

**THE HIMACHAL PRADESH ENTERTAINMENTS DUTY ACT, 1968**  
**ARRANGEMENT OF SECTIONS**

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**THE HIMACHAL PRADESH ENTERTAINMENTS DUTY ACT, 1968**  
**(ACT NO. 12 OF 1968)<sup>1</sup>**

(Received the assent of the President of India on the 3<sup>rd</sup> July, 1968 and was published in the Rajpatra, H.P. (Extra-ordinary), dated the 28<sup>th</sup> September, 1968, pp. 1015-1022)

**An Act to provide for the levy of an entertainment duty in respect of admission to public entertainments.**

*Amended, replaced or otherwise affected by,-*

- (i) H.P. Act No. 20 of 1970<sup>2</sup> published in the Rajpatra, H.P. (Extra-ordinary) , dated 14-10-1970, at page 868-869.
- (ii) A.O. 1973, published in the Rajpatra, H.P. (Extra-ordinary), dated 20<sup>th</sup> January, 1973, pp. 91-112.
- (iii) H.P. Ordinance No. 4 of 1983 replaced by Act No. 14 of 1983<sup>3</sup>, assented to by the Governor on 18<sup>th</sup> September, 1983 published in the Rajpatra, H.P. (Extra-ordinary), dated 22-9-1983 pp. 1040-1042, w.e.f. 21-7-1983.
- (iv) H.P. Act No. 19 of 1986<sup>4</sup> assented to by the Governor on 17-9-1986 published in the Rajpatra, H.P. (Extra-ordinary), dated 20-9-1986, pp.1531-1533.
- (v) H.P Act No. 7 of 1991<sup>5</sup> assented to by the Governor on 18-4-1991 published both in Hindi and English in the Rajpatra, H.P. (Extra-ordinary), dated 20-4-1991, pp. 800-802.
- (vi) H.P Act No. 17 of 1991<sup>6</sup> assented to by the Governor, on 9-10-1991, published both in Hindi and English in the Rajpatra, H.P. (Extra-ordinary), dated 21-10-1991 ,pp. 2355-2358.
- (vii) H.P Act No. 13 of 1999<sup>7</sup> assented to by the Governor on 13-5-

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- 1. For Statement of Objects and Reasons, see the Rajpatra, H.P. (Extra-ordinary) , dated the 19<sup>th</sup> January 1968, p. 30.
  - 2. For Statement of Objects and Reasons, see the Rajpatra, H.P. (Extra-ordinary) , dated the 2<sup>nd</sup> April, 1970 p. 286.
  - 3. For Statement of Objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) , dated 19-8-1983, p. 771.
  - 4. For Statement of Objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) , dated 16-8-1986, p. 1360.
  - 5. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) , dated 12-3-1991, pp. 278 and 280.
  - 6. Passed in Hindi by the Himachal Pradesh. Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) , dated 12-9-1991, pp. 1961 and 1964.
  - 7. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) dated 5-4-1999 p. 1210.

1999, published both in Hindi and English in the Rajpatra, H.P. (Extra-ordinary), dated 13-5-1999 pp. 1651-1656.

- (viii) H.P Act No. 3 of 2000<sup>1</sup> assented to by the Governor on 15.1.2000, published in the Rajpatra, H.P. (Extra-ordinary), dated 17-1-2000 pp. 103-104.
- (ix) H.P Act No. 22 of 2000<sup>2</sup> assented to by the Governor 20.9.2000, published in the Rajpatra, H.P. (Extra-ordinary), dated 27-9-2000 pp. 3167-3168.
- (x) H.P. Act No. 42 of 2011<sup>3</sup> assented to by the Governor on 3.10.2011, published in Rajpatra, Himachal Pradesh both in Hindi and English on 12<sup>th</sup> October, 2011, pp. 3434-3435.

**BE** it enacted by the Legislative Assembly of Himachal Pradesh in the Eighteenth Year of the Republic of India as follows:-

**1. Short title, extent and commencement.**-(1) This Act may be called the Himachal Pradesh Entertainments Duty Act, 1968.

(2) It extends to the whole of Himachal Pradesh.

(3) It shall come into force at once.

**2. Definitions.**-In this Act, unless the context otherwise requires,-

- (a) "admission to an entertainment" includes admission to any place in which the entertainment is being held or is to be held<sup>4</sup>[and also includes admission to any place where television exhibition is being provided or is to be provided, on payment by way of contribution, or subscription, or installation or connection or any other charges, collected in any manner, whatsoever; ]
- <sup>5</sup>[(a-i) "aerial ropeway" means an aerial ropeway propelled by use of power and used for carriage of persons through a carrier;]
- <sup>6</sup>[(a-ii) "video exhibition" means the exhibition through video cassette recorder and includes the exhibition of films through television or apparatus attached to television or the machine for transferring the films to the television screen or any other apparatus which shows a film on screen through any other

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- 1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For statement of objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) dated 13-12-1999, p. 4434.
  - 2. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For statement of objects and Reasons see the Rajpatra, H.P. (Extra-ordinary) , dated 18-8-2000 p. 2534.
  - 3. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, H.P. dated 23.8.2011, pp. 2612 and 2613.
  - 4. Inserted vide H.P. Act No. 13 of 1999.
  - 5. Clause (a-i) inserted vide H.P. Act No. 3 of 2000.
  - 6. Clause (aa) added w.e.f. 21-7-1983 vide H.P. Act No. 14 of 1983 and renumbered as (a-ii) vide H.P. Act No. 3 of 2000.

means except through cinema projector;]

- <sup>1</sup>(a-iii) “antenna” means an apparatus, which receives television signals, which enable viewers to tune into transmission including national or international satellite transmissions, and which is erected or installed for television exhibition;
- (a-iv) “cable television” means a system organised on payment for television exhibition by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed or heard on the television receiving set at a residential or non-residential place of a connection holder;]
- <sup>2</sup>[(a-v) “carrier” means any vehicle or receptacle hung or suspended from, or hauled by, a rope;]
- <sup>3</sup>[(a-vi) “DTH(Direct to Home)” means a system of reception of satellite programmes with personal dish antenna and Set-Top-Box consisting of broadcasting center, satellites, encoders, multiplexers, modulators and DTH receivers for exhibition or transmission at a residential or non-residential place of a connection holder on payment;]
- (b) "Commissioner" means the Excise and Taxation Commissioner, Himachal Pradesh, for the time being;
- <sup>4</sup>[(bb) "complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission;]
- (c) "Entertainment Tax Officer" means the officer appointed as such under this Act;
- (d) "entertainment" includes any exhibition, performance, amusement, game, sport <sup>5</sup>[, race, an aerial ropeway carrier] to which persons are ordinarily admitted on payment <sup>6</sup>[or television exhibition for which persons are required to make payment by way of contribution, or subscription, or installation or connection, charges or any other charges collected in any manner whatsoever];
- <sup>7</sup>[(dd) “Government” means the Government of Himachal Pradesh;];

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- 1. Clause (aaa) and (aaaa) inserted vide H.P. Act No. 13 of 1999 and renumbered as (a-iii) and (a-iv) vide H.P. Act No. 3 of 2000.
  - 2. Clause (a-v) inserted vide H.P. Act No. 3 of 2000.
  - 3. Clause (a-vi) inserted vide H.P. Act No. 42 of 2011.
  - 4. Clause (bb) added by Act No. 20 of 1970 sec. 2.
  - 5. In clause (d), Substituted for the words “or race” vide H.P. Act No. 3 of 2000.
  - 6. Inserted vide H.P. Act No. 13 of 1999.
  - 7. Clause (dd) inserted vide H.P. Act No. 13 of 1999.

- (e) "notification" means a notification published under proper authority in the Himachal Pradesh Government Gazette;
- (f) "payment for admission" includes-
  - (i) any payment made by a person admitted to any part of a place of entertainment and in a case where such person is subsequently admitted to another part thereof for admission to which an additional payment is required, such additional payment, whether actually made or not;
  - (ii) in cases of free, surreptitious, unauthorised or concessional entry, whether with or without the knowledge of the proprietor, the payment of which would have been made if the person concerned had been admitted on payment of the full charges ordinarily chargeable for such admission;
  - (iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment; and
  - <sup>1</sup>[(iv) any payment by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever for television exhibition;]
- (g) "prescribed" means prescribed by rules made under this Act;
- (h) "proprietor" in relation to any entertainment includes the owner; owner, partner or a person responsible for the management thereof <sup>2</sup>[and any person responsible for, or for the time being in charge of, the management for providing television exhibition;]
- <sup>3</sup>[(i) "television exhibition" means an exhibition with the aid of any type of antenna with a cable net work attached to it or cable television, of a film, or moving picture or series of moving pictures, by means of transmission sets at residential or non-residential place are linked by metallic coaxial cable or optic fibre cable to a central system called the head-end; ]
- <sup>4</sup>[(ii) "rope" includes any cable, wire, rail, or way, whether flexible or rigid, for suspending, carrying or hauling a carrier, if any part of such cable, wire, rail, or way, is carried overhead and is suspended from or supported on posts; and]

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1. Sub-clause (iv) inserted vide H.P. Act No. 13 of 1999.

2. Added vide H.P. Act No. 13 of 1999.

3. Clause (i) definition of "Government" omitted vide H.P. A.O. 1973 and again inserted vide H.P. Act No. 13 of 1999.

4. Clause (ii) added vide H.P. Act No. 3 of 2000.

- (j) "ticket" means the pass or token for the purpose of securing admission to an entertainment.

**3. Duty on payments for admission to entertainments.**-(1) A person admitted to an entertainment shall be liable to pay an entertainment duty at a rate not exceeding <sup>1</sup>[hundred per cent] of the payment for admission which the Government may specify, by a notification in this behalf <sup>2</sup>[XXXXXXXXXXXXXXXXXXXXX].

<sup>3</sup>(2) Notwithstanding anything contained in sub-section (1) and other provisions in relation to admission by tickets or otherwise contained in the Act, the Government may, accept, in the prescribed manner, lump-sum entertainment duty for any class of entertainment, in lieu of the duty chargeable under sub-section (1) and recover the same in advance per month from the proprietor other than the proprietor of a video exhibition having seating capacity upto sixty persons:

Provided that the proprietor of a video exhibition, exhibiting shows on payment and having seating capacity upto sixty persons, shall pay entertainment duty in advance and at a rate not exceeding rupees 30,000 per month as may, in the manner prescribed, be specified by the Government from time to time.]

<sup>4</sup>[(2-A) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX]

(3) A draft of the proposed order specifying the rate of entertainments duty referred to in sub-sections (1) <sup>5</sup>[and (2)] shall be notified for the information of all persons likely to be affected thereby and it shall take effect only after the Government has considered all objections received within a period of thirty days from the date of such publication, and has notified the same again, with or without modification:

Provided that if the Government consider that such an order should be brought into force at once, the final notification may issue without previous publication.

<sup>6</sup>[XXXXXXXXXXXXXXXXXXXXX]

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1. Substituted for the word "half" by H.P. Act No. 20 of 1971 Sec. 3 (1).
  2. The words "and the said duty shall be collected by the proprietor and rendered to the Government in the manner prescribed" omitted vide H.P. Act No. 13 of 1999.
  3. Existing Sub-sections (2), (3), (4) renumbered as (3), (4), (5) and new sub-section (2) added vide H.P. Act No. 14 of 1983 effective w.e.f. 21-7-83, sub-section (2) amended by Act No. 19 of 1986, substituted by Act No. 1 of 1991, Act No. 17 of 1991, and subsequently substituted vide H.P. 22 of 2000.
  4. Sub-section (2-A) inserted vide H.P. Act No. 13 of 1999 and omitted vide H.P. Act No. 22 of 2000.
  5. In sub-section (3) word " and 2" added vide H.P. Act No. 14 of 1983, substituted as "(2) and (2-A)" vide H.P. Act No. 13 of 1999 and again subs for the sign, brackets, figure and word "(2) and (2-A)" vide H.P. Act No. 22 of 2000.
  6. The proviso deleted vide H.P. Act No. 20 of 1970.

(4) Until such time as the duty referred to in sub-sections (1) and <sup>1</sup>[(3)] has been finally notified, the entertainments duty shall be levied at the rates in force in this behalf immediately before the commencement of this Act.

(5) The final notification specifying the rates of entertainments duty shall be laid before the Legislative Assembly at the session immediately following its publication.

<sup>2</sup>**[3-A. Duty on complimentary tickets or connections.-** There shall be levied and paid to the Government on every complimentary ticket issued or every complimentary television exhibition connection provided by the proprietor, the entertainment duty at the appropriate rate specified under section 3, as if, full payment had been made for admission to the entertainment according to-

- (a) the class of seat or accommodation which the holder of such ticket is entitled to occupy or use, or
- (b) the connection of television exhibition which its holder is entitled to get,

and the holder of such ticket or such connection shall be deemed to have been admitted on payment for the purpose of this Act.]

<sup>3</sup>**[3-B. Collection of entertainment duty.-** The entertainment duty levied under section 3 shall be collected by the proprietor and paid by him to the Government in the manner prescribed:

Provided that the liability to pay entertainment duty shall not be affected where any proprietor does not collect the entertainment duty payable under this Act.]

**4. Calculation of duty.-**Notwithstanding anything in this section the amount of duty shall be calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.

**5. Payment made in a consolidated sum.-**Where the payment for admission to an entertainment is made in a consolidated sum in the form of a subscription or contribution to any society or a season ticket, or a right of admission to an entertainment or series of entertainments during a specified period, or a privilege, right, or facility combined with the right of admission without further payment, or a reduced charge, the entertainments duty shall be paid on the amount of the consolidated sum, but where the Entertainment Tax Officer is of the opinion that the payment of a consolidated sum or any payment for a ticket includes payment for other privileges, rights or facilities besides the admission to an entertainment, or is intended to secure admission

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1. Substituted for the figure and brackets "(2)" vide H.P. Act No. 14 of 1983 w.e.f. 21.7.1983.
  2. Section 3-A inserted vide H.P. Act No. 20 of 1970 and substituted vide H.P. Act No. 13 of 1999.
  3. Section 3-B inserted vide H.P. Act No. 13 of 1999.

to an entertainment, during a period when the duty has not been in operation, the duty shall be charged on such amount as appears to the Entertainment Tax Officer to represent the right of admission to entertainment for which a duty is payable.

**6. Deposit of security by the proprietor.**-The prescribed authority may, in the manner prescribed, require the proprietor of an entertainment to deposit as security for payment of entertainments duty under this Act, an amount not exceeding <sup>1</sup>[ten thousand] rupees in a Government treasury, and the same shall be so deposited.

**7. Entertainment Tax Officer and other taxing authorities.**-For carrying out the purposes of this Act, the Government may appoint<sup>2</sup> a person as Entertainment Tax Officer and such other persons as it thinks fit to assist the Commissioner.

<sup>3</sup>**[7-A. Assistance to Commissioner and other taxing authorities.**-All police officers shall be bound to assist the Commissioner, the Entertainment Tax Officers and other persons appointed to assist the Commissioner under section 7 of this Act, when required, in the performance of their duties under this Act, and, for that purpose they shall have the same powers which they have in the discharge of their ordinary police duties.]

**8. Posting of tables of rates of payments for admission at conspicuous places.**-The proprietor of entertainments shall in the manner prescribed, exhibit at the place of entertainment, the rates of payments for admission and the amount of entertainments duty payable on such rates.

**9. Penalty on non-payment of duty.**-(1) Except as otherwise provided in this Act, no person shall enter an entertainment unless he is in possession of a ticket or a complimentary ticket or a pass or a badge supplied by the employer under this Act and no person liable to pay entertainments duty shall so enter without having paid, in the manner prescribed, the duty payable under this Act.

(2) A person who enters an entertainment without permission or surreptitiously, with intent to evade the duty payable under this Act shall, on conviction by a Magistrate, be punishable with fine which may extend to Rs. 200 (Rupees two hundred) and, in addition, be liable to pay such duty.

**10. Admission of persons without payment.**-Nothing in this Act shall apply to bonafide employees of the proprietor, who are on duty in connection with the entertainment, or to the proprietor when on such duty.

**11. Method of levy.**-(1) Save as otherwise provided by this Act no person shall be admitted on payment to any entertainment where the payment for admission is subject to entertainments duty except with a ticket stamped

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1. The words "one thousand" substituted by "ten thousand" vide H.P. Act No. 14 of 1983.
  2. For these appointments, see Notification appended.
  3. Section "7-A" added vide H.P. Act. No. 17 of 1991. Sec-3.



with an impressed, embossed, engraved or adhesive stamp (not used before) issued by the Government for the purposes of revenue and denoting that the proper entertainments duty has been paid.

(2) The Government may, on the application of the proprietor of any entertainment, in respect of which the entertainments duty is payable, permit the proprietor, on such conditions as the Government may prescribe, to pay the entertainments duty-

- (a) by a consolidated payment of a percentage not exceeding 50 per centum of the gross payment for admission to the entertainment at the rate in force during the period concerned; or
- (b) in accordance with the returns of the payments for admission to the entertainment; or
- (c) in accordance with the results, recorded by any mechanical contrivance that automatically registers number of persons admitted.

<sup>1</sup>[(3) Notwithstanding anything contained in sub-section (1) and (2) every proprietor providing any television exhibition connections shall-

- (a) deposit full amount of entertainment duty due and payable by him in respect of each month within ten days after the close of the month to which the entertainment duty relates into a Government treasury or the State Bank of India and shall furnish to the Entertainment Tax Officer of the district concerned a proof of having paid the entertainment duty due in the prescribed manner; and
- (b) maintain a list of connection holders and shall furnish a return in the prescribed form to the Entertainment Tax Officer of the district concerned quarterly within fifteen days after the close of each quarter alongwith the receipts of payment of entertainment duty for each month of the quarter to which the return relates.]

**12. Entertainments exempted from payment of duty.**-(1) No entertainments duty shall be levied on payment for admission to any entertainment where the Commissioner is satisfied on application made in this behalf in the prescribed manner that the whole of the net proceeds of the entertainment will be devoted to philanthropic, charitable, educational or scientific purposes which have been approved as such by the Government.

(2) Nothing in this Act shall apply to any entertainment provided by the staff or students, or both of an academic institution when the proceeds are intended for academic or charitable purposes.

(3) The Government may, for promotion of peace and international good will or encouragement of arts and crafts, sports or other public interest, by general or special order, exempt any entertainment or class of

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1. Sub-section (3) added vide H.P. Act No. 13 of 1999.

entertainments from liability to pay duty under this Act.

**13. Appeal.**-(1) Any person aggrieved by an order made by the prescribed authority under sub-section (1) of section 17 may, in the prescribed manner; appeal to such higher authority as may be prescribed within thirty days of such order:

Provided that no appeal shall be entertained by such higher authority unless it is satisfied that the amount of duty due and the penalty, if any, imposed on the person has been paid:

Provided further, that if such higher authority is satisfied that the person is unable to pay the duty due or the penalty, if any, imposed or both, it may, for reasons to be recorded in writing, entertain the appeal without the duty or penalty or both having been paid.

(2) Subject to such rules of procedure as may be prescribed, the higher authority may pass on such appeal such order as it may think fit.

**14. Powers of revision.**-The Commissioner or such other officer, as the Government may, by notification, appoint in this behalf, may of his own motion or on application made, call for the record of any proceedings or order of any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or order, and may pass such order in reference thereto as he may deem fit:

Provided that the Commissioner or the other officer may, before deciding such application, direct the applicant to deposit, in whole or in part, the amount of duty due, and the penalty, if any imposed on him under this Act.

**15. Production and inspection of accounts and documents.**-(1) The proprietor of an entertainment shall on being required to do so by an officer authorised by the Government in this behalf, produce before any officer of the Excise and Taxation Department, not below the rank of a Sub-Inspector as may be prescribed, any accounts or documents, relevant to the sales of tickets including complimentary tickets and realisation of the entertainments duty due as may be necessary for the purpose of this Act.

(2) If any officer of Government mentioned in sub-section (1) has reason to suspect that the proprietor of any entertainment is attempting to evade the payment of any entertainments duty due from him under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the proprietor, as may be necessary and shall grant a receipt for the same and shall retain the same only for so long as may be necessary for examination thereof.

**16. Entry into and inspection of places of entertainments.**-(1) Any officer not below such rank as may be prescribed, may enter into, inspect and search any place of entertainment while the entertainment is proceeding at any reasonable time, for the purpose of ensuring that the provisions of this Act or any rules made thereunder are being complied with, and while doing so, such officer shall not be deemed to be a person, admitted to the entertainment.

(2) The proprietor of every entertainment shall give every reasonable assistance to the aforesaid officer in the performance of his duties under sub-section (1).

<sup>1</sup>[(3) If any officer referred to in sub-section (1) has reasonable grounds to believe that any proprietor is trying to evade entertainment duty or other dues under this Act, he may search any office, shop, godown, vessel, vehicle, or any other place of business of the proprietor or any building, dwelling house, or place where such officer has reason to believe that the proprietor keeps or is, for the time being, keeping any books, accounts, registers, documents or goods relating to his business :

Provided that no entry or search in the dwelling house shall be made-

- (i) after the sunset and before the sunrise;
- (ii) by an officer below the rank of an Excise and Taxation Officer; and
- (iii) without obtaining the sanction of the District Magistrate within whose jurisdiction such house is situated.

(4) The powers conferred by sub-section (3) shall include the power to open and search any box or receptacle in which any books, accounts, registers or other relevant documents of the proprietor may be contained].

<sup>2</sup>[*Explanation.*- For the purpose of this section “place of entertainment” in relation to television exhibition, shall mean the place from where such television exhibition is provided.]

<sup>3</sup>[**16-A. Power so detain video cassette recorders, etc.-** Any officer authorised under section 16 may, if he has reasons to believe that any proprietor is running a <sup>4</sup>[television or] video exhibition without payment of duty or penalty, if any, imposed under this Act or where the proprietor refuses to pay the duty or penalty, if any or fails to produce any proof regarding the payment thereof, detain the video cassette recorder or television or apparatus attached to television or machine used for transmitting the films of the television screen or any other apparatus which transmits films on screen through any other means except a cinema projector, and for this purpose take or cause to be taken any steps as he may consider proper for the temporary safe custody of these articles or goods :

Provided that the video cassette recorder or other articles detained shall be released as soon as the duty or penalty, if any, has been paid.]

**17. Penalty.**-(1) Where a proprietor of an entertainment commits any of the acts specified in sub-section (1) of section 18, the prescribed authority may after affording such proprietor a reasonable opportunity of being heard,

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1. Sub-sections (3) and (4) inserted vide H.P. Act No. 17 of 1991. Sec. 5.  
 2. Explanation to Section 16 added vide H.P. Act No. 13 of 1999.  
 3. Section 16-A inserted vide H.P. Act No. 17 of 1991.  
 4. The words “television or” inserted vide H.P. Act No. 13 of 1999.

direct him to pay by way of penalty in addition to the duty due, if any, a sum not exceeding two thousand rupees:

Provided that in cases of free, surreptitious, un-authorised or concessional entry, whether with or without the knowledge of the proprietor, the prescribed authority shall direct the proprietor to pay, by way of penalty, a sum equal to twenty-five times the amount of duty found to be due as a result of such entry.

(2) No prosecution for an offence under this Act shall be instituted against a proprietor of an entertainment in respect of the same facts on which a penalty has been imposed on him under sub-section (1).

**18. Offences and penalties.**-(1) If the proprietor of an entertainment.-

- (a) fraudulently evades the payment of any duty due under this Act; or
- (b) obstructs any officer making an inspection, a search or seizure under this Act; or
- (c) acts in contravention of, or fails to comply with any of the provisions of this Act or the rules thereunder, he shall, on conviction, be liable in respect of each such offence to a fine which may extend to two thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

(2) No court shall take cognizance of an offence under this Act or under the rules made thereunder except on a complaint made by a person authorised in this behalf by the Government and no court inferior to that of a magistrate of the first class shall be competent to try any of the offences under this Act.

**19. Power to compound offences.**-(1) The prescribed authority may, at any time, accept from a person, who has committed an offence under this Act, by way of composition of such offence, a sum of money not exceeding two hundred and fifty rupees or double the amount of duty payable under this Act, whichever is greater.

(2) On payment of such sum of money as may be determined under sub-section (1), the prescribed authority shall, where necessary, report to the court that the offence has been compounded and thereafter no further proceedings shall be taken against the offender in respect of the same offence and the said court shall discharge or acquit the accused, as the case may be.

**20. Recoveries.**-Any sum due under this Act shall be recoverable as arrears of land revenue.

**21. Delegation of Powers by the Government.**-(1) Government may delegate all or any of its powers under this Act except those conferred upon it

by <sup>1</sup>[Sections 3, 23] and this section, to any person or authority subordinate to it.

(2) The exercise of any power delegated under sub-section (1) shall be subject to such restrictions, limitations or conditions, if any as may be laid down by the Government and shall also be subject to control and revision by it.

**22. Bar of certain Proceedings.-** No action shall lie against Government or any of its officer or servant for any act done or purporting to be done in good faith under this Act.

**23. Power to make rules.-** (1) The State Government may make rules generally for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power it may make rules-

- (a) for the supply and use of stamps or stamped tickets if required in connection with the levy of entertainments duty or for the stamping of tickets sent to be stamped, and for securing the defacement of stamps when used;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon for the payment of the duty on the transfer from one part of a place of entertainment to another;
- (c) for controlling the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivances for payments of a different amount) and for securing proper records of admission by means of mechanical contrivances;
- (d) for checking of the admission, keeping of accounts and furnishing of returns by the proprietors of entertainments in respect of which entertainments duty is payable in accordance with the provisions of this Act;
- (e) for renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund;
- (f) for keeping of accounts of all stamps used under the Act;
- (g) for prescribing the form of a ticket, pass or token authorising admission to an entertainment;
- (h) for the presentation and disposal of applications for exemption from payment of the entertainments duty or for the refund thereof;
- (i) for the exemption from the entertainments duty on military personnel in uniform;

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1. Substituted for the word and figures "section 23" vide H.P. Act No. 20 of 1970.

- (j) for the collection of entertainments duty under this Act and the powers to be exercised by the officers of Government in that behalf;
- (k) for specifying the authorities who would be competent to compound offences under section 19;
- (l) for laying down procedure for the hearing and disposal of appeals under section 13 and applications under section 14 and all other matters incidental thereto.

(3) All rules made under this Act shall be laid before the Legislative Assembly during its session next ensuing after the publication thereof and may be confirmed, amended or revoked by it.

**24. Repeal and savings.-** The Punjab Entertainments Duty Act, 1936, (3 of 1936) as applied to Himachal Pradesh by the Himachal Pradesh (Application of Laws) Order, 1948 and the Punjab Entertainments Duty Act, 1955 (16 of 1955) as in force in the territories transferred to Himachal Pradesh under section 5 of Punjab Re-organisation Act, 1966 (31 of 1966) are hereby repealed.

Notwithstanding such repeal, anything done or any action taken including any orders, notifications or rules made or issued in exercise of the powers conferred by or under any of the repealed Acts shall to the extent of being consistent with the provisions of this Act be deemed to have been done or taken in exercise of the powers conferred by or under this Act.

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