

অসম



ৰাজপত্ৰ

সত্যমেব জয়তে

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 25 দিশপুৰ, সোমবাৰ, 19 জানুৱাৰী, 2009, 29 পুহ, 1930 (শক)

No.25 Dispur, Monday, 19th January, 2009, 29th Pausa, 1930 (S.E.)

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

## NOTIFICATION

The 19<sup>th</sup> January, 2009.

No. FTX.93/99/78:- Whereas the draft of certain rules further to amend the Assam Amusements and Betting Tax Rules, 1939, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers section 12 of the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939), was published as required under sub-section (1) of said section in the Assam Gazette, Extra-ordinary No.269 dated 29<sup>th</sup> September, 2008 under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 12 of the said Act, the Governor of Assam hereby makes the following 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 9A**

2. In the principal Rules, for the existing rule 9A, the following shall be substituted, namely:-

“9A. Permission for operating cable television network and direct to home service—

- (1) The proprietor of an existing cable television network and service provider of direct to home service 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 and direct to home service. No proprietor of an existing cable television network and service provider of direct to home service shall continue to operate the cable television network and direct to home service 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 and direct to home service 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 and direct to home service. No person shall start operating a cable television network and direct to home service without obtaining permission from the Commissioner or the officer authorized by him in this behalf.
- (3) 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.”

**Amendment of  
rule 9B**

3. In the principal Rules, in rule 9B, —

- (i) in the heading, after the words, “cable service”, the words “and direct to home service” shall be inserted;
- (ii) in sub-rule (1), after the words, “cable television network”, the words “and direct to home service” shall be inserted.

Substitution of Form XIXA

4. In the principal Rule, for the existing Form XIXA, the following shall be substituted, namely:-

**“ASSAM AMUSEMENTS AND BETTING TAX RULES, 1939  
FORM – XIXA  
APPLICATION FOR PERMISSION TO OPERATE CABLE TELEVISION NETWORK.  
[See rule 9A (1) and 9A (2)]**

To  
The Assistant Commissioner of Taxes/Superintendent of Taxes.....

\*1, (a) I, Shri..... proprietor/partner/manager principal officer of the Cable Television Network and/or direct to home service known in the name and style of .....and located at (mention exact location)..... hereby inform you that the above named Cable Television Network and/or direct to home service have been operating since ..... and that I hereby apply for grant of permission to operate the Cable Television Network and/or direct to home service.

- (b) The Total number of subscribers as on the date of this application is as follows :-  
(i) No. of individual subscribers :-  
(ii) No. of hotels covered by the Network with total number of connections :-

\*2. (a) I, Shri..... son of..... of (full address)..... hereby apply for grant of permission to operate a Cable Television Network and/or direct to home service in the name and style of ..... from (mention exact location).....

- (b) The number of subscribers both individual and hotels covered by the network shall be intimated as soon as the operation of the network starts and thereafter at the beginning of every month.

\*3.(a) I, Shri..... son of..... proprietor/partner/manager/principal officer of Hotel..... located at (mention exact location)..... hereby inform you that the above named hotel has been operating a Cable Television Network since..... and that I hereby apply for grant of permission to operate the Cable Television Network and/or direct to home service

- (b) The Total number of connections as on the date of application is as follows :-  
(i) No. of rooms with Cable Television Network and/or direct to home service connection :-  
(ii) No. of other connection, if any :-

\*4. (a) I, Shri..... son of..... proprietor/partner/manager/principal officer of Hotel..... located at (mention exact location)..... hereby apply for grant of permission to operate a Cable Television Network and/or direct to home service in the hotel.

(b) The Total number of rooms or other connections covered by the network/service shall be intimated as soon as the operation of the network/service starts and thereafter at the beginning of every month.

\*5. The area of operation of the Cable Television Network and/or direct to home service is/will be as follows:-

- (i) Name of the town/village :-
- (ii) Exact area of operation (road/ street/lane/mahalla) :-

(\*DELETE WHICHEVER IS NOT APPLICABLE)

The accounts of business of the Cable Television Network and/or direct to home service are/shall be kept in ..... language. The particulars of the persons having interest in the business are given below :-

SI No.	Name in full	Father's / husband 's name	Age	Extent of interest in the business	Present address	Permanent address	Signature
1	2	3	4	5	6	7	8

- 1.
- 2.
- 3.

**VERIFICATION**

I, Shri.....do hereby solemnly affirm and declare that .....

- (i) I am authorized to make this application,
- (ii) The information given above are true and correct to the best of my knowledge and belief, and
- (iii) I shall abide by the provisions of the Assam Amusements and Betting Tax Act, 1939 and the Rule framed thereunder.

Date :

Yours faithfully,

Signature.....”

Substitution of Form XX

5. In the principal Rule, for the existing Form XIXA, the following shall be substituted, namely:-

**“ASSAM AMUSEMENTS AND BETTING TAX RULES, 1939  
FORM – XX**

**PERMISSION TO OPERATE CABLE TELEVISION NETWORK/DIRECT TO HOME SERVICE**

**[See rule 9A (3)]**

In exercise of the powers under rule 9A (3) of the Assam Amusements and Betting Tax Rules, 1939,

\* (i) the Cable Television Network and/or direct to home service in the name and style of ..... having the area of operation as shown below is hereby granted permission to operate the network/service from (location)..... with effect from.....

**Area of operation**

- (i) Name of the Town/Village :
- (ii) Exact area of operation (road/street/lane/mahalla) :
- \* (ii) the Proprietor of the hotel..... at  
(address)..... having its  
own Cable Television Network and/or direct to home service is granted  
permission to operate the network within the hotel premises only with effect  
from.....

(\*DELETE WHICHEVER IS NOT APPLICABLE)

Date:

(Office Seal)

Assistant Commissioner of Taxes/  
Superintendent of Taxes,  
Unit ....."

Substitution of  
Form XXI

6. In the principal Rule, for the existing Form XXI, the following shall be substituted, namely:-

**“ASSAM AMUSEMENTS AND BETTING TAX RULES, 1939**

**FORM - XXI**

**MONTHLY RETURN SUBMITTED BY OPERATORS OF CABLE TELEVISION  
NETWORK AND DIRECT TO HOME SERVICE**

**[Sec rule 9B (1)]**

(To be submitted in duplicate)

1. Name and address of the cable operator/  
direct to home service provider :-
2. Return Period :-
3. Total No. of subscribers :-
  - (i) No. of individual subscribers :-
  - (ii) No. of connections in hotels :-
4. Rate of subscription per subscriber per month :-
  - (i) For individual subscribers :-
  - (ii) For each connection in hotel :-
5. Total connection during the month :-
6. Total amount of entertainment tax payable :-
7. Amount of entertainment tax paid :-
8. Challan No. & Date :-

(Original copy of the challan to the enclosed)

I certify that the particulars given above are correct to the best of my knowledge and belief.

**H. S. DAS,**

Principal Secretary to the Government of Assam,  
Finance Department, Dispur.