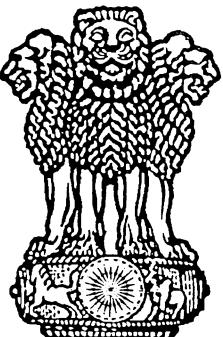


The



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MONDAY, AUGUST 26, 2013

[SAKA 1935]

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1316-L.—26th August, 2013.—The Governor having been pleased to order, under rule 66 of the

Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Kolkata Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 22 of 2013

**THE BENGAL AMUSEMENTS TAX (AMENDMENT)
BILL, 2013.**

**A
BILL**

to amend the Bengal Amusements Tax Act, 1922.

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, for the purpose and in the manner hereinafter appearing;

Ben. Act V of 1922.

It is hereby enacted in the Sixty-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the Bengal Amusements Tax (Amendment) Act, 2013.

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

*The Bengal Amusements Tax (Amendment)
Bill, 2013.*

(Clause 2.)

Amendment of
section 3 of Ben.
Act V of 1922.

2. In the Bengal Amusements Tax Act, 1922, in section 3, in sub-section (3), in Table,—

(1) for item (a) and the entries relating thereto in column (1), column (2) and column (3), the following item and the entries relating thereto in column (1), column (2) and column (3), respectively, shall be substituted:—

“(a) Musical soiree, magic show and dance (except cabaret)	(i) upto Rs. 60	Nil
	(ii) above Rs. 60	20 <i>per centum</i> of such value”;

(2) for item (b) and the entries relating thereto in column (1), column (2) and column (3), the following item and the entries relating thereto in column (1), column (2) and column (3), respectively, shall be substituted:—

“(b) Theatrical performance, <i>Jatra</i> , and dramatic performance held in a hall, auditorium or building	(i) upto Rs. 100	Nil
	(ii) above Rs. 100	20 <i>per centum</i> of such value”;

(3) for the entries in column (2) and column (3) against item (c) and the entries relating thereto in column (1), the following entries in column (2) and column (3), respectively, shall be substituted:—

“(i) upto Rs. 60	Nil	
(ii) above Rs. 60	20 <i>per centum</i> of such value”.	

STATEMENT OF OBJECTS AND REASONS.

The existing value of tickets for admission to any entertainment, which is the basis for determination of tax under the Bengal Amusements Tax Act, 1922 (Ben. Act V of 1922), has last been revised by the Bengal Amusements Tax (Amendment) Act, 2003 (West Ben. Act XXV of 2003), with effect from the 1st January, 2004. Since the year 2004, there has been a fall in money value to a great extent and therefore, it is considered expedient and necessary to enhance the existing value of tickets on which no tax is levied under the Act, from rupees sixty to rupees one hundred, in respect of any Theatrical performance, *Jatra* and dramatic performance held in a hall, auditorium or building, and in respect of any Musical soiree, magic show and dance (except cabaret) and some other non-cinema entertainments, from rupees forty to rupees sixty, amounting to remission of tax of rupees 25 lakhs *per annum* approximately.

*The Bengal Amusements Tax (Amendment)
Bill, 2013.*

2. In view of encouraging such a large mass-based folk culture and Theatrical performance in the State across cities and districts, the remission is of a negligible nature.
3. The Bill has been framed with the above object in view.

KOLKATA,
The 26th August, 2013.

DR. AMIT MITRA,
Member-in-charge.

FINANCIAL MEMORANDUM.

There is no financial implication regarding expenditure involved in the Bill.

KOLKATA,
The 26th August, 2013.

DR. AMIT MITRA,
Member-in-charge.

By order of the Governor,

MALAY MARUT BANERJEE,
*Secy. to the Govt. of West Bengal,
Law Department.*