



The Mizoram Entertainment Tax Act, 2013

Act No. 4 of 2013

Keywords:

Antenna, Cable Services, DTH, Live Stock

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NOTIFICATION

No. H. 12018/83/2013-LJD, the 30th April, 2013. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Entertainment Tax Act, 2013 (Act No. 4 of 2013).

{ Received the assent of the Governor of Mizoram on the 17th March, 2013 }

AN

ACT

to mobilize additional resources for the public revenue of the State of Mizoram and for the purpose of levying and collection of tax on entertainments and other amusements.

WHEREAS it is considered necessary to make an addition to the public revenue of Mizoram and for that purpose to impose a tax on entertainments and other amusements.

It is enacted by the Legislature of the State of Mizoram in the Sixty-Fourth Year of the Republic of India, as follows:-

PRELIMINARY

1. Short title, extent and commencement:

- (1) This Act may be called the Mizoram Entertainment Tax Act, 2013.
- (2) It shall extend to the whole of the State of Mizoram.
- (3) It shall come into force from the date of their publication in the Mizoram Gazette.

2. Definitions: – In this Act, unless there is anything repugnant in the subject or context, –

- (a) “**Admission**” includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;
- (b) “**Admission to an entertainment**” admission to any place in which the entertainment is being held or is to be held and where television exhibition is being provided with the aid of any type of antenna with a cable network attached to it or cable television in residential or non-residential areas for which persons are required to make payment by way of contribution or

subscription or installation and connection charges or any other charges collected in any manner, whatsoever.

- (c) **“Agriculture”** includes horticulture and livestock breeding;
- (d) **“Antenna”** means an apparatus which receives television signals which enables viewers to tune into transmissions including national or international satellite transmissions and which is erected or installed for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber’s television sets at the residential or non-residential place are linked by metallic coaxial cable or optic-fibre to a central system called the head-end, or a tuner or a similar device which enables Direct To Home [DTH] transmission of television signal on payment by the connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner, whatsoever;
- (e) **“Cable service”** means the transmission by cables of programme including retransmission by cable of any broadcast television signal;
- (f) **“Cable Television”** means a system organised on payment by connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber’s television set is linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassette or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or non-residential place of a connection holder;
- (g) **“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;
- (h) **“Casual Show”** means and includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performance or any other entertainment of occasional nature performed or held for a continuous period not exceeding seven days with or without break and to which persons are admitted for payment;
- (i) **“Commissioner”** means the Commissioner of Taxes appointed under Section 3 or the officer empowered thereunder to discharge the functions of such authority;
- (j) **“Direct To Home (DTH) Service”** Direct To Home Service [DTH] means a service for multi-channel distribution of programme direct to subscribers’ premises by up-linking to a satellite system.
- (k) **“Entertainment”** means and includes any exhibition, performance, amusement, game, sport, cinematograph show or video show to which persons are ordinarily admitted on payment or moving pictures or series of pictures which are viewed and heard on the television receiving set, with the aid of any type of antenna with a cable network attached to it or cable network or Direct To Home [DTH] service for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;
- (l) **“Live-stock”** means and includes animals of every description;
- (m) **“Payment for admission”** means and includes –
 - (i) 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 a tax or a higher rate of tax is required;
 - (ii) any payment for seats or other accommodation in a place of entertainment;
 - (iii) any payment made for the loan or used of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance, such person would not get;

- (iv) any payment for any purpose whatsoever connected with an entertainment which is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment;
- (v) any payment made by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television;
- (n) **“Prescribed”** means prescribed by rules made under this Act;
- (o) **“Proprietor”** in relation to any entertainment means the owner and shall also include manager, organiser and any person responsible for, or, for the time being, in charge of the management thereof;
- (p) **“Society”** includes a company, institution, club or other association of persons by whatever name called;
- (q) **“State Government”** means the State Government of Mizoram;
- (r) **“Subscriber”** means a person who receives the signals of cable television network or of direct to home service at any place indicated by him without further transmitting to any other person. In case of hotels, each room or premise where signals of cable television network or of direct to home service are received shall be treated as a subscriber.
- (s) **“Tax”** means entertainment tax levied under this Act;
- (t) **“Ticket”** means a ticket or a complimentary pass for the purpose of securing admission to an entertainment in accordance with the provisions of this Act.
- (u) **“Video cinema”** means any place where 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 purpose.
- (3) **Taxing Authority:** – The State Government may for carrying out the purposes of this Act, appoint a person to be Commissioner or empowered, by notification in the official Gazette, any official to discharge the functions of such authority.
- (4) **Delegation of Commissioner’s power:** – Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by notification in the official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said power.

5. Tax on payments for admission to entertainment: –

- (1) Except as otherwise expressly provided in this Act, there shall as from the date on which this Act comes into force, be charged, levied and paid to the Government of Mizoram a tax, hereinafter referred to as the entertainment tax, on all payment for admission to any class of entertainment, at the rates specified below: –
 - (a) In the case of games, sports, music or dramatic performances organised by any person, association, body or society – five per centum of such payment;
 - (b) In the case of cinematograph exhibition, where the payment for admission is –
 - (i) Rupees ten or less – Nil.
 - (ii) Rupees fifty or less but more than rupees ten – 10 per centum of such payment.
 - (iii) More than rupees fifty – 20 per centum of such payment.
 - (c) In the case of Casual show other than those covered by clause (a), – ten per centum of such payment;
 - (d) In any other case – ten per centum of such payment.

Provided that there shall not be charged, levied and paid to the State Government any tax where the highest payment for admission does not exceed rupees ten.

Explanation: – The rate of tax shall be charged and levied on the payment for admission excluding the tax and if the amount of tax so arrived at is not a multiple of one rupee, it shall be rounded to the next higher multiple of one rupee.

- (2) The Commissioner may, on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-section (1), allow the proprietor on such conditions as it may be prescribed, to pay the amount of the tax due by means of a consolidated payment of twenty per centum of the gross sum received by the proprietor on account of such payments for admission to the entertainment and on account of the tax.
- (3) The entertainments tax, in the case of theatre, cinematograph exhibitions and circus and any other class of entertainments which the Commissioner may direct, shall be charged, levied and paid with effect from the date on which this Act comes into force.
- (4) Levy of entertainment tax on complimentary passes or tickets: – Entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor, exhibitor or organiser of the entertainments in respect of admission without payment to a seat or other accommodation therein.
- (5) The liability to pay entertainments tax shall be on the proprietor of the entertainment.
- (6) The State Government may, by notification in the Official Gazette, vary the rates of tax under this Act and on such notification being issued, the rate of tax shall be deemed to have been amended accordingly:

Provided that the rate of tax to be specified or varied by the State Government in respect of any class of entertainment shall not exceed fifty per centum of the existing rate.

6. **Levy of entertainment tax on Cable Television and Direct To Home [DTH] Service:** –
 - (1) Notwithstanding anything contained in Section 5, the proprietor of a cable television network providing cable service and of the direct to home (DTH) service shall be liable to pay entertainment tax at the rate of twenty rupees per subscriber per month.
 - (2) Nothing in sub-section (1) shall preclude the State Government from notifying different rates of entertainment tax for household or for the different categories of hotels.
7. **Admission to entertainments:** – No person shall be admitted to any entertainment where the payment for admission is subject to the entertainment tax, except –
 - (a) In case of cinematograph exhibition with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before use) issued by the State Government for the purpose of revenue and denoting that the proper entertainment tax has been paid;
 - (b) in the case of cable television and direct to home (DTH) service where the entertainment tax shall be due and recoverable from the proprietor;
 - (c) in special case with the approval of the Commissioner through a barrier which, or by means of a mechanical contrivance which, automatically registered the number of persons admitted, unless the proprietor of the entertainment has made arrangements approved by the Commissioner for furnishing returns of the payments for admission to the entertainment and has given security upto an amount and in a manner approved by the Commissioner for the payment of the entertainment tax;
 - (d) in the case of cinematograph exhibition unless the proprietor of the entertainment has made arrangements approved by the Commissioner for furnishing returns of payments for admission to the entertainment and also returns of admission to seat or other accommodations without payment or free or complimentary passes or tickets and has given security upto an amount and in a manner approved by the Commissioner for the payment of the entertainment tax.

Provided that the provisions of this Section shall not apply to the proprietors and the officer of the Government on duty.

Provided further that the provision of this Section shall not apply to a cinematograph exhibition where the proprietor of the cinematograph exhibition has been permitted to pay lump-sum amount in lieu of the amount of tax, as per the proviso to clause (b) of sub-section (1) of Section 5.

- 8. Security:** – The Commissioner or any officer authorized in this behalf by him for the purpose may for good and sufficient reasons; demand from the proprietor of an entertainment of a temporary nature, a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security.
- 9. Penalty for non-payment of tax:** –
- (1) If any person is admitted for payment to any place of entertainment and the provisions of Section 8 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding one thousand rupees and shall in addition be liable to pay any tax which should have been paid.
 - (2) If any proprietor or service provider of a cable television network or direct to home (DTH) service, as the case may be, fails to pay the entertainment tax as per provision of Section 6, he shall on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding one and a half times of the amount of the tax due and shall in addition be liable to pay any tax which would have been paid.
- 10. Section 8 and 9 not to apply in certain cases:** – The provisions of Section 8 and 9 shall not apply to any entertainment in respect of which a consolidated payment is made under sub-section (2) of Section 5.
- 11. Returns:** –
- (1) Every proprietor shall furnish a correct and complete return in such form for such period, by such date and to such authority, as may be prescribed:

Provided that different periods may be prescribed for different classes of entertainment for the purpose of filing return:

Provided further that in respect of an entertainment which is a single event or which is held for a donation less than a week, the proprietor shall submit return, as may be prescribed, forthwith upon conclusion of such return.

- (2) If any proprietor having furnished a return under this section discovers any omission or any other error in the return so filed, he may, without prejudice to the charge of any interest, furnish revised return in the prescribed manner and within the prescribed time.
 - (3) When the tax payable is required to be paid in accordance with return, every proprietor, before submitting such returns as required by sub-section (1), shall, in the prescribed manner, pay the full amount of tax, interest and any other sum payable by him according to such return or the differential tax payable according to the revised return furnished, if any, and shall furnish along with the return or revised return, as the case may be, a receipt showing full payment of such amount into Government account.
- 12. Assessment:** –
- (1) If the Commissioner or any officer authorized in this behalf by him is satisfied that any return furnished by a proprietor is correct and completed and that the tax under the provisions of this Act due thereon is paid in full, such return be accepted and assessment shall be deemed to have been made on the basis thereof.

- (2) If any proprietor –
- (a) has failed to give information or take permission as required under Section 24 or has furnished incorrect particulars at the time of obtaining permission from the Commissioner or any officer authorized in this behalf by him; or
 - (b) has furnished incomplete or incorrect return in relation to an entertainment for any period; or
 - (c) has not maintained any records or has failed to maintain records in accordance with the provisions of the Act,
- the Commissioner or any officer authorized in this behalf by him shall, after giving the proprietor a reasonable opportunity of being heard and after making such enquiry as he considers necessary, assess to the best of his judgement any amount payable under this Act by such proprietor within a period of three years from the expiry of the year to which the period of entertainment relates and may also impose a penalty equal to twice the difference between the amount of tax so assessed and tax paid, if any.
- (3) Where the Commissioner or any officer authorized in this behalf by him is of the opinion that any tax payable under this Act has escaped assessment or has been under-assessed or has been assessed at a lower rate. Such authority may proceed to reassess, to the best of his judgement, tax so due within a period of five years from the expiry of the year to which the period of entertainment relates.

Provided that no order under this sub-section shall be passed without giving the proprietor an opportunity of being heard.

13. Interest: –

If any proprietor fails to pay the amount of tax due within the time prescribed for its payment, such proprietor shall, in addition to the tax, be liable to pay simple interest, at the rate of one and half per cent, per month on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period, for the period commencing on the day following the day of expiry of the due date to the date of payment or the date of assessment, whichever is earlier. If any dealer fails to pay interest along with the return or revised return in accordance with the provisions of this sub-section, such interest shall be levied by the Commissioner or any officer authorized in this behalf by him.

Explanation – For the purpose of calculating interest: –

- (a) 'month' shall mean thirty days;
- (b) Where the period of defaults is in respect of a period of less than one month, the interest shall be computed proportionately.

14. Manner of payment: –

- (1) The proprietor shall be liable to pay the amount of tax payable under this Act, –
 - (a) In the case of admission by stamped tickets, by means of stamps to be affixed on the tickets in the prescribed manner; or
 - (b) In accordance with the returns of the payment for admission to the entertainment and on account of tax; or
 - (c) In accordance with the result accorded by any mechanical contrivance or electronic device, which automatically registers the number of persons admitted to the entertainment.
- (2) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or anything combine with the right of admission to any entertainment, or involving such right of admission without further payment or at a reduced charge the entertainment

tax shall be paid on the amount of the lump sum, but where the Commissioner is of opinion that the payment of a lump sum or any payment for ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Commissioner to represent the right of admission to the entertainments in respect of which the entertainment tax is payable.

15. Exemption: –

- (1) The entertainments tax shall not be charged on payments for admission to any entertainment where the Commissioner is satisfied –
 - (a) that the whole of the takings there, after deducting the actual expenses of the entertainment to a maximum of twenty five per cent of the total receipt are devoted to philanthropic, religious or charitable purposes; or
 - (b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the State Government in Education Department); or
 - (c) that the entertainment is provided for partly educational or partly scientific purposes by a society, not conducted or established for profit; or
 - (d) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry or agriculture, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit, and consists solely of an exhibition of the product of the industry, or branch thereof, for promoting the interests of which the society exists or of materials, machinery, appliances, or foodstuff used in the production of those products, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be; or
 - (e) that the entertainment is provided by the management of a tea estate for the benefit of estate's labour force for which no charge for admission is made.
- (2) The Commissioner may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.
- (3) Notwithstanding anything contained in the Act, the Commissioner may, by general or special order and subject to such conditions as may be specified in the order, exempt any class of persons from the liability to the entertainment tax under the Act for admission to any entertainment or class of entertainments.

16. Refunds in certain circumstances: – Where the State Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and in calculating the net proceeds not more than twenty five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, they shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

17. Applicability of the provisions of the Mizoram Value Added Tax Act, 2005: – Subject to the provisions of this Act and the rules made thereunder, sections 38, 49, 52, 65, 67, 68, 69, 70, 80 of the Mizoram Value Added Tax Act, 2005 and the rules made thereunder, orders, notifications issued thereunder shall mutatis mutandis apply to a proprietor in respect of any tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this Act and the rules framed and orders and notifications issued under those sections so incorporated under this Act.

18. Recoveries: – Any sum due on account of tax, interest, penalty 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 an arrear of land revenue.

19. Composition of offences: –

- (1) Subject to such conditions as may be prescribed, Commissioner or any officer authorized in this behalf by him may, either before or after institution of proceedings of prosecution for any offence punishable under this Act, accept from any person charged with such offence under this Act or the rules made there under, by way of composition of offence, in addition to the amount so payable, a sum not exceeding double the amount of tax which would have been payable had these provisions been complied with:

Provided that such authority shall not accept any sum by way of composition which is less than twenty five per cent of the amount of tax which would have been payable had these provisions been complied with.

- (2) Where such authority compounds an offence under this section, the order, –
 - (a) shall be in writing and specify the offence committed, the sum of money to be paid, the due date for payment, and date by which the proof of such payment is to be produced;
 - (b) shall be served on the person who committed the offence; and
 - (c) shall be final and not subject to any appeal.
- (3) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

20. Inspection: –

- (1) The Commissioner or any other officer authorized in this behalf by him 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 times with a view to seeing whether the provisions of this Act or any rules made thereunder are being complied with.

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

- (2) If any person prevents or obstructs the entry of any officer so authorised, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate, to a fine not exceeding two hundred rupees.
- (3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code, 1860 (XIV of 1860).

- 21. Seizure of Books of Accounts, etc.:** – The Commissioner or any officer authorized in this behalf by him may seize any books of accounts, registers, admission tickets, counterfoil of tickets or any other documents from any place of entertainment where the entertainment is proceeding or from any place ordinarily used as a place for entertainment if the officer has reason to suspect that the provisions of this Act or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purpose of this Act and shall grant receipt to the proprietor of the same.

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

22. Power to make rules: –

The State Government may make Rules, subject to the condition of previous publication, for securing the payment of the entertainments tax and generally for carrying into effect the provisions of this Act, and in particular –

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped and for securing the defacement of stamps when used;

- (b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
- (c) for controlling the use of barriers or mechanical contrivances (*including the prevention of the use of the same barrier or mechanical contrivance for payment of a different amount*), and for securing proper records of admission by means of barriers or mechanical contrivances;
- (d) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of the entertainments to which the provisions of sub-section (2) of Section 5, are applied or in respect of which the arrangements approved by the State Government for furnishing returns are made under Section 7;
- (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this Act or under the Rules made thereunder;
- (f) for the keeping of accounts of all stamp used under this Act;
- (g) for the presentation and disposal of applications for exemption from payment of the entertainments tax or for the refund thereof, made under the provisions of this Act; and
- (h) for the rates of fees, for petitions, certificates and other matters.

23. Penalty: –

- (1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any proprietor or any other person liable to pay tax under this Act, has in any way evaded the liability to pay tax and or has in any manner acted in contravention of or failed to comply with any of the rules framed under the Act, he may direct that such proprietor / person shall pay by way of penalty as indicated below: –
 - (a) in case of evasion of tax a sum not exceeding twice the tax evaded or rupees one thousand whichever is greater in addition to the tax payable;
 - (b) in other cases a sum not exceeding rupees one thousand.
- (2) No order under sub-section (1) shall be made unless the person has been heard or has been given a reasonable opportunity of being heard.
- (3) No penalty under this Section shall be imposed by an officer to assist the Commissioner without the previous sanction of the Commissioner.
- (4) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

24. Information before holding entertainment: –

- (1) No entertainment on which a tax is leviable under this Act shall be held without prior information given to the Commissioner or to any other officer authorized by him in this behalf, in the manner prescribed.
- (2) No proprietor of a cable television network shall provide entertainment unless he obtains permission from the Commissioner or any other officer authorized by him in this behalf, 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 authorized by him in this behalf may, after giving the proprietor a reasonable opportunity of being heard, prohibit the holding of such entertainment and may also take all reasonable steps to ensure that the 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, or
 - (b) The proprietor has failed to deposit the security money as demanded in this regard, or
 - (c) The proprietor has committed breach of any of the provisions of this Act and or the rules made thereunder.

- 25. Cognizance of offence:** – No court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner and, no court inferior to a Judicial Magistrate of the First Class shall try such offence.
- 26. Power of State Government to delegate certain powers:** – The State Government may, by notification in the Official Gazette, delegate all or any of its powers under this Act, except those conferred upon it by Section 22, and by this Section, to any person or to any authority subordinate to the State Government.
- 27. Repeal and Savings:** – On and from the date of commencement of this Act, the Assam Amusement and Betting Tax Act, 1939 [*Assam Act VI of 1939*] as adapted in Mizoram and amended from time to time shall stand repealed:

Provided that anything done or action taken under the said Act so repealed shall be deemed to have been done or taken under the corresponding Section of this Act.

Secretary,
Law & Judicial Department,
Govt. of Mizoram.