



## **ABSTRACT**

Tax – Tamil Nadu Entertainments Tax Act 1939 – Waiver of entertainment tax arrears and penalty thereon amounting to Rs.20,13,94,694/- – payable by the Cable TV Operators as on 31.3.2008 – Orders – Issued.

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### **Commercial Taxes and Registration (C1) Department**

**G.O. Ms. No.126**

**Dated : 19.12.2008**

**Read :**

1. G.O.Ms.No.34, Commercial Taxes & Registration Department, dt.27.3.2008.
2. From the Commissioner of Commercial Taxes, Letter No.Drafting Cell- II / 16187 / 2008, dated.16.10.2008.

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#### **ORDER:**

In the Budget speech for 2008-09, it has been announced that the Cable TV will be exempt from payment of entertainment tax with effect from 1.4.2008 and the entertainment tax arrears to the tune of Rs.16 Crores outstanding as on 31.3.2008 will also be waived.

2. Based on the above Budget announcements, notification granting exemption in respect of cinematograph film exhibited on Television Screen through Cable Television Network and television exhibition, from liability to entertainments tax payable under Sections 4-D and 4-E of the Tamil Nadu Entertainments Tax Act, 1939 have been issued in the G.O first read above with reference to budget announcements for waiver of the entertainment tax arrears to the tune of Rs.16 crores outstanding as on 31.3.2008, the Commissioner of Commercial Taxes has furnished a revised amount of tax arrears to be waived as detailed below:-

<b>Sl. No.</b>	<b>Division</b>	<b>No. of cable TV operators</b>	<b>Amount of tax and penalty arrears to be waived</b>
1.	Chennai (North)	5	1,08,199/-
2.	Chennai (South)	308	96,61,187/-
3.	Chennai (Central)	105	86,91,109/-

4.	Chennai (East)	69	49,13,816/-
5.	Trichy	663	2,85,60,209/-
6.	Vellore	298	1,26,79,068/-
7.	Salem	988	1,69,69,182/-
8.	Tirunelveli	716	3,75,32,618/-
9.	Coimbatore	349	2,51,55,968/-
10.	Madurai	425	5,71,23,338/-
	<b>Total</b>	<b>3,926</b>	<b>20,13,94,694/-</b>

3. The Government after careful examination, direct that the entertainment tax arrears and penalty thereon amounting to Rs.20,13,94,694/- (Rupees twenty crore thirteen lakh ninety four thousand six hundred and ninety four only) payable by the Cable TV operators as on 31.3.2008 be waived. The waiver shall be made as per the procedure laid down in Tamil Nadu Financial Code.

4. This order issues with the concurrence of Finance Department vide its U.O. No.572/SS(PK)/2008/1 dated 16.12.2008.

(BY ORDER OF THE GOVERNOR)

**RAJEEV RANJAN,**  
SECRETARY TO GOVERNMENT.

To  
The Principal Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai -5.  
The Accountant General, Chepauk, Chennai-5.  
The Accountant General, Chennai-18 (By name)  
The Comptroller and Auditor General of India, New Delhi-1.  
The Finance Department, Chennai-9.  
The Public (SC) Department, Chennai-9

Copy to  
The Chief Minister's Office, Chennai-9.  
The Senior P.A. to Minister (Commercial Taxes), Chennai-9.  
The Municipal Administration and Water Supply Department, Chennai-9

// Forwarded / By order //

**SECTION OFFICER.**