

**THE ASSAM AMUSEMENTS AND  
BETTING TAX ACT, 1939 (Assam  
Act VI of 1939)**

*[Received the assent of the Governor on the 23rd May, 1939]*

*[Published in the Assam Gazette of the 31st May, 1939]*

*An Act to make an addition to the public revenue of Assam and  
for the purpose to impose a tax on entertainments and other  
amusements and on certain forms of betting.*

**Preamble**

WHEREAS it is necessary to make an addition to the public revenue of Assam and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting; It is hereby enacted as follows :—

1. **Short title, extent and commencement.**- (1) This Act may be called the Assam Amusements and Betting Tax Act, 1939.
- (2) It extends to the whole of Assam.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint in this behalf.

**CHAPTER I**

**Entertainments Tax**

**2. Definitions.** In this chapter, unless there is anything repugnant in the subject or context, -

- (1) "admission" includes admission as a spectator or as one of an audience and admission for the purpose of amusement by taking part in an entertainment;
- (2) "admission to an entertainment" includes admission to any place in which the entertainment is held;
- (3) "agriculture" includes horticulture and livestock breeding;
- (3A) "Commissioner" means the Commissioner of Taxes appointed under section 2A or the officer empowered thereunder to discharge the functions of such authority;
- (3AA) "Casual Show" means and includes any exhibition, performance, amusement, game, sport, music, cultural and dramatic performance or any other entertainment of occasional nature performed or held for a

continuous period not exceeding seven days with or without break and to which persons are admitted for payment;

**Amendments etc.** : The clause (3AA) has been inserted w.e.f. 29-3-2001 by Assam Act No. V of 2001.

(3B) "cable service" means the transmission by cables of programme including retransmission by cables of any broadcast television signal;

**Amendments etc.** : The clause (3B) has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette of 1st June, 1999.

(3C) "cable television network" means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment designed to provide cable service for reception by multiple subscribers;

**Amendments etc.** : The clause (3C) has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette of 1st June, 1999.

(3CC) "direct to home service" means a service for multi channel distribution of programmes direct to subscribers' premises by up-linking to a satellite system,

**Amendments:** The clause (3CC) has been inserted by Assam Act No. X of 2008, published in the Assam Gazette vide Notification No. LGL.21/2002/83 Dtd. the 8<sup>th</sup> April, 2008.

(4) "Entertainment" includes any exhibition, performance, amusement, game or sport, music, cultural and dramatic performances, entertainment by electronic devices and entertainment by cable television network or a series of exhibitions, performances, amusements, games or sports, music, cultural and dramatic performances, entertainment by electronic device and entertainment by direct to home service and cable television network, to which persons are admitted for payment, and the continuity of which is either broken or unbroken as the case may be, or is only broken by such intervals as are in the opinion of the State Government a normal or usual feature thereof;

**Amendments** : The clause (4) of section 2 has been substituted in its present form w.e.f. 29-3-2001 by Assam Act No. V of 2001.

The clause, prior to its substitution, read as under:

*(4) "entertainment" includes any exhibition, performance, amusement, game or sport or a series of exhibitions, performances, amusements, games or sports, to which persons are admitted for payment, and the continuity of which is unbroken, or is only broken by such intervals as are in the opinion of the State Government a normal or usual feature thereof and also includes entertainment through cable service and video cinema;"*

In the above clause, the words "and also includes entertainment through cable service and video cinema" appearing at the end was

added w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

**Amendment:** In clause (4), the words “direct to home service” has been inserted by Assam Act No. X of 2008, published in the Assam Gazette vide Notification No. LGL.21/2002/83 Dtd. the 8<sup>th</sup> April, 2008.

- (5) “live-stock” includes animals of every description;
- (6) "prescribed" means prescribed by rules made under the Act;
- (7) "payment for admission" includes any payment made by a 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 a tax or a higher rate of tax is required, and any payment for seats or other accommodation in a place of entertainment and also includes any payment for cable service and payment made in any manner for an entertainment by any modern electronic devices;

**Amendments :** (1) The definition of "Payment for admission" found in clause (7) of section 2 was amended w.e.f. 1-6-1999 by Assam Act No. XIV of 1999 by inserting words "and also includes any payment for cable service" after the words 'in a place of entertainments'.

(2) This clause was further amended w.e.f 29-3-2001 by Assam Act No. V of 2001 by adding following words at the end,

"and payment made in any manner for an entertainment by any modern electronic devices".

- (8) "proprietor" in relation to any entertainment means the owner and shall also include manager, organiser and any person responsible for, or, for the time being, in charge of the management thereof;
- (9) "society" includes a company, institution, club or other association of persons by whatever name called;
- (10) "subscriber" means a person who receives the signal of cable television network or of direct to home service at any place indicated by him without further transmitting to any other person.

*Explanation:* - In case of hotels, each room or premise where signals of cable television network or of direct to home service are received shall be treated as a subscriber.

**Amendments etc. :** The clause (10) in section 2 has been inserted w.e.f 1-6-1999 by Assam Act No. XIV of 1999, punished in the Assam Gazette of 1st June, 1999, to define "subscriber"

**Amendment:** The clause (10) and the Explanation has been substituted by Assam Act No. X of 2008, published in the Assam Gazette vide Notification No. LGL.21/2002/83 Dtd. the 8<sup>th</sup> April, 2008.

(11) "video cinema" means any place where exhibition of cinematograph film or moving pictures or series of pictures in public, organised by playing or replaying of pre-recorded cassette by means of a video cassette player or recorder either on the screen of a television set or videoscope or otherwise is provided for commercial purposes.

**Amendments etc.** : The clause ( 1 1 ) in section 2 has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette of 1st June, 1999, to define "video cinema".

**2A. Taxing authorities.** The State Government may, for carrying out the purposes of this Act, appoint a person to be Commissioner of Taxes or empower, by notification in the Official Gazette, any official to discharge the functions of such authority.

**2B. Delegation of Commissioner's powers.** Subject to such restriction and conditions as may be prescribed, the Commissioner may, by notification in the Official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said powers.

**3. Tax on payments for admission to entertainments.** (1) Except as otherwise expressly provided in this Act there shall as from the date on which this Act comes into force, be charged, levied, and paid to the Government of Assam a tax, hereinafter referred to as the entertainments tax, on all payments for admission to any theatre, cinematography exhibition, or circus or any class of entertainment to which the State Government may apply this sub-section at the rates specified below:

- (a) in the case of games sports, music or dramatic performances organised by a State body (or any other body affiliated to it) which is either registered under the Societies Registration Act, 1860 (Act XXXI of 1860), or affiliated to an All India body constituted for similar purpose - twelve and a half per centum;
- (b) In the case of cinematograph exhibition, where the payment of admission is —
  - (i) rupee one or less — fifty per centum of such payment;
  - (ii) rupees two or less but more than rupee one — eighty per centum of such payment;
  - (iii) more than rupees two — one hundred per centum of such payment:

provided that the maximum ceiling of such tickets including tax shall not exceed rupees twenty in case of cinematograph exhibition :

provided further that the Government may, by notification in the Official Gazette, in respect of such class or classes of cinematograph exhibitions and subject to such conditions and restrictions as may be notified, permit any proprietor of such cinematograph exhibition to pay in lieu of the amount of tax payable by him under this section, a lump-sum amount determined in the manner prescribed;

Rule 10 A

**Amendments etc.** : (1) The present clause (b) in section 3(1) has been inserted w.e.f. 20-10-1995 by Assam Act No. XXIII of 1995 published in the Assam Gazette of 20th Oct., 1995.

(2) The second proviso to clause (b) of sub-section (1) of section 3 has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

(bb) In the case of Casual show other than those covered by clause (a), — twelve and a half percentum of such payment;

**Amendments** : The clause (bb) in sub-section (1) of section 3 has been inserted w.e.f. 29-3-2001 by Assam Act No. V of 2001.

(c) In any other case, where the payment for admission is —

(i) rupee one or less - fifty percentum of such payments;

(ii) rupees two or less but more than rupee one — one hundred percentum of such payment;

(iii) more than rupees two - one hundred and thirty percentum of such payment;

(d) Notwithstanding anything contained hereinbefore in the sub-section, a tax at the rate of twenty per-centum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service-charge. Such service-charge shall not exceed

(i) rupee one per ticket where the existing payment for admission is below rupees three;

(ii) rupee one and fifty paise per ticket where the existing payment for admission is rupees three and above

See : Rule 14 (6)/ FormXIX

**Amendments :** ( 1 ) The existing clause (d) in sub-section ( 1 ) of section 3 was originally inserted as clause (c) w.e.f. 24-6-1993 vide Assam Ordinance No. II of 1993 This Ordinance was subsequently replaced by Assam Act No. XVI of 1993 published in the Assam Gazette of 24th Nov, 1993. The original clause (c) now renumbered as clause (d), stood as under:

*"(c) Notwithstanding anything contained hereinafter in the subsection, a tax at the rate of twenty percentum shall be charged and paid to the Government of Assam on any enhancement of the existing payment for admission as service charge not exceeding 50 paise per ticket."*

(2) The original clause (c) to section 3(1) was renumbered as clause (d) w.e.f. 20-10-1995 vide Assam Act No. XXIII of 1995 published in the Assam Gazette, Extraordinary of 20th Oct, 1995,

(3) The clause (d) in sub-section ( 1 ) of section 3 in its present form was amended w.e.f. 5-6-1998 vide Assam Act No. VII of 1998 published in the Assam Gazette, Extraordinary of 5th June, 1998.

- (e) In case of cinematograph exhibition, in addition to the entertainment tax and the service charge payable under this sub-section, a surcharge to be called 'film surcharge' at the rate of 20 percentum on the entertainment tax shall be charged and paid to the Government of Assam :

Provided that this provision for collection of film surcharge shall remain valid for a period of five years from the date of its commencement:

**Amendments etc. :** The clause (e) in sub-section (1) of section 3 has been inserted w.e.f. 29-3-2001 by Assam Act No. V of 2001.

Provided that there shall not be charged, levied and paid to the State Government any tax where the highest payment for admission does not exceed 25 paise :

Provided further that no tax shall be charged and levied in respect of any games, sports, music, dramatic performance organised by any club or association of persons where the members of the club or association of persons cultivate a particular study or an for love of it or engages in sports or games purely for pleasure and where the members do not make a living by an art, nor engages in sports or games for livelihood or gain and no person who makes a -living by an art, engages in sports or games for livelihood or gain, takes part in sports, music, games, dramatic performance thus organised.

*Explanation :-* The rate of tax shall be charged and levied on the payment for admission excluding the tax and if the amount of tax so arrived at is not a multiple of five naye paise, it shall be rounded to the next higher multiple of five naye paise,

- (2) The rate of the entertainment tax in the case of all payments for admission to any race course shall be thirty seven and a half percentum.
- (3) The State Government may, on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-section (1), allow the proprietor on such conditions as it may prescribe to pay the amount of the tax due by means of a consolidated payment of fifty per centum of the gross sum received by the proprietor on account of such payments for admission to the entertainment and on account of the tax.
- (4) The entertainment tax, in the case of theatres, cinematograph exhibitions and circuses and any other class of entertainment which the State Government may direct, shall be charged. levied and paid with effect from the date on which this Act comes into force.
- (5) Entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor, exhibitor or organiser of the entertainments in respect of admissions without payment to a seal or other accommodation therein.

Form I-E

- (6) The liability to pay the entertainments tax shall be on the proprietor of the entertainment.

**3A.** (1) In the case of cinematograph exhibitions, in addition to the entertainments tax under section 3, there shall be levied and paid to the State Government of Assam for every show a tax at the rate of ten percentum of the total payment for admission received excluding the amount of tax payable under the Act or Rupees one hundred, whichever is less

See : Rule 14 (5) / Form XVIII

**Amendments :** In sub-section (1) of section 3A the words "Rupees one hundred" has been substituted in place of words "Rupees ten", w.e.f. 29-3-2001 by Assam Act No. V of 2001.

- (2) The tax levied under sub-section (1) shall be recoverable from the proprietor of the cinematograph exhibition.

- (3) The provisions of this Act, other than sections 3 and 4, shall so far as may be, apply in relation to the tax payable under sub-section (1) as they apply in relation to the tax payable under section 3.

### 3B. Deleted

**3C. Tax on cable service and direct to home service.** (1) The proprietor of a cable television network providing cable service and the service provider of the direct to home service shall be liable to pay entertainment tax at such rates not exceeding rupees one thousand and two hundred for every subscriber for every year, as the Government may from time to time, notify in this behalf.

See: Notification No. FIX. 126/99/2

Nothing in sub-section (1) shall preclude the Government from notifying different rates of entertainment tax for household or for the different categories of hotels.

**Amendment:** In section 3C in the heading, after the words “cable service”, the words “direct to home service” and in sub-section (1) the words “ and the service provider of the direct to home service” has been inserted by Assam Act No. X of 2008, published in the Assam Gazette vide Notification No. LGL.21/2002/83 Dtd. the 8<sup>th</sup> April, 2008.

- (2) Where the subscriber is a proprietor of a hotel, he shall pay the entertainment tax to the Government on such condition, and in such manner as may be prescribed and at such rate as the Government may from time to time notify and different rates of tax may be notified for different categories of such subscribers.
- (4) The tax payable under this section shall be paid, collected or realized in such manner as may be prescribed.

See: Rule 9A & 9B / Form XIX, XX & XXI

**Amendments etc. :** Section 3C has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette, Extraordinary of 1st June, 1999.

**4. Admission to entertainments.** No person shall be admitted to any entertainment where the payment for admission is subject to the entertainment tax, except —

- (a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purpose of revenue and denoting that the proper entertainments tax has been paid;

See: Rule 2, 5 & 22

- (b) in special cases with the approval of the State Government through a barrier which, or by means of a mechanical contrivance which,



automatically registers the number of persons admitted, unless the proprietor of the entertainment has made arrangements approved by the State Government for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the State Government for the payment of the entertainments tax :

Provided that the provisions of this section shall not apply to the proprietors and the officers of the Government on duty :

Provided further that the provision of this section shall not apply to a cinematograph exhibition where the proprietor of the cinematograph exhibition has been permitted to pay lump-sum amount in lieu of the amount of tax, as per the second proviso to clause (b) of sub-section (1) of section 3.

See: Rule 10 A

Amendments etc. : The second proviso in section 4 after clause (b) has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette, Extraordinary of 1st June, 1999.

**4A. Security.** Any officer authorised by the State Government for the purpose may for good and sufficient reasons, demand from a proprietor of an entertainment of a temporary nature, a reasonable security before the entertainment is held and on such demand being made the proprietor concerned shall furnish the security.

See : Rule 25A

**5. Penalty for non-payment of tax.** (1) If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees, and shall in addition be liable to pay any tax which should have been paid.

**Amendments etc.** : The present sub-section (1) of section 5 has been renumbered as such w.e.f. 1-6-1999 by Assam Act No. XIV of 1999, published in the Assam Gazette, Extraordinary of 1st June, 1999. Prior to such renumbering it was numbered as section 5.

(2) If any proprietor of a cable television network fails to pay the entertainment tax as per provision of section 3C, he shall on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding one and a half times of the amount of the tax due and shall in addition be liable to pay any tax which should have been paid.

**Amendments etc.** : Sub-section (2) of section 5 has been inserted w.e.f. 1-6-

1999 by Assam Act No. XIV of 1999

**6. Sections 4 and 5 not to apply in certain cases.** The provisions of sections 4 and 5 shall not apply to any entertainment in respect of which a consolidated payment is made under section 3, sub-section (3) and a tax charged under clause (c) of sub-section (1) of section 3.

**Amendments etc. :** Section 6 has been amended w.e.f. 24-6-1993 by Assam Ordinance No.II of 1993 so as to add the words "and a tax charged under clause (c)of sub-section (1) of section 3".

The Ordinance was replaced by Assam Act No. XVI of 1993 published in the Assam Gazette. Extraordinary of 24th June, 1993.

**7. Manner of payment.** (1) The entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(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 entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment, or involving such 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 State Government is of opinion that the payment of a lump sum or any payment for 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 has not been in operation, the tax shall be charged on such an amount as appears to the State Government to represent the right of admission to entertainment in respect of which the entertainments tax is payable.

(4) The tax referred to in sub-section (1) of section 3A and in clause (c) of sub-section (1) of section 3 shall be paid in such manner and by such time as may be prescribed.

**Amendments :** Sub-section (4) of section 7 has been amended w.e.f. 24-6-1993 by Assam Ordinance No. II of 1993 so as to add the words

"and in clause (c) of sub-section (1) of section 3", after the word "Section 3A".

The Ordinance was subsequently replaced by Assam Act No. XVI of 1993 published in the Assam Gazette, Extraordinary of 24th Nov., 1993.

**8. Exemptions.** The entertainments tax shall not be charged on payments for admission to any entertainment where the State Government is satisfied —

See: Rule 9C, 19 & 20/Form XXIII & XXIV
---

- (1) (a) that the whole of the takings thereof after deducting the actual expenses of the entertainment to a maximum of twenty five per centum of the total receipt are devoted to philanthropic, or religious or charitable purposes; or
  - (b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the State Government in the Department of education); or
  - (c) that the entertainment is provided for partly educational or partly scientific purposes by a society not conducted or established for profit; or
  - (d) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit, and consist solely of and exhibition of the products of the industry or branch thereof, for promoting the interest of which the society exist or of materials, machinery, appliances, or food-stuffs, and used in the production of those products, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be; or
  - (e) that the entertainment is provided by the management of a Tea Estate for the benefit of Estate's labour force for which no charge for the admission is made.
- (2) The State Government may by general or special order exempt any entertainment or class of entertainments from liability to the entertainments tax.
- |                                |
|--------------------------------|
| See: Notif. No. FTX.142/ 93/38 |
|--------------------------------|
- (3) Notwithstanding anything contained in the Act, the State Government may, by general or special order and subject to such conditions as may be specified in the order, exempt any class of persons from the liability

to the entertainments tax under this Act for admission to any entertainment or class of entertainments.

**9. Refunds in certain circumstances.** Where the State Government 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 per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, they shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

**10. Recoveries.** (1) Any sum due on account of the entertainments tax or tax due under section 3A and clause (c) of sub-section (1) of section 3 shall be recoverable by the State Government as an arrear of land revenue.

**Amendments :** Section 10(1) has been amended w.e.f. 24-6-1993 by Assam Ordinance No. II of 1993 by inserting "and clause (c) sub-section (1) of section 3" after the words, letter and figure "Section 3A".

The said Ordinance was repealed by Assam Act No. XVI of 1993 published in the Assam Gazette of 24th Nov., 1993.

(2) Any fine imposed under this Chapter shall be recovered in the manner provided in the Code of Criminal Procedure, 1898 (V of 1898) for the recovery of fines.

**10A. Composition of offences.** (1) Subject to such conditions as may be prescribed, an officer authorised by the State Government in this behalf may, either before or after institution of Criminal Proceedings, accept from the person charged with an offence under this Chapter or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or in the case of contravention of the provisions of section 4 of the Act double the amount of tax which would have been payable had these provisions been complied with, whichever is greater.

(2) On payment of such sum as may be determined under sub section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

**11. Inspection.** (1) The Commissioner or any other officer authorised in this behalf by him may with such assistance as may be necessary enter, inspect and search any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment or for keeping records connected

therewith, at any reasonable time with a view to seeing whether the provisions of this Act and the rules made thereunder are being complied with.

*Explanation* :— The expression 'place of entertainment' in case of a cable service means the place from where the cable television network is operated.

See : Notif. No. FTX.95/95/45

**Amendments** : Sub-section (1) of section 11 has been substituted in its present form w.e.f. 1-6-1999 in Assam Act No. XIV of 1999.

- (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 is 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, 1860 (XLV of 1860).

**11A. Seizure of books of account, etc.** An officer authorised by the State Government in this behalf may seize any books of account, register, admission tickets, or any other document from any place of entertainment where the entertainment is proceeding or from any place ordinarily used as a place for entertainment if the officer has reasons to suspect that the provisions of this chapter or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purposes of this Act and shall grant a receipt to the proprietor for the same.

See : Notif. No. FTX. 95/95/45

*Explanation* :- The expression 'place of entertainment' in case of cable service means the place from where the cable television network is operated.

**Amendments etc.** : The explanation to section 11 A has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

**12. Rules.** (1) The State Government may make rules subject to the condition of previous publication for securing the payment of the Entertainments tax and generally for carrying into effect the provisions of this chapter and in particular

(a) for the supply and use of stamps or stamped tickets, 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 tax thereon; and for 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 checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainment to which the provisions of section 3, sub-section (3), are applied or in respect of which the arrangements approved by the State Government for furnishing returns are made under section 4;
  - (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this chapter or under the rules made thereunder;
  - (f) for the keeping of accounts of all stamp used under this chapter;
  - (g) 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 chapter, and
  - (h) for the rates of fees, for petitions, certificates and other matters.
- (2) If any person acts in contravention of or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

**12A. Penalty.** (1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any proprietor or any other person liable to pay tax under this Act, has in any way evaded the liability to pay tax and/or has in any manner acted in contravention of or failed to comply with any of the rules framed under the Act, he may direct that such proprietor/person shall pay by way of penalty as indicated below :—

See: Notif. No. CTA-35/236

- (a) in case of evasion of tax a sum not exceeding twice the tax evaded or rupees one thousand, whichever is greater, in addition to the tax payable;
  - (b) in other cases a sum not exceeding rupees one thousand.
- (2) No order under sub-section (1) shall be made unless the person has been heard or has been given a reasonable opportunity of being heard.
- (3) No penalty under this section shall be imposed by an officer to assist the Commissioner without the previous sanction of the Commissioner.
- (4) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the person concerned

in respect of the same offence.

**12B. Information before holding entertainment.** (1) No entertainment on which a tax is leviable under this Act shall be held without prior information given to the Commissioner or to any other authorised by him in this behalf, in the manner prescribed.

(2) No proprietor of a cable television network shall provide entertainment unless he obtains permission from the Commissioner or any other officer authorised by him in this behalf, in the manner prescribed.

(3) Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner, or any officer authorised by him in this behalf may, after giving the proprietor a reasonable opportunity of being heard, prohibit the holding of such entertainment and may also take all reasonable steps to ensure that the order of prohibition is complied with, if he is satisfied that :-

- (a) the proprietor has given any false information which is likely to result in the evasion of tax, or
- (b) the proprietor has failed to deposit the security money as demanded in this regard, or
- (c) the proprietor has committed breach of any of the provisions of this Act and/or the rules made thereunder.

**Amendments** : Section 12 B has been inserted w.e.f. 1-6-1999 by Assam Act No. XIV of 1999.

**13. Jurisdiction to try offences under this Act.** No court shall take cognizance of any offence under this Act, or under the rules made thereunder, except with the previous sanction of the Commissioner and, no court inferior to a first class Magistrate shall try such offence.

**13A. Power to State Government to delegate certain powers.** The State Government may, by notification in the Official Gazette, delegate all or any of its powers under this chapter, except those conferred upon it by section 12, and by this section to any person or to any authority subordinate to the State Government.