The Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Adaptation and Amendment) Act, 2015.

Act 17 of 2015

Keyword(s):
Race Club, Off Course Tote Centres, License or Permit, Betting Tax, Turnover, Assessment

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ANDHRA PRADESH ACTS,
ORDINANCES AND REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 3rd October, 2015 and the said assent is hereby first published on the 8th October, 2015 in the Andhra Pradesh Gazette for general information:-

ACT NO. 17 OF 2015.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH (TELANGANA AREA) HORSE RACING AND BETTING TAX REGULATION, 1358 FASLI.

Whereas, under section 101 of the Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014 ), the Government of Andhra Pradesh have issued orders, namely the Andhra Pradesh (Telangana Area ) Horse Racing and Betting Tax Regulation, 1358 Fasli (Regulation No.XLIX of 1358 Fasli) and the rules made thereunder (Andhra Pradesh Adaptation) Order,2015 in G.O.Ms.No.123, Revenue (CT-II) Department, Dated:08.04.2015 adapting the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Regulation No.XLIX of 1358
Fasli) and the rules made thereunder with modifications for the purpose of facilitating their application in relation to the State of Andhra Pradesh;

And whereas, the provisions of section 101 of the said Act, 2014 contemplates the Legislature of the State to adapt with modification of the said regulation and the rules for giving effect to the said Order;

And whereas, accordingly it has been decided to amend the said Regulation by incorporating the amendments made in the said order in supersession of the said order;

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-sixth year of the Republic of India as follows:-

1.(1) This Act may be called the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Adaptation and Amendment) Act, 2015.

(2) Sections 4 (ii), 5 and 6 shall come in to force with immediate effect, and the remaining sections shall be deemed to have come into force with effect from the 02.06.2014.

2. In the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (hereinafter referred to as the Principal Regulation), as adapted in the Preamble, in paragraph 2, the words “of the Telangana area” shall be omitted.

3. In section 1 of the Principal Regulation,-

(i) in sub-section (1), the expression “(Telangana Area)” shall be omitted.

(ii) in sub-section (2), the words “of the Telangana area” and the word “military” shall be omitted.

4. In section 2 of the Principal Regulation,-

(i) in clause (b), for the words “for the Management thereof;” the words “for the management thereof and includes a person responsible for running centres displaying such races in Television or Off-Course Tote Centres;” shall be substituted;
(ii) after clause (C), the following clause shall be inserted, namely:

"(Ca) 'race club' means a place where betting takes place upon a horse race, in an enclosure which the stewards controlling the horse race (or race meeting) have, with the sanction of the Government set apart for the purpose."

(iii) in clause (d), after the words "the precincts thereof", the words "and the centres displaying such races in Television or Off-Course Tote Centres", shall be added;

(iv) after clause (e), the following new clause shall be added, namely:

"(f) The centres displaying such races in Television or Off-Course Tote Centres shall mean the centres where the License book makers referred to in clause (c) under section 12 chapter II carries on the business or vocation of or acts as book makers or turf commission agent under a License or permit issued under the said clause.".

5. After section 2 of the Principal Regulation, the following shall be inserted, namely,

2-A The Betting Tax Officer shall enroll a sanctioned race club and licensed book maker for the purpose of enforcement of this Act, in the manner prescribed.

6. After section 9 of the Principal Regulation, the following shall be inserted, namely,

9-A (1) Every Steward of a race meeting and every licensed book maker, shall in such manner as may be prescribed, furnish a certificate of audit of the accounts for every financial year, by 31st day of December subsequent to the financial year to which the statements are related, to the betting tax officer, along with other statements as may be prescribed duly certified by a Chartered Accountant within the meaning of the Chartered
Accountants Act, 1949; and any dealer who fails to furnish the
same shall be liable for penalty of rupees one lakh or an
amount equivalent to one-half percent of the total turnover
relating to the relevant assessment year whichever is less.

(2) The Betting Tax Officer after verifying the statements
filed as prescribed in sub-section (1) of this section, shall pass
an assessment order.

(3) In any of the following events, namely, where the whole
or any part of the turnover of a racing club or a licensed book
maker has escaped assessment to tax, or has been under-
assessed or assessed at a rate lower than the correct rate, or
where the tax on payment on admission to race meetings has
escaped levy or has been levied at a rate lower than the
correct rate, the Betting Tax Officer may, after issuing a
notice to the Manager of the Race meeting or Steward of the
Race meeting or licensed book maker, and after making such
enquiry as the Betting Tax Officer may consider necessary, by
order, setting out the grounds there for –

(a) determine to the best of his judgment the turnover that
has escaped assessment and assess the turnover so
determined;

(b) assess the correct amount of tax payable on the
turnover that has been under-assessed;

(c) assess at the correct rate the turnover that has been
assessed at a lower rate;

(d) assess the correct amount of tax payable for
admission to the race meetings.

(e) in addition to the tax assessed under the sub-
section, the Betting Tax Officer may also direct the
Manager or Steward of the Race meeting or licensed
book maker to pay a penalty which shall not be less
than 3 times but which may extend to 5 times the
tax due in a case where the Betting Tax Officer is
satisfied that the under declaration of tax was willful
and in all other cases where such failure was not
willful the penalty shall not exceed one half of the
tax due.
9-B (1) The Commissioner of Commercial Taxes or the Joint Commissioner of Commercial Taxes may suo moto to call for and examine the record of any order passed or proceedings recorded by any authority, officer or person subordinate to him including the Betting Tax Officer, and if such order or proceeding recorded is prejudicial to the interest of revenue, may make such enquiry, or cause such enquiry to be made and subject to the provision of these Regulations, may initiate proceedings to revise, modify or set-aside such order or proceeding and may pass such order in reference thereto as the Betting Tax Officer thinks fit.

(2) Powers of the nature referred to under sub-section (1) may also be exercised by the Deputy Commissioner of Commercial Taxes in whose jurisdiction the Betting Tax Officer is discharging his duties.”.

7. In section 11 of the Principal Regulation, for the expression “the Hyderabad Entertainment Tax Act, 1355 Fasli or the Andhra Pradesh (Telangana Area) District Municipalities Act, 1956 (Act XVIII of 1956) or the Andhra Pradesh Telangana Area District Boards Act, 1955 (Act 1 of 1956), the expression “the Andhra Pradesh Entertainments Tax Act, 1939 (Act X of 1939), or the Andhra Pradesh Municipalities Act, 1965 (Act 6 of 1965) or the Andhra Pradesh (Andhra Area) District Boards Act, 1920 (Act XIV of 1920)”, shall be substituted.

8. (1) The Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli and the rules made thereunder (Andhra Pradesh Adaptation) Order, 2015, is hereby superseded.
(2) On such supersession of the order under sub section (1), the provision of section 8 of the Andhra Pradesh General Act, 1891 shall apply.

C.S.S.V. DURGA PRASAD,
Secretary to Government,
Law Department.

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