

# **THE ASSAM AMUSEMENTS AND BETTING TAX RULES, 1939**

1. These rules may be called the Assam Amusements and Betting Tax Rules, 1939 and shall come into force on the 1.8.1939

## **CHAPTER I**

### **Entertainments Tax Rules**

2. (1) Except as is provided by these rules no person shall mark or cause to be marked in any manner; any stamp referred to in clause (a) of section 4 of the Assam Amusements and Betting Tax Act, 1939,

- (2) The proprietor shall keep necessary stock of tickets.

*Note : Treasury and sub-treasury Offices are appointed as official vendors for the purpose of selling and distributing stamps intended for tickets.*

- (3) Books of tickets - The books of tickets admitting entrance to an entertainment shall contain one hundred tickets each and bear a number, The cover of the book shall indicate the number of the book as well as the total number of tickets contained therein.

- (4) Register of books of tickets - Every proprietor shall maintain a Register showing the Number of Books of Tickets printed and brought into use in Form No. I-D,

- (5) (a) Different coloured paper shall be used for printing tickets for different classes, provided that where this is not possible, the prescribed officer, if he thinks fit and is satisfied, may authorise any proprietor to print different series of Books of Tickets marked 'A'. 'B'. 'C', etc, for different classes.

- (b) Each ticket shall contain three foils and shall be printed in Form IA and all free or complimentary passes or tickets shall be printed in Form No. I-E annexed to these rules.

- (c) The first foil which shall be smaller than the other two foils shall remain attached to the Book Cover and be preserved for three months for check and inspection.

- (d) The ticket to be issued to the purchaser for admission to an entertainment shall be the second and third foil taken together and not torn at the line of perforation.

3. No person shall purchase any such stamp except from a person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps :

Provided (a) that nothing in this rule shall apply to a person purchasing such a stamp affixed to a ticket for the purpose of being admitted to an

entertainment, and (b) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer, to purchase from the former proprietor within fifteen days from the date of such notice, the stock of unused stamps in the latter's possession.

4. (1) The proprietor shall not issue, or have in his possession at the place of entertainment or at any place where any tickets for the entertainment are sold, any ticket being a ticket authorising or intended to be issued for the purpose of authorising any person to be admitted to an entertainment, unless the price of admission and the statement required by this rule are legibly printed, stamped, or otherwise marked on the ticket.

For the purpose of this rule, price of admission means the price exclusive of the entertainments tax, and there shall be printed on every such ticket as aforesaid a statement that the price printed thereon in accordance with the requirements of this rule excludes the entertainments tax.

The proprietor shall affix the stamp on the ticket on the line of perforation and put the time and date seal on all the foils of the ticket in such a manner that the time and date seal on the second and third foils fall on the stamp itself.

The time and date seal on the ticket shall be given at the time of actual sale of the ticket and not before. If any stamp affixed on tickets contains more than one date seal such stamp shall not be accepted as valid and the proprietor shall have to affix fresh stamp of proper denomination on the second foil of the ticket and put the appropriate date and time seal on the same. Such stamps shall be destroyed by the prescribed officer after inspection of the same. The time and date seal shall be of such design as approved by the prescribed officer.

5. The proprietor shall not issue to any person a stamp referred to in clause (a) of section 4 of the said Act otherwise than securely affixed to a ticket issued for the purpose of authorising admission to the entertainment.
6. The proprietor shall not, on any payment for admission to the entertainment being made, issue in respect of that payment any ticket authorising admission to the entertainment other than a ticket to which is affixed a stamp denoting the proper amount of entertainments tax chargeable in respect of that payment:

Provided that this rule shall not apply in any case where the proprietor of the entertainment has made arrangements for furnishing returns of the payments for admission and has given security to the satisfaction of the State

Government for the payment of the entertainments tax.

7. (1) Subject to the provisions of these rules, the proprietor shall not deface, cut, tear or diminish any stamp affixed to a ticket and denoting the proper entertainments tax payable before the ticket to which it is affixed is issued, or admit any person to an entertainment with a ticket bearing a stamp which has been defaced, cut, torn, or diminished.
- (2) No person being a holder of a ticket to which a stamp is affixed issued for the purpose of authorising admission to an entertainment shall deface, cut, tear, or diminish the stamp.
- (3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp attached to the person who is collecting the tickets.
- (4) When a ticket is so collected, the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket on the line of perforation into two portions across the stamp. The second foil shall be retained by the Proprietor and the third or outer foil returned to the purchaser who shall retain it until he has left the place of entertainment. The second foil thus retained shall be preserved for inspection and to be destroyed by the officer concerned after inspection.
- (5) Daily report of sales of tickets - A daily report of sale of tickets shall be furnished by the proprietor to the prescribed officer on the day following the entertainment before 12 noon and in Form I-B annexed to these rules.

The officer-in-charge will verify these reports by checking them with the first foils. He will check the 2 foils to see that no ticket has been issued without the necessary Stamp. He shall demand the second foils of all tickets entered as sold in the report. He shall also check the stamp Register and see that this tallies with the stamps used in the ticket book.

8. (1) Where the proprietor issues any ticket purporting or intended to authorise the admission to the entertainment of more than one person, he shall cause the ticket to be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and he shall not admit to the entertainment by virtue of that ticket, a greater number of persons than that marked on the ticket.

- (2) For the purpose of calculating the entertainments tax chargeable in such a case there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorised.
- 8A.**
  - (1) The Proprietor shall book seats in advance when so required by any person at any place where tickets for entertainment are sold.
  - (2) For the purpose of sub-rule (1), the proprietor will issue tickets, in the manner prescribed in rule 4.
- 9.**
  - (1) Where the duty is calculated on a lump sum paid for a season ticket, or for a ticket authorising admission to any entertainment, during a certain period of time, a proprietor shall before issuing the ticket mark it with the name of the person to whom it is to be issued.
  - (2) Unless the proprietor of the entertainment has made arrangements approved by the State Government for furnishing returns of payment for admission and has given security to their satisfaction for the payment of the entertainments tax, he shall, before issuing any such season ticket as aforesaid affix thereto a stamp denoting the proper amount of entertainments tax chargeable thereon and shall deface the stamp by writing in ink on the face thereof the date of issue of the ticket, and any such stamp shall not be required to be defaced at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 7.
- 9A.** Permission for operating cable television network.
  - (1) The proprietor of an existing cable television network shall submit to the Commissioner or any other officer authorised by him in this behalf an application in **Form XIXA** within 30 days from the date on which these Rules come into force, seeking permission for operating the cable television network.

No proprietor of an existing cable television network shall continue to operate the cable television network after 60 days from the date on which these Rules come into force, unless he obtains permission in this regard from the Commissioner or the officer authorised by him in this behalf.
  - (2) Any person who intends to operate a cable television network after these Rules come into force shall submit to the Commissioner or any other officer authorised by him in this behalf an application in **Form XIXA** seeking permission to operate the cable television

network.

No person shall start operating a cable television network without obtaining permission from the Commissioner or the officer authorised by him in this behalf.

On scrutiny of an application submitted under sub-rule (1) or sub-rule (2) if the commissioner or the officer authorised by him in this behalf finds the application in order, shall ask the applicant to furnish a security of an amount as may be determined by the Commissioner or the officer authorised by him in this behalf. On furnishing of the security by the applicant, the permission shall be granted to him in Form XX

**Amendments etc.** : Rule 9A has been inserted w.e.f. 18-12-1999 vide Govt. Notification No. FTX-93/99/19 dated 16-12-1999 published in the Assam Gazette, Extraordinary No, 171 of 18-12-1999.

**Amendment:-in Rule 9A, for the word and figure “Form XIX”, wherever they occur, the word, figure and letter “Form XIXA” has been substituted by Notification No. FTX.93/99/53 Dtd. 4<sup>th</sup> December,2004 published in the Assam Gazette, Extraordinary No.275 of 30-12-2004.**

#### **9B.** Payment of tax on cable service

- (1) The proprietor of a cable television network liable to pay entertainment tax under **section 3C** shall file monthly return in Form XXI in duplicate before the officer delegated with the powers of the Commissioner under section 2B, within fifteen days from the end of the month. The amount of entertainment tax payable as per the return shall be deposited into the Treasury by challan and a copy of the challan shall be enclosed to the return.
- (2) The proprietor of a hotel who is liable to pay entertainment tax under **Section 3C** shall file monthly return in Form XXII in duplicate before the officer delegated with the powers of the Commissioner under section 2B, within fifteen days from the end of the month. The amount of entertainment tax payable as per the return shall be deposited into the Treasury by challan and a copy of the challan shall be enclosed to the return.

**Amendments etc.** : Rule 9B has been inserted w.e.f. 18-12-1999 vide Govt. Notification No. FTX-93/99/19 dated 16-12-1999 published in the Assam Gazette, Extraordinary No. 171 of 18-12-1999.

**Amendment:- In Rule 9B, for the word, figure and letter “Section 3B”, wherever they occur, the word, figure and letter “section 3C” has been substituted by Notification No. FTX.93/99/53 Dtd. 4<sup>th</sup> December,2004 published in the Assam Gazette, Extraordinary No.275 of 30-12-2004.**

#### **9C.** Application to Commissioner before holding an entertainment.

Any person or organisation desirous of holding an entertainment shall submit

to the Commissioner or the officer authorised by him in this behalf an application in Form XXIII where the admission to the entertainment is through open sale of tickets and in Form XXIV where the admission to the entertainment is otherwise than through open sale of tickets, at least 10 days before the date of such entertainment:

Provided that the Commissioner or the officer authorised by him in this behalf may accept an application submitted later than 10 days before the date of entertainment, if he is satisfied that there are cogent grounds for not submitting the application in time.

**Amendments etc.** : Rule 9C has been inserted w.e f. 18-12-1999 vide Govt. Notification No. FTX-93/99/19 dated 16-12-1999 published in the Assam Gazette, Extraordinary No. 171 of 18-12-1999,

- 10.** The proprietor shall not admit any person to the entertainment without any payment, unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked "complimentary" or "free" or a badge recognised by the proprietor as entitling the holder thereof so to be admitted. No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket, document or badge as aforesaid.

**10A.** Payment of lump-sum tax for cinematograph exhibition.

- (1) The amount of lump-sum tax payable by the proprietor of a cinematograph exhibition as *per second proviso to clause (b) of sub-section (1) of section 3* shall be determined in the following manner:-
- (a) The average occupancy per show of the house where the cinematograph exhibition is held shall be calculated for each class by taking into account the actual occupancy of that class for each show for last three years and this average occupancy shall be increased by 10%. If the figure so arrived at is 60% or more of the total capacity of the particular class of the house, it shall be taken to be the reckoning average occupancy of that class, otherwise the reckoning average occupancy shall be determined at 60% of the actual capacity of the class.
- (b) The lump-sum amount of tax payable for each show for each class shall be determined by multiplying the reckoning average occupancy of the class by the existing entertainment tax for admission into the class. The lump-sum amount of tax payable for each show for the entire house shall be the sum of the lump-sum amounts of all the classes of the house for each show and the lump-sum amount payable for each day for the entire house shall be determined by multiplying the lump-sum amount for each show for the entire house by the number of daily shows usually exhibited at

the time of determination of the lump-sum amount.

- (2) In case of any revision in the entertainment tax due to revision of the rate of admission or the rate of entertainment tax or both, the lump-sum tax shall also be revised in the manner laid down in clause (b) of sub-rule (1) by taking into account the revised entertainment tax for each class and such revised lump-sum tax shall take effect from the date on which the revised rate of admission or the revised rate of entertainment or both take effect.

**Amendments etc. :** Rule 10A has been inserted w.e.f. 18-12-1999 vide Govt. Notification No. FTX-93/99/19 dated 16-12-1999 published in the Assam Gazette, Extraordinary No. 171 of 18-12-1999.

**Amendment:-** *In rule 10A, in sub-rule (1), for the words, figures and bracket "as per third proviso to sub-section (1) of Section 3". The words, figures, brackets and letter "as per second proviso to clause (b) of sub-section (1) of section 3" has been substituted by Notification No. FTX.93/99/53 Dtd. 4<sup>th</sup> December, 2004 published in the Assam Gazette, Extraordinary No.275 of 30-12-2004.*

11. Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall be deemed to include a reference to the admission to another part of the place of entertainment for admission to which part a payment involving payment of entertainments tax or more entertainments tax is required of a person who has been admitted to one part of the place of entertainment and to such a person admitted to such another part of the place of entertainment, and these rules shall have effect accordingly.
12. Every proprietor is required to keep registers of payments for admission and records of stamps denoting the entertainments tax purchased and used in Forms No. I and II, and to issue tickets in Form Nos. I-A and I-E annexed to these rules.
- 12A. Every Cinema Proprietor shall display conspicuously a Notice in Form I-C annexed to these rules, in English and in the principal local vernacular or vernaculars at the window or at the place where the ticket authorising admission to an entertainment, is sold and shall also flash daily this notice on the screen at each show between the news reel and the main picture for sufficient length of time.
13. (1) The proprietor shall at all reasonable times on demand by any Magistrate or police or officer of the Department of Taxes not below the rank of Sub-Inspector produce before that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of any tickets and all stamps for the time being in his possession, and shall allow<sup>r</sup> the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(2) A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the State Government for furnishing returns of payments for admission, and given security to their satisfaction for the payment of the entertainments tax, shall upon demand made during the course of; or immediately before, or after the entertainment, produce before any office; mentioned in clause (1) of this rule the ticket, badge, card of admission, voucher or document by means of which he was admitted or portion of the ticket by means of which he was admitted, bearing a stamp defaced in accordance with sub-rule (4) of rule 7.

14. (1) The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub-section (3) of section 3 of the Assam Amusements Tax Act, 1939, shall not issue, or have in his possession at the place of entertainment any ticket, being a ticket authorising or intended to be used for the purpose of authorising any person to be admitted on payment to the entertainment, unless, the price of admission is legibly printed, stamped, or otherwise marked on such ticket. For the purpose of this rule the price of admission means the price inclusive of the amount of the tax, and there shall be printed on every such ticket, as aforesaid, a statement that the price printed thereon, in accordance with the requirements of this rule, includes the tax.
- (2) Any such proprietor as aforesaid shall within seven days from the date of an entertainment, furnish to the prescribed officer a return in respect thereof showing the gross sum received by him on account of payments for admission and particulars of the gross sum so received shall be shown separately for each class of payments for admission.
- (3) The proprietor shall also forward to the prescribed officer a return showing the number and classes of season tickets issued, the period for which such tickets are available, and the gross sum realised thereby, at such times as the prescribed officer may determine.
- (4) The proprietor shall pay to the credit of the Government of Assam, at such times and in such manner as may be fixed by the prescribed officer, the amounts of the tax due. Intimation of such payment shall be given to the prescribed officer together with a statement showing the particular entertainments in respect of which payment is made and the amount due on account of each such entertainments.
- (5) The proprietor of a Cinematograph shall furnish to the prescribed officer, a return in Form XVIII annexed to these Rules showing the number of shows held during the preceeding month and shall lodge



the said return with the prescribed officer within 7 days of the close of the month to which it relates.

Before any proprietor furnishes the return required under this rule, he shall pay into a Government Treasury the full amount of tax due by him under sub-section (1) of Section 3A of the Act according to such return and shall furnish, along with the return, a treasury challan showing the payment of such amount.

- (6) The proprietor of a Cinematograph shall furnish to the prescribed officer, a return in Form XIX annexed to these Rules showing the amount of service charges collected during the preceding month and shall lodge the said return with the prescribed officer within 7 days of the close of the month to which it relates:

Provided that before any proprietor furnishes the return required under this rule, he shall pay into a Government Treasury the full amount of tax due by him under *clause (d) of sub-section (1) of section 3* of the Act according to such return and shall furnish along with the return, a Treasury Challan showing the payment of such amount.

- (7) The proprietor of a cinematograph shall furnish to the prescribed Officer, a return in form XXV showing the amount of film surcharge payable for the preceding month and shall lodge the said return with the prescribed Officer within seven days from the last day of the month to which it relates:

Provided that before furnishing such return, the proprietor shall pay into a Government Treasury the full amount of tax due under clause (e) of sub-section (1) of section 3 of the Act and shall furnish along with the return, a Treasury Challan showing the payment of such amount.

**Amendments etc. :** Sub-rule (6) of rule 14 has been inserted vide Govt. Notification No. FIX. 140/88/168 dated 14.11.1994.

**Amendment:-** *In Rule 14 (i) in proviso to sub-rule (6), for the words, figures, brackets and letter “clause (c) of sub-section (1) of section 3”, the words, figures, brackets and letter “clause (d) of sub-section (1) of section (1) of section 3”, has been substituted by Notification No. FTX.93/99/53 Dtd. 4<sup>th</sup> December,2004 published in the Assam Gazette, Extraordinary No.275 of 30-12-2004.*

*(ii) A new sub -rule (7) has been inserted by Notification No. FTX.93/99/53 Dtd. 4<sup>th</sup> December,2004 published in the Assam Gazette, Extraordinary No.275 of 30-12-2004.*

15. When a proprietor is permitted to avail himself of the provisions of sub-section (b) of section 4 of the Act he shall submit to the prescribed officer

within ten days of the entertainment of return in Form No. III showing the number of persons admitted by the mechanical contrivance, the gross amount including tax paid for admission by such persons and the amount of tax collected from them.

16. No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission, inclusive of tax. Such price inclusive of tax shall be exhibited in conspicuous position on or near the mechanical contrivance; the fact that the price is inclusive of tax shall also be exhibited clearly.
17. All payment made in accordance with the provisions of sub section (b) of section 4 of the Act shall be made to the prescribed officer within ten days of the entertainment at such time and place and in such manner as he shall require.
18. Every proprietor of an entertainment shall, when more than ten percent of the tickets for any class or seats for an entertainment are issued as complimentary tickets, submit to the prescribed officer, within 10 days from date of performance of the entertainment, a return of such tickets in Form IV, giving reasons for issuing the same-such return shall be exclusive of the number of complimentary tickets claimed under any lease for the time being in force in respect of the place where the entertainment is held.
19. Where exemption is given under section 8 of the Act, the prescribed officer shall issue to the proprietor a certificate in Form No. V and the proprietor shall comply with the conditions therein stated.
20. All applications for exemption under section 8 of the Act shall be made to the prescribed officer, not less than thirty days before the date of entertainment:

Provided that the prescribed officer may for good and sufficient reasons to the recorded in writing condone the delay in making of an application under this rule.

21. For the purpose of these rules -
  - (a) 'entertainment' shall include a series of races held on any one day ;
  - (b) "the prescribed officer" in regard to the entertainments shall be the Commissioner of Taxes or any other officer or officers authorised by him.