

AMENDMENTS IN THE CHHATTISGARH ENTERTAINMENT DUTY AND ADVERTISEMENT TAX RULE, 1942

(evr«jlü) 26, 2016 10—31 / (58) — 1936 1936) 8 PTAH, 1942 1. 8—vr. (1.1) (1.2) fQq fäu "3TIRöq €1" ?flftfT, <https://excise.cg.nic.in> kJ@5 2. "W" qTg, "nnöll—ü" -q-t-f --0 (10) f&füje (14) (5) fûqT fö f&-e (11) (15) (12) —FXT@IFT (16) n-ä-e-r (13) (17) 17 3. (1) 17—g :— föTR#i 81, AT-FIR, <https://excise.cg.nic.in> yrfä 7b 60 17 (2) ART/ Email ld, (7) Ari qaT/Email ld, (10) (11) (12) füfiFq (13) 1 (14) (1) Oilé. (2) qh (5) @5Té, fir--«) u-g â kJ@5 0TfÄfiu-q, 1936 (EF5JTi?F 30 1936) 1942 11-0 -â (31Tä<Q5) fai 5. 17 1942 & I 1/6/2016 (g.tfi. Äqltf) 26, 2016 10—31 / (58) - 348 (trq) 10—31 (58) 26 2016 GTiTT I (gfr. fäqrâ) Government of Chhattisgarh Commercial Tax (Excise) Department Mantralaya Mahanadi Bhawan, NayaRaipur-492002 NOTIFICATION New Raipur, Dated 26/05/2016 No. (58) - In exercise of the power conferred by Subsection (1) and (2) of Section 8, of The Chhattisgarh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936), the State Government hereby makes the following further amendments in The Chhattisgarh Entertainment Duty and Advertisement Tax Rules, 1942 (as amended):- Amendment 1. After Rule 8-B of above rules, following should be added:- 8-c. (1.1) Payment of Entertainment Fees- The proprietor of Entertainment will deposit Entertainment Duty on mandatory basis into the treasury via E-Chalan. The proprietor of Entertainment shall maintain a true account, separately (1.2) in respect of tickets sold, for each occasion, for the performance or exhibition or show held in a day in Form T. and will submit its return through online to the district collector on weekly basis. (1.3) In addition to Entertainment Duty the proprietor of Entertainment will also submit Additional Tax, Penalty, Interest, Composition Fees etc. via online E- Chalan through website, <https://excise.cg.nic.in> of Excise department, Government of Chhattisgarh. If the above website is disrupted for more than 3 days, then the district collector may permit deposit of duty through Bank Chalan on production written certificate from technical expert of treasury. Above payment will be only valid for the interrupted period

2. After Form S. following Form T. shall be added :- "Form T" [see Rule 8C] Date (1 Price of the tickets of the class inclusive of duty (2) No. of tickets (3) Opening Balance Serial Nos. From To (4) No. of Tickets (5) No. of tickets received Serial Nos. From To (6) of Number tickets sold Serial Nos. From (10 Entertainment duty on each ticket (14) Total number of tickets (Column 3 plus Column 5) (7) Number of tickets unsold Number of unsold tickets on hand (Column 7 minus Total no. of tickets Serial Nos. From To (8) Serial No. From To (12) Column 9) (11) Total duty due on the tickets sold (15) E-challan no., date and period to which it related (16) No. of tickets sold (9) of Price admission of each ticket (exclusive of duty) 13) Remarks (17) 3. Signature of the proprietor (entertainment) After Rule 17 Previous Intimation of the Commencement of an Entertainment of above rules, following should be added :- (1) 17-A. Registration of Entertainment :- The proprietor of any Entertainment, in which tax-payment is embodied, will submit application to the district collector, seven days before the scheduled date giving details of type of Entertainment, Date, Time, Place etc. in prescribed Form U. online through website, <https://excise.cg.nic.in> of Excise department, Government of Chhattisgarh. After receipt of application the district collector will verify/check the application and register within seven days and issue Registration Certificate online to the concerned applicant in Form U-A. Provided that at present the Proprietor of Entertainments who are paying Entertainment Duty, are also required to submit application for Registration through the said website within 60 days from the date from which this Notification takes effect.

4. To Sir, After Form T. following Form U and Form UA. shall be added :- "Form U" [see Rule 17A] Form for Registration of Entertainment District Collector (1) Name of Applicant/Society/Firm/Name of Company (2) Full Permanent Address and Local Address/Email Id and Telephone Number of the applicant (3) PAN No. of Applicant Upload Passport Size Photo of Applicant (4) Copy of Memorandum of Article of Association of Society/Firm/Company (5) Financial Status of the applicant (Income Tax return copy of last financial year). (6) Name of authorized representative (7) Full Permanent Address and Local Address/Email Id and Telephone Number of the authorized representative (8) PAN No. of authorized representative (9) License number of the cinema, the date of issue of license and its validity period. (10) Designation of Authorised officer by whom license has been issued. (11) The details of program of Entertainment event (Date, Time and Place) (12) The rates and numbers of the ticket of different category

(13) The expected income from the sale of tickets (14) The date of application Eclosures : Documents Photocopies of (1) Pan Card (2) License (3) Registration paper of Society/Firm/Company and Memorandum of Article of Association (4) Income Tax Return (5) Address Proof (Voter Id Card, Aadhar Card, Driving License, Passport, Telephone Bill) Declaration I/we have read/understood the rules and conditions of the The Chhattisgarh Entertainment Duty and Advertisements Tax Act, 1936 (No. 30 of 1936) and The Chhattisgarh Entertainment Duty and Advertisement Tax Rules, 1942 (as amended) made therein and if applied license is granted to me/us then I/we (applicant) are committed to duly follow orders/instructions issued time to time in this sequence by / Excise Commissioner / Collector / Deputy Commissioner / Assistant commissioner/ District Excise Officer. If the above description is found to be false or wrong during check or after issue of License then my/our application/license/ Registration will be liable to be cancelled, and I will not have any objection for any financial loss incurred due to cancellation, for which I/We will not have any objection. In addition to this this, fact is known to me/us that to give wrong or false statement is a punishable offense and criminal offense can be registered against me/us. Date: Place: Signature of Applicant "Form U" [see Rule 17A] Registration Certificate Type of Entertainment and Place Registration No - Date of Validity - This is certified that Date of issue 5

1. Name of Proprietor of Entertainment —2. Complete Address of of Proprietor of Entertainment House No.- Ward/ Street — City District the Entertainment is registered under The Chhattisgarh Entertainment Duty and Advertisement Tax Rules, 1942 The above amendment shall be applicable from 01.06.2016. By order and in the name of the Govern r of Chhattisgarh, (A.P. Tripathi) Special Secretary

