

7. Name of distributor ....

8. Name/No. of news reel/documentary film ....

9. Period of licence/permission From .... to ....

10. Admission fee and tax collection authorisation certificate No. and date of issue ....

N.B:

(i) Sl. Nos. (6), (7) and (8) shall apply cinematography exhibitions only.

(ii) In column 5, time of starting of main feature film should also be given in case of English films.

Class	*Kind of tickets, viz. full, concession, child complimentary, D.P. etc.*	*Price of admission ticket*			*No. of tickets issued*		
		Admission charge	*Tax including surcharge*	*Total*	*Opening No.*	*Closing No.*	*No. issued*
1	2	3	4	5	6	7	8

No. of tickets cancelled	*Amount refunded*	*Gross amount collected (col. 8 x5)–(col. 9 x10)*	*Amount of tax collected*		*Remarks also mention No. of persons, if any on duty*
			Entrance tax	*Surcharge*	
9	10	11	12	13	14

I Total for the show

II Total brought forward

III Prospective total

Remarks by inspecting officer.

Time of inspection ....

Certified that the above account has been prepared correctly and the number of person in each class tallies with number of ticket shown in column 8 less those in column 9 and 14

Signature of Proprietor/Manager

FORM 10

[Rule 26(1)]

STATEMENT SHOWING DETAILS OF SUBSCRIBERS TO THE CABLE TELEVISION NETWORK AND THE ENTERTAINMENT TAX DUE FOR THE MONTH ENDING

1. Name of the proprietor of cable television network ....
2. Local and permanent residential address of the proprietor ....
3. Area of business (with the name of the locality, etc.) ....
4. Business address of the proprietor ....
5. Admission fee and tax collection authorisation certificate No. and date of issue ....
6. Month to which statement relates ....

Sl. No.	*Name of subscriber and address*	*Rate of tax applicable per subscriber*	*Amount received from each subscriber*

1. Total No. of subscribers ....
2. Amount of monthly entertainment tax ....
3. Amount and date of tax last paid ....

Certified that the information given above are correct and nothing has been concealed.

Date .... Proprietor/Manager

FORM 11

[Rule 26(2)]

STATEMENT SHOWING THE PARTICULARS OF ROOMS HAVING CABLE SERVICE AND ENTERTAINMENT TAX DUE FOR THE MONTH ENDING....

1. Name of the hotel/restaurant ....
2. Name of the proprietor ....
3. Address ....
4. Admission fee and tax collection authorisation certificate No. and date of issue..........
5. Month to which the statement relates From ....to ....
6. No. of rooms having cable service ....

7. Rate of tax applicable per room/per month Rs. ....
8. Total tax due for the month Rs. ....
9. Amount and date of last deposit of tax Rs. ....

I certify that the above particulars are correct and nothing has been concealed.

Date .... Proprietor/Manager

FORM 12

[Rule 27(1)]

STATEMENT SHOWING NUMBER OF EXHIBITION IN A VIDEO CINEMA HELD DURING A WEEK AND THE AMOUNT OF TAX PAYABLE

1. Name of the video cinema and address ....
2. Name of the proprietor ....
3. Address of the proprietor ....
4. Admission fee and tax collection authorisation certificate No. and date of issue........
5. Week to which statement relates..

Sl.No.	*Date*	*Name of show*	*Time of starting of show*	*Name of the feature film in the cassette*	*Name of distributor video library*	*Reasons if show not held and proof*	*Remarks*
1	2	3	4	5	6	7	8

1. Total No. of Shows held during the week
2. Total No. of shows which could not be held
3. Amount of weekly tax
4. Amount and date of tax last paid

Certified that the information given above is correct

Date.......................... Proprietor/Manager..............................

FORM 13

[Rule 27(2)]

STATEMENT SHOWING THE NUMBER OF VIDEO GAMES MACHINES EMPLOYED DURING THE WEEK AND THE AMOUNT OF TAX PAYABLE

1. Name of the proprietor ....
2. Address of the proprietor ....
3. Tax collection authorisation certificate No. ....
4. Week to which tax relates ....

FORM 18

[Rule 49(1)]

ACCOUNTS OF BETS RECEIVED AND CARDS ISSUED

1. Name of book-maker
2. Name of book
3. Name and place of race club
4. Date of race meeting

No. of race	*Sl.No. of the card*	*Name or No. of the house*	*Kind of bet, viz win or place*	*Amount to bet*	*Amount of betting tax*	*Amount of sur-charge*	*Amount payable if horse wins*	*Remarks name and address of bankers also to be need in case of credit*
1	2	3	4	5	6	7	8	9

Signature.......................................

FORM 19

[Rule 49(2)]

ACCOUNT OF BETTING TAX COLLECTED

1. Name of book-maker
2. Name of book
3. Name and place of race club
4. Date of race meeting

No. of race	*Number of card issued*			*Gross amount collected as bets*	*Amounts of betting tax*	*Amount of surcharge*	*Remarks*
	From	*To*	*Total*				
1	2	3	4	5	6	7	8

Signature of book-maker

FORM 20

[Rule 49(3)]

STATEMENT SHOWING THE TOTAL NUMBER OF CARDS ISSUED AND THE TOTAL AMOUNT OF BETTING TAX COLLECTED AT ALL RACE MEETING HELD DURING A WEEK

1. Name of book-maker
2. Name of book
3. Name and place of race club
4. Period from ..... to....

Date of race meeting	*No. of races held*	*Total No. of cards issued*			*Gross amount collected*	*Amount of betting tax*	*Amount of surcharge*	*Remarks*
		From	*To*	*Total*				
1	2	3	4	5	6	7	8	9

Signature of book-maker

60.	Foreign Contribution (Regulation) Act, 1976	25.00
61.	Foreign Exchange Management Act, 1999	30.00
62.	Foreign Exchange Regulation Act, 1973	40.00
63.	Foreign Exchange Management Act, 1999 alongwith Allied Rules and Regulations	135.00
64.	Foreign Marriage Act, 1969	15.00
65.	Foreign Trade (Development and Regulation) Act, 1992 along with Rules	20.00
66.	Forest Act, 1927 along with the Forest (Conservation) Act, 1980 and Rules	25.00
67.	General Clauses Act, 1897	15.00
68.	Guardians & Wards Act, 1890	15.00
69.	Hindu Adoption & Maintenance Act, 1956	15.00
70.	Hindu Law (Five Acts)	30.00
71.	Hindu Marriage Act, 1955	15.00
72.	Hindu Minority & Guardianship Act, 1956	15.00
73.	Hindu Succession Act, 1956	15.00
74.	Hire-Purchase Act, 1972	15.00
75.	Immoral Traffic (Prevention) Act, 1956	25.00
76.	Indecent Representation of Women (Prohibition) Act, 1986 alongwith Rules, 1987	15.00
77.	Indian Penal Code, 1860	70.00
78.	Indian Succession Act, 1925	60.00
79.	Industrial Development Bank of India Act, 1964	30.00
80.	Industrial Disputes Act, 1947 with Rules	75.00
81.	Industrial Employment (SO) Act, 1946	25.00
82.	Industries (D&R) Act, 1951	30.00
83.	Information Technology Act, 2000	40.00
84.	Information Technology Act, 2000 with Rules	100.00
85.	Insecticides Act, 1968	50.00
86.	Insurance Act, 1938 as amended by Insurance R&D Auth. Act, 1999	110.00
87.	Insurance Regulatory & Deve. Auth. Act, 1999, along with Rules & Regulations	80.00
88.	Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings Act, 1993	15.00
89.	Juvenile Justice Act, 1986	20.00
90.	Land Acquisition Act, 1894	20.00
91.	Life Insurance Corporation Act, 1956	20.00
92.	Limitation Act, 1963	20.00
93.	Majority Act, 1975	15.00
94.	Maternity Benefit Act, 1961 alongwith Rules	20.00
95.	Mines Act, 1952 along with Rules	70.00
96.	Mines & Minerals (Regulation and Development) Act, 1957 along with Mineral Concession Rules, 1960 & Conservation & Development Rules, 1988	110.00
97.	Minimum Wages Act, 1948 with Rules	35.00
98.	Minimum Wages Rates to Delhi	30.00
99.	Monopolies & Restrictive Trade Practices Act, 1969	40.00
100.	Motor Transport Workers Act, 1961	20.00
101.	Motor Vehicles Act, 1988 as amended by Amendemnt Act of 2000	80.00
102.	Narcotic Drugs & Psychotropic Substances Act, 1985 with allied Rules and Order	60.00
103.	National Security Act, 1980	15.00
104.	Negotiable Instruments Act, 1881	20.00
105.	Notaries Act, 1952 with Rules	20.00
106.	Oaths Act, 1969	15.00
107.	Official Secrets Act, 1923	15.00
108.	Partition Act, 1893	15.00
109.	Partnership Act, 1932	20.00
110.	Passports Act, 1967 along with Rules	40.00
111.	Patents Act, 1970	100.00
112.	Payment of Bonus Act, 1965 with Rules	25.00
113.	Payment of Gratuity Act, 1972 with Rules	35.00
114.	Payment of Wages Act, 1936 with Rules	30.00
115.	Powers-of-Attorney Act, 1882	15.00
116.	Petroleum Act, 1934 along with Rules	60.00
117.	Post Office Act, 1898	20.00
118.	Press & Registration of Books Act, 1867 along with Rules & Order	25.00
119.	Prevention of Corruption Act,1988	20.00
120.	Prevention of Food Adulteration Act, 1954 alongwith Rules, 1955 along with Commodity Index	120.00
121.	Probation of Offenders Act, 1958	15.00
122.	Protection of Civil rights Act, 1955 along with Rules 1977	15.00