

THE PUNJAB ENTERTAINMENTS DUTY ACT, 1955

AN ACT

to provide for the levy of entertainments duty in
respect of admission to public entertainments.

BE it enacted by the Legislature of the State of
Punjab in the sixth year of the Republic of India as
follows:-

1 Short title, extent and commencement. (1) This Act may be called the
Punjab Entertainments Duty Act, 1955.

¹[(2) It extends to the whole of the State of ²[Haryana]].

(3) It shall come into force at once ³[in the principal territories and on the
24th July, 1957, in the transferred territories].

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;
- (b) ‘Commissioner’ means the Excise and Taxation Commissioner, ⁴[Haryana],
for the time being;
- ⁵[(c) ‘Entertainment Tax Officer’ means the Deputy Excise and Taxation
Commissioner, the Excise and Taxation Officer and the Assistant Excise
and Taxation Officer in a district and any other person appointed as such by
the Government;]
- (d) ‘entertainment’ includes any exhibition, performance, amusement, game,
sport or race to which persons are ordinarily admitted on payment;
- (e) ‘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;

¹ Substituted by Punjab Act No.32 of 1957, section 2.

² Substituted for the word “Punjab” by Haryana Adaptation of Laws (State and Concurrent
Subjects) Order, 1968.

³ Substituted by Punjab Act No.32 of 1957.

⁴ Substituted for the word “Punjab” by Haryana Adaptation of Laws (State and Concurrent Subjects)
Order, 1968.

⁵ Substituted by Haryana Act 7 of 1987.

- ⁶[(ii) in cases of free, surreptitious, unauthorised or concessional entry, whether with or without the knowledge of the proprietor, the payment 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;
- (f) 'prescribed' means prescribed by rules made under this Act;
- (g) 'proprietor' in relation to any entertainment includes the owner, partner or at person responsible for the management thereof;
- (h) 'Government' means the Government of the State of ⁷[Haryana]; and
- (i) 'ticket' means the pass or token for the purpose of securing admission to an entertainment.

3. Duty on payment for admission to entertainments. (1) A person admitted to an entertainment shall be liable to pay an entertainments duty at a rate, ⁸[not exceeding one hundred and twenty-five per cent of the amount of payment for admission] which the Government may specify, by a notification in this behalf, and the said duty shall be collected by the proprietor and rendered to the Government in the manner prescribed.

(2) A draft of the proposed order specifying the rate of entertainments duty referred to in sub-section (1) 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 publications, 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:

Provided further that Government may impose an entertainments duty on complimentary tickets at a rate different from that imposed on other kinds of payment for admission subject to the maximum specified in sub-section (1).

(3) Until such time as the duty referred to in sub-sections (1) and (2) 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.

⁶ Substituted by Punjab Act 10 of 1965.

⁷ Substituted for the word "Punjab" by Haryana Adaptation of Laws Order, 1968.

⁸ Substituted for the words "not exceeding the payments for admission" by Haryana Act 25 of 1977 w.e.f.1.9.1977 which substituted for the words "not exceeding half of the payment for admission" by Haryana Act 5 of 1971 w.e.f. 9.12.1970.

⁹[(3A) Notwithstanding anything in this section, the amount of duty shall be calculated to the nearest multiple of 5 naye paise by ignoring 2 naye paise or less and counting more than 2 naye paise as 5 naye paise.]

3(4) The final notification specifying the rate of entertainments duty shall be laid before ¹⁰[the House] of Legislature at the session immediately following its publication.

Rates of duty notified—

1. Sixty percent of the payment for admission, vide Notification No.S.O.267/P.A.16/55/ S.3/ 70 dated 12 December.1970.
 2. Equivalent to the payment for admission, vide Notification No.S.O.24/P.A.16/55/S.3/73 dated 10 January 1973.
 3. One hundred and twenty five percent of the payment for admission, vide Notification No.S.O.117/P.A.16/55/S.3/77 dated 1 September, 1977.
 4. Equivalent to the payment for admission to an entertainment by cinematograph exhibition to which persons are admitted and allotted seats in the front rows close to the screen up to thirty per cent of the total number of seats in a cinema hall provided such 30% seats are comprised in complete rows, vide Notification No.S.O.162/P.A.16/55/ S.3/78 dated 15 December 1970.
 5. On amusement parks providing educational and recreational amusement to young children on permanent basis unless exempt under section 11 of the Act at fifty per cent of the amount of payment for admission to such amusement park, including other entertainments being held in it, vide Notification No.S.O.83/P.A.16/1955/S.3/98 dated 22 June 1998.
 6. On Public Cinematograph Exhibitions at fifty percent of the amount of payment for admission and on All other entertainments at twenty five percent of the amount of payment for admission with effect from 1st July 2001, vide notification No. S.O.89/P.A.16/55/S.3/2001 dated 29th June, 2001.
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¹¹[3A. **Duty on video shows.** (1) Notwithstanding anything to the contrary contained in this Act, the proprietor of a video set exhibiting shows on payment having seating capacity of less than one hundred persons shall be liable to pay entertainments duty at a rate not exceeding two lacs rupees per annum as may be prescribed by the Government from time to time. The duty shall be payable in advance in the manner prescribed.

(2) The proprietor of a video set not falling in sub-section (1), exhibiting shows on payment having seating capacity of one hundred or more persons shall be

⁹ Sub-section (3A) added by Punjab Act 28 of 1963.

¹⁰ Substituted for the words “both the houses” by Haryana Adaptation Laws (State and Concurrent Subjects) Order, 1968.

¹¹ Inserted by Haryana Act No.10 of 1984 dated 18 April 1984; further substituted by Haryana Act No.3 of 1989 dated 17.3.1989.

liable to entertainments duty at the rate and in the manner prescribed under section 3.]

4. 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 admission to an entertainment, or is intended to secure admission 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.

5. 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 one thousand rupees in a Government treasury and the same shall be so deposited.

¹²[6. * * *]

7. Posting of tables of rates of payment for admission at conspicuous places. The proprietor of an entertainment shall, in the manner prescribed, exhibit at the place of entertainment, the rate of payments for admission and the amount of duty payable on such rates.

8. Penalty for 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.

¹² Omitted by Haryana Act 7 of 1986 dated 2.4.1987 w.e.f. 1.11.1966.

9. Admission of persons without payments. 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.

10. 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 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 the number of persons admitted.

¹³[10A. **Keeping of accounts, submission of returns, etc.** (1) A proprietor may be required to keep accounts, and submit returns, in the manner prescribed.

(2) If the prescribed authority is satisfied that the entertainments duty has not correctly been levied, collected and paid, he may, within a period of five years from the date the entertainments duty had become due, after giving the proprietor a reasonable opportunity of being heard, proceed to levy the amount of entertainments duty due and recover the same.]

11. Entertainments exempt 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.

¹³ Section 10A inserted by Haryana Act 30 of 1973.

(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 goodwill or encouragement of arts and crafts sports or other public interest, by general or special order, exempt any entertainment or class of entertainments from liability to pay duty under this Act.

Government orders approving entertainments for exemption u/s 11(1)—
Govt. Order No.1038-E&T-(VI)-72/24939 dated 4 July 1972

In exercise of the powers conferred by section 11(1) of the Punjab Entertainments Duty Act, 1955, and in supersession of all previous notifications and orders and all other powers enabling him in this behalf, the Governor of Haryana hereby approve the following purposes for which no entertainments duty should be levied on payment for admission to entertainments, namely:—

1. Welfare of troops
2. District Relief Fund.
3. Flag Day Fund.
4. Red Cross Fund.
5. District Bharat Scouts and Guides Association.
6. Welfare of the poor students of the school and its library.
7. Prime Minister's Relief Fund.
8. Haryana Defence and Security Relief Fund.
9. Chief Minister's Relief Fund.
10. Hind Kusht Niwaran Sangh Fund.
11. Child Welfare Fund.
12. Fund for constructing stadium, auditoriums or playing grounds.
13. Welfare of Scheduled Castes/Tribes and Backward Classes.
14. Hospital Welfare Society.
15. Care of Deaf, Dumb or Blind persons.

2. The Commissioner shall, however, satisfy himself on receipt of application made in this behalf that the whole of the net proceeds of the entertainment is to be devoted to the approved purpose for which exemption is sought.

3. This issues with the concurrence of the Finance Department vide their U.O.No.2195-2FG(I)-72, dated 20/26-5-72.

Government orders u/s 11(3) exempting entertainments duty—

(1) Govt. Order No.E&T-56/519(CH) dated 3 April 1956

In supersession of all notifications and orders and in exercise of powers conferred by section 11(3) of the Punjab Entertainments Duty Act, 1955 and all other powers enabling him in this behalf, the Governor of Punjab is pleased to exempt the following entertainments throughout the State from the levy of entertainments duty, payable under section 3 of the Act—

1. The Art Exhibitions organised by the Indian Academy of Fine Arts, Amritsar.

2. Shows for exhibiting of news-reels, documentary films and other films, released and organised by the Public Relations Department, Punjab—
 - (a) For students on the rolls of educational institutions;
 - (b) for furtherance of public interest such as prohibition, promotion of communal harmony, dissemination of correct knowledge about laws of health, civics and causes of like nature.
3. All entertainments organised by the military authorities for the benefit of troops and their families.
4. All entertainments organised by the Deputy Commissioner and/or Superintendent of Police of a district or sub-divisional officer in charge of a sub-division, the net proceeds where of are intended to be utilised for—
 - (a) District Relief Fund;
 - (b) C.M. Punjab Relief Fund;
 - (c) P.M's Relief Fund;
 - (d) Red Cross Fund;
 - (e) National Defence Fund.

(2) Govt. Order No.203-E&T(iv)-61/677 dated 14 February 1961.

In exercise of powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 and all other powers enabling him in this behalf, the Governor of Punjab is pleased to exempt the all *sports events organised by the organisations affiliated with the corresponding All India Organisations* throughout the State, from the liability to pay entertainments duty payable under section 3 of the said Act.

(3) Govt. Order No.1090-ET(8)-78/31251 dated 10 November 1978.

In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 and all other powers enabling him in this behalf, the Governor of Haryana orders that 25% entertainments duty should be charged on *boating* and the remaining 100% entertainments duty be exempted under the said Act.

(4) Govt. Order No.5573-ET(8)-79/51309 dated 20 December 1978.

In supersession of the order issued vide this Department No.2529-ET(IV)-74/28775, dated 29th August, 1974, the Governor of Haryana, in exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 and all other powers enabling him in this behalf, hereby orders that the shows arranged by the *Circuses* in the State of Haryana shall be exempted from the liability to pay entertainments duty to the extent of 75% instead of the existing exemption of 50%.

(5) Govt. Order No.2393-ET(8)-81/26918 dated 30 July 1981.

In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 and all other powers enabling him in this behalf, the Governor of Haryana is pleased to order that the entertainments duty on the entry to

FISH AQUARIUMS being maintained as a source of Public Entertainment by the Municipal Committee in Haryana, be charged at the rate of 25% of the Admission Fee and the remaining 100% of the Duty is hereby exempted.

(6) Govt. Order No.2011-ET(8)-87/16947 dated 27 May 1987.

In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 and in supersession of Punjab Government Notification No.4316-E&T-56/2722, dated the 3rd December, 1956 and all other powers enabling him in this behalf, the Governor of Haryana hereby exempts the *FILMS exclusively produced by the Children Film Society of India meant for children* from the liability to pay entertainments duty under the said Act.

(7) Govt. Order No.35/94/ET(8)/25611 dated 17 November 1995.

In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 and all other powers enabling him in this behalf, the Governor of Haryana is pleased to grant total exemption from the payment of entertainments tax to all circus shows in the State of Haryana.

(8) Govt. Notification No.82/P.A.16/1955/S.11/98 dated 22 June 1998. Published in Haryana Govt. Gaz.(Extra), June 22, 1998 page 1848.

In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Entertainments Duty Act, 1955 (Act 16 of 1955), the Governor of Haryana, being satisfied that it is necessary and expedient so to do in public interest, hereby exempts the amusement parks providing educational and recreational amusement to young children on permanent basis which would be set up after the publication of this notification in the official Gazette from the payment of entertainment duty for a period of one year.

¹⁴[11A. Appeals. (1) Any person aggrieved by an order made by the prescribed authority under this Act, may within a period of sixty days from the date of such order, in the prescribed manner, appeal to the Deputy Excise and Taxation Commissioner or any other officer (hereinafter referred to as the appellate authority) appointed by the State Government in this behalf:

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

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

¹⁴ Section 11-A inserted by Punjab Act 10 of 1965, section 3; and further substituted by Haryana Act 30 of 1973.

(2) Subject to such procedure as may be prescribed, the appellate authority may pass on such appeal such orders as it may deem fit]

12. Power of revision. The Commissioner or such other officer, as the Government may, by notification, appoint in this behalf may of his own motion ¹⁵[or on application made within a period of sixty days from the date of the order], 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:

¹⁶[Provided that the Commissioner or the other officer may, before deciding such application direct applicant to deposit, in whole or in part, the amount of duty due, and the penalty, if any, imposed on him under this Act].

13. 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 ¹⁷[Inspector] as may be prescribed, any accounts or documents, relevant to the sales of tickets and realisation of the entertainments duty due as may be necessary for the purposes 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.

14. 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 ¹⁸[the provisions of this Act or any rule made, order issued, or direction given, 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).]

¹⁵ Substituted by Haryana Act 30 of 1973.

¹⁶ Proviso added by Punjab Act 10 of 1965, section 4.

¹⁷ Substituted for the word “sub-inspector” by Haryana Act 30 of 1973.

¹⁸ Substituted by Haryana Act 30 of 1973.

¹⁹[14A. * * *]

²⁰[15. **Offences and penalties.** 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, 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 any rule made, order issued, or direction given, thereunder; he shall be liable to the imposition of a penalty not exceeding two thousand rupees in addition to the duty due, if any:

Provided that in case of free, surreptitious, unauthorised or concessional entry, whether with or without the knowledge of the proprietor, the proprietor shall be liable to the imposition of a penalty, in addition to the amount of duty, not exceeding five hundred rupees or twenty-five times the amount of duty found to be due as a result of such entry, whichever is greater:

Provided further that before imposing a penalty the prescribed authority shall afford the proprietor a reasonable opportunity of being heard.]

²¹[16. * * *]

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

18. Delegation of powers by the Government. (1) Government may delegate all or any of its power under this Act except those conferred upon it by sub-section (2) of section 1, section 20 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 restriction, 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[19. **Bar of jurisdiction and protection of action taken in good faith.**

The liability of a person to pay the duty or the penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act or the rules made thereunder, and no prosecution, suit or other proceedings shall lie

¹⁹ Inserted by Punjab Act 5 of 1963 and **omitted** by Haryana Act 30 of 1973.

²⁰ Substituted by Haryana Act 30 of 1973.

²¹ Omitted by Haryana Act 30 of 1973.

²² Substituted by Haryana Act 30 of 1973.

against Government or any of its officers or servants for any act done or purporting to have been done in good faith under this Act or the rules made thereunder.]

20. 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 the 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 contrivance (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 the checking of the admission, the 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 damage or spoiled stamps and for the procedure to be followed on applications for refund;

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

(j) for the collection of entertainments duty under this Act and the powers to be exercised by the officers of Government in that behalf.

²³[(k) * * *]

(l) for specifying the authorities who would be competent to compound offences under section 16;

²⁴[(m) for laying down procedure for the hearing and disposal of appeals under section 11-A and applications under section 12 and all other matters incidental thereto]

²³ Clause (k) omitted by Punjab Act 10 of 1965.

²⁴ Clause (m) added by Punjab Act 10 of 1965.

(3) All rules made under this Act shall be laid before ²⁵[the House] of the State Legislature during its session next ensuing after the publication thereof and may be confirmed, amended or revoked by it.

21. Repeal and savings. The Punjab Entertainments Duty Act, 1936 (Punjab Act III of 1936), is 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 the repealed Act 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.

²⁶[**Validation.** Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or other authority, any levy, assessment, reassessment or collection of any amount by way of duty or penalty imposed or purporting to have been imposed under the provisions of the Principal Act for the period commencing from 1st November, 1966 and ending with the commencement of the Punjab Entertainments Duty (Haryana Amendment and Validation) Act, 1987 and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection had been made or action or things done under the Principal Act and accordingly—

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority in connection with the levy, assessment, reassessment or collection of such duty or penalty shall, for all the purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceedings shall be instituted, maintained or continued in any court or before any authority for the refund of any such duty or penalty so collected; and

(c) no court or authority shall enforce any decree or order directing the refund of any such duty or penalty so collected.]

²⁷[**Schedule]**

[* * *]

²⁵ Substituted for the words “both the houses” by Haryana Adaptation Laws Order, 1968

²⁶ Added by Haryana Act 7 of 1987.

²⁷ Schedule omitted by Punjab Act No.32 of 1957; section 3.

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