

THE TAMIL NADU ENTERTAINMENTS TAX RULES, 1939

PART – I PRELIMINARY

1. These rules may be called the ¹[Tamil Nadu Entertainments Tax rules, 1939].

²[2. They shall apply to the whole of the ³[State of Tamil Nadu including the Kanyakumari District and the Shencottah Taluk of the Tirunelveli District.]

1. Substituted for the words "Madras Entertainment Tax Rules, 1939" by G.O. Ms. No. 836, Revenue, dated 18th March, 1970.
2. substituted by G.O. Ms. No. 3533, Revenue dated 23rd September, 1958.
3. substituted for the words "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

3. In these rules, unless there is anything repugnant in the subject or context.-

(a) **"The Act"** means the [Tamil Nadu] Entertainments Tax, Act., 1939.

4. substituted for the word "Madras" by ibid

¹[(a-1) **"Commercial Tax Officer"** means any person appointed by the Government by name or by virtue of his office to exercise the power of Commercial Tax Officer;

¹[(a-2) **"Deputy Commercial Tax Officer"** means any person appointed by the Entertainments Tax Deputy Commissioner by name or by virtue of his office to exercise the powers of Deputy Commercial Tax Officer;]

²[(a-3) ***]

³[(a-4) **"Assistant Commissioner of Commercial Taxes"** means any person appointed by the Government by name or by virtue of his office to exercise the powers of the Assistant Commissioner].

(b) [**"Entertainments Tax Commissioner"** means any person appointed by the Government by name or by virtue of his office to exercise the powers of the Entertainments Tax Commissioner under these rules;]

1. Inserted by G.O. Ms. No. 868, Revenue , dated 9th April 1951.
2. Omitted by G.O. Ms. No. 143, Commercial Taxes & Religious Endowments, dated 15th Feb 1980.
3. Inserted by G.O. Ms. No. 145, Commercial Taxes & Religious Endowments, dated 15th Feb. 1980.
4. substituted by No. SRO A-16/85, G.O. P. No. 594, dated 9th July 1985.

⁵**[(bb) "Entertainments Tax Deputy Commissioner"**

means any person appointed by the Government by name or by virtue of his office to exercise the powers of the Entertainments Tax Deputy commissioner under these rules].

5. Inserted by G.O. Ms. No. 2438, Revenue, dated 8th October 1947.

¹**[(c) "Entertainment Tax Officer"** means any Officer appointed by the Government, by name or by virtue of his office, to exercise the powers of entertainments Tax Officer under these rules.]

1. G.O. Ms. No. 2353, Revenue, dated 19th August 1943.

(d) **"Form"** means a form appended to these rule;

(e) **"Government"** means the [State] Government ;

(f) **"Government Treasury"** means a treasury or sub-treasury of the Government ; ³[***]

3. The word "and" was omitted by No. SRO A-161/1985 - G.O. P. No. 594, 9th July 1985.

(g) **"Season Ticket"** means a ticket which authorises admission to a series of entertainments during a definite period specified in it ; ⁴[and]

4. Added by *ibid*

(gg) **"Television Exhibition Provider"** means any person who provides any exhibition through Television / Computer monitor through multi system operation or through Video Cassette / Digital Versatile Disc / Video Cassette Decoder / Video Cassette Recorder / Video Cassette Player or through Cable Television Network or through any other system.

¹[(h) " **Week** " means the period beginning from Monday and ending with following Sunday ;]

²[(i) " **Year** " means the financial year.]

1. Inserted by G.O. Ms. No.2117, CT & RE, 19th Dec. 1977.
2. Added by No. SRO-A-44/91, G.O. P. No.68, dt.12th Feb. 1991 and Published in the Tamilnadu Government Gazette Part III, Section 1(a), dt.27th Feb.1991.

³[4. In these rules, "**Admission to an entertainment**" and all cognate expressions shall include admission on any payment deemed to have been made under sub-section (1-A) of Section 4 of the Act and the admission on payment of a person admitted to one part of a place of an entertainment to –

- (a) another part thereof subsequently; and
- (b) any seat or other accommodation in the place of entertainment]

3. Substituted by No. SRO A-321 (b)/82, G.O.P. No. 1406, dt. 21st December 1982.

⁴[4-A. Where the security prescribed under these rules is forfeited or adjusted fully or partly towards any arrears due under the Act, the Entertainments Tax Officer shall issue a notice calling upon the proprietor to furnish fresh security or to replenish the part of the security so adjusted, as the case may be. The proprietor shall comply with the notice within the time so specified not being less than fifteen days from the date of receipt of the notice.]

4. Inserted by No. SRO A-16/85, G.O. P. No. 594, dated 9th July 1985.

PART II PAYMENT BY MEANS OF STAMPS

¹[5 TO 17 ***] Omitted.

²[18 to 19 ***] Omitted.

1. Omitted by G.O.Ms.No.4522, Revenue, dated 22nd December,1958.
2. Omitted by G.O. Ms.No. 868, Revenue, dated 9th April,1951.

³[PART III]

3. G.O.Ms.No. 193, Revenue, dated 27th January, 1941.

PAYMENT OF THE TAX ON THE BASIS OF RETURNS

20. Any proprietor wishing to enter into an arrangement for the payment of the tax [on the basis of returns] shall apply to the Entertainments Tax Officer at least three days before the entertainment, in Form III furnishing and also the rates of payment for admission to it. ⁵[Except in cases where the Entertainments Tax Officer has by an order in writing, exempted the proprietor from doing so, the application shall be accompanied by the register in Form II proposed for use and the tickets of all classes proposed for issue, the tickets of each class being printed in a different colour and bearing separate serial number.] ⁶[Each ticket shall have a foil and counterfoil the foil bearing the words "To be detached at the entrance and given to the buyer" and the counterfoil bearing the words "To be detached at the entrance and retained by the proprietor". The Serial number shall be printed on both foil and the counterfoil. The foil shall be at least double the length of the counterfoil. The foil shall be at least double the length of the counterfoil, the foil and the counterfoil shall be of the sizes at least 8cm X 4cm , and 4cm X 4cm, respectively or any larger proportionate sizes.] ⁷[Tickets for admission to entertainments including advance booking tickets shall be printed with the inscription of the name of the theatre in both Tamil and English and other details including rate of admission and taxes either in Tamil or in both Tamil and English]. Tickets already printed otherwise than as above shall be valid till the old stocks of tickets are exhausted. The entertainments Tax Officer may, for sufficient reasons, condone the delay in the presentation of the application provided it is presented at least 24 hours prior to the commencement of the entertainment.

4. Substituted by G.O. Ms. No. 4522, Revenue, dated 22nd December 1958.

5. Substituted by G.O. Ms.No. 1085, Revenue, dated 14th June 1987.

6. Inserted by G.O. Ms. No. 906, Revenue, dated 24th March 1964.

7. Substituted by No. SRO-A 280/87, G.O.P.No. 1353, CT&RE, dated 9th December, 1987 and published in the Tamil Nadu Government Gazette part III- Section (1) (a) dated 30th Dec.1987.

¹[**21.** (i) The Entertainments Tax Officer shall, if he proposes to sanction the application, fix the amount and the nature of security to be furnished by the proprietor for the proper payment of entertainments tax and the time within which such security should be furnished.

²[The amount of security deposit so fixed shall, in the case of a temporary (touring) theatre or an open air theatre, be equal to ³[the entertainments tax payable] based on the full capacity of the auditorium for a period of seven days. In the case of a permanent or a semi-permanent theatre, the amount of security deposit so fixed shall be equal to seventy-five per cent of the tax payable as aforesaid. For the purpose of calculation of the tax payable for a period of seven days under this rule, the number of shows shall be reckoned as fourteen in the case of temporary (touring) theatres, twelve in the case of open-air theatres and twenty-two in the case of permanent and semi-permanent theatres:

Provided that the Entertainments Tax Officer may in his discretion, fix the amount of security deposit in the case of a temporary (touring) theatre or an open-air theatre at twice the amount aforesaid and in the case of a permanent or a semi-permanent theatre at one and a half times the amount aforesaid.]

1. G.O.No.1085, Revenue, dated 27th January, 1941.
2. Substituted by G.O.Ps.No.770, dated 17th July 1984.
3. Substituted by No.SRO A-60/90, G.O.P.No.215, dated 4th April, 1990, w.e.f. 1st July, 1989 and Published in the *Tamil Nadu Government Gazette* Part III – Section 1(a), dated 25th April 1990.

NOTE – This sub-rule was previously amended by No.SRO A-279/82, G.O.P.No.1242, dated 9th December, 1982. and then again amended by the above Notification.

¹[The security shall be in any one of the following forms:-

- (i) Deposit in Government Treasury of cash;
- (ii) Government Promissory Notes duly pledged in the name of the Entertainments Tax Officer;
- (iii) Post Office Savings Bank Deposits;
- (iv) Deposits made with the State Bank of India or any subsidiary bank as defined in clause (k) of Section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Central Act No. XXXVIII of 1959) or any corresponding new Bank as defined in clause (d) of Section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act No. V of 1970) or any Non-Nationalized Scheduled Bank operating in the State of Tamil Nadu, or the Tamil Nadu State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for this purpose;

(v) Loan bonds or debentures issued by quasi-Government organizations or other institutions, repayment of which is guaranteed by the Government, other than prize bonds and National Defence Certificates, duly pledged in the name of the Entertainments Tax Officer.

Where security is furnished in the form of a deposit with any of the Banks specified in item(iv) above, the deposit shall be made in the name of the "The Entertainments Tax Officer Account(Proprietor of the theatre)" and the proprietor shall at the time of making the deposit give an application / letter to the Bank to the effect that the deposit in question had been offered to the Entertainments Tax Officer as a security for the due performance of his obligations under the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act No. X of 1939) and that the deposit might be held, renewed or released according to the instructions of the Entertainments Tax Officer.]

1. Substituted for the words beginning with "The security shall be in the form of deposit" and ending with the words "duly pledged in the name of the Entertainments Tax Officer" No. SRO A-211/84, G.O.PsNo.749, dated 12th July, 1984.

However, in case where Post Office Savings Bank Deposits are offered as security, the Post Office Savings Bank Pass Book should be pledged by the proprietors of the entertainments ¹[in the name of the Assistant Commissioner of Commercial Taxes] concerned and handed over to the concerned Entertainments Tax Officer. When the security is furnished the Entertainment Tax Officer shall grant the proprietor a ²[Permit or Certificate of Registration] in Form IV.

(vi) If at any time the deposit already furnished by a proprietor under sub-rule (i) is found to be inadequate it shall be open to the Entertainments Tax Officer, by notice, to require the proprietor to make an additional deposit within the time specified in the notice.

³[**Explanation:-** For the purpose of fixing the amount of security, a place licensed for the Exhibition of Cinematograph Film on Television Screen through Video Cassette Recorder shall be deemed to be a permanent or semi-permanent theatre.]

⁴[**21-A** Every ²[Permit or Certificate of Registration] shall be granted, personally to the proprietor and it shall not be transferable, except as provided in Rule 48-A.

1. Substituted for the words "in the name of the Commercial Tax

- Officer" by No. SRO A-161/85, G.O.P.No.594, dated 9th July,1985.
2. Substituted by G.O.Ms.No.19, Commercial Taxes, dated 15th February, 1999.
 3. Added by No. SRO-A-121 (b)/84, G.O.O.No.526, dated 22nd May 1984.
 4. Inserted by G.O.No.506, Revenue, dated 10th February, 1958.

¹[Every such ²[Permit or Certificate of Registration] issued may be suspended or cancelled by the Entertainments Tax Officer for contravention of any of the provisions of the Act or the Rules made thereunder or for contravention of any condition in the ²[Permit or Certificate of Registration]:

Provided that no such suspension or cancellation shall be made unless the ²[Permit or Certificate of Registration] holder has been given reasonable opportunity to show cause against such suspension or cancellation]

³[**21-B** (1) The proprietor of every place from where television exhibition is provided shall, within thirty days from the date of commencement of such television exhibition or from 1st September, 1994, whichever is earlier submit to the Entertainments Tax Officer an application for registration in Form I.

1. Substituted by G.O.Ms.No.1379, Commercial Taxes & Religious Endowment, dated 15th November 1978.
2. Substituted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February, 1999.
3. Inserted by No. SRO A-71/(a)/94, dated 18th August 1994 with Effect from 1st September, 1994. *Gazatte* dated 23rd August 1994.

(2) Every application for registration shall be accompanied by two copies of recent passport size photograph of the proprietor in the case of proprietorship concern, managing partner or anyone of the partners in the case of a partnership concern and the authorized person in all other cases.

The proprietor, managing partner and the authorized person shall appear before the Entertainments Tax Officer when called upon to do so and sign before him on the copies of the photographs so furnished.

(3) On receipt of the application in Form I, the Entertainments Tax Officer shall after satisfying himself as to the correctness of the information furnished in the application and after making such enquiry as he considers necessary within thirty days from the date of receipt of application, issue a certificate of registration in Form I-A.

(4) Where a proprietor of television exhibition transfers his business to another, the transferee shall apply for a fresh certificate of registration. The Entertainments Tax Officer shall issue the certificate of registration after following the procedure laid down in sub-rule (3)³

(5) If the Entertainments Tax Officer is satisfied that a registration certificate, or a copy thereof is lost or accidentally destroyed, he shall, on application by the proprietor, issue a duplicate of the registration certificate, free of cost.

21-C The Entertainments Tax Officer shall, if he proposes to issue a registration certificate, require the proprietor of television exhibition to furnish a security of rupees ¹[five thousand in Municipal Corporations and Municipality areas and rupees two thousand five hundred in other areas] for the proper payment of entertainments tax and fix the nature of such security and the time within which such security should be furnished.]

²[**21-D.** (1) The proprietor of every amusement shall, within one week from the 15th February, 1999 in the case of an amusement functioning before the said date and in the case of a new amusement, one week before the commencement of the amusement, submit to the Entertainments Tax Officer an application for registration in Form I-B.

³[(1-a) The proprietor of every recreation parlour shall, within 15 days from the 1st day November 2001 in the case of a recreation parlour functioning before the said date, and in the case of new recreation parlour, 30 days before the commencement of the recreation parlour, submit to the Entertainments Tax Officer an application in Form 1-B].

1. Substituted by G.O.Ms.No. 134, Commercial Taxes, dated 2nd September, 2003 effective from 1st June, 2003, for the words 'ten thousand'.
2. Inserted by G.O.Ms.No. 19, Commercial Taxes, 15th February, 1999.
3. Inserted by G.O.Ms.No. 100, Commercial Taxes, dated 1st November, 2001.

(2) Every application for registration shall be accompanied by two copies of recent passport size photograph of the proprietor, in the case of proprietary concern, in the case of partnership, the Managing Partner or any one of the partners and the authorized person in all other cases. The proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments

Tax Officer, when called upon to do so and sign before him on the copies of the photographs so furnished.

(3) On receipt of the application in Form I-B the Entertainments Tax Officer shall after satisfying himself as to the correctness of the information furnished in the application and after making such enquiry as he considers necessary, issue a certificate of registration in Form I-C, within thirty days from the date of receipt of the application or the payment of the prescribed fees, whichever is later.

If the certificate of registration is not received by the applicant within thirty days from the date of his application or the payment of the prescribed fees, whichever is later or if no notice giving him an opportunity of being heard is received by him within the said period, the applicant shall be deemed to have been duly registered.

(4) Where a proprietor providing amusement ¹[or recreation parlour] transfers his business to another, the transferee shall apply for a fresh certificate of registration. The Entertainments Tax Officer shall issue the certificate of registration after following the procedure laid down in sub-rule (3).

1. Added by G.O.Ms.No. 100, CT, dated 1st November 2001.

(5) If the Entertainments Tax Officer is satisfied that a certificate of registration or a copy thereof is lost or destroyed accidentally, he shall, on an application submitted by the proprietor issue a duplicate of the certificate of registration, free of cost.

21-E. The Entertainments Tax Officer shall if he proposes to issue the certificate of registration require the proprietor providing amusement ¹[or proprietor providing recreation parlour] to furnish a security of Rs. 50,000 (Rupees Fifty thousand only) for the proper and prompt payment of the entertainments tax. He shall fix the nature of the security in any one of the forms prescribed under Rule 21 and the time within which such security should be furnished].

²[**22.** ³[(1)] When a ⁴[Permit or Certificate of Registration] is granted, the Entertainments Tax Officer or in his absence from headquarters one of his clerks authorized by him in this behalf shall impress with the official seal of such officer, all the pages of the registers in Form II ⁵[* * *] both the foils, and counterfoils, of all the tickets sent by the proprietor along with his application and return them to the proprietor]. The same procedure shall be adopted in

respect of the registers in Form II that may subsequently be issued by the proprietor and, for this purpose the Entertainments Tax Officer may require the proprietor to forward to him such register and the tickets at such intervals as he may fix]. ⁶[The Entertainments Tax Officer shall affix his official seal on all the pages of the register in Form II and append his dated signature below the seal and only such forms should be used by the proprietors for accounting the tickets sold by them at every show].

1. Added by G.O.Ms.No. 100, CT, dated 1st November 2001.
2. Substituted by G.O.Ms.No. 1085, Revenue, dated 14th June, 1957.
3. Renumbered by G.O.Ms.No. 19, Commercial Taxes, dated 15th February, 1999.
4. Substituted by *ibid*.
5. The expression "and IX" omitted by No.SRO A-161/85, G.O.P.No.594, dt 9th July, 1985.
6. Inserted by G.O.Ps.No.2664, Revenue, dated 21st August 1970.

¹[(2) When a certificate of registration is granted, the Entertainments Tax Officer, or in his absence from headquarters, one of his clerks authorized by him in his behalf, shall impress with the official seal of such officer, all the pages of the registers in Form II-C both foils and counterfoils, of all the tickets sent by the proprietor along with the application and return them to the proprietor. The same procedure shall be adopted in respect of registers in Form II-C that may subsequently be used and the tickets that may subsequently be issued by the proprietor and for this purpose, the Entertainments Tax Officer may require the proprietor to forward to him such register and the tickets at such intervals as he may fix. The Entertainments Tax Officer shall affix his official seal on all pages of the register in Form II-C and append his dated signature below the seal and only such forms should be used by the proprietors for accounting the tickets sold by them].

23. The tickets shall be numbered and they shall run on consecutively from performance to performance until the series is completed:

²[Provided that if in any place of entertainment, the system of advance booking is in force, the tickets for each performance in a day may be serially numbered and each such series of tickets shall run on consecutively from performance to performance for which they are numbered until the series is completed.]

³[**Explanation:-** For the purpose of this rule, a series of tickets shall contain the number of tickets from 1 to 1,00,000 and each such

series of tickets shall be distinguished by one or more letter of the alphabets.]

1. Inserted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February, 1999.
2. Substituted by G.O.Ms.No. 2781, Revenue, dated 7th September, 1955.
3. Inserted by G.O.Ps.No.219, Revenue, dated 26th January, 1972.

24. Tickets for payment of the difference in the case of admission from a lower to a higher class shall be serially numbered in the manner specified in Rule 23 and these tickets shall be shown separately in the register of tickets in Form II and in the return of tickets specified in the ¹[Permit or Certificate of Registration] in Form IV.

25. The security furnished under Rule 21 shall be maintained in full so long as the ¹[Permit or Certificate of Registration] continues to be in force and shall be liable to forfeiture if the returns are not furnished on the due date along with the receipt for the tax or if the returns are found to be inaccurate. The security shall also in the event of default be liable to adjustment towards the tax due at any time without previous intimation.

26. (1) ¹[The proprietor other than the proprietor of an amusement] ²[or proprietor providing recreation parlour] shall keep true and correct accounts and submit the return in the manner specified in the ¹[Permit or Certificate of Registration] in Form IV and shall also abide by and comply with, all the conditions specified therein.

³[(2) The proprietor shall pay the due tax by a crossed cheque drawn in favour of the Entertainments Tax Officer or into a Government Treasury. He shall attach the cheque or the treasury receipt to the return to which tax relates.]

⁴[(3) If a cheque sent by a proprietor towards payment of tax or other amount due under the Act is dishonoured for want of adequate financial cover the proprietor shall not thereafter be permitted to make payment by means of cheque for such time as the Entertainments Tax Officer or any other authority concerned in his discretion considers it necessary:

Provided that before taking action under this sub-rule the authority concerned shall give to the proprietor a reasonable opportunity to show cause against such action.]

1. Substituted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February,1999.
2. Added by G.O.Ms.No. 100, Commercial Taxes, dated 1st November,2001.
3. Added by G.O.No.958, Revenue, dated 26th April, 1948.
4. Inserted by G.O.Ps.No.7468, Revenue, dated 19th December, 1973.

¹[**26-A.** ²[(1) After the close of the year to which the return submitted under. ³[Rules 30, 32C and sub-rule (3) of Rule 32-J] relate, the Entertainments Tax Officer shall, after such scrutiny of the accounts, registers, records and other documents and after such enquiry as he considers necessary, satisfy himself that the returns filed are correct and complete and finally assess under a single order on the basis of the returns, the tax payable under any of the Sections 4, 5A or 5B of the Act for the year to which the returns relate.]

⁴[(2) If no return is submitted by the proprietor as required in the ⁵[Permit or Certificate of Registration] in Form IV within the time specified therein or if the return submitted by him appears to the Entertainments Tax Officer to incorrect or incomplete the Entertainments Tax Officer shall, after making such enquiry as he considers necessary, determine the tax or taxes due under Section 4 ⁶[(* * *) or 5-D] of the Act or under both to the best of his judgment:

Provided that before taking action under this rule the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce his accounts at time and place to be specified in the notice and to prove the correctness and completeness of the return where one has been submitted or to prove that he is not liable to submit any return and also allow him a reasonable opportunity of being heard].

1. Inserted by G.O.Ms.No. 4522, Revenue, dated 22nd December, 1958. Existing sub-rule (1) renumbered as sub-rule (2) inserted by No.SRO A-44/91, G.O.P.No.68, with effect from 12th February 1991 and Published in the *Tamil Nadu Government Gazette* Extraordinary dated 27th February,1991.
2. Inserted by No.SRO A-134/92, dated 4th September 1992 and Published in the *Tamil Nadu Government Gazette* dated 27th February 1991 and the existing rule was made sub-rule (2).
3. Substituted by No. SRO A-134/92, dated 4th September 1992 and Published in the *Tamil Nadu Government Gazette* dated 21st October 1992.
4. Inserted by G.O.Ps.No.69, dated 12th February 1991.
5. Substituted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February,1999.
6. The figures "or 4A or 4B or 4C" were omitted by SRO A-60/90, dated 4th April 1990 and Published in the *Tamil Nadu Government Gazette* dated 25th April 1990, with effect from 1st July 1989.

¹[**26-B.** ³[(1) After the close of the year to which the returns submitted under sub-rules (1) and (2) of Rule 30-A relates, the Entertainments Tax Officer, shall after such scrutiny of the accounts, registers, records and other documents and after such enquiry as he considers necessary satisfy himself that the returns submitted are correct and complete, and finally assess under a single order on the basis of the tax payable under Section 4-E or Section 4-F ³[or Section 4-G] of the Act for the year to which the returns relate.

(2) If no return or returns is submitted by the proprietor as required under sub-rules (1) and (2) in Rule 30-A within the time specified therein or the return or returns submitted appeared to be incorrect or incomplete, the Entertainments Tax Officer, after making such enquiry as he considers necessary, determine the tax due under Section 4-E or Section 4-F ^c or Section 4-G] of the Act to the best of his judgment and finally assess under a single order (the tax payable) for the year to which the returns relate:

1. Inserted by SRO A-7/94, dated 18th August 1994, Published in Tamil Nadu Government Gazette, from 1st September, 1994 dated 23rd August, 1994.
2. Substituted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February, 1999.
3. Added by G.O.Ms.No. 100, Commercial Taxes, dated 1st November, 2001.

(3) If the Entertainments Tax Officer finds after scrutiny of the accounts and records produced by the proprietor and after taking into account all relevant materials gathered, that the tax payable by the proprietor is higher than the amount of tax admitted in the return, he shall after giving an opportunity to the proprietor of being heard, assess the tax payable and serve upon the proprietor an order of assessment.

(4) The order of assessment or reassessment shall be served on the proprietor. If any amount is found to be due from the proprietor after deducting the tax already paid, the Entertainments Tax Officer shall serve upon him a notice of demand in Form XVII-B.

(5) If the tax determined under sub-rule (2) is less than the tax already paid by the proprietor, the excess amount shall be adjusted towards the arrears of tax, if any, due from him and a notice in Form XVII-B shall be issued intimating such adjustment. If, after such adjustment, there is still excess, or if no arrears of tax are due from the proprietor, the excess amount shall be refunded to the proprietor.]

27. ¹[The proprietor shall not issue or cause of ²[permit or Certificate of Registration] to be issued any ticket authorizing any person to be admitted to the entertainment ³[unless the gross payment for admission inclusive of the amount of the tax] due thereon are legibly printed, stamped or otherwise marked on the ticket and unless the ticket has been impressed with the official seal of the Entertainments Tax Officer.

1. Substituted by No. SRO A- 190/83, G.O. P. No.874, dated 4th August,1983, Gazette dated 24th August 1983. (repeated as No. SRO A- 245/83, G.O.P.no. 874, dated 4th September, 1983, Gazette dated 26th October 1983.
2. Substituted by G.O. Ms. No. 19, Commercial Taxes, dated 15th February 1999.
3. Substituted by No. SRO A-60/90, g.o.p.No. 215, dated 4th February, 1990 w.e.f 1st July 1989 and published in the Tamil Nadu Government Gazette Part III – Section 1(a) dated 25th April 1990.

Provided that in the case of complimentary tickets, it shall not be necessary to indicate ¹[the gross payment for admission inclusive of the amount of the tax] but they shall contain separate serial numbers, the class of accommodation and the official seal of the Entertainments Tax Officer as aforesaid].

28. The Proprietor shall also forward to the Entertainment Tax Officer a return in Form V showing the number and classes of [season tickets and complimentary season tickets] issued, the period for which such tickets are available and the gross sum realized thereby, along with the return for the first of the series of entertainments for admission to which such ²[season tickets and complimentary season tickets] are valid. ³[Such return shall also be accompanied by the receipt from a Government Treasury or a crossed cheque drawn in favour the Entertainments Tax Officer for the payment of the tax due. If any ²[season ticket and complimentary season ticket] are issued subsequently during the course of the series of entertainments for which the ²[season ticket and complimentary season ticket] are valid it shall be shown in the return to be sent for the entertainment which takes place next after the issue of the tickets].

1. Substituted by No. SRO A-60/90, G.O. P.No.215, dated 4th February, 1990 w.e.f 1st July,1989 and Published in the Tamil Nadu Government Gazette Part III – Section 1(a) dated 25th April, 1990.
2. Substituted by No. SRO A-159/86, G.O. P.No.946, dated 17th September, 1986.
3. G.O. No.958, Revenue, dated 26th April, 1948.

29. ⁴[(1) The proprietor shall not admit or cause or permit to be admitted to ⁵[any class of accommodation in the entertainment, any person above the age of five years] unless such person holds a

valid ticket for that class or an exchange ticket for payment of the difference for admission from a lower to a higher class as specified in Rule 24, or a ⁶[complimentary ticket] entitling him to be admitted to that class of accommodation.

4. Substituted by G.O. Ps. No. 3255, Revenue, dated 24th November, 1965.
5. Substituted by G.O. Ps. No. 1297, Revenue, dated 25th April, 1972.
6. Substituted for "free pass" by No. SRO A-321(b)/82, G.O. Ps.No.1406, dated 21st December 1982.

(2) The proprietor shall cause the tickets of all persons about to be admitted to the entertainment to be collected and every such person shall, immediately before admission to the entertainment, deliver the ticket to the person who is collecting the ticket. ¹[When the ticket is so collected, the foil bearing the words, "to be detached at entrance and given to the buyer" shall be returned to the person to be admitted to the entertainment and the counterfoil bearing the words, "to be detached at the entrance and retained by the proprietor" shall be retained and kept by the proprietor ²[until the commencement of the first show] ³[on the day] following the conclusion of the entertainment]. The portion so retained and kept shall be destroyed immediately thereafter.

(3) A person who has been admitted to an entertainment shall upon demand made by an officer authorized to enter any place of entertainment under Section 11 of the Act during the course of or immediately before or after the entertainment produce to such officer the portion of the ticket by virtue of which ticket he was admitted ⁴[***].

1. Substituted by G.O.Ps.No.906,Revenue, dated 20th March, 1964.
2. Substituted for "until midday" by No. SRO A-211/84, G.O.Ps.No.749, dated 12th July, 1984.
3. Substituted for "on the following day" by No. SRO A-118/86, G.O.P.No691, dated 10th July, 1986.
4. Omitted for "or the pass entitling him to be admitted without payment" by SRO A-321(b)/82, G.O.P.No 1406, dated 21st December, 1982.

⁵[30. (1) The proprietor shall keep registers of payment for admission in Form II in quadruplicate. Each of the pages relating to original, duplicate, triplicate and quadruplicate in the register shall bear the same serial number and each such set shall be serially numbered and shall run on consecutively from performance to performance or from day-to-day until the close of the year or the expiry of the period for which the ¹[Permit or Certificate or Registration] is issued. ²[Each original, duplicate, triplicate and quadruplicate in the register shall bear the seal and dated signature of

the Entertainments Tax Officer]. A correct and complete account of the number of tickets of every class issued and sold for each performance, the amount received for such tickets and the total of the entertainment tax due thereon shall be entered in the original, duplicate, triplicate and the quadruplicate. The entries shall be made in respect of each show and the account closed within ³[sixty minutes] of the notified time for the commencement of the show. The original relating to each show shall be detached and sent to the Entertainments Tax Officer along with the returns as prescribed in condition (4) of the ¹[Permit or Certificate of Registration] of Form IV, the duplicate shall be simultaneously sent to the executive authority of the local authority concerned within whose jurisdiction the entertainment is held, the triplicate shall be sent to the distributor of the film and the quadruplicate retained by the proprietor for his use.

1. Substituted by G.O. Ms.No. 19, Commercial Taxes, dated 15th February, 1999.
2. Substituted by No. SRO A- 139/85, G.O. p.No. 558, dated 27th June 1985.
3. Substituted for "ninety minutes", by No. SRO A."/88 – G.O.P No. 33, dated 19th January 1988. Gazette dated 3rd February, 1988.

⁴[(2)***]

4. Inserted by G.O.No. 301, Commercial Taxes & Religious Endowment, dated 13th September 1974 and Omitted by G.O. No. 33, Commercial Taxes & Religious Endowment, dated 16th January, 1975.

⁵[**30-A.** (1) Every proprietor of television exhibition shall submit a return in Form IIB showing the total collections for each month and the amount or amounts actually collected by him by way of tax during the month, separately. The return for each month shall be submitted so as to reach the Entertainments Tax Officer on or before the 10th day of the succeeding month. Along with the return he shall also submit proof of payment of tax payable under Section 4-E for the month to which the returns relates.

5. Inserted by No. SRO A-71(A)/94,dated 18th August 1994 with effect from 1st September 1994, Gazette dated 23rd august 1994.

¹[(2) Every proprietor providing amusement ²[or recreation parlour] shall submit a return in Form II-D showing the ³[Tax] collected for each month. The return for each month shall be submitted so as to reach the Entertainments Tax Officer on or before the 10th day of the succeeding month along with the proof of payment of tax payable under Section 4F, ²[or Section 4-G as the case may be,] for the month for which the return relates.

1. Substituted by G,O, Ms. No. 19, Commercial Taxes, dated 15th February,1999.

2. Added by G.O. Ms. No. 100, Commercial Taxes, dated 1st November, 2001.
3. Substituted by ibid for the words 'amusement fee'

(3) The return in Form II-B submitted under sub-rule (1) of Rule 30-A or the return in Form II-D submitted under sub-rule (2) of Rule 30-A shall be provisionally accepted by the Entertainment Tax Officer. If the return is submitted without proof of payment of tax, the amount of tax shall become due on the due date for submission under these Rules and shall be recovered in accordance with the provisions of the Act without any notice of demand to the proprietor.

(4) If the return required to be submitted by proprietor under sub-rules (1) and (2) of Rule 30-A have been submitted on or before the date specified therefore or if the returns submitted appears to be incorrect or incomplete the Entertainments Tax Officer shall, after making such enquiry he considers necessary and after giving a reasonable opportunity to the proprietor, provisionally assess the tax payable for that month to the best of his judgment and shall serve upon the proprietor a notice in Form XVII-A and the proprietor shall pay the sum demanded at the time in the manner specified in the notice.]

30-B (1) The proprietor of television exhibition shall keep true, correct and complete account in respect of collection of all charges for television exhibition. He shall maintain the receipts in duplicate with printed serial number. He shall get the receipts (both original and duplicate) duly impressed with the official seal of the Entertainments Tax Officer before use. He shall issue the original to the collection holder and retain the duplicate for verification by the inspecting officers. The receipt issued shall contain the name and address of the collection holder and the complete address of the place of entertainment.

(2) The amount collected towards charges for television exhibition should be entered simultaneously in the original and in the duplicate of the receipt, by the use of double side carbon paper so as to get the impression on the reverse side of the original receipt.

(3) Any amount charged by a proprietor by way of tax separately without including the same in the charges for television exhibition shall not be included in such charges for television exhibition.]

[**30-C** (1) The proprietor providing amusement ¹[or recreation parlour] shall keep true, correct and complete account in respect of all fee collected for amusement ²[or recreation parlour]. He shall maintain the tickets with printed serial numbers. He shall get the tickets (both original and duplicate) duly impressed with the official seal of the Entertainments Tax Officer before use. He shall issue the original to the person admitted to the amusement [or recreation parlour] and retain the duplicate for verification by the inspecting officers, authorized under sub-section (1)(a) of section 22 of the Act.

1. Substituted by G.O. Ms. No. 19, Commercial Taxes, dated 15th February, 1999.
2. Added by G.O. Ms.No. 100, Commercial Taxes, dated 1st November,2001.

(2) The proprietor providing amusement ¹[or recreation parlour] shall keep correct and complete account in Form II-C in duplicate in respect of the amusements [or recreation parlour] conducted each day. The number of tickets issued or sold for each day and the amount received for such tickets should be entered simultaneously in the original and in the duplicate by the use of double side carbon paper so as to get the impression on the reverse side of the form also. The entries shall be written and the account closed every day. This account and the tickets remaining in stock shall be shown to the inspecting officers authorized under sub-section(1)(a) of section 11 of the Act along with other connected records for verification, when demanded.

1. Added by G.O. Ms.No. 100, Commercial Taxes, dated 1st November, 2001.
2. Substituted by G.O. Ms.No. 19, Commercial Taxes, dated 15th February 1999.

(3) The return in form II-C containing the details of the tickets issued or sold for each day in a month shall be sent to the Entertainments Tax Officer along with the prescribed return in Form II-D on or before the 10th day of the succeeding month. The returns shall be signed by the proprietor].

31. The proprietor shall, at all reasonable times, on demand by the Entertainments Tax Officer (or any officer of the commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer) produce or cause to be produced before that Officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets for the time being in his possession and shall allow that officer to inspect and take an account of the same or remove the same for the purpose of examination or enquiry.

32. ²The [permit or certificate of Registration issued to the proprietor] shall be hung in a conspicuous place and produced before inspecting officers on demand.

2. substituted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February 1999.

**¹[PART III-A
PAYMENT OF TAX UNDER ²[SECTION 5-A AND 5-D] OF THE ACT**

32 – A. All rules ³[***] which are not inconsistent with the rules in this part shall mutatis mutandis apply to the payment of tax under ⁴[Sections 5-A and 5-D] of the Act.

3. Omitted for "in Part III" by SRO A-234/85, G.O.P.No. 1050. dated 20nd Nov. 1985.

4. Substituted for "under sub-section(1) of Section 5-A" by No. SRO A-12(b)84, G.O.P.No.526, dated 22nd May, 194.

32 – B (1) Every proprietor liable to pay tax [under sub-section (1) of Section 5-A or under Section 5-D] of the Act shall intimate to the Entertainments Tax Officer, the following particulars at least one week prior to the Commencement of the entertainment:-

1	(a)	Name of the proprietor	
	(b)	Name of the other partners, if any	
2	(a)	Present Address	
		Permanent Address	
⁵ [2-A		Property owned by the proprietor and other partners or properties in which the proprietor or partners have interest -	
	(a)	Particulars of property with full description:	
	(b)	Present value:	
	(c)	Nature of interest in property with extent of interest, if there is no absolute ownership.]	
3		Name and address of the theatre	
4		Classification of the theatre, whether permanent, semi-permanent or temporary (touring).	
5		Local area in which the theatre is situated; and	

5. Added by SRO A- 88-86, G.O. Ms. No. 420, dated 30th April ,1986.

6. Capacity of the place of entertainment:-

Category or Class	Rate of Admission	Number of Seats	Gross Collection Col.(2) X col.(3)
(1)	(2)	(3)	(4)
			Rs.
(a)			
(b)			
(c)			
(d)			
(e)			
(f)			
TOTAL			
_____			(Rupees in words)

7	Tax payable pre show ¹ [under sub-section(1) of section 5-A or under Section 5-D of the Act] with reference to the gross collection capacity worked out in item 6 above.	
² [8	Number and date of Licence granted under ³ [the Tamil Nadu Cinemas (Regulations) Rules, 1957] or the Tamil Nadu Exhibition of the Films on Television Screen through Video Cassette Recorders (Regulation) Act, 1984 (Tamil Nadu Act VII of 1984), as the case may be, and period for which its valid];	

1. Substituted for the expression "under sub-section(1) of section 5-A of the Act", by No. SRO A- 121(B)/84, G.O.P. No.526, dated 22nd May, 1984.
2. substituted by G.O.P.No. 526 dated 22nd May 1984.
3. Substituted for the words and figures "The Tamil Nadu Cinemas (Regulations) Rules, 1939", by No. SRO-A - 161/85, G.O.P No. 594 dated 9th July, 1985.

Provided that the Entertainment Tax Officer may, for special reasons [Permit of Certificate of Registration] the proprietor to furnish the above particulars within twenty-four hours prior to the commencement of the entertainment.

4. substituted by G.O. Ms.No. 19, Commercial Taxes, dated 15th February, 1999.

(2) Along with such intimation, the proprietor shall submit the registers in Form II and in Form II-A intended to be used and the tickets of all classes intended for issue. The Entertainment Tax Officer shall determine the amount and the nature of security to be furnished

by the proprietor for the proper payment of the tax, and the time within which such security should be furnished.

¹[(3) The amount of security deposit shall, in the case of a temporary (touring) theatre or an open air theatre, be equal to the tax payable for a period of four weeks and in the case of a permanent theatre or a semi-permanent theatre be equal to the tax payable for a period of three weeks.

6. substituted by No. SRO A- 212/84, G.O. Ps. No. 770, dated 17th July, 1984. (Gazette dated 5th September 1984.)

Explanation.- For the purpose of this rule, the tax payable for a week means the amount of tax payable per show under Section 5-A multiplied by the number of shows for which tax would have been payable by the theatre under Section 5-B had the proprietor opted for payment under that section:

Provided that the Entertainment Tax Officer may in his discretion, fix the amount of security deposit in the case of a temporary (touring) theatre or an open-air theatre at twice the amount aforesaid and in the case of a permanent or a semi permanent theatre, at one and a half times the amount aforesaid.]

²**[Explanation.-** For the purpose of item 4 in sub-rule(1) and sub-rule(3) of this rule, a place licenced for the exhibition of Cinematograph film on Television Screen Through Video Cassette Recorder shall be deemed to be a permanent or semi-permanent theatre].

7. Added by SRO A- 12(B)/84, G.O.P. No. 526, dated 22nd May 1984. This Explanation may survive even after substitution of sub-rule (3) by G.O.Ps. No. 770, dated 17th July, 1984. (Published in Tamil Nadu Government Gazette, dated 5th September 1984).

32- C. (1) The proprietor shall keep a correct and complete account in Form II in duplicate in respect of all shows held every day. The number of tickets of each class issued and sold for each performance and the amount received for such tickets should be entered simultaneously in the original and in the duplicate by the use of double side carbon paper so as to get the impression on the reverse side of the form also. These entries shall be written up and the account closed within ninety minutes of the time notified for the commencement of the show. This account and the tickets remaining in stock shall be shown to the inspecting officer along with other connected records for verification when demanded. Full facilities shall be afforded to the inspecting officer to check the correctness of the

records by counting the number of spectators in the auditorium during any single performance.

¹[(2) The return in Form II-A for all performances during each week shall be sent to the Entertainments Tax Officer so as to reach him at the latest on the Tuesday immediately following the week to which the return relates, or on the next working day if Tuesday happens to be public holiday. The return shall be signed by the proprietor. ²[The proprietor shall also keep a register showing the actual number of shows held in Form II-A in duplicate].

1. 1.sub-rule(2) Omitted and sub-rules (3) and (4) renumbered as sub-rule(2) and (3) respectively, by SRO A-240/79, G.O.Ms.No. 1216, dated 6th August 1979.
2. Substituted for the words 'and shall be accompanied by the original of the accounts in Form II-A in respect of each performance held during the week ' by ibid.

32-D. The tax for each week shall be paid into the Government treasury or to the Entertainments Tax Officer either in cash or by means of crossed cheque or demand draft in favour of the Entertainments Tax Officer on the Tuesday immediately following the week to which the tax relates or on the next working day if Tuesday happens to be a public holiday.

32 - E. The proprietor shall intimate in writing to the Entertainments Tax officer, every proposed change or variation in the gross collection capacity of the place of entertainment by virtue of any modification or revision of the rate or rates of admission or any change in the accommodation as approved by the competent authority not less than fifteen days prior to such change. Where the rates of admission are modified or revised, the tickets bearing the modified or revised rates shall not be issued until they are stamped with the seal of the Entertainments Tax officer. The tax as per the revised or modified gross collection capacity shall be payable for the shows held thereafter. Where any modification or revision in the rates of admission has the effect of reducing the gross collection capacity, the proprietor shall be liable to pay tax at the old rates till the tickets bearing the new rates are sealed and issued.

¹[**32 - F.** (1) No person shall be admitted on payment to any entertainment to which these rules apply except with a ticket issued in the manner prescribed in part III of these rules. The proprietor shall not admit or cause or ²[permit of Certificate of Registration] to be admitted to any class of accommodation in the entertainment any person above the age of five years unless such person holds a valid

ticket for that class or an exchange ticket for payment of the difference for admission from a lower to higher class as specified in Rule 24 of a ³[complimentary ticket], entitling him to be admitted to that class of accommodation.

1. Inserted by G.O.Ms.No. 1216, Commercial Taxes & Religious Endowment, dated 6th Aug. 1979.
2. Substituted by G.O. Ms.No. 19, Commercial Taxes, dated 15th February 1999.
3. Substituted for "free pass" by SRO A-32(B)/84, G.O.P.No. 1406, dated 21st December 1982.

(2) The tickets of all classes proposed for issue shall be got sealed by the Entertainments Tax Officer as provided in Rule 20, and they shall be printed in accordance with the provisions of rule 20, 23 and 24.

(3) the proprietor shall not issue or cause of ¹[permit or Certificate of Registration] to be issued any ticket being a ticket authorizing any person to be admitted to the entertainment unless the price of admission is legibly printed, stamped or otherwise marked on such ticket and unless the ticket is impressed with the official seal of the Entertainments Tax Officer.]

1. substituted by G.O. Ms.No. 19, Commercial Taxes, dated 15th February 1999.

PART III-B PAYMENT OF TAX UNDER ²[SECTION 5-B AND 5-E] OF THE ACT

2. substituted for "Section 5-B" by No. SRO A-12 (b)/84, G.O.P.No. 526, dated 22nd May 1984.

32- G. All rules ³[***] which are not inconsistent with the rules in this part shall apply mutatis mutandis to the payment of tax under ⁴[section 5-B and 5-E] of the Act.

3. The words "in Part III" omitted by No. SRO A - 234/85, G.O.P. No. 1050, dated 20th November 1985.
4. substituted for "free pass" by No. SRO A-321(b)/84 G.O.P.No. 1406, dated 21st December 1982.

32-H. The prescribed authority for the purpose of permitting the proprietor who opts to pay tax ⁵[under Section 5-B or 5-E] of the Act shall be Entertainments Tax Officer having jurisdiction over the place of entertainments.

5. substituted for the expression "under Section 5-B" by ibid.

32 - I. (1) Every proprietor who opts to pay under [Sub section(1) of Section 5-B or under Section 5-E] of the Act shall signify his intention to do so by applying to the entertainments Tax Officer in form III-B furnishing all the information required therein at least seven days prior to the week from which he desires to make such payment, provided the Entertainments Tax Officer may, for special reasons, admit an application after the expiry of the period referred to above if such application is presented at least twenty-four hours prior to the commencement of the entertainment.

(2) On receipt of the application, the Entertainments Tax Officer shall, after satisfying himself that the application is eligible for the payment of tax under ¹[sub-section(1) of Section 5-B or under Section 5-E] of the Act determine the amount and the nature of security deposit to be furnished by the proprietor for the proper payment of the tax and the time within which such security deposit should be furnished.

1. Substituted for the expression "sub-section (1) of Section 5-B" by SRO A-121 (b)/84, G.O.P. No. 526, dated 22nd May 1984.

(3) ²[The amount of security deposit shall, in the case of a temporary (touring) theatre or an open-air theatre, be equal to the tax payable for a period of four weeks and in the case of a permanent theatre or a semi-permanent theatre, be equal to the tax payable for a period of three weeks;

2. Substituted by No. SRO A- 212/84, G.O.P. No.770, dated 17th July 1984.

Provided that the Entertainments Tax Officer may, in his discretion, fix the amount of security deposit in the case of a temporary (touring) theatre or an open-air theatre at twice the amount aforesaid, and in the case of a permanent or a semi-permanent theatre, at one and a half times the amount aforesaid].

³**[Explanation.-** For the purpose of fixing the amount of security, a place licenced for the exhibition of cinematograph film on Television Screen through Video Cassette Recorder shall be deemed to be a permanent or semi-permanent theatre.]

3. Added by No. SRO A-12(B)/84, G.O.P.No. 526, dated 22nd May, 1984.

32-J. (1) After the security deposit is furnished, the Entertainments Tax Officer shall grant the proprietor a [permit or Certificate of Registration] in Form IV-B and also abide by the comply with all the conditions specified therein.

(2) The proprietor shall keep true and correct accounts in the manner specified in the ¹[permit or Certificate of Registration] in Form

IV-B and also aide by and comply with all the conditions specified therein.

(3) The proprietor shall keep a correct and complete accounts in Form II in duplicate in respect of all shows held every day. The number of tickets of each class issued and sold for each performance and the amount received for each ticket should be entered simultaneously in the Original and duplicate by the use of double side carbon paper so as to get the impression on the reverse side of the form also. These entries shall be written up and the account closed within ²[sixty minutes] of the time notified for the commencement of the show. This account and the tickets remaining in stock shall be shown to the inspecting officers with other connected records, for verification when demanded. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators in the auditorium during any single performance.

1. substituted by G.O. No. 19, Commercial Taxes, dated 15th February 1999.
2. substituted for 'ninety minutes" by G.O.P.No. 33, dated 19th January 1988.

(4) Any correction made in the ¹[Permit or Certificate of Registration] shall not be valid unless such correction is attested by the Entertainments Tax Officer.

32-K. The tax for each week shall be paid into the Government Treasury or to the Entertainments Tax Officer either in cash or by means of crossed cheque or demand draft in favour of the Entertainments Tax Officer on the Tuesday immediately following the week to which the tax relates or on the next working day if Tuesday happens to be a public holiday..

32 - L. The proprietor of a theatre who has been permitted to pay tax under ¹[sub-section(1) of Section 5-B or under Section 5-E] of the Act may after giving fifteen days notice ¹to the Entertainments Tax Officer apply to him for permission to pay such tax for the succeeding financial year also;

²[Provided that the Entertainments Tax Officer may for special reasons admit an application after the expiry of fifteen days, if such application is presented at least twenty-four hours prior to the commencement of the succeeding financial year.

1. Substituted for "sub-section(1) of Section 5-B" by No. SRO A-12(B)/ 84 G.O.P. No. 526, dated 22nd May, 1984.
2. Added by G.O. No. 1592, Commercial Taxes & Religious Endowment, dated 3rd October 1979.

32-M. The proprietor shall intimate in writing to the Entertainments Tax Officer every proposed change or variation in the gross collection capacity of the place of the entertainment either by virtue of any modification or revision of the rate or rates of admission or any change in the accommodation or class of accommodation as approved by the competent authority, not less than fifteen days prior to such change. Where the rates of admission are modified or revised, the tickets bearing the modified or revised rates shall not be issued until they are stamped with the seal of the Entertainments Tax Officer. The tax as per the revised or modified gross collection capacity shall be payable for the shows held thereafter. Where any modification or revision in the rates of admission has the effect of reducing the gross collection capacity, the proprietor shall be liable to pay tax at the old rates till the tickets bearing the new rates are sealed and issued.

32-N. ¹[(1) No person shall be admitted on payment to any entertainment to which these rules apply except with a ticket issued in the manner prescribed in Part III of these rules. The proprietor shall not admit or cause of ²[Permit or Certificate of Registration] to be admitted to any class of accommodation in the entertainment any person above the age of five years unless such person holds a valid ticket for that class or an exchange ticket for payment of the difference for admission from a lower to a higher class as specified in Rule 24 or a ³[complimentary ticket] entitling him to be admitted to that class of accommodation.]

⁴[(2) The tickets of all classes proposed for issue shall be got sealed by the Entertainments Tax Officer as provided in Rule 20 and they shall be printed in accordance with the provision of Rules 20,23 and 24.]

⁵[(3) The proprietor shall not issue or cause of [permit or Certificate of Registration] to be issued any ticket, being a ticket authorizing any person to be admitted to the entertainment, unless the price of admission is legibly printed, stamped or otherwise marked on such ticket and unless the ticket is impressed with the official seal of the Entertainments Tax Officer.]

1. Inserted by G.O. Ms.No. 1216, Commercial Taxes & Religious Endowment, dated 6th August 1979.
2. substituted by G.O. Ms.No.19, commercial Taxes, dated 15th February 1999.
3. Substituted for "free pass" by No. SRO A- 32(b)/82, G.O.P. No. 1406, dated 21st Dec 1982.

4. Originally numbered as (1) in G.O. Ms.No. 2117, CT & RE, dated 19th December 1977 and renumbered as (2) and (3) in G.O. Ms. No. 1216, CT & RE, dated 6th August 1979.
5. Originally numbered as (1) in G.O. Ms. No. 2117, CT & RE, dated 19th December,1977 and renumbered as (2) and (3) in G.O. Ms. No. 1216, CT & RE, dated 6th August 1979.

6[32 – O. (1) No remission shall be made in respect of shows not held continuously for unless than one week or for any period of less than a week following a completed week or weeks during which shows were not held continuously.

6. Inserted by No. SRO A-32 (b)/82, G.O.P. No. 1406, dated 21st December 1982.

(2) Every proprietor who suspends or discontinues the exhibition of shows shall send a written intimation to the Entertainments Tax Officer showing:-

- (1) the date from which shows have been suspended or discontinued;
- (2) the reason therefore;
- (3) the probable date on which the shows are likely to be resumed; and,
- (4) the period during which shows are not likely to be held continuously.

Such intimation shall reach the Entertainments Tax Officer not later than two days following the date from which the shows were suspended or discontinued and shall be accompanied by the sealed tickets remaining unused and the account in form II. They shall be returned to the proprietor on requisition when he proposes to resume the shows. After resumption of shows the proprietor shall send a written intimation to the Entertainments Tax Officer showing the date from which shows were resumed so as to reach the Entertainments Tax Officer not later than two days following the date of such resumption. The Entertainments Tax Officer may condone any delay not exceeding three days in the receipt of intimation of suspension or discontinuance of shows or resumption of shows if he is satisfied that such delay was due to reasons beyond the control of the proprietor.

(3) No proprietor shall be entitled to any remission of tax under section (7) of Section 5-B, unless he has intimated the Entertainments Tax Officer the suspension or discontinuance of shows and the resumption of shows as required in sub-rule(4).

(4) Every proprietor who claims remission of tax under sub-section(7) of Section 5-B shall submit an application to the Entertainments tax Officer in form III-C within seven days from the date of resumption of shows. Where the shows were not held by any reason of termination, suspension, cancellation, revocation or non-renewal of the licence granted under the Tamil Nadu Cinemas (Regulation) Act, 1955 or the Rules made there under or under any directions given by the competent authority the application shall also be accompanied by copies of the relevant orders.

(5) The Entertainments Tax Officer may condone any delay not exceeding seven days in the receipt of the application in Form III-C if he satisfied that such delay was due to reasons beyond the control of the proprietor. The Entertainments Tax officer may also direct the proprietor to furnish such other evidence or form of proof which he considers necessary for the verification of the correctness of the particulars furnished in the application within the prescribed time as may be specified by him.

(6) On receipt of application in Form III-C, the Entertainments Tax Officer shall make necessary enquires and if he considers that the claim is admissible, pass order remitting the tax. The amount of tax remitted and the period for which it is remitted shall be specified in the order.

(7) If the application submitted to the Entertainments Tax Officer appears to be incorrect or incomplete or otherwise not in order, he shall, after making such enquiry as he considers necessary and after giving the proprietor an opportunity of being heard, reject the application or pass such orders thereon as he thinks fit, for reasons to be communicated to the proprietor.]

¹[PART III – C

32-P. For the purpose of expression “such other matters” occurring in Section 16-A, the Government may take into account the public interest, special features including climatic conditions of any local area which have a bearing on the gross collection capacity, or on the average physical or financial occupancy ratio or on the number of

shows held by the theatres in that area as compared to other local areas of the same classification.]

1. Added by No. SRO A- 96(a) /83, G.O.P.No. 428, dated 13th April. 1983.

PART IV

PAYMENT OF TAX BY COMPOSITION

33. Any proprietor desiring to compound the tax under Section 5 of the Act shall, not less than seven days before the commencement of the entertainment apply to the officers to whom the Government may, by notification in the *Official Gazette*, delegates their powers under the said section, furnishing details of place, date, time and nature of entertainment, the tickets of all classes proposed for issue and the rates of payment therefore, the maximum seating capacity in respect of each class, the probable number of admissions on payment in each class, and the amount which the application offers as payment for the composition of tax.

34. (1) The officer referred to in Rule 33 shall, if he proposes to sanction the application, fix the amount for which the entertainments tax may be compounded and specify the conditions, if any, subject to which the composition will be accepted. The entertainment shall be held only on payment of the sum so fixed or such portion thereof as may be specified by such officer.

(2) The officer aforesaid shall issue to the proprietor a certificate in Form VI and the proprietor shall comply with all the conditions laid down therein.

(3) such certificate shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made or allowed to be made in the certificate.

¹[34-A. ***]

1. Omitted by G.O. Ms.No. 2117, Commercial Taxes & Religious Endowment, dated 19th December, 1977.

PART -V

PAYMENT OF THE TAX IN CASES WHERE ADMISSION IS CONTROLLED BY MECHANICAL CONTRIVANCE

²[**35.** A proprietor may be permitted by an Entertainments Tax Officer to avail himself of the provisions of clause (b) of subsection(1) of Section 6 of the Act, on his furnishing such security as may be required. ³[The amount of security deposit so fixed shall, in the case of a touring cinema, be equal to the tax payable namely, the Entertainments Tax, ⁴[***] based on the full capacity of the auditorium for a period of seven days. In the case of a permanent theatre, the amount of security deposit shall be equal to seventy-five per cent of the tax payable as aforesaid.] For the purpose of this rule, the number of shows shall be reckoned as fourteen in the case of all temporary (touring) theatres, sixteen in the case of permanent (including semi-permanent) theatres in panchayat areas and twenty-two in the case of permanent (including semi-permanent) theatres elsewhere;

Provided that the Entertainments Tax Officer may, in his discretion, fix the amount of security deposit in the case of a touring cinema at twice the amount of the tax payable, namely, the Entertainments Tax. ⁴[(***)] based on the full capacity of the auditorium for a period of seven days. In the case of permanent theatre, the amount of security deposit so fixed shall be equal to one and a half times the tax payable as aforesaid.

2. substituted by G.O. P. NO. 7468, Revenue dated 19th December 1973.
3. Substituted by SRO A-279/82, G.O.P.No. 1242, dated 9th November 1982.
4. Omitted by No. SRO A-60/90, G.O.P. No.215, dated 4th April 1990, w.e.f. 1st July 1989.

For the purpose of this rule, the number of shows shall be reckoned as fourteen in the case of all temporary (touring) theatres, sixteen in the case of permanent theatres (including semi-permanent

theatres) in panchayat areas and twenty –two in case of permanent (including semi- permanent) theatres elsewhere.

The security shall be in the form of deposit in a Government treasury of cash, or Government promissory notes or Post office Saving Bank Deposits or made with State Bank of India, or any subsidiary Bank as defined in clause (k) of Section 2 of the State Bank of India (subsidiary Banks) Act, 1959 (Central Act No. XXXVIII of 1959) or any corresponding new Bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of undertakings) Act, 1970 (Central Act No. V of 1970) or any non – nationalized Scheduled Bank operating in the State of Tamil Nadu, or the Tamil Nadu State Co-operative Bank and Central co-operative Bank approved by the Registrar of Cooperative societies for this purpose, or loan bonds or debentures issued by the quasi-Government Organisations or other institutions, repayment of which is guaranteed by the Government, other than prize Bonds and National Defence Certificates, duly pledged in the name of the Entertainments Tax Officer. However in cases where Post Office Savings bank Pass Book is offered as security, the Post Office Savings Bank Pass Book should be pledged by the proprietors of the entertainments ¹[in the name of the Assistant Commissioner of commercial Taxes] concerned and handed over to the concerned Entertainments Tax Officer.

When the security is furnished, the Entertainments Tax Officer shall grant the proprietor a permit in Form VII.

1. Substituted for the expression " in the name of Commercial Tax Officer" by No. SRO A-161/85 G.O.P. No. 594, dated 9th July 1985.

36. No person shall, unless he is the holder of a pass clearly marked be admitted to an entertainment in respect of which a permit is granted under Rule 35 except through the mechanical contrivance and except on payment of the price of admission inclusive of tax.

37. The security furnished under Rule 35 shall be maintained in full so long as the permit continues to be in force and shall be liable to forfeiture if the returns are not furnished on the due dates along with the receipt for the tax or if the returns are found to be inaccurate. The security shall also in the event of default be liable to adjustment towards the tax due at any time without previous intimation.

38. The proprietor shall keep a register of persons admitted in Form VIII.

39. (1) The proprietor shall keep true and correct accounts and submit the returns, in the manner specified in the permit in Form VII and shall also abide by, and comply with, all the conditions specified therein.

¹[(2) The proprietor shall pay the tax due by a crossed cheque drawn in favour of the Entertainments Tax Officer or into a Government Treasury. He shall attach the cheque or the treasury receipt to the return to which the tax relates].

²[(3) If a cheque sent by a proprietor towards payment of tax or other amount due under the Act is dishonoured for want of adequate financial cover, the proprietor shall not thereafter be permitted to make payment by means of cheque for such time as the Entertainments Tax Officer or any other authority concerned in his discretion considers it necessary.

1. G.O. No. 4522, Revenue, dated 2nd December 1949.
2. Inserted by G.O. P. No. 7648, Revenue, dated 19th December 1973.

Provided that before taking action under the sub-rule the authority concerned shall give to the proprietor a reasonable opportunity to show cause against such action].

¹[39-A. If no return is submitted by the proprietor as required in the permit in form VII within the time specified therein or if the return submitted by him appears to the Entertainments Tax Officer to be incorrect or incomplete the Entertainments Tax Officer shall after making such enquiry as he consider necessary, determine the tax or taxes ²[due under Section4] of the Act or under both to the best of his judgment:

1. G.O.No. 4522, Revenue, dated 2nd December, 1949.
2. substituted for "due under section 4A, 4B and 4C", by No. SRO A- 60/90, G.O.P. No.215, dated 4th April 1990, with effect from 1st July 1989.

Provided that before taking action under this rule the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce at a time and place to be specified in the notice and to prove the correctness and completeness of the return where

one has been submitted or to prove that he is not liable to submit any return and also allow him reasonable opportunity of being heard.

40. Every mechanical contrivance at a place of entertainments Tax Officer shall at all reasonable times to be open to inspection by the Entertainments Tax Officer who may be deputed by him or to whom the Entertainments Tax Officer is subordinate.

41. The proprietor shall at all reasonable times on demand by the Entertainments Tax Officer ³[or any officer of the commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer] produce or cause to be produced before that officer all books and records kept by the proprietor in connection with any entertainments and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.

3. Added by G.O.P.No. 4522, Revenue, dated 2nd December, 1949.

42. The permit granted under rule 5 shall be hung in a conspicuous place and produced before inspecting officers on demand.

PART VI
PAYMENT OF TAX ON ADMISSION TO ENTERTAINMENTS
ON PAYMENT OF SUBSCRIPTION OR CONTRIBUTION
TO AN INSTITUTION

43. (1) When the payment for admission to an entertainment or a series of entertainments is a lump sum paid as subscription or contribution to an institution and when such payment enables the persons making it also to exercise other privileges, or rights in that institution, the proprietor shall apply to the Entertainments Tax Officer to fix such amount as appears to him to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable on such portion.

(2) Along with the application, the proprietor shall furnish details of the number of persons so subscribing or contributing, the amounts realized, the number and nature of the entertainment, the rates of payment for admission for those who have not so subscribed or contributed and the nature of the other rights, privileges, etc., to which a person subscribing or contributing to the institution is eligible, and also a copy of the rules and regulations if any of the institution.

(3) The Entertainments Tax Officer shall fix the amount which appears to him to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable thereon and may require the proprietor to furnish such security as he may think fit. ¹[The amount of security so required by the Entertainments Tax Officer shall be not less than the amount of tax determined by him as payable under sub-rule(1) of Rule 43; and]

1. Added by G.O.Ps. No. 734, Revenue, dated 9th March 1964.

(4) The amount of tax fixed by the Entertainments Tax Officer shall be paid by the proprietor within seven days from the date of receipt by him of the order of the officer aforesaid fixing the amount of tax due.

¹[(5) If no application is made by the proprietor as required in sub-rule (1) or if the particulars furnished in the application made by him appear to the Entertainments Tax Officer, to be incorrect or incomplete, the Entertainments Tax Officer shall after making such enquiry as he considers necessary, determine the tax or taxes due under ²[Section 4 ³[***] or Section 5-A] of the Act or under both to the best of his judgment:

Provided that before taking action under this rule the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce his accounts at a time and place to be specified in the notice and to prove the correctness and completeness of the particulars furnished or to prove that he is not liable to make an application or to furnish the particulars and also allow him a reasonable opportunity of being heard.]

1. Added by G.O. Ms.No. 4522, Revenue, dated 22nd December 1958.
2. Substituted for "Section 4 or 4-A" by No. SRO 234/85, g.o.p. No. 1050, dated 20th July 1985.
3. "or 4A" Omitted by No. SRO A-60/90, G.O.P. No. 215, dated 4th April 1990. w.e.f. 1st July 1989.

⁴PART VI- A

⁵[***]

4. Omitted for "Part VI-A" by No. SRO A- 60/90, G.O.P.No.215, dated 4th April 1990, w.e.f. 1st July 1989.
5. rules 43-A to 43 C omitted by G.O.P. No. 215, dated 4th April 1990.

PART VI-B – GENERAL

43-D. After determining under Rule 26-A, 39-A or 43(5) the tax or taxes due in respect of the entertainment, the Entertainment Tax officer shall examine whether the proprietor has already made any payment towards the tax or taxes due by him. If any further amount is found to be due from the proprietor, the Entertainments Tax Officer shall serve upon the proprietor a notice in Form XVII and the proprietor shall pay the sum demanded within the time and in the manner specified in the notice. If the tax determined is lower than the amount, if any, already paid by the proprietor the Entertainments Tax Officer shall serve upon the proprietor a notice in Form XVIII for refunding the excess tax.

¹[43-E. (1) Where for any reason any payment for admission to any entertainment has escaped assessment to tax under Section 4 of the Act or any amount collected for television exhibition has escaped assessment to tax under Section 4-E of the Act or payment to any amusement ²[or recreation parlour] has escaped assessment tax under Section 4-F ²[or Section 4-G] of the Act the Entertainments Tax Officer may, within a period of five years from the expiry of the period to which the tax relates, take action under sub-section(1) of Section 7-B of the Act.

(2) Where for any reason any payment for admission to any entertainment or cinematograph exhibition or any amount collected for television exhibition or amusement ²[or recreation parlour] has been assessed to tax at a rebate lower than the rate at which it is assessable under Section 4 or 4-D or 3-E or 4F ²[or 4G] of the Act, as the case may be, the Entertainments Tax Officer may within a period of five years from the expiry or the period to which the tax relates, take action under sub-section(2) of Section 7-A of the Act.

1. Substituted by G.O.Ms.No. 19, Commercial Taxes, dated 15th February 1999.
2. Added by G.O. Ms.No. 100, commercial Taxes, dated 1st November 2001.

¹[**43 – F.** The notice in writing referred to in Section 10- C shall be in Form XIX].

1. G.O. No. 6632, Revenue, dated 1st December 1973.

PART VII EXEMPTIONS

²[**44** and **45** omitted].

2. G.O. No. 4522, Revenue, dated 22nd December, 1958.

³[**45-A.** Application for exemption from liability to entertainments tax in respect of film shows organized by philanthropic, educational or cultural institutions to raise funds shall be subject to the following conditions, namely:-

3. Added by G.O. Ms. No. 1242, CT & RE, dated 10th April 1979 Substituted by No. SRO A-80/91 G.O.P. No. 205, dated 11th April 1991.

(i) ⁴[The application shall be submitted to the Entertainments Tax Officer concerned, at least thirty days in advance of the date on which the benefit film show is proposed to be conducted with particulars of date and place of show with a court-fee stamp to the value of two rupees. On receipt of the application, the Entertainments Tax Officer shall make an enquiry on the bonafides and correctness of the particulars furnished in the application and submit the same with his enquiry report direct to the Commissioner of Commercial Taxes who shall forward the application with his remarks to the Government at least fifteen days in advance of the date of the show.

4. Substituted by SRO A- 80/91, dated 10th April 1991, G.O.P. No. 205, dated 11th April 1991.

(ii) The application shall contain sufficient information regarding the objects, activities and the like of the institution and the nature of the cause for the benefit of which the particulars show is proposed to be held.

(iii) The applicant shall prove the bonafides and correctness of the particulars in the application by producing the relevant records maintained by the institution with a copy of the latest audited statement of accounts of the beneficiary institution.

(iv) Admission to the benefit films show shall be by means of special tickets printed for the purpose. Taxes and surcharge shall not be collected from the persons admitted and ticket shall specify only the gross rate of admission to the cinema indicating prominently the grant of exemption from taxes. These tickets shall be got sealed by the Entertainments Tax Officer before use and all unused tickets shall be surrendered to the Entertainments Tax Officer concerned with a statement of account showing the details of the total number of tickets sold in each denomination, the amount collected and the expenditure incurred, within ¹[one week] after the date of the show. Similar

particulars shall be submitted to the Government also within [one week] of conducting the show.

1. Substituted for the expression "3 days" by No. SRO 213/84, G.O.P. Ms. No. 771, dated 17th July 1984

²[(iv - a) The Entertainments Tax Officer shall have power for good and sufficient reasons, to demand security from the applicant for the payment of tax or other amounts that may become due on account of non-compliance of any of the conditions governing the exemption. The amount of security deposit ³[shall be equal to] the tax payable on tickets based on the full capacity of the auditorium for the exempted show or shows. Where the Entertainments Tax Officer directs the payment of the security deposit, it shall be made in the form of a deposit in a Government Treasury or in the form of a bond in Form XXI or Form XXII, as the case may be, to the satisfaction of the Entertainments Tax Officer, before the show is conducted. If the applicant becomes liable to pay tax, it shall be recovered from the security deposit and the balance shall be refunded to the applicant. If no tax is due from the applicant, the security deposit shall be refunded in full].

2. Inserted by *ibid*.

3. substituted for "shall not exceed" by No. SRO A- 214/87, G.O.P. No. 865, dt. 28th July 1987.

(v) The expenditure on arrangements for the benefit film show shall not exceed twenty-five per cent of the gross collection. A minimum of seventy-five per cent of the proceeds of the show shall be utilized for the purpose for which exemption is granted.

¹[(vi) Failure to comply with any of the ²[conditions (i) to (v) above with entail recovery of the taxes and other levies payable under the Act but for the exemption].

1. Old clause (vi) omitted and clause (vii) renumbered as clause (vi) by No. SRO A-98/82. G.O.Ps. No. 362, dated 25th March 1982, Gazette on dated 21st April 1982.

2. substituted for the expression "conditions (i) to (vi)" by *ibid*.

³[**45-B.** where the Government have issued an order under sub-section (2) of section 8 of the Act, exempting any individual entertainment or entertainments from liability to the entertainments tax, the proprietor shall apply to the Entertainments Tax Officer concerned and obtain a certificate of exemption in Form XI and comply with the conditions specified therein and in the order of the Government aforesaid granting exemption. Such application shall be accompanied by a crossed cheque drawn in favour of the

Entertainments Tax Officer, or by Treasury receipt for rupees five. The Entertainments Tax Officer may, in his discretion, require the proprietor to furnish such security as he considers necessary:

1. Inserted by G.O. PS. No. 1025, Revenue, dated 23rd April, 1959. Old rule 45-A renumbered as present rule 45-B by G.O.PS. No. 1242, Commercial Taxes & Religious Endowment dated 10th August 1979.

Provided that the officer aforesaid may, in his discretion, accept an application at short notice or after the entertainment has been held or may dispense with an application altogether, if he is satisfied that the entertainment is eligible for exemption from liability to the tax, under the general order of the Government.

¹[**45-C.** The Government may in public interest or to mitigate hardship to the cinematograph industry remit the whole or any part of the tax payable under the Act, whether prospectively or retrospectively, subject to the condition that in respect of remission of tax the proprietor had not collected any tax in respect of that period for which remission is sought to be granted].

1. 45-C renumbered as 45-D inserted by SRO A-26(a) / 88 G.O.P. No. 158, dated 23rd February 1988.

²[**45-D.** The proprietor / partner / permit holder of the place of entertainment shall issue an authorization in such form to any person who has to perform any duty inside any place of entertainment or in connection with any entertainment permitting such person to be admitted without any payment. The authorization shall contain the name of the person, his calling, the nature of his duties inside the place of entertainment, and the signature of the proprietors / partners or permit-holder shall also maintain a register showing the names and addresses of all persons to whom authorizations are issued under this rule from time to time with the date of issue in each case.

2. Inserted by No. SRO A-26 (a) / 88- G.O.P 158,dated 23RD February 1988.

46. The Certificate (referred to in rule ³[***] 45-B shall be hung in a conspicuous place and produced before inspecting Officers on demand.

3. G.O. No. 4522, Revenue, dated 22nd December 1958.

47. ⁴[***]

4. Omitted by ibid

PART VIII MISCELLANEOUS

48. Every owner or other person in charge of any theatre, hall or other premises who lets out the same for the purposes of an entertainment shall give notice of such entertainment to the Entertainments Tax Officer. ¹[***] such notice shall be given at least three days before the entertainment and shall specify the nature of the entertainment, the name and address of the proprietor and the date on which, and the time at which, entertainment is to be held.

1. Omitted by G.P.O Ps. No. 468, dated 5th May,1981.

²[48-A. Every permit holder or certificate of registration holder entering into or forming a new partnership in conducting an entertainment or entertainments or for providing amusement [or recreation parlour] or television exhibition, as the case may be, shall, within thirty days of happening such events, send to the Entertainments Tax Officer concerned, a declaration in Form XV signed by all the partners, stating the names and addresses of all the partners and their respective shares in the business. The Entertainments Tax Officer shall then verify the application and transfer the permit or the certificate or registration in the name of the partnership firm. If a partner retires without the partnership being dissolved thereby, he shall send to the Entertainments Tax Officer concerned a declaration in Form XVI within thirty days of his retirement. All partners shall jointly and severally, responsible for the payment of the tax under the Act].

2. substituted by G.O. Ms. No. 19, Commercial Taxes, dated 15th February 1999.

48-B. If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the Entertainments Tax Officer concerned within 30 days of such dissolution.

48-C. If a proprietor dies the [permit or registration] shall expire. However, if his legal heir or representative notifies the fact of the death of the proprietor to the Entertainments Tax Officer concerned within 30 days from the date of his death, and desires to have a fresh ¹[permit or registration], a fresh [permit or registration], shall be granted in the name of the legal heir or representative.

1. Substituted by No. SRO A-71(a)/ 94, G.O.P.No.265, dated 18th August 1994 with effect from 1st September 1994.

²[**48-D.** The permit holder or the certificate of registration holder, who appoints a person or a relative regularly as a manager or person in charge for the purpose of carrying on the work of the entertainment or amusement or television exhibition, such as appearing before the prescribed authority under the Tamil Nadu Entertainments Tax Act, filing of returns, signing of Forms II, II-C and IID statements and requisition etc., shall submit to the Entertainments Tax Officer concerned a declaration in Form XX signed by the partners / proprietor / permit holder / registration Certificate holder, as the case may be, along with the Form I or I-B or III or III-B. If there is any change in the manager or person in-charge, a fresh Form XX shall be filed within three days from the date of such change].

2. Substituted by G.O. Ms. No. 19, Commercial Taxes, dated 15th February 1999.

PART IX ADMINISTRATION

49. (1) ³[(a) Any person aggrieved by an order passed under these Rules by an Entertainments Tax Officer or by any other officer subordinate to the Commercial Tax Officer may, within thirty days from the date of such order, appeal to the Assistant Commissioner of Commercial Taxes:

3. Substituted by No. SRO A-58(C) 80, G.O. Ms. No. 145, CT & RE, dated 15th February 1980.

Provided that the Assistant Commissioner of Commercial Taxes may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period].

¹[(b) Every order passed on appeal under clause (a) shall, subject to revision by the Entertainments Tax Deputy Commissioner of the range concerned or any officer authorized by the Government under clause (bb) of sub-rule(2) or the Entertainments Tax Commissioner, be final];

1. Substituted by G.O. Ms. No. 1204, Commercial Taxes and Religious Endowments dated 30th August 1976.

²[(c) The Assistant Commissioner of Commercial taxes may in his discretion either suo motu before the expiry of four years from the date on which an order was passed or on an application preferred within sixty days from the date on which an order or proceedings to

which the application relates was communicated to the applicant call for and examine the records relating to such order or proceedings of any Entertainments Tax Officer under the Act or these rules, for the purpose of satisfying himself as to the legality or propriety of such order as to regularity of such proceedings and may pass such orders with respect thereto as he thinks fit;

Provided that the Assistant Commissioner of Commercial Taxes may admit an application for revision presented after the expiration of the said period if he is satisfied that the applicant had sufficient cause for not presenting the application within the said period;]

²[(cc) The Entertainments Tax Commissioner may for reasons to be recorded in writing transfer an appeal or an application under clause (c) as the case may be pending before the Assistant Commissioner of Commercial Taxes to any Officer not below the rank of the Assistant Commissioner of Commercial Taxes authorized by him in this behalf. The officer so authorized shall exercise all powers conferred on the Assistant Commissioner of Commercial Taxes in relation to such appeal or application.]

2. Substituted by G.O. Ms. No. 145, Commercial Taxes and Religious Endowment, dated 15th February 1980..

¹[(d) notwithstanding that an appeal under clause (a) or an application under clause (c) has been preferred, the tax, fee or other amounts shall be paid in accordance with the assessment, or order or proceeding against which the application has been preferred:

1. G.O. Ms. No. 1841, Revenue, dated 23rd June 1959.

Provided that the authority concerned may, in its discretion give such direction as it thinks fit in regard to the payment of the tax, fee or other amount before the disposal of the appeal or the application for revision, if the appellant or the applicant, as the case may be, furnishes sufficient security to its satisfaction in Form XIII or in Form XIV:

Provided also that, if personal security alone is offered the authority concerned shall not grant a larger concession than payment of the tax, fee or other amount in installments].

²[(2)(a) The Entertainments Tax Commissioner subject to the control of the Government, and the Entertainments Tax Deputy Commissioner of the range concerned subject to the control of the Entertainments Tax Commissioner, shall have power to superintend the administration of the Act and the collection of the tax there under].

2. G.O. Ms.No. 2348, Revenue dated 8th October 1947.

³[(b) In particulars and without prejudice to the generally of the foregoing power the Entertainments Tax Commissioner or the Entertainment Tax Deputy Commissioner of the range concerned, may, in his discretion either *suo motu* before the expiry of four years from the date on which an order was passed or on application preferred within sixty days from the date on which an order or proceedings to which the application related was communicated to the applicant, call for and examine the records relating to such order or proceedings of any Entertainments Tax Officer or any other officer or person under the Act or these rules, including cases where an inferior officer has exercised powers of revision under these rules for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceedings and may pass such order with respect thereto as he thinks fit:

3.G.O. Ms. No. 3266, Revenue, dated 28th December 1950.

Provided that the said officer may admit an application for revision presented after the expiration of the said period, if he is satisfied that the application has sufficient cause for not presenting the application within the said period].

¹[(bb) Notwithstanding anything contained in clause (b), any officer authorized in this behalf by the Government may, in respect of any application preferred under clause (b) and referred to him by the Entertainments Tax Commissioner, exercise all the powers of the Entertainments Tax Deputy Commissioner under clause (b) and call for and examine the records relating to the order or proceedings, which form the subject matter of such application, for the purpose of satisfying himself as to legality or propriety of such order or as to the regularity of such proceedings and may pass such order with respect thereto as he thinks fit.]

1. Inserted by G.O. Ms. No. 1204, Commercial Taxes & Religious Endowment , dated 30th August 1976.

²[(c) Notwithstanding that an application has been preferred under clause (b) the tax, fee or other amount shall be paid in accordance with the assessment order or proceedings against which the application has been preferred:

2. G.O. Ms.No. 1880, Revenue, dated 6th May 1957.

Provided that the authority concerned may, in its discretion , give discretions as he thinks fit, in regard to payment of tax, fee or other amount if the applicant furnishes sufficient security to its satisfaction in Form XIII or in Form XIV as the case may be:3

Provide also that, if personal security alone is offered the authority shall not grant a larger concession than payment of tax, fee or other amount in installments.]

¹[(3) Appeals and revision petitions preferred under sub rules (1) and (2) should be affixed with Court Fee Stamps of the appropriate value as specified in the Tamil Nadu Court Fees and suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955)].

1.G.O. Ms. No. 1841, Revenue, dated 23rd June 1959.

²[**49-A.** Every order of an appellate or revising authority shall be communicated to the applicant or petitioner affected by this order, to the Entertainments Tax Officer, and any other authority concerned].

2.Inserted by G.O. Ms. No. 3002, dated 18th October 1954.

³[**49-B.** If for any reasons the exemption granted under sub section(2) of Section 8 of the Act is cancelled by Government, the Entertainments Tax Officer concerned shall determine and collect the tax in the same manner as if it were a tax levied by himself.]

3. Inserted by G.O. Ms.No. 4522, Revenue , dated 22nd December 1958.

50 ⁴[***]

4. Omitted by G.O. Ms.No. 1085, Revenue dated 14th June 1967.

51. The Officer to whom the Government have delegated their powers [under section 5] of the Act shall be the prescribed authority for the purpose of Section 15 thereof.

5. Substituted for "under clause (a) of Section 5" by No. SRO A- 161/85, G.O.P.No. 594, dated 9th July 1985. Gazetted on 21st August 1985.

52. ¹[***]

1.Omitted by G.O. MS.No. 1085, Revenue , dated 14th June 1967.

²[**53.** Any person who commits a breach of ³[any of the Rules 21-B, 21-D, 22],23 to 28, 29(1) AND (2), 30 TO 32, 32-C, 32-E, 32-J, 32K, and 32-N], 36,37,38,39,41,42,45-A,45-B, ⁴[45-C], 46, and 48 or any of the conditions of the permit in Form IV, IV-B and VII or of any of the Certificates in form VI, and XI shall on, conviction by a Magistrate, be punishable with fine which may extend to Rs.500]

2. .Substituted by G.O. Ms.No. 2112, Commercial Taxes and Religious Edowment dated 19 th December 1977. Inserted by No. SRO A-63/88, G.O.P. No. 447, dated 6th April 1988.

3. substituted by G.O.Ms. No. 19, commercial Taxes, dated 15th February 1999.

4. Inserted by No. SRO A- 321 (b)/82, G.O.P. No. 1406, dated 21st December 1982.

⁵[**54.** Where a form has been prescribed by these rules for the keeping or maintaining of any register or for submission of any return only the appropriate form printed under the authority of the Government shall be used for the purpose].

5. substituted by G.O. Ms. No. 2954, Revenue, dated 26th April 1948.

⁶[55. Where a payment is made by cheque under these rules the cheque shall be ⁷[crossed cheque and] such as may be received by a Government Treasury under the Tamil Nadu Treasury code].

6. Substituted by G.O. Ms. No. 958, Revenue dated 26th April 1948.

7. Inserted by G.O. Ms. No. 4522, Revenue, dated 22nd December 1958.

⁸[56. where a permit or certificate granted under these rules is lost or accidentally destroyed a duplicate of the permit or certificate, as the case may be, may be granted on payment of a fee of one rupee and the same shall be super scribed "duplicate"].

8. substituted by G.O. Ms. No. 2213, Revenue dated 31st July 1953.

¹[57. The service on a proprietor of any notice, summons or order under the Act or the rules made there under may be effected in any of these following ways, namely:-

- (a) by giving or tending it to such proprietor or his manager or his clerk or agent; or
- (b) If such proprietor or his manager or clerk or agent is not found, by leaving it at the place of entertainment or last known place of residence or by giving or tendering it to some adult member of his family; or
- (c) If the address of such proprietor is known, by sending it to him by registered post; or
- (d) If none of the mode aforesaid is practicable, by affixing it in some conspicuous place at his last known place of entertainment or residence.

2. substituted by G.O. Ms.No. 1727, Revenue dated 30th June 1954.

²[58-A. An Entertainments Tax Officer may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act or the Rules made thereunder to appear before him and give evidence. The Deputy commercial Tax Officer or the Entertainments Tax Officer may examine such person on oath or affirmation.]

2. Substituted by G.O. Ms. No. 3834, Revenue dated 13th December 1955.

³[59. An Entertainments Tax Officer shall have all the powers conferred on a court by the code of civil procedure, 1908 for the purpose of securing the attendance of persons or the production of documents].

3. Substituted by G.O. Ms. No. 1025, Revenue dated 3rd April 1959.

¹[**60.** An Entertainments Tax Officer shall issue a summon for the production of documents or the appearance of any person in Form XII.]

1. Substituted by G.O. Ms. No. 1727, Revenue dated 30th June 1954.

61. The powers conferred on an Entertainments Tax Officer by rules 58 to 60 may also be exercised by an appellate or revising authority.

62. A person other than the proprietor appearing before an Officer in pursuance of a summons to give evidence or produce documents in any enquiry under the Act or the Rules made there under shall be paid traveling allowance and batta at such rates as may be fixed by the State Government from time to time.

¹[**63.** An Entertainments Tax Officer or an appellate or revising authority shall grant certified copies of deposition made under Rule 58 or Rule 61, as the case may be, to the parties concerned, if an application is made properly stamped.]

2. substituted by G.O. Ms. No. 486, Revenue, dated 10th February 1958.

²[**64.** The following cases respecting proprietors shall be published under Section 10-AA:-

2. Added by No. SRO A-279/82, G.O.P. No. 1242, dated 9th November 1982. Gazetted on 1st December 1982.

(i) Name of defaulters of tax with details where the total amount of tax including Show Tax, Surcharges and Additional Surcharges for one or more years is rupees twenty-five thousand or more and is not covered by stay granted by the appropriate authorities and remaining unpaid for more than two months after the due date;

(ii) Names of proprietors with details who have suppressed their tax liability or have evaded the payment of tax under the Act involving rupees twenty-five thousand or more for one or more years detected at a time. This amount shall be inclusive of the taxes, surcharges and additional surcharges;

(iii) Names of proprietors with details on whom a penalty of not less than Rs. 5,000 under this Act had been imposed during any year;

(iv) Names of proprietors with details who have been convicted for any offence under Section 14 of this Act in any year ; and

(v) The information aforesaid shall be published by the Government in respect of each financial year in the *Tamil Nadu Government Gazette* and may also be released to the press for publication].