

ASSAM AMUSEMENTS AND BETTING TAX RULES, 1939

FORM V

**FORM OF CERTIFICATE PRESCRIBED UNDER RULE 20 OF THE
ASSAM AMUSEMENTS AND BETTING TAX RULES. 1939**

This is to certify that the prescribed officer authorises the entertainment specified below to be given free of entertainments tax provided that it is of the type referred to in any of the clauses of section 8 of the Act.

Description

Place

This certificate is issued on the following conditions :

- (1) The conditions mentioned in any of the clauses of section 8 are fully satisfied.
- (2) If the entertainment is of the type falling under clause (a) of section 8, the whole of the taking of the Entertainment without any deduction for expenses, however small, must be paid over to..... and if the prescribed officer so requires a full and true account of the whole of the taking, together with a written acknowledgement from the Society, Institution or Fund specified above must be furnished to him by the persons responsible for the management of the Entertainment, within one month after the date of the Entertainment and those persons will be liable for the payment, of the proper tax if the prescribed officer is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to the Society, Institution or Fund referred to.
- (3) This certificate must not be used for any other entertainment than that specified above and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment, no correction or erasure of any kind must be made in the certificate.
- (4) If the Entertainment is not given on the date or at the place specified above, the persons responsible for the management of the Entertainment must give notice in writing to that effect within one week after the date fixed for holding it.

The.....19

Prescribed Officer.

.....District

Note : Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 500.