



The Uttar Pradesh Entertainments and Betting Tax Act, 1979

Act 28 of 1979

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(राजकीय प्रकाशन)
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THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX ACT, 1979

(U. P. ACT NO. 28 OF 1979)

[*Authoritative English Text of the Uttar Pradesh Amod Aur Pankar Adhinyam, 1979 (Uttar Pradesh Adhinyam Sankhya 28 of 1979)]

AN
ACT

to consolidate and amend the law relating to taxes on entertainments, amusements, and on certain forms of betting in the State of Uttar Pradesh.

IT IS HEREBY enacted in the Thirtieth Year of the Republic of India, as follows:—

CHAPTER I

Preliminary

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

(2) It shall extend to the whole of Uttar Pradesh.

(3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf, and different dates may be appointed for different provisions of this Act or for different areas of the State.

2. In this Act—

(a) 'admission to an entertainment' includes admission to any place in which the entertainment is held;

(b) 'Assistant Commissioner' means Assistant Entertainment and Betting Tax Commissioner;

Short title,
extent
and
commencement.

Definitions.

(*For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette Extraordinary*, dated June 11, 1979).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on June 12, 1979 and by the Uttar Pradesh Legislative Council on June 14, 1979).

[Received the assent of the President on August 29, 1979 under Article 201 of the Constitution of India and was published in Part I (a) of the Legislative Supplement of the *Uttar Pradesh Gazette Extraordinary*, dated September 10, 1979].

Rs. 1.10

(c) 'backer' includes any person with whom a licensed bookmaker bets;

(d) 'bet' includes 'wager';

(e) 'bookmaker' 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 bookmaker by reason only of the fact that he operates, or is employed in operating, a totalizator;

(f) 'Commissioner' means the Entertainment and Betting Tax Commissioner and includes Additional Entertainment and Betting Tax Commissioner, Joint Entertainment and Betting Tax Commissioner and Deputy Entertainment and Betting Tax Commissioner, authorised by the Commissioner to exercise all or any of his powers under this Act;

(g) 'entertainment' includes any exhibition, performance, amusement, game, sport or race (including horse race) to which persons are admitted for payment and in the case of cinematograph exhibitions, includes exhibition of news-reels, documentaries, cartoons, advertisement shorts or slides, whether before or during the exhibition of a feature film or separately;

(h) 'Inspector' means the Entertainment and Betting Tax Inspector and includes any person authorised by the Commissioner or District Magistrate to perform the functions of an Inspector under this Act or the rules made thereunder;

(i) 'interior cinema' means a travelling or temporary cinema licensed under the Uttar Pradesh Cinemas (Regulation) Act, 1955 to provide cinematograph exhibitions in a local area other than a local area—

(i) which is the district headquarters or is situated within eight kilometres from the outer limits thereof; or

(ii) which is a local area having a permanent cinema licensed under the said Act, or is situated within eight kilometres from the outer limits thereof; or

(iii) where a fair, *mela* or exhibition notified from time to time by the State Government in this behalf is being held during the period specified in such notification.

(j) 'licensed bookmaker' means a bookmaker who holds a licence under section 17;

(k) 'local area' means a city within the meaning of the Uttar Pradesh Nagar Mahapalika Adhiniyam, 1959, or a municipality or a notified area within the meaning of the Uttar Pradesh Municipalities Act, 1916, or a town area within the meaning of the U. P. Town Areas Act, 1914, or a cantonment within the meaning of the Cantonments Act, 1924, or a village within the meaning of the Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950;

(l) 'payment for admission' includes :—

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

(ii) any payment for a programme or synopsis of an entertainment;

(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 or donation collected in connection with an entertainment in any form shall be deemed to be payment for admission ;

(m) 'proprietor' in relation to any entertainment includes any person—

- (i) connected with the organisation of the entertainment, or
- (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 ;

(n) '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 meetings ; or
- (ii) conducting or controlling such meetings ;

(o) '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 ;

(p) '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 ;

(q) '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 thereunder ;

(r) '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 make bets with one another on like principles but does not include a bookmaker.

CHAPTER II

Entertainment Tax

3. (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 4 applies, an entertainment tax at such rate not exceeding one hundred and ten per cent of each such payment as the State 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.

Tax on payment for admission to entertainment.

(2) On each payment for admission to any entertainment, referred to in sub-section (1), there shall further be levied and paid a surcharge at a rate not exceeding fifty paise, as the State Government may, from time to time notify in this behalf.

Explanation—Nothing in sub-sections (1) and (2) shall preclude the State Government from notifying different rates of entertainment tax and surcharge

for different areas or for different classes of entertainments or for different payments for admission to entertainment.

(3) Where the payment for admission to an entertainment together with the tax (including surcharge, if any) is not a multiple of twenty-five 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 extent and be so computed that the aggregate of such payment for admission to entertainment and the tax (including surcharge) is rounded off to the next higher multiple of twenty-five 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 would have been payable had such person been admitted on full payment.

(5) 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.

(6) Where in a hotel or a restaurant, entertainment by way of cabaret or floor show (by whatever name called, but excluding a mere band in attendance or recorded music) is provided along with any meal or refreshment with a view to attracting customers, whether or not payment for admission is charged distinctly for such entertainment, twenty per cent of the amount payable by the customer for such meal or refreshment or the amount charged distinctly for such entertainment, whichever is higher, shall be deemed to be the payment for admission to such entertainment and the tax shall be levied and paid accordingly.

Lump sum tax on interior cinema.

4. (1) The proprietor of an interior cinema who provides cinematograph exhibitions shall be liable to pay entertainment tax as follows—

(a) where such exhibitions are provided in a local area with a population of ten thousand or below, such amount, not exceeding one thousand rupees per week, as the State Government may, from time to time, notify ;

(b) in any other case, such amount, not exceeding two thousand rupees per week, as the State Government may, from time to time, notify.

(2) Where the proprietor of an interior cinema liable to pay tax under sub-section (1), satisfies the District Magistrate, or any other officer authorised by the State Government in this behalf, that the number of cinematograph exhibitions provided by him in a particular week were less than fourteen, then the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-fourteenth of the amount of weekly tax for every exhibition by which the number of exhibitions provided falls short of fourteen.

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

Information before holding entertainment.

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

(2) Notwithstanding anything contained in this Act or any other law for the time being in force, the District Magistrate, or any other officer authorised by the State Government in this behalf, may prohibit the holding of such entertainment, 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 committed or is likely to commit a breach of any of the provisions of this Act or the rules made thereunder ; or

(c) the holding of the entertainment is prejudicial to public safety, decency or morality :

Provided that nothing in this section shall apply to a cinematograph exhibition licenced under the provisions of the Uttar Pradesh Cinemas (Regulation) Act, 1955.

6. Save as otherwise expressly provided by or under this Act, no person (other than a person who has some duty to perform in connection with the entertainment, or a duty imposed upon him by law, or a person authorised by the State 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 3 has been paid.

Restriction of admission.

7. No person (other than a person who has some duty to perform in connection with the entertainment, or duty imposed upon him by law, or a person authorised by the State Government in this behalf) shall enter or obtain admission to an entertainment without being in possession of a proper ticket as required under section 6.

Restriction on entertainment.

8. The State Government may, on such conditions as may be prescribed, require the proprietor to pay the amount of the tax payable under section 3—

Manner of payment.

(a) by stamping the tickets with an impressed, embossed, engraved or adhesive stamp, issued by the State Government for the purpose, denoting that the proper entertainment tax payable under section 3 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 State 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 automatically registers the number of persons admitted.

9. (1) Where the District Magistrate 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 of tax.

Refund of tax.

(2) When an entertainment is not completed for reasons beyond the control of the proprietor, and the District Magistrate 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.

(3) Where the State Government is satisfied that the entire net proceeds of an entertainment and devoted to philanthropic, religious or charitable purposes, and that 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, it shall refund to the proprietor, the amount of the tax paid in respect of such entertainment.

10. (1) Every proprietor before holding an entertainment on which tax is leviable shall, if so required by the officer authorised by the State Government by notification in this behalf, deposit such security and in such manner as may be prescribed. Such officer may deduct any arrears of tax from the security, and may vary or forfeit the security in such manner as may be prescribed.

Deposit and forfeiture of security.

(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 Officer authorised in this behalf is satisfied for reasons to be recorded that the proprietor has evaded the tax.

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

Exemption.

11. (1) The State Government may, for promotion of peace, international goodwill, arts, sports or other public interest, by general or special order, exempt any entertainment or class of entertainments from liability to pay tax under this Act.

(2) The State 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 State 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 public 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 of the society exists, or the materials, machinery, appliances or food stuff 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 State 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 District Magistrate is satisfied that the entire gross proceeds 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, he 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 he 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 District Magistrate 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 District Magistrate is not satisfied with the correctness of such documents or records, the District Magistrate may cancel the 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.

Assessment of tax.

12. (1) Where the Commissioner or the District Magistrate is satisfied that the proprietor of an entertainment—

(a) has failed to give information as required under sub-section (1) of section 5 ; or

(b) has failed to prepare or to submit true and full returns in the prescribed forms ; or

(c) possesses or has used duplicate tickets ; or

(d) has fraudulently evaded or attempted to evade, the payment of tax due in any manner whatsoever,

he shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgment, the amount of the tax due from the proprietor, and may also impose a penalty not exceeding one thousand rupees :

Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding, if commenced, shall be of no effect and shall be dropped.

(2) Any person aggrieved by an order under sub-section (1) may, within fifteen days from the date of service of such order, prefer an appeal to the State Government in such manner as may be prescribed, and the order of the appellate authority shall be final.

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

Provision
against re-sale
of tickets.

(2) No person shall sell, resell or purchase any ticket for admission to a cinematograph exhibition in respect whereof tax is payable under section 3, except from the enclosure set apart by the proprietor for the purpose and in such manner as may be prescribed.

14. (1) The Commissioner or any other officer authorised in this behalf by the Commissioner or by the State Government, in respect of the whole of Uttar Pradesh, and the District Magistrate or any other officer authorised by him, in respect of his district, 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 or suspected to be 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.

Inspections.

(2) Any officer referred to in sub-section (1) may require the proprietor to produce for inspection before him or any other officer not below the rank of Inspector, all books of accounts 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.

(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.

(6) Every officer referred to in sub-sections (1) and (2) may require a person who is suspected of contravening any of the provisions of this Act or the rules made thereunder to declare immediately his name and address, and if such person refuses or fails to give his name and address, or if the officer so empowered or authorised reasonably suspects him of giving a false name or address, he may arrest him and detain or get him detained at the nearest Police Station and the provisions of section 42 of the Code of Criminal Procedure, 1973 shall apply.

15. (1) Notwithstanding anything contained in any other law and without prejudice to the other provisions of this Act, the District Magistrate or the Commissioner, may, by order, revoke, or suspend by way of punishment for a period not exceeding three months, any permission or licence granted for an entertainment under any other law for the time being in force, if he is satisfied that the proprietor has—

Suspension or
revocation of
licence or per-
mission for en-
tertainment.

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

(b) failed to pay the tax 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 :

Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding, if commenced, shall be of no effect and shall be dropped.

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

Provided that where the District Magistrate or 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 holder of the licence or permission the grounds on which the action is proposed, pass an interim order suspending the permission or licence in the meantime.

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

CHAPTER III

Totalizator and Betting Tax

Tax on totalizator and payment thereof.

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

(2) The stewards shall issue a ticket for each stake or bet received into the totalizator, and there shall be charged and levied a surcharge at the rate of ten paise on each such ticket.

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

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

Licence for bookmaker.

17. No person shall act as a bookmaker unless he obtains a licence from the District Magistrate in the form and manner prescribed.

Betting tax.

18. (1) There shall be charged, levied and paid to the State Government by the backer, a betting tax at a prescribed rate, not exceeding ten per cent on all moneys paid or agreed to be paid to a licensed bookmaker by a backer, as a bet on any race.

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

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

(4) There shall be charged and levied a surcharge at the rate of ten paise on each such card.

19. (1) A licensed bookmaker 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 District Magistrate, or any other officer authorised by him in this behalf, a return of all such sums in the prescribed form.

Accounts of book makers and procedure for making over betting tax to Government.

(2) All sums retained on account of the tax by a licensed bookmaker shall be deposited into the Government account at such times and in such manner as may be prescribed.

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

Restrictions on betting.

(2) No person other than a licensed bookmaker 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).

21. (1) Without prejudice to any other provisions of this Act, the District Magistrate or the Commissioner may, by order, revoke, or suspend by way of punishment for such period as may be prescribed, the licence granted under section 17, if the licensee is guilty of contravention of the provisions of section 18, or section 19, or section 20 or section 23, or any rules framed under this Act :

Revocation etc., of book makers licence.

Provided that where either of the aforesaid officers has commenced a proceeding under this sub-section the other of them shall have no jurisdiction to proceed subsequently in respect of the same matter and any such subsequent proceeding if commenced shall be of no effect and shall be dropped.

(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 District Magistrate or 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) The Commissioner may delegate his power to suspend a licence under sub-section (1) or sub-section (2) to any other officer not below the rank of Assistant Commissioner.

(4) Any person aggrieved by an order revoking or suspending any licence under this section may, within fifteen days from the date of communication of such order, prefer an appeal to the State Government in such manner as may be prescribed and the order of the appellate authority shall be final.

22. Where any race, bets wherefor have been offered or accepted either at the totalizer or by a licensed bookmaker, is cancelled by the stewards, and the District Magistrate is satisfied that the amount of such bets and the tax thereon has been returned to the backers, he may remit the amount of the tax, and order the race to be treated as cancelled.

Refund to totalizer and betting tax.

23. The officers empowered or authorised under section 14 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, book making, betting and the totalizer and all the provisions of the said section shall, *mutatis mutandis*, apply to such inspections.

Inspections.

CHAPTER IV

Penalties and Procedure

24. Any person holding an entertainment in contravention of section 5 shall be punishable with a fine not exceeding one thousand rupees, with or without simple imprisonment, which may extend to three months.

Penalty for holding entertainment without information.

25. (1) If any person liable to pay any tax under section 3 is admitted to a place of entertainment in contravention of the provisions of section 6, the proprietor of the entertainment to which such person is so admitted shall be punishable with a fine, not exceeding one thousand rupees with or without simple imprisonment which may extend to three months.

Penalty for admission and entry without tickets.

(2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of section 7 shall be punishable with a fine not exceeding twenty times the amount of tax due from him in addition to the amount of tax due.

Penalty for unauthorised sale and purchase of tickets.

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

(a) sub-section (1) of section 13 shall be punishable with a fine not exceeding one thousand rupees with or without imprisonment which may extend to three months;

(b) sub-section (2) of the said section shall be punishable with a fine not exceeding two hundred rupees.

(2) Any person, who purchases any ticket in contravention of the provisions of section 13, shall be punishable with a fine not exceeding two hundred rupees.

Penalty for using duplicate tickets.

27. Every proprietor using or possessing a duplicate ticket shall be punishable with a fine not exceeding three thousand rupees, or with imprisonment which may extend to six months, or with both.

Penalty for unauthorised betting.

28. (1) Any person who bets in contravention of the provisions of sub-section (1) of section 20 shall be punishable with a fine not exceeding one thousand rupees.

(2) Any person who offers or receives bets in contravention of the provisions of sub-section (2) of section 20 shall be punishable with a fine not exceeding one thousand rupees.

Penalty for obstructing inspecting officers.

29. 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 rule made thereunder, such person shall be punishable with a fine not exceeding two thousand rupees.

Penalty for other offences.

30. 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 one thousand rupees.

Offences by companies

31. (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 the 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.

Certain offences to be cognizable.

32. Every offence punishable under clause (a) of sub-section (1) of section 26, or section 27 or section 29 shall be cognizable :

Provided that no Police Officer shall arrest a person for an offence under section 27 or section 29 unless information in writing has been given to him by an officer authorised in this behalf by the State Government by notification.

Compounding of offences.

33. (1) Any offence punishable under this Act may, subject to any general or special order of the State Government in this behalf, be compounded by the Commissioner, either before or after the institution of the prosecution

on realisation of such amount of composition fee as he thinks fit, not exceeding the maximum amount of fine fixed for the offence.

(2) Where the offence is so compounded—

(a) before the institution of the prosecution, the offender shall not be liable to prosecution for such offence and shall, if in custody, be set at liberty;

(b) after the institution of the prosecution, the composition shall amount to acquittal of the offender.

CHAPTER V

.. Miscellaneous

34. 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 State Government under any other law for the time being in force, be recoverable as arrears of land revenue. Recovery tax.

35. No action shall lie against the State Government or any of its officers or servants for any Act done or purporting to be done in good faith under this Act or the rules made thereunder. Bar on certain proceedings.

36. (1) The State Government may, by notification, delegate all or any of its powers under this Act, except the powers under sections 3, 4 and 38 to any person or authority subordinate to it and may in the like manner withdraw any power so delegated. Delegation.

(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 State Government from time to time, and shall also be subject to control and revision by Government at any time.

37. (1) The United Provinces Entertainments and Betting Tax Act, 1937 is hereby repealed. Repeal and savings.

(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 had 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 they are not inconsistent with the provisions of this Act, be deemed to have been made, published, conferred or done under this Act.

38. (1) The State Government may by notification made rules for carrying out the purposes of this Act. Powers to make rules or issue directions.

(2) Without prejudice to the generality of the provisions of sub-section (1), the rules may regulate the sale, supply or forms of tickets of any entertainment, the supply of paper by the State Government for the said purpose and matters connected therewith.

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

Dated Lucknow, February 17, 1982

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Sanshodhan) Adhiniyam, 1982 (Uttar Pradesh Adhiniyam Sankhya 1 of 1982), as passed by the Uttar Pradesh Legislature and assented by the Governor on February 13, 1982.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1982**

(U. P. ACT NO. 1 OF 1982)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Thirty-third Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1982.

(2) It shall be deemed to have come into force on July 21, 1981.

Amendment of section 3 of U.P. Act no. 23 of 1979.

2. In section 3 of the Uttar Pradesh Entertainment and Betting Tax Act, 1979 (hereinafter referred to as the principal Act),—

(a) in sub-section (1), for the words "one hundred and ten per cent" the words "one hundred and fifty per cent" shall be substituted;

(b) for sub-section (2), including the Explanation, the following sub-section shall be substituted, namely :—

“(2) Nothing in sub-section (1) shall preclude the State Government from notifying different rates of entertainment tax for different areas or for different classes of entertainment or for different payments for admission to entertainment.”;

(c) in sub-section (3), the words and brackets “(including surcharge, if any)”, occurring after the words “for admission to an entertainment together with the tax” and the words and brackets “(including surcharge)” occurring after the words “for admission to entertainment and the tax” shall be omitted.

U. P. Ordinance no. 15 of 1981.

3. (1) The Uttar Pradesh Entertainments and Betting Tax (Second Amendment) Ordinance, 1981 is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
G. B. SINGH,
Secretary.

उत्तर प्रदेश
गजट
नं 15
1981

No. 1677(2)/XVII-V-1—1(KA)-35-1985

Dated Lucknow September 17, 1985

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Sanshodan) Adhiniyam, 1985 (Uttar Pradesh Adhiniyam Sankhya 29 of 1985), as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 17, 1985:

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1985**

(U. P. ACT no. 29 of 1985)

(As passed by the U. P. Legislature)

AN

ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979

IT IS HEREBY enacted in the Thirty-sixth Year of the Republic of India as follows :—

✓ 1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1985.

✓ (2) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

Short title and commencement.

2. In section 12 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act, in sub-section (1), for the words "one thousand rupees" the words "two thousand rupees" shall be substituted. Amendment of section 12 of U. P. Act no. 28 of 1979.
3. In section 24 of the principal Act, for the words "one thousand rupees" the words "two thousand rupees" shall be substituted. Amendment of section 24.
4. In section 25 of the principal Act, in sub-section (2), for the words "twenty times" the words "fifty times" shall be substituted. Amendment of section 25.
5. In section 26 of the principal Act, in sub-section (1), in clause (b) for the words "two hundred rupees" the words "five hundred rupees" shall be substituted. Amendment of section 26.
6. In section 27 of the principal Act, for the words "three thousand rupees" the words "five thousand rupees" shall be substituted. Amendment of section 27.
7. In section 29 of the principal Act, for the words "two thousand rupees" the words "three thousand rupees" shall be substituted. Amendment of section 29.
8. In section 30 of the principal Act, for the words "one thousand rupees" the words "two thousand rupees" shall be substituted. Amendment of section 30.
9. After section 30 of the principal Act, the following section shall be inserted, namely :— Insertion of new section 30-A

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"30-A. Whoever having been convicted of an offence punishable under section 24, or sub-section(1) of section 25 or clause (a) of sub-section (1) of section 26, or section 27, or section 29 or section 30 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 one and half times of the amount of fine provided in such provision, besides the sentence of imprisonment if any, provided in such provision."

Enhanced penalty after previous conviction.

By order
B. L. LOOMBA,
Sachiv.

Dated Lucknow, July 7, 1990

IN Pursuance of the provisions of clause(3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aamod Aur Pankar (Sanshodhan) Adhiniyam, 1990 (Uttar Pradesh Adhiniyam Sankhya 14 of 1990) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 6, 1990.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1990**

(U. P. ACT No. 14 OF 1990)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

farther to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979

IT IS HEREBY enacted in the Forty-first Year of the Republic of India as follows:—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on June 4, 1990.

Amendment of Section 3 of U.P. Act no. 28 of 1979.

2. In section 3 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act, in sub-section (1),—

(a) in the proviso, the words "not exceeding forty per cent of the gross collection capacity" shall be omitted;

(b) the Explanation shall be omitted;

Repeal and saving

3. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 1990, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

U.P. Ordinance no. 1 of 1990.

By order,

NARAYAN DAS,

Sachiv.

Dated Lucknow, March 21, 1991

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English Translation of the Uttar Pradesh Aamod Aur Pankar (Sanshodhan) Adhinyam, 1991 (Uttar Pradesh Adhinyam Sankhya 13 of 1991) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 19, 1991.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1991**

[U. P. ACT NO. 13 OF 1991]
(As passed by the U. P. Legislature)

AN
ACT

furth^r to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Forty-second Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on October 29, 1990

Amendment of section 4 of U.P. Act no. 28 of 1979

2. In section 4 of Uttar Pradesh Entertainments and Betting Tax Act, 1979 hereinafter referred to as the principal Act, in sub-section (1),—

(a) in clause (a), for the words "one thousand rupees" the words "one thousand five hundred rupees" shall be substituted ;

(b) in clause (b), for the words "two thousand rupees" the words "three thousand rupees" shall be substituted.

Repeal and Saving.

3. (1) The Uttar Pradesh Entertainments and Betting Tax (Second Amendment) Ordinance, 1990, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.

U. P. Ordinance no. 28 of 1990.

By order,
NARAYAN DAS,
Sachiv.

Dated Lucknow April 13, 1992

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aamod Aur Pankar(Sanshodhan)Adhinlyam,1992 (Uttar Pradesh Adhinlyam Sankhya 14 of 1992) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 11, 1992.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1992**

(U. P. ACT NO. 14 OF 1992)

[As passed by the U. P. Legislature]

**AN
ACT**

Further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979 with a view to ensure additional facilities to the viewers of Cinematograph exhibitions.

IT IS HEREBY enacted in the Forty-third Year of the Republic of India as follows :—

Short title and
commencement

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1992.

(2) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

2. In section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979,—

Amendment of section 3-A of U. P. Act no. 28 of 1979

(a) In the marginal heading for the words "charge for" the words "charges for maintenance of cinema and" shall be substituted;

(b) for sub-section (1) the following sub-section shall be substituted, namely,—

“(1) Notwithstanding anything contained in this Act, the proprietor of a cinema may realise from the person making payment for admission to an entertainment in such cinema,—

(a) an extra charge of twenty five paise which shall be utilised for maintenance of the cinema premises;

(b) in case of a centrally air-cooled or centrally air-conditioned cinema a further extra charge of ten paise and twenty five paise for air cooling or air conditioning facility respectively during the period commencing on the fifteenth day of March in any year and ending on the fifteenth day of October next following:

Provided that the proprietor of a cinema receiving grant-in-aid from the State Government under any incentive scheme shall not be entitled to realise extra charge under clause (a) during the period such grant-in-aid is received by him”;

(c) for sub-section (3), the following sub-section shall be substituted, namely—

“(3) Where the extra charge referred to,—

(a) in clause (a) of sub-section (1) has not been utilised for maintenance of cinema premises;

(b) in clause (b) of sub-section (1) has been realised without providing the air cooling or air conditioning facility, as the case may be,

the amount so realised shall be deemed to represent the aggregate of additional payment for admission to the entertainment and entertainment tax payable thereon.”

By order,
N. K. NARANG,
Sachiv.

No. 388 (2)/XVII-V-1-1(KA)8-1995

Dated, Lucknow, February 13, 1995

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aamod Aur Pankar (Sanshodhan) Adhinyam, 1995 (Uttar Pradesh Adhinyam Sankhya 3 of 1995) as passed by the Uttar Pradesh Legislature and assented to by the Governor on February 11, 1995.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1995**

(U. P. ACT NO 3 OF 1995)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Forty-sixth Year of the Republic of India as follows :—

Short title and
Commencement

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1995.

(2) Section 2 and section 3 shall be deemed to have come into force on October 10, 1994, section 4 shall be deemed to have come into force on January 3, 1995, and the remaining provisions shall come into force at once.

2. In section 3 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act, for sub-section (3), the following sub-section shall be *substituted*, namely :—

Amendment of section 3 of U. P. Act no.28 of 1979

“(3) Where the payment for admission to an entertainment, together with the tax, charges for maintenance of cinema premises and extra charge for air cooling or air conditioning facility, 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 extent and be so computed that the aggregate of such payment for admission to entertainment, the tax, charge for maintenance of cinema premises and extra charge for air cooling or air conditioning facility 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.”

3. In section 3-A of the principal Act, in sub-section (1), in clause (a), for the words “twenty-five paise”, the words “One rupee” shall be *substituted*.

Amendment of section-3 A

4. In section 12 of the principal Act, in sub-section (1) for the words “two thousand rupees” the words “ten thousand rupees” shall be *substituted*.

Amendment of section 12

5. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 1994 and the Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 1995 are hereby repealed.

Repeal and saving:

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinances referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
N. K. NARANG,
Pramukh Sachiv.

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U. P. Ordinance no. 24 of 1994
U. P. Ordinance no. 1 of 1995

No. 1672 (2)/XVI(-V-1-1 (KA) 28-1995

Dated Lucknow, August 25, 1995

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aamod Aur Pankar (Dwitiya Sanshodhan) Adhiniyam, 1995 (Uttar Pradesh Adhiniyam Sankhya 28, of 1995) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 25, 1995.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(SECOND AMENDMENT) ACT, 1995**

(U. P. ACT No. 28 OF 1995)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

*further to amend the Uttar Pradesh Entertainments and Betting Tax Act,
1979.*

IT IS HEREBY enacted in the Forty-sixth year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Second Amendment) Act, 1995.

Short title and
commencement

(2) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

Amendment of
section 2 of U. P.
Act No. 28 of
1979

2. In section 2 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act,—

(a) after clause (a), the following clause shall be inserted, namely:—

“(aa) ‘appellate authority’ means the State Government when the appeal is preferred against an order of the Commissioner, and the Divisional Commissioner when the appeal is preferred against an order of the District Magistrate;”;

(b) after clause (e), the following clauses shall be inserted, namely:—

“(ee) ‘cable service’ means the transmission by cables of programmes including re-transmission by cables of any broadcast television signals;

“(eee) ‘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;”;

(c) after clause (12), the following clause shall be inserted, namely:—

“(iii) ‘Programme’ means any television broadcast and includes—

(i) exhibition of films, features, dramas, advertisements and serials through video cassette recorders or video cassette players;

(ii) any audio or visual or audio-visual live performance or presentation;”;

(d) after clause (o), the following clause shall be inserted, namely:—

“(oo) ‘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.”

Amendment of
section 3

3. In section 3 of the principal Act, in sub-section (1),—

(a) after the words and figures, “or section 4-B” the words and figures “or section 4-C” shall be inserted;

(b) for the words “an entertainment tax at such rate not exceeding one hundred and fifty per cent”, the words “an entertainment tax at such rate not exceeding one hundred and seventy-five per cent in the case of a film which has been granted an “A” certificate under the Cinematograph Act, 1952 (Act No. 3 of 1952), and in any other case at such rate not exceeding one hundred and fifty per cent” shall be substituted.

Insertion of new
section 4-C

4. After section 4-B of the principal Act, the following section shall be inserted, namely:—

“4-C. (1) The proprietor of a cable television network providing
Tax on cable service shall be liable to pay entertainment
tax at such rate not exceeding two hundred rupees
for every subscriber for every month, as the State
Government may, from time to time, notify in this behalf:

Provided that the proprietor of a cable television network shall not be liable to pay entertainment tax in respect of a subscriber which is a hotel.

(2) The tax payable under this section shall be paid, collected and realized in such manner as may be prescribed.”

Amendment of
section 10

5. In section 10 of the principal Act, in sub-section (3), for the words “State Government”, the words “appellate authority” shall be substituted.

Amendment of
section 12

6. In section 12 of the principal Act, in sub-section (2), for the words “State Government”, the words “appellate authority” shall be substituted.

7. In section 14 of the principal Act, after sub-section (1), the following explanation shall be *inserted*, namely :— Amendment of section 14

Explanation—The expression “place of entertainment” shall, in the case of cable service, means the place from where the cable television network is operated.”

8. In section 15 of the principal Act, in sub-section (3), for the words “State Government”, the words “appellate authority” shall be *substituted*. Amendment of section 15

9. In section 21 of the principal Act, in sub-section (4), for the words “State Government”, the words “appellate authority” shall be *substituted*. Amendment of section 21

10. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 1995 is hereby repealed. Repeal and savings

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of this Act were in force at all material times.

U. P.
Ordinance
no. 21 of
1995

By order,
N. K. NARANG,
Pramukh Sachiv.

Dated Lucknow, March 30, 1998

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aamod Aur Pankar (Sanshodhan) Adhiniyam, 1998 (Uttar Pradesh Adhihiyam Sankhya 14 1998) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 28, 1998:

THE UTTAR PRADESH ENTERTAINMENTS AND BETTING
TAX (AMENDMENT) ACT, 1998

(U. P. ACT NO. 14 OF 1998)

(As passed by the Uttar Pradesh Legislature)

AN
ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Forty-ninth year of the Republic of India as follows :—

Short title

1. This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1998.

Amendment of
section 3-A of
U. P. Act no. 28
of 1979

2. In section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act, in subsection (1), in clause (b), *for* the words "ten paise and twenty five paise", the words "twenty five paise and sixty paise" shall be *substituted*.

3. In section 9 of the principal Act, in sub-section (3) following proviso shall be inserted, namely :—

Amendment of section 9

“Provided that refund of entertainment tax shall not be allowed where the State Government is satisfied that,—

(i) the refund of such tax has been claimed in a case where the incidence of such tax has been actually passed on to the persons who have made payment for admission; or

(ii) the refund of such tax has been claimed in respect of entertainment for which grant-in-aid has been received from the State Government under any incentive scheme and the proprietor has committed violation of any condition of such grant :

Provided further that claim for refund of tax shall not be entertainable unless it is made within three months from the date when such refund becomes due :

Provided also that where any amount of such tax is realized by a proprietor of an entertainment from a person admitted to entertainment in contravention of the provisions of the Act or the rules made thereunder the said proprietor shall be required to deposit the entire amount so realized in the manner as may be prescribed.”

4. After section 34 of the principal Act, the following section shall be inserted, namely :—

Insertion of new section 34-A

“34-A. If the tax payable under any provision of the Act remains unpaid after the expiration of the period specified in the rules made thereunder for payment of tax by the proprietor of an entertainment. Simple interest at the rate of one and half per cent per mensem upto three months and thereafter at the rate of two per cent per mensem on the unpaid amount of tax calculated from the date of such expiration shall become due and be payable.”

By order,
G. S. PANDEY,
Vishesh Sachiv.

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Dated Lucknow, March 24, 1999

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution, of India, Governor is pleased to order the publication of the following English translation of Uttar Pradesh Amod Aur Pankar (Sanshodhan) Adhiniyam, 1999 (Uttar Pradesh Adhiniyam Sanjha 12 of 1999) as passed by the Uttar Pradesh Legislature and assented by the Governor on March 24, 1999.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 1999**

(U.P. ACT NO. 12 OF 1999)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India follows :-

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 1999.

Short title and commencement

(2) It shall be deemed to have come into force on February 3, 1999.

2. In section 3 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act, in the proviso the words "in a local area having a population not exceeding one lac" shall be omitted.

Amendment of section 3 of U. P. Act no. 28 of 1979

3. In section 9 of the principal Act for the words "District Magistrate," wherever occurring, the words "Assistant Commissioner or Entertainment Tax Officer, as the case may be" shall be substituted.

Amendment of section 9

4. In section 11 of the principal Act, -

Amendment of section 11

(a) for sub-section (4) the following sub-section shall be substituted, namely :-

"(4) Where the entire gross proceeds 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, the District Magistrates :-

(a) may, in the case of the entertainment whose entire gross proceeds do not exceed rupees twenty thousand, 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 he may deem fit to impose;

(b) shall, in the case of the entertainment whose entire gross proceeds exceeds rupees twenty thousand, refer the matter to the Entertainment and Betting Tax Commissioner alongwith his recommendations and other relevant records

and the Commissioner 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 he may deem fit to impose."

(b) in sub-sections (5) and (6) for the words "District Magistrate", wherever occurring, the words "District Magistrate or Entertainment and Betting Tax Commissioner, as the case may be," shall be substituted.

Amendment of section 12

5. In section 12 of the principal Act for the words "ten thousand rupees" the words "twenty thousand rupees" shall be substituted.

Amendment of section 24

6. In section 24 of the principal Act for the words "two thousand rupees" the words "five thousand rupees" shall be substituted.

Amendment of section 25

7. In section 25 of the principal Act for the words "one thousand rupees" the words "five thousand rupees" shall be substituted.

Amendment of section 26

8. In section 26 of the principal Act for the words "one thousand rupees" the words "five thousand rupees" shall be substituted.

Amendment of section 27

9. In section 27 of the principal Act for the words "five thousand rupees" the words "ten thousand rupees" shall be substituted.

Amendment of section 28

10. In section 28 of the principal Act for the words "one thousand rupees" wherever occurring, the words "five thousand rupees" shall be substituted.

Amendment of section 29

11. In section 29 of the principal Act for the words "three thousand rupees" the words "six thousand rupees" shall be substituted.

Amendment of section 29-A

12. In section 29-A of the principal Act for the words "five thousand rupees" the words "ten thousand rupees" shall be substituted.

Amendment of section 30

13. In section 30 of the principal Act for the words "two thousand rupees" the words "five thousand rupees" shall be substituted.

Repeal and savings

14. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 1999 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of this Act were in force at all material times.

By order,
Y. R. TRIPATHI,
Pranukh Sachiv.

No. 115 (2)/XVII-V-1-1 (KA)-40-1999

Dated Lucknow, January 11, 2000

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 3 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on January 10, 2000.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 2000**

(U. P. ACT No. 3 OF 2000)

[As Passed by the Uttar Pradesh Legislature]

**AN
ACT**

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India as follows :—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on November 5, 1999.

2. After section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 3-B and 3-C of U. P. Act no. 28 of 1979

“3-B (1) Notwithstanding anything to the contrary contained in this Act, the proprietor of a cinema shall realise from the person making payment for admission to an entertainment in such cinema, an extra charge of fifty paise for Film Development.

Extra-charges
for Film Develop-
ment

(2) All moneys realised under sub-section (1) shall be deposited with such officer or authority in such manner as may be prescribed.

3.C (1) There shall be established a fund to be known as “Film Development Fund” to which shall be credited all extra charges realised under section 3-B.

Fund

(2) The Fund shall be utilized for the following purposes namely:—

- (a) to finance films;
- (b) to provide subsidy to regional films;
- (c) to develop infrastructure for films;
- (d) to establish Film Development Board;
- (e) to give awards and scholarships;
- (f) to organise film festivals;
- (g) to purchase equipments; or
- (h) any other purpose connected with the development of films.”

3. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 1999 is hereby repealed.

Repeal and savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of this Act were in force at all material times.

By order,
Y. R. TRIPATHI,
Pramukh Sachiv.

प्रदेश
देश U. P.
22 Ordinance
no. 22 of
1999

Date Lucknow, May 5, 2000

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Dwitiya Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 16 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on May 5, 2000.

THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(SECOND AMENDMENT) ACT, 2000

(U. P. ACT No. 16 OF 2000)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Fifty-first Year of the Republic of India as follows :—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Second Amendment) Act, 2000.

(2) It shall be deemed to have come into force on January 25, 2000.

Amendment of section 3-A of U. P. Act no. 28 of 1979

2. In section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, in sub-section (1), in clause (a) for the words "One rupee" the words "One rupee and fifty paise" shall be substituted.

Repeal and Savings

3. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 2000 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

U.P.
Ordinance
no. 16
2000

By order,
Y. R. TRIPATHI,
Pramukh Sachiv.

सीएनएन नू ० नू ०— १० नू ० 45 सत ० वलत ०— (462)—2000— 850 (नूक ०) ।

Dated Lucknow, November 1, 2000

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Tritiya Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 33 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on October 31, 2000.

THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(THIRD AMENDMENT) ACT, 2000

(U. P. ACT NO. 33 OF 2000)

(As passed by the Uttar Pradesh Legislature)

AN
ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Fifty-first Year of the Republic of India as follows:—

Short title and
commencement

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Third Amendment) Act, 2000.

(2) It shall be deemed to have come into force on October 4, 2000.

Amendment of
section 3-A of
U. P. Act no. 28
of 1979

2. In section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, in sub-section (1), *after* the proviso the following proviso shall be *inserted*, namely:—

“Provided further that where any class of audience or spectators of a cinema has been exempted under sub-section (2) of section 11 from liability to pay tax, the proprietor of such cinema shall not be entitled to realise extra charge under clause (a) from such audience or spectator till such exemption is in force.”

U. P.
Ordinance
no. 16 of
2000

3. (1) The Uttar Pradesh Entertainments and Betting Tax (Second Amendment) Ordinance, 2000 is hereby repealed.

Repeal and
Savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
Y. R. TRIPATHI,
Pramukh Sachiv.

No. 981 (2)/XVII-V-1—1 (KA)-14-2001

Dated Lucknow, April 30, 2001

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Sanshodhan) Adhiniyam, 2001 (Uttar Pradesh Adhiniyam Sankhya 15 of 2001) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 30, 2001 alongwith the Statement of Objects and Reasons thereto.

**THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX
(AMENDMENT) ACT, 2001**

(U. P. Act No. 15 of 2001)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 2001.

Short title and
commence-
ment

(2) It shall be deemed to have come into force on March 5, 2001.

Amendment of
section 2 of
U. P. Act no. 28
of 1979

2. In section 2 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter referred to as the principal Act,—

(a) after clause (e), the following clause shall be inserted, namely:—

“(ee) ‘cable operator’ means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of cable television network and includes the proprietor of a hotel who provides cable service in the hotel through his own cable television network.”

(b) after clause (s), the following clause shall be inserted, namely:—

“(t) Words and expressions used in this Act but not defined, shall have the meaning respectively assigned to them in the Cable Television Networks (Regulation) Act, 1995.”

Amendment of
section 3

3. In section 3 of the principal Act,—

(a) in sub-section (1), in the proviso, for the words “Cinema” the words “Cinema or cable operator” shall be substituted;

(b) in sub-section (3), for the words “fifty paise” wherever occurring, the words “One rupee” shall be substituted;

(c) after sub-section (6), the following sub-section shall be inserted, namely:—

“(7) where in a hotel, entertainment by way of cable service is provided in rooms or other places, the entertainment so provided in each room or other place shall be deemed to be a separate entertainment and the subscription for admission to each such entertainment shall be deemed to be equal to the amount of subscription charged from a subscriber in the vicinity of the hotel by the cable operator providing cable service in the hotel, and the tax shall be levied and paid on the basis of such subscription :

Provided that where the cable operator himself is the proprietor of the hotel, the subscription for admission to each such entertainment shall be deemed to be equal to the amount of subscription charged from a subscriber in the vicinity of the hotel by any other cable operator.

Explanation—For the purposes of this sub-section and clause (ee) of section 2, ‘hotel’ includes an accommodational unit wherein rooms are provided to the customers on rent, but does not include the units approved under the ‘Paying Guest Scheme’ of the Department of Tourism of the State Government.”

Repeal of U.P.
Act no. 28 of
1995

Repeal and
Savings

4. The Uttar Pradesh Entertainments and Betting Tax (Second Amendment) Act, 1995 is hereby repealed.

5. (1) The Uttar Pradesh Entertainments and Betting Tax (Amendment) Ordinance, 2001 is hereby repealed.

U.P. Ordinance no.
9 of 2001

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if this Act were in force at all material times.

By order,
Y. R. TRIPATHI,
Pramukh Sachiv.

No. 1295/VII-V-1-01(Ka) 37-2006

Dated Lucknow, October 26, 2006

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Amod Aur Pankar (Sanshodhan) Adhiniyam, 2006 (Uttar Pradesh Adhiniyam Sankhya 31 of 2006) as passed by the Uttar Pradesh Legislature and assented to by the Governor on October 23, 2006 .

THE UTTAR PRADESH ENTERTAINMENTS AND BETTING TAX

(AMENDMENT) ACT, 2006

(U.P. ACT No. 31 OF 2006)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Entertainments and Betting Tax Act, 1979.

IT IS HEREBY enacted in the Fifty seventh Year of the Republic of India as follows:—

Short title

1. This Act may be called the Uttar Pradesh Entertainments and Betting Tax (Amendment) Act, 2006.

Amendment of
section 3-A of
U.P. Act no. 28
of 1979

2. In section 3-A of the Uttar Pradesh Entertainments and Betting Tax Act, 1979 in sub-section (1), in clause (a) for the words "one rupee and fifty paise" the words "three rupees" shall be substituted.

STATEMENT OF OBJECT AND REASON

The Uttar Pradesh Entertainment and Betting Tax Act, 1979 (U.P. Act no. 28 of 1979) has been enacted to consolidate and amend the laws relating to taxes on entertainments, amusements and on certain forms of betting in the State. Section 3-A of the said Act *inter alia* provides for authorizing the proprietor of a cinema to realize extra charge of one rupee and fifty paise for the maintenance of the cinema premises from the person making payment for an admission to an entertainment in such cinema. On the persistent demand of the proprietors of the cinemas for enhancing the amount of the said charge it has been decided to amend the said Act to increase the amount of the said charge from one rupee and fifty paise to three rupees.

The Uttar Pradesh Entertainments and Betting Tax (Amendment) Bill, 2006 is introduced accordingly.

By order,

R. M. CHAUHAN,

Pramukh Sachiv.