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PART-V

Bills introduced in the Gujarat Legislative Assembly

(To be translated into Gujarati and the translation to be published in the *Gujarat Government Gazette*. The date of publication to be reported.)

The following Bill is published with the consent of the Speaker given under the proviso to rule 127A of the Gujarat Legislative Assembly Rules :-

THE GUJARAT ENTERTAINMENTS TAX (AMENDMENT)

BILL, 2013.

GUJARAT BILL NO. 18 OF 2013.

A BILL

further to amend the *Gujarat Entertainments Tax Act, 1977*.

It is hereby enacted in the Sixty-fourth Year of the Republic of India as follows:-

(1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2013. Short title and commencement.

(2) It shall come into force on the 1st April, 2013.

Amendment of section 6A of Guj. 16 of 1977. 2. In the Gujarat Entertainments Tax Act, 1977, in section 6A, in sub-section (3)-,

(1) for clause (a) and the provisos thereunder, the following clause and proviso shall be substituted, namely:-

“(a) Notwithstanding anything contained in clause (a) of sub-section (1) of section 3, every proprietor of an entertainment by video cinema having obtained the licence under the Gujarat Cinemas (Regulation) Act, 2004, shall have an option of payment of tax, subject to conditions specified herein below, at the rates specified in clause (d), to be exercised as provided in clause (b) within ninety days from the date of commencement of the Gujarat Entertainments Tax (Amendment) Act, 2013 and any person who becomes such proprietor thereafter may exercise such option within ninety days from the date on which he becomes such proprietor:

Guj. 21 of 2004.

Guj ...of 2013.

Conditions:

- (1) The rate of admission into the place of entertainment shall not be more than rupees 30 per person,
- (2) There shall not be more than one screen in the place of entertainment,
- (3) The number of seats in the entertainment place shall not be more than 125,
- (4) The exhibition of films to the public in the place of entertainment can be done by using any kind of legitimate technology subject to full compliance of the provisions of the Cinematograph Act, 1952 and the rules made thereunder and the Copyright Act, 1957:

37 of 1952.

14 of 1957.

Provided that an application made under clause (b) may be entertained by the prescribed officer after the expiry of the period specified in this clause if the applicant satisfies the prescribed officer that he had sufficient cause for not making application within such period.”;

(2) in clause (e), the proviso to sub-clause (i) shall be deleted.

STATEMENT OF OBJECTS AND REASONS

The Finance Minister in his Budget Speech in the Gujarat Legislative Assembly on the 20th February, 2013 has proposed to impose certain conditions on the owners of the video cinema houses in order to have safeguards for availing the option of payment of *lump sum* tax by the proprietor to ensure that the facility of payment of *lump sum* tax is available only to the intended category of place of entertainment.

This Bill seeks to amend the Gujarat Entertainments Tax Act, 1977 with a view to giving effect to the proposal contained in the budget speech of the Finance Minister.

Gandhinagar,

PRADIPSINH JADEJA.

Dated the 7th March, 2013.

By Order and in the name of the Governor of Gujarat,

Gandhinagar,

Dated the 8th March, 2013

C. J. GOTHI,

Secretary, to the Government of Gujarat,

Legislative and Parliamentary Affairs Department.