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Separate paging is given to this part in order that it may be filed as a Separate Compilation.

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, 2014.

GUJARAT BILL NO. 23 OF 2014.

A BILL

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

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

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2014.

Short title and commencement.

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

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 6B, -

Amendment of section 6B of Guj. 16 of 1977.

(1) in sub-section (1), -

(a) for the words "there shall be levied and paid by every proprietor to the State Government", the words "there shall be levied by the State Government and paid by every proprietor which shall be collected and retained by the concerned Municipal Corporation, Municipality

or village panchayat falling under the other area" shall be substituted;

(b) in the Table,-

(i) in column 2, for the heading "For urban area" the heading "For Municipal Corporations and Municipalities" shall be substituted;

(ii) in column 3, for the heading "For the area other than urban area and rural area", the heading "For other area" shall be substituted;

(2) in the Explanation, below sub-section (3), for clauses (a) and (b), the following clauses shall be substituted, namely :-

"(a) (i) "Municipal Corporation" means a Municipal Corporation of the City constituted under section 5 of the Gujarat Provincial Municipal Corporations Act, 1949;

Bom. LIX of 1949.

(ii) "Municipality" means a Municipality as defined in clause (14) of section 2 of the Gujarat Municipalities Act, 1963;

Guj. 34 of 1964.

(b) "other area" means any area of a village which is within a radius of five kilometer from any City as defined in clause (8) of section 2 of the Gujarat Provincial Municipal Corporations Act, 1949; or from any municipal borough as defined in clause (13) of section 2 of the Gujarat Municipalities Act, 1963.".

Bom. LIX of 1949.

Guj. 34 of 1964.

Insertion of new section 34 in Guj. 16 of 1977. 3. In the principal Act, after section 33, the following section shall be added, namely:-

Savings. "34. Nothing in the amendments made by the Gujarat Entertainments Tax (Amendment) Act, 2014 (hereinafter referred to as "the said Act") shall affect or to be deemed to have affected,-

Guj. of 2014.

- (a) the previous operation of any provision of the Act or anything done or suffered under the said provisions before the commencement of the said Act;
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said provisions before the commencement of the said Act;

- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the provisions of the Act before the commencement of the said Act; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been passed.”.

STATEMENT OF OBJECTS AND REASONS

The Finance Minister in his Budget Speech on 1st July, 2014 in the Legislative Assembly for the year 2014-15 had proposed that now henceforth the tax on exhibition on entertainment by means of any type of antenna or cable television shall be levied by the State Government but the same shall be collected and retained by the local bodies which has been so far levied and paid to the State Government. In order to giving effect to the said proposal the relevant provisions of the Gujarat Entertainments Tax Act, 1977 are proposed to be amended.

This Bill seeks to amend the said Act to achieve the aforesaid object.

PRADEEPSINH JADEJA,

MEMORANDUM REGARDING DELEGATED LEGISLATION

This Bill involves delegation of legislative power in the following respect, namely:-

Clause I.- Sub-clause (2) of this clause empowers the State Government to appoint, by notification in the *Official Gazette*, the date on which the Act shall come into force.

The delegation of legislative power as aforesaid is necessary and is of a normal character.

Dated the 18th July, 2014

PRADEEPSINH JADEJA.

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

ARVIND AGARWAL,

Principal Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

Gandhinagar,
Dated the 18th July, 2014