

THE ANDAMAN AND NICOBAR ISLANDS ENTERTAINMENTS
TAX REGULATION, 1951.

No.1 of 1951.

(As modified upto July 1979.)

A Regulation to provide for the levy of a tax on entertainments in the Andaman and Nicobar Islands.

In exercise of the powers conferred by clause (2) of article 243 of the Constitution, the President ~~is~~ pleased to promulgate the following Regulation made by him:—

1. Short title, extent, commencement and application:—

(1) This Regulation may be called the Andaman and Nicobar Islands Entertainments Tax Regulation, 1951.

(2) It extends to the whole of the Andaman and Nicobar Islands.

1 (3) It shall ~~come~~ come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

(4) It shall apply in the first instance only to the local areas specified in the Schedule but the Chief Commissioner may, by notification in the Official Gazette direct that it shall apply to any other local area from such date as may be specified in the notification.

2. Definitions:— In this Regulation, unless context otherwise requires:—

(1) "admission to an entertainment" includes admission to any place in which the entertainment is held;

(2) "agriculture" includes horticulture and live-stock breeding;

(3) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted on payment;

(4) "payment for admission" includes—

- (i) any payment made by person who, having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving tax or additional tax is required;
- (ii) any payment for seats or other accommodation in place of entertainment;
- (iii) any payment for a programme or synopsis of an entertainment; and
- (iv) 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;
- (v) "proprietor" in relation to any entertainment includes any person responsible for the management thereof; and
- (vi) "society" includes a company, institution, club or other association of persons by whatever name called.

3. Levy of entertainments tax;—

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[(1)] On each payment for admission to an entertainment in any local area to which this Regulation is for the time being applicable, there shall be levied and paid to the Central Government, a tax (hereinafter referred to as "entertainments tax" at the following rates namely.

Where the payment, excluding the amount of the tax

does not exceed fifty paise	five paise
exceeds fifty paise but does not exceed one rupee	fifteen paise
exceeds one rupee but does not exceed two rupees	twenty-five
exceeds two rupees but does not exceed three rupees	forty paise
exceeds three rupees but does not exceed four rupees	fifty paise
exceeds four rupees but does not exceed five rupees	seventy-five
exceeds five rupees but does not exceed six rupees and fifty paise	one rupee;
exceeds six rupees and fifty paise but does not exceed ten rupees	one rupee and fifty paise;
exceeds ten rupees	one rupee and fifty paise plus five paise five rupees thereof in the first rupees.

(2) If in respect of any entertainment to which admission is generally on payment, any person is admitted free of charge or at a reduced charge, he shall be liable to pay the same amount of entertainments tax as would have been payable by him had he been admitted on full payment to the class to which he is entitled to be admitted,

(3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainment or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of the lump sum, but where the Chief Commissioner is of the opinion that

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the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax is not payable, the tax shall be charged on such amount as appears to the Chief Commissioner to represent the right of admission to entertainment in respect of which the entertainments tax is payable.

4. Manner of admission and payment:—

Save as otherwise provided by this Regulation no person, other than a person who has some duty to perform in connection with the entertainment or a duty imposed upon him by law, shall be admitted to any entertainment, except with a ticket stamped with an impression, embossed, engraved or adhesive stamp (not previously used) issued by the Central Government for the purpose of revenue and denoting that the proper entertainments tax payable under section 3 has been paid.

5. Penalty for non-payment of tax:—

- (1) No person liable to pay entertainments tax shall enter or obtain admission to an entertainment without payment of the tax leviable under section 3.
- (2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of sub-section (1) shall, on conviction be punishable with fine which may extend to two hundred rupees and shall in addition to be liable to pay the entertainments tax leviable under section 3.
- (3) If any person liable to pay entertainments tax is admitted to a place of entertainment without payment of the tax leviable under section 3 the proprietor of the entertainment to which such person is admitted shall, on conviction be punished for every such offence with fine which

extend to five hundred rupees.

6. Revocation of licence:— (1) Notwithstanding anything contained in any other law, but without prejudice to the provisions of subsection (1) of section 5, the district magistrate may, by order, revoke or suspend any licence for an entertainment granted under any law for the time being in force if the proprietor of such entertainment is convicted under the provisions of this Regulation.

(2) An order made under sub-section (1) shall be served upon the proprietor by delivering or tendering it to him or, if it cannot be so delivered or tendered, by affixing it on a conspicuous part of the premises where the entertainment is held.

(3) Any proprietor aggrieved by an order made under sub-section (1) may, within one month of its service upon him, appeal therefrom to the Chief Commissioner whose decision in the matter shall be final.

7. Prohibition against re-sale of ticket—

(1) Notwithstanding anything contained in any law for the time being in force a ticket for admission to an entertainment shall not be re-sold for profit.

(2) Whoever re-sells any ticket for admission to an entertainment for profit shall on conviction be punishable with fine which may extend to two hundred rupees.

8. Exemptions:—

(1) The entertainments tax shall not be charged on payments for admission to any entertainment where the Chief Commissioner is satisfied that:—

- (a) the whole of the takings thereof are devoted to philanthropic, religious or charitable purposes without any charge on the takings for any expenses of the entertainment; or
 - (b) the entertainment is of a wholly educational character; or
 - (c) the entertainment is provided for partly educational or partly scientific purposes by a society not conducted or established for profit; or
 - (d) the entertainment is provided by a society which is established solely for the purpose of promoting the interests of any industry including a manufacturing industry, or of agriculture or any branch of any industry or agriculture or of public health, and which is not conducted or established for profit
- (2) Where the Chief Commissioner is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes and that in calculating the net proceeds not more than twenty-five percent. of the gross proceeds have been deducted on account of the expenses of the entertainment, he shall reply to the proprietor the amount of the entertainment tax paid in respect of the entertainment.
- (3) The Chief Commissioner may, by general or special order for reasons to be recorded, exempt any entertainment or class of entertainments from liability to the entertainment tax.

9. Manner of recovery of entertainments

Any sum due on account of entertainment tax shall be recoverable by the Chief Commissioner in the same manner as an arrear of land revenue.

3. Power of entry:—

- (1) Any officer authorised by the Chief Commissioner for the purpose may enter any place of entertainment while the entertainment is proceeding or any place ordinarily used as a place of entertainment at any reasonable time, with a view to seeing whether the provisions of this Regulation or any rules made there-under are being complied with.
- (2) If any person prevents or obstructs the entry of any officer so authorised, he shall in addition to any other punishment to which he may be liable under any law for the time being in force, be liable on conviction before a magistrate to a fine not exceeding two hundred rupees.
- (3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Act XIV of 1860).

11. Power to make rules:—

- (1) The Chief Commissioner may make rules for securing the payment of the entertainments tax and generally for carrying into effect the provisions of this Regulation, and in particular—
 - (a) for the supply and use of stamps or stamped tickets or for the stamping of tickets required 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 tax thereon, and for the payment of the tax on the transfer from one part of a place of entertainment to

another and on payments for seats or other accommodation;

(c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances;

(d) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this Regulation or any rules made thereunder;

(e) for the keeping of accounts of all stamps used under this Regulation;

(f) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this Regulation or any rules made thereunder and

(g) for the exemption from entertainments tax of any class of the audience or spectators.

(2) If any person acts in contravention of, or fails to comply with, any rule made under section, he shall on conviction before a magistrate, be liable in respect of each offence to a fine not exceeding two hundred rupees.

12. Power to Chief Commissioner to delegate certain powers;

- (1) Any of the powers and duties imposed upon the Chief Commissioner by this Regulation may be exercised or performed subject to such conditions as the Chief Commissioner may determine, by any person whom the Chief Commissioner may, by general or special order, empower in this behalf.
- (2) Any person aggrieved by an order made by a person to whom any powers are delegated under sub-section (1) may appeal to the Chief Commissioner whose decision in the matter shall be final.

THE SCHEDULE.

[See sub-section (4) of section 1.]

Headquarters area including Aberdeen, Phoenix Bay, Haddo, Chatham, Bunyadabad, Lillypur, Delanceypur, Junglighat, Deane Street, Shadipur and South Point.

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- 2 Sub-sec(1) of sec.3 of the said Regulation substituted by the A&N Islands Entertainment Tax (Amendment) Regulation, 1979 (6 of 1979) published in the Gazette India, Extraordinary, Part II, Sec.1 dated 12-7-1979 and caused into force on and from 1st day of January as the date appointed by the Central Government vide GOI's Notification S.O.No.4-1023/1/78-UTL dt.20-12-1978 published vide in Admn's notification No.5/80/F.No.80-Pub dt.23-1-1980 in A&N Gazette EO.No.11 dt.5-2-

[The provisions of the said Regulation also made applicable to the Headquarters of Bamboeflat, Wimberlygunj, Ranga Mayabunder, Diglipur, Car Nicobar, Kamorta, and Campbell in addition to the Headquarters area as specified in the schedule to the said Regulation vide Admn's Notification No.43/74/F.No.19-4/73-74-Pub dt.28-3-1974 published same date in A&N Gazette, EO.No.41/74.

[The provisions of the said Regulations also further made applicable to the School Line, Pahargau and Prethe areas vide Admn's Notification No.132/77/F.No.19-14 dt.7-7-1977 published in A&N Gazette, EO.No.129 on same date.]