

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 165 Dispur, Thursday, 4th June, 2009, 14th Jyaistha, 1931 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 4th June, 2009

No. FTX.64/2008/62:- Whereas circumstances exist which render it necessary for the State Government to take immediate action to make the following rules to amend certain provisions of the Assam Amusements and Betting Tax Rules, 1939 and hence under first proviso to sub-section (1) of Section 12 of the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), the State Government deem it necessary to dispense with the condition of previous publication of the draft Amendment rules as required under sub-section (1) of Section 12 of the said Act.

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 12 of the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), the Governor of Assam is pleased to make the following Rules to amend the Assam Amusements and Betting Tax Rules, 1939, hereinafter referred to as the principal Rules, namely: —

- Short title and commencement.**
- (1) These rules may be called the Assam Amusements and Betting Tax (Amendment) Rules, 2009.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- Amendment of rule 6.**
2. In the principal Rules, in rule 6, in the proviso, for the words "State Government", appearing after the words "satisfaction of the", the word "Commissioner" shall be substituted.
- Amendment of rule 9.**
3. In the principal Rules, in rule 9, in sub-rule (2), for the words "State Government", appearing after the words "approved by the", the word "Commissioner" shall be substituted.

Amendment of
rule 9B.

4. In the principal Rules, in rule 9B,—
- (i) in sub-rule (1), for the words “officer delegated with the powers of the Commissioner under section 2B”, appearing after the words “before the”, the words “Commissioner or any other officer authorised by him in this behalf” shall be substituted.
 - (ii) in sub-rule (2), for the words “officer delegated with the powers of the Commissioner under section 2B”, appearing after the words “before the”, the words “Commissioner or any other officer authorised by him in this behalf” shall be substituted.

Amendment of
rule 10A.

5. In the principal Rules, in rule 10A, in sub-rule (1), the word “second”, appearing after the words “as per” shall be omitted.

Amendment of
rule 13.

6. In the principal Rules, in rule 13,—
- (i) in sub-rule (1), for the words and hyphen “Sub-Inspector”, appearing after the words “rank of”, the word “Inspector of Taxes” shall be substituted;
 - (ii) in sub-rule (2), for the words “State Government”, appearing after the words “approved by the”, the word “Commissioner” shall be substituted;

Amendment of
rule 14.

7. In the principal Rules, in rule 14, after sub-rule (7), the following new sub-rule shall be inserted as sub-rule (8), namely:-

“(8)The proprietor of an entertainment who is liable to furnish return, other than those covered by any other provision of these rules, shall furnish return in Form-XXVI to the Commissioner or any officer authorised by him in this behalf, within seven days of the completion of the entertainment event or within fifteen days from the end of the month if such entertainment is held on regular basis. The amount of entertainment tax payable in accordance with the return shall be deposited into the Treasury by challan and a copy the challan shall be enclosed to the return.”

Insertion of a
new rule 18A.

8. In the principal Rules, after rule 18, the following shall be inserted as rule 18A, namely :-

“18A. (1) The amount of security which a proprietor may be required to furnish under section 4A or any other provision of the Act, shall not exceed,—

- (a) in case of cinematograph exhibitions, the estimated amount of the total tax payable for thirty days as calculated with reference to the capacity, various classes and the number of maximum shows to be held during thirty days and shall not be less than twenty five per cent of such amount;
- (b) in any other case, the estimated amount of the total tax payable calculated on the basis of the maximum number of shows or amusements, capacity, various classes and shall not be less than twenty five per cent of such amount.

(2) The proprietor required to deposit security under any provision of the Act shall furnish security for such amount as may be fixed by the Commissioner or an officer authorized by him by any of the following ways, namely:-

- (a) by depositing the amount in the Treasury, or
- (b) by depositing with such authority, National Saving Certificates issued by the Government of India, the face value of which is not less than the amount of security, duly pledged in favour of such authority, or
- (c) by furnishing to such authority, a guarantee from a Scheduled Bank, approved in this behalf by the said authority, agreeing to pay to the State Government, on demand, the amount of the security.

(3) No proprietor of an entertainment shall be required to furnish security unless he has been given a reasonable opportunity of being heard.

(4) The Commissioner or an officer authorised by him in this behalf, may, by order in writing and for good and sufficient reasons to be recorded therein, forfeit the whole or any part of the security furnished by the proprietor for realization or recovery of tax or any other sum due, after giving the proprietor an opportunity of being heard. Where by the reason of the order of the forfeiture of the security, the security furnished is rendered insufficient, such proprietor shall, on demand by an order of the said authority, furnish fresh or further security of the requisite amount within the time given by such authority."

Insertion of a
new rule 21A.

9. In the principal Rules, after rule 21, the following shall be inserted as rule 21A, namely:-

"21A. (1) Where the Commissioner or an officer authorised by him in this behalf is satisfied that an assessment is required to be made under section 5A, he shall serve on such proprietor a notice requiring him on a date and at a place to be specified therein either to appear in person or through his authorised representative for hearing and to file the return, if not filed and to produce or cause production of any books of accounts or evidence on which the proprietor intends to rely.

(2) After considering the evidence produced by the proprietor, if any, or in the event of default by the proprietor to comply with the requirements of the said notice, such authority shall assess the amount of tax payable to the best of his judgment and shall pass an order of assessment and shall serve on such proprietor an assessment order in Form-XXVII and demand notice in Form-XXVIIIA with a direction to the proprietor to pay the amount within the time specified in the notice of demand and to produce before him the proof of payment of such amount within seven days from the date of payment.

(3) Where the Commissioner or any officer authorized by him in this behalf considers it necessary to impose penalty under section 5A, he shall serve a notice on the proprietor giving him an opportunity of being heard. After hearing the proprietor, such authority, if satisfied, shall pass an order imposing penalty and shall issue a notice of demand in Form-XXVII-A.”

Amendment of rule 25B. 10. In the principal Rules, in rule 25B, in sub-rule (4), for the words “two hundred and fifty”, the words “fifty thousand” shall be substituted.

Insertion of a new form No. XXVI 11. In the principal Rules, after Form-XXV, a new Form shall be inserted as Form XXVI, namely :-

“The Assam Amusements and Betting Tax Rules, 1939

FORM XXVI
[See rule 14 (8)]

RETURN TO BE FURNISHED BY THE PROPRIETOR

To
The Asst. Commissioner of Taxes, Superintendent of Taxes,
_____ Period :

1. Name of the proprietor :
2. Address of the proprietor :
3. Nature of the entertainment :
4. Place or location of the entertainment :
5. If permission obtained, give number & date and issuing authority :
6. Number of shows actually held during the period :
7. Admission fee and Entertainment Tax collected during the day/ week/month and seating capacity of the entertainment:

Sl No.	Name of the class	Seating capacity	Rate of admission	Total No. of Tickets issued	Gross collection	Total admission fee collected	Total Entertainment Tax payable	Remarks
1	2	3	4	5	6	7	8	9

8. Payment details :

Challan No.	Date	Amount	Bank/Treasury

I/we (Name) _____ being (status) _____, do hereby declare that the information furnished above are true and correct to the best of my/our knowledge and belief.

Date.....

Signature
(seal of the proprietor)"

Insertion of a new form No. XXVII

12. In the principal Rules, after Form XXVI, so inserted, the following new Forms shall be inserted, namely :-

“The Assam Amusements and Betting Tax Rules, 1939

FORM XXVII
[See rule 21 A]

Assessment order

1. Period of assessment Date.....
2. Name and address of the proprietor.....
3. Nature of the entertainment.....
4. (a) Entertainment tax assessed under section 5A
- (b) Penalty imposed under section 5A/
5. Total amount of tax and penalty.....
6. Amount already paid.....
7. Balance due.....

Place:.....

Date:.....

Prescribed Officer

The Assam Amusements and Betting Tax Rules, 1939

FORM XXVIIA
[See rule 21 A]

Demand notice

To _____, Proprietor,
_____ (address)

Please take notice that you have been assessed under the Assam Amusements and Betting Tax, 1939 to a sum of Rs. _____ (Rupees _____ only) for the entertainments held during the period ending of _____ as detailed below:

- (a) Entertainment tax Rs.....
- (b) Penalty imposed u/s 5A Rs.....
- (c) Penalty imposed u/s 5A Rs.....
- (d) Total Rs.....

Your are required to pay the above amount into the Government Treasury at _____ within thirty days from the date of receipt by you of this notice and to produce the receipt in proof of such payment before the undersigned within seven days from the date of payment, failing which the amount will be recoverable from you as an arrear of land revenue.

Place:.....

Date:.....

Prescribed Officer"

H. S. DAS,
Principal Secretary to the Govt. of Assam,
Finance Department, Dispur.