

Bihar

Entertainments Tax Act, 1948

[Bihar Act XXXV of 1948]¹

[This Act received the assent of the Governor on the 30th September 1948, and the assent was first published in the Bihar Gazette, Extraordinary, of the 1st October, 1948.]

An Act to consolidate and amend the law relating to the imposition of a tax on amusements and other entertainments in the ²[State] of Bihar.

Whereas it is expedient to consolidate and amend the law relating to the imposition of a tax on amusements and other entertainments in the ²[State] of Bihar;

REASONS FOR THE ENACTMENT

[The existing law of entertainments tax in Bihar envisages the payment of the tax by the proprietors of entertainment every fortnight, calculated on the value of tickets sold by them. Experience has shown that under existing system proprietors evade the tax by suppressing the sale of tickets. It also results in delay in the payment of the tax already collected by the proprietors. This measure, therefore seeks to amend the Bihar Entertainments Tax Act, 1948 (XXXV of 1948), providing that the tickets of admission to entertainments shall be stamped. It also seeks to amend the existing law so as to tighten the administration of entertainments tax laws in the State and improve the efficiency of the collection machinery.

The committee constituted under the proviso to sub-section (2) of section 3 of the Bihar State Legislature (Declaration of Powers) Act, 1969 (23 of 1969) has been consulted before the enactment of this measure as a President's Act.]

It is hereby enacted as follows:—

Comments & Case-law

[This Act being a State legislation, cannot be said to attract Articles 301 and 304 of the Constitution. It is not necessary to obtain the President's assent before introducing amendment to the provisions of this Act. *Syed Jamilur Rahman vs. State of Bihar*, 1986 PLJR 562; 1986 BRLJ 142.

The burden is on the assessee to establish that the incidence of taxation is oppressive or confiscatory in a taxing statute. *ibid*.

Law said down in any State by a catena of decisions of High Court and prevailing there for long should not be upset by the Supreme Court. *Thamma Venkata Subbamma vs. Thamma Rattamma*, (1987) 4 SCC 294.

1. Legislative Papers—For Statement of Object and Reasons see the Bihar Gazette, Extraordinary, of the 10th May, 1948; for proceeding in the Legislative Assembly, see the Bihar Legislative Assembly Debates, 1948 Vol IV, no. 48, p 23; and for proceedings in the Bihar Legislative Council, See the Bihar Legislative Council Debates, 1948, Vol X, no. 2 p. 72.

Local extent—The Act was applied to the former partially excluded areas by Notification no. 2586-F.R., dated the 1st October, 1948 See P.O. & R. O. Vol I. Pt I.

2. Subs. by para 4 (1) of the A.L.O. for "Province".

The view of a co-ordinate Bench is binding on co-ordinate Bench of the Supreme Court, *Aarti Gupta vs. State of Punjab*, (1988) 1 SCC 258.

Entertainments Tax Laws—The State Government is fully competent to choose any reasonable method of classification of theatres so long as the chosen method has reasonable nexus with the object sought to be achieved under the "composition scheme" in respect of levy of Entertainment tax. The State Government may also formulate two or more different schemes for different regions within the State, such as levy of entertainment-tax on basis of actual admission to entertainments and on basis of gross capacity for admission to entertainments. Legislature is allowed greater freedom in matter of tax legislation than in other fields so far as 'equality before law' principle is concerned, *Sri Srinivasa Theatre vs. Government of Tamil Nadu*, 1992 BRLJ 188 (SC).

The power of taxing people and their property is an essential attribute of Government and the Government can legitimately exercise the said power by reference to the objects to which it is applicable to the utmost extent to which Government thinks it expedient to do so. The objects to be taxed so long as they happen to be within the legislative competence of the Legislature can be taxed by the Legislature according to the exigencies of its needs, because there can be no doubt that the State is entitled to raise revenue by taxation. The quantum of tax levied by the taxing statute, the conditions of its levy and the manner of its recovery are all matters including retrospectivity within the competence of the Legislature. *Rai Ramkrishna vs. State of Bihar*, (1964) 1 SCR 897; AIR 1963 SC 1667.

Once it is held that tax on entertainment could be levied by either of the two modes, viz., per payment for admission or gross collection capacity per show, it is for the legislature to decide the particular mode or modes of levy to be adopted and whether a choice should be available to the proprietor of the cinema theatre in this regard. The legislature does not transgress the limits of its legislative power conferred on it under Entry 62 of List 11 if it decides that consolidated levy on the basis of gross collection capacity per show shall be the only mode for levy of tax on entertainments, *Venkateshwara Theatre vs. State of A.P.*, (1993) 3 SCC 677.

Though it is not for the State to justify or explain the necessity for the amendment even in relation to retrospectivity of the Act but obviously on the face of the Statement of Objects and Reasons of the impugned Amending Act, No. 16 of 1985, there appeared to be a change of policy by a succeeding Government on the policy pursued by its predecessor, surely the successor Government can have different rules from their predecessor including the matters relating to taxation or mode of taxation or basis of taxation or objects of taxation etc. No explanation was required from the State for the amending Act having retrospective effect, *Entertainment Tax Officer vs. Ambae Picture Palace*, (1994) 1 SCC 209; 1994 BRLJ 91.

The constitutional validity of the Amending Act No. 24 of 1984 containing a similar provisions has already been upheld by the Supreme Court in the case of *Venkateshwara Theatre*. If the Parliament or the State Legislatures have competence to legislate, they can do so prospectively as well as retrospectively and taxation laws are no exception to this power. *Venkateshwara Theatre vs. State of A.P.*,

(1993) 3 SCC 677; *Entertainment Tax Officer vss. Ambae Picture Palace*, (1994) 1 SCC 209; 1994 BRLJR 91.

While interpreting every expression in any legislative or delegated legislation or sub-ordinate legislation meaning defined in a Dictionary is not taken always as an aid for proper understanding of that expression it is true that dictionaries do provide some aid in proper understanding of meanings of expressions not defined in the legislation itself-but dictionary meanings, in abstract can not bodily be lifted and applied to an expression used in legislation. *M/s Nicco Jubilee Park Ltd. vs. The State of Jharkhand*. 2003 BRLJ 79.

Legislative competence of State to levy tax on luxuries including tax on entertainments, amusements falling under Entry 62 of List II of Schedule VII-held, such power of the state being a specific power could not be cut down or fettered by the general power of regulation of operation of cable Television Networks (Regulation) Act, 1955-said power of the State Legislature and Parliament are separate and distinct-even enactment of more than one Statute on different taxable objects and taxable persons under the legislative field exclusively reserved for the State is not prohibited by the Constitution. *State of W.B. and Others vs. Purvi Communication (P) Ltd. and Others*. 2005 BRLJ152.

Entertainment Tax-Validity-receiving TV Signals and transmitting the same to sub-cable operators has nexus with the entertainment-provision in, imposing tax liability on sub-cable operator as well as on person transmitting Signals to them not discriminatory-not only the sub-cable operator but the person transmitting signals to them is also the giver of entertainment. *State of W.B. and Others vs. Purvi Communication (P) Ltd. and others*. 2005 BRLJ 152.

A taxing statute, as is well known, not beyond the pale of challenge U/A 14 of the Constitution-it enjoys a greater latitude-an inference in regard to contravention of Article 14, however, would ordinarily be drawn if it seeks to impose on the same class of persons or occupations similarly situated or an instance of taxation which leads to inequality-the extent of reasonability of any taxation statute lies in its efficiency to achieve the object sought to be achieved by the statute. *Aashirwad Films vs. Union of India & Ors*. 2007 BRLJ 223.

Interpretation of statutes objectives in a statute may have a wide range-but the entire matter should also be considered from a social angle-in any case, it can not be the object of any statute to be socially divisive in which event it may fall foul of broad constitutional scheme enshrined under Articles 19, 21 as also the

Preamble of the constitution of India. *Aashirwad Films vs. Union of India & Ors.* 2007 BRLJ 223.

In the instant case it is difficult to laud the objective of taxation statute which differentiates on the basis of language alone-the classification solely on the basis of language, fails in its initiative to be called reasonable-held, Classification thus is arbitrary and as such violative of Article 14-Taxing legislation not immune from attack based on Article 14- as alleged levy of tax on Telgu Films fixed at 10% and that of non-Telgu film fixed at 24%-impugned levy un-sustainable being discriminatory in nature and struckdown-petitioner bound to pay tax @ at which entertainment tax levied in respect of Telgu Films. *Aashirwad Films vs. Union of India.* 2007 BRLJ 223.

Fashion show whether exigible to entertainment tax-Object of the show was to invite people come and watch the new world of glamour and modelling and to see the world of exotic fashion-Exemption from payment of entertainment tax sought on the ground that show was of competitive nature-Fashion show was held with full knowledge that entertainment tax was payable in respect thereof and though tickets had not been issued, and only invitation cards were issued, it was merely a subterfuge to evade payment of entertainment tax-No illegality in impugned orders-Appeal dismissed. *Amit Kumar vs. State of Uttar Pradesh and Ors.* 2008 BRLJ 163.

Andra Pradesh Entertainment Tax Act, 1939-Section 5(6)-Legal validity of demands-Expression "during the period of option permitted under this section at any time" does not refer to power of prescribed authority at all-It refers to happening of events enumerated therein that would form basis to very fixed amount of tax-However, impugned demands did not suffer from invalidity because those were raised after period of option was over. *The Commercial Tax Officer, Machilipatnam & Anr. (in 4800). vs. M/s Geeta Enterprises (in 4798) M/s Sreedevi 70 MM (in 4799) M/s Kumari Talkies (in 4800).* 2008 BRLJ 466.]

1. Short title, extent and commencement.—(1) This Act may be called the Bihar Entertainments Tax Act, 1948.

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

(3) It shall come into force on such date² as the ³[State] Government may, by notification, direct.

1. Subs. by para 4 (1) of the A.L.O. for "Province".

2. The Act came into force on the 1st October, 1948, vide Notification on. 2587-F.R. dated the 1st October, 1948.

3. Subs. by para 4 (1) of the A.L.O. for "Provincial".

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

- (a) "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;
- (b) "admission to an entertainment" includes admission to any place in which an entertainment is held;
- ¹[(bb) "Commissioner" means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed under sub-section (1) of section 8 of the ²[Bihar Sales Tax Act, 1959 (Bihar Act XIX of 1959);]
- (c) "Complimentary ticket" means a pass to enable a person or group of persons to secure admission to an entertainment free of charge or at a reduced rate of payment for such admission;
- ³[(d) Entertainment includes any exhibition, performance, amusement, game, sport or races to which persons are admitted for payment and also includes programmes relayed to a subscriber by a Cable Operator or by Cable television network on payment or otherwise."]

Comments & Case-law

—Expression "entertainment"—meaning of video game machine with a display screen which got activated only by insertion of a coin in the slot made in the machine providing pleasure to the person operating the machine—amounts to "entertainment"—the appellant installing the machine is liable to pay entertainment tax—U. P. Entertainment and Betting Tax Act, 1979—Sections 2 (1), 3 and 4 (*Standard Games vs. State of U. P* 1996 BRLJ (Rev.) 169)

⁴[(e) "Entertainment Tax" includes tax levied under sections 3, 3A, 3B 3C and 3AA'

⁵[(ee) "Entertainment provider" means a person who transmits or re-transmits programmes or channels through a satellite by a set of closed transmission paths and associated signal generation for reception of multiple users, commonly known a Direct to Home Service (DTH), but does not include a cable operator;]

(f) "institution" includes a company, society, club or other association of persons by whatever name called;

(g) "payment for admission" includes—

1. Ins. by Bihar Finance Act, 1966 (1 of 1966).

2. Now see Bihar Finance Act, 1981—Sec. 9 (1).

3. Ins. by Act 11 of 1997.

4. Subs. by *ibid*.

5. Ins by Bihar Finance Act 2007 (8 of 2007) Pub. in Bihar Gazette (Ext. Ord.) dated 31.3.77.

- (i) 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 tax is required;
- (ii) any payment for seats or other accommodation in a place of entertainment; and
- (iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or constituting to attend the entertainment in addition to the payment, if any for admission to the entertainment;
- ¹[(iv) Any payment made by a subscriber to any Cable Operator for entertainment through cable service or through any form of television network".]
- (h) "prescribed" means prescribed by rules made under this Act;
- (i) "proprietor" in relation to any entertainment includes any person responsible for or for the time being incharge of the management thereof;
- (j) "seat" includes standing accommodation;
- (k) "ticket" means a ticket for the purpose of securing admission to an entertainment; and
- ²[(l) "Tribunal" means the Tribunal constituted under sub-section (1) of section 34-A of the ³[Bihar Sales Tax Act, 1959 (XIX of 1959).]
- ⁴(m) 'Cable Operator' means any person who provides Cable TV service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network.
- (n) 'Cable Service' means the transmission by cables of programmes including re-transmission (by cables of any broadcast television signals);
- (o) '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 service for reception by multiple subscribers";
- (p) 'programme' means any television broadcast and includes—
 - (i) Exhibition of films, features, dramas, advertisement and serials, through any satellite channel or video cassette recorder or video cassette player.
 - (ii) Any audio or visual or audio-visual live performance or presentation and the expression programme service shall be construed accordingly;"

1. Ins. by Act 11 of 1997.

2. Ins. by Bihar Finance Act, 1966. (1 of 1966)

3. Now see Bihar Finance Act, 1981-Sec. 8.

4. Ins. by Act No. 11, of 1997.

(q) 'Subscribers' means a person who receives the signal of cable television network at a place indicated by him to the cable operator without further transmitting it to any other person.]

¹[(r) 'Gross collection capacity' shall mean the amount collected in respect of the total seating capacity and includes payment for admission, tax realized at rates notified from time to time under sub-section (1) of Section (3), any fee or surcharge realized in respect of any right of entry to an entertainment or any service or facility extended, or in respect of any goods in connection therewith, in respect of any entry to an entertainment but does not include any maintenance fee specified by the Urban Development Department.]

NOTIFICATION

[S.O. 124 dated the 6th February, 1980—In exercise of the powers conferred by clause (2) of section 2 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to confer the powers and duties of Commissioner mentioned in column 2 of the table appended hereto upon the authorities mentioned in column 3 of the Table subject to the conditions and restrictions set out in column 4 thereof.]

TABLE

Serial no.	Section and sub-section of the Act under which the powers of Commissioner being conferred.	Authority under whom conferred.	Conditions and restrictions, if any.
1	2	3	4
1.	Sub-section (3) of section 14 powers to revise orders on his own motion or on application.	Joint Commissioner of Commercial Taxes Administration I/c of the Division.	The power shall be exercised in respect of orders passed by the officers below the rank of Joint Commissioner, Commercial Taxes within the territorial jurisdiction.

2. This notification shall come into force with effect from the date of issue.]

Comments & case-law

[A "Cinema house" is a public place and visitors constitute the public. *Veena Theatre (P) Ltd. vs. State of Bihar*, 1988 PLJR 1 : 1987 BRLJ 129.]

"Public place" is place where the public is invited, whether on payment or otherwise, *ibid.*]

3. Tax on entertainments.—²(1) Subject to provisions of this Act, there shall be levied and paid to the State Government an entertainment tax at such rates not exceeding one hundred fifty per centum of the amount of payment chargeable for admission ³[or otherwise as the State Government may fix by a notification issued in this behalf and such tax shall be payable by the proprietor of an entertainment.]

1. Ins. by Act 8 of 2010.

2. Subs. by Act 3 of 1977.

3. Ins. by Act 11 of 1997

¹ [x x x x]

²[(2) There shall further be levied and paid to the State Government, a tax at such rate, not exceeding rupees one hundred for every show of an entertainment as the State Government may from time to time fix and notify and such tax shall be deemed to be part of the entertainment tax and shall be payable by the proprietor of an entertainment:

Provided that nothing in sub-section (1) or (2) shall preclude the State Government from fixing and notifying different rates of entertainment tax for different entertainments or different classes of an entertainment or entertainments of different places or areas.]

(3) The amount of entertainment tax payable on any payment for admission shall not be less than five paise, and fractions of five paise in the amount of the tax shall be round off to the next higher multiple of five paise.

(4) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any person, 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 such lump sum but where the Government is of opinion that the payment of a lump sum 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 entertainments tax has not been in operation, the tax shall be charged on such amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

(5) The State Government may, on the application of the proprietor of any entertainment in respect of which the entertainments tax is payable, permit the proprietor to pay, on such conditions as may be prescribed, the amount of the tax due—

- (a) by compounding, in the prescribed manner, the tax payable in respect of such entertainment for a fixed sum; or
- (b) by a consolidated payment at such percentage of the gross proceeds received by the proprietor on account of payment for admission to the entertainments and on account of tax as the State Government may fix; or

³[Provided that the permission granted under this clause shall remain in force for a period not exceeding six months at a time and thereafter it may be renewed for an other period of six months or for a shorter period;

Provided further that any permission granted under this clause may be revoked at any time;

Provided also that if any proprietor collects the amounts of Entertainment Tax under clause [ii] of section 5-A in accordance with the provisions of clause [c] of sub-section 1 of section 5, as a result of such revocation the amount of Entertainment Tax levied, collected

1. Proviso deleted by Bihar Finance Act, 1982 (58 of 1982).

2. Subs. by ibid.

3. Ins. by Taxation Law (Amdt. & Valid.) Act 1990 (Act 2 of 1990)

and paid shall be deemed to have been validly levied, collected and paid in accordance with law.]

- (c) in accordance with the result recorded by any mechanical contrivance that automatically registers the number of persons admitted.

(6) The provision of sub-section (5) in so far as it relates to admission to a place of entertainment by stamped tickets; shall not apply to any entertainment in respect of which entertainments tax due is payable in accordance with the provisions of clause (a) or (b) of sub-section (5).

Comments & Case-Law

[An agreement of compounding entered into between the assessee and department (signed by Commissioner on behalf of the department) can be revoked by the Commissioner. It is not necessary that the State Government revokes it. *M/s Amrapali Films Ltd. vs. State of Bihar*, 1985 BRLJ 125.

A 'nautanki' is similar to 'drama'. Where by a notification 'drama' has been exempted from the entertainment tax, the exemption would also apply to 'nautanki', *M/s The Great Bimla Theatrical Co. vs. Asstt. Commr.*, 1985 BRLJ 194. Supreme Court will not entertain a special leave petition against order of High Court if it is time barred, *State of Bihar vs. Amrapali Films Ltd.*, 1987 PLJR (SC) 18.

Where the State Government has exempted newly constructed Cinemas from tax liability for one year, the benefit of this notification can be availed by a person who starts fresh business on taking over and renovating a old Cinema house, *Raj Talkies vs. State of Bihar*, 1986 BRLJ (Rev.) 13

The Commissioner of Commercial Taxes is the ultimate authority for passing order of compounding of tax. The provisions for 'Composition of tax' are there for the convenience of the dealer as well as the department. The Commissioner is to pass order of compounding of tax on the basis of 'enquiry report' submitted by the prescribed authority. The Commissioner can either accept the recommendations made by the prescribed authority or can order further enquiry in the matter. Where no further enquiry is ordered, the order of compounding of tax should be on basis of recommendation of the prescribed authority and not made arbitrarily by the Commissioner. *Modern Bangalore Oriental Dance. vs. State of Bihar*, 1987 BRLJ (Rev) 110.

Cinema shows held in the premises of club periodically for members and their dependants only for which club realised only membership, fee and nothing towards the shows, it was held that the provisions of the Act are not attracted to the club and such club not liable towards entertainment tax or even registration with the department. *M/s Bankipur Club Ltd. vs. State of Bihar*, 1984 BRLJ (Rev.) 32.

The three provisos added thereto under the purported validating provisions as contained in section 8 of the Bihar Entertainment Tax (Amending & Validating) Ordinance, 1986-after the insertion of the first proviso to be granted, has been statutorily fixed (i.e. only for a period of six months)—by reason of the first proviso aforementioned, the owner of a Cinema hall is bound to file a renewal application on expiry of six months—since the first proviso has been given retrospective effect and retroactive operation from the date of coming into force of the Entertainment

Tax Act, 1948. Courts have to proceed on that basis—however, the third proviso to section 3 will apply only in a case where an order to revocation has been passed—therefore, order of revocation which might have been passed by the authorities in terms of the second proviso appended to section 3, is a condition precedent for the applicability of the third proviso. *M/s Amrapali Films Ltd. vs. State of Bihar*, 1981 BRLJ 41.

Best judgment—no irregularities detected in books of account in course of numerous inspections—books of account should not be rejected merely on suspicion and conjecture figures relating to application for compounding of tax, cannot bind the assessee as these relate only to estimated sale of tickets—best judgment assessment passed after improper rejection of books of account is not sustainable. *M/s Meera Talkies vs. State of Bihar*, 1990 BRLJ (Rev). 133.

The Proviso added thereto by Bihar Entertainment Tax (Amending and Validating) Ordinance, 1986—in view of the fact the first proviso has been given retrospective effect, the composition scheme can be said to have come to an end after the expiry of six months from 2-1-1980, and in that view of the matter the petitioner in this case was bound to be assessed thereafter till 31.10.1981. *M/s Amrapali Films Ltd. vs. State of Bihar*, 1989 BRLJ 41.

Section 2 (d) of the Act plainly is not attracted since there is no question of persons being admitted for entertainment. Having regard to the existing provision of the Act, the Act is unworkable so far cable operators are concerned and unless amendment is made in the Act no entertainment tax can be levied merely on the circular of the Commissioner, Commercial Taxes. Assuming that under Section 3 of the Act the petitioners are liable to pay entertainment of any notification by the State Government under sub-section (1) of Section 3, no tax can be levied. Under Article 265 of the Constitution of India no tax shall be levied or collected by the authorities except by law. The impugned circular is ultra vires the Bihar Entertainment Tax Act & Article 265 of the Constitution of India and hence writ of *certiorari* must be granted to quash the circular. High Court accordingly quashed the show cause notice issued to the petitioners. *Sky Vision T.V. vs. State of Bihar*, 1995 (2) BLJR 845.

Validity of Notification—Notification No. 1540 dated 1.12.1975 was issued by State Government in terms of Section 3(1) of the Act after its substitution by Bihar Entertainment Tax (Amendment) Ordinance 1975—hence Notification S.O. 1540 dated 1.12.1975 prescribing rate of tax 110% was issued validly and would be deemed to have been issued validly at all times—persons or institution coming or falling within the taxation net as per charging section (section 3) would be and have always been liable to pay tax as per rate prescribed and fixed under the said notification. *M/s Nicco Jubilee Park Ltd. vs. The State of Jharkhand*, 2003 BRLJ 79.]

NOTIFICATIONS

[S.O. 595 dated the 9th April, 1973]—In exercise of the powers conferred by sub-section (1) of section 3 of the Bihar Entertainments Tax Act, 1948 (XXXV of 1948) and in supersession of Government of Bihar, Finance (Commercial Taxes) Department's notification no. 3852.F.T. dated the 7th April 1965, the Governor of Bihar is pleased to fix with effect from the 9th April 1973 the rate of entertainment tax at fifty percentum of the payment for admission in respect of the following classes of entertainment namely:—

A circus and a magic show.

S.O. 507. dated the 9th April, 1973—In exercise of powers conferred by the second proviso to sub-section (1) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) and in supersession of Government of Bihar, Finance (Commercial Taxes) Department's notification no. 3454 P.T. dated the 21st March 1963 and 38611-F.T. dated the 7th April 1965, the Governor of Bihar is

pleased to fix, with effect from the 9th April 1973 the rate of entertainemtn tax at cent per centum of the payment for admission in respect of the following classes of entertainments, namely:—

An Exhibition, a cinematograph exhibition, a stage play, a dramatic performance, a performance of music or both and a variety performance.

S.O. 1536 the 1st December, 1975.—In exercise of the powers conferred by proviso to sub-section (2) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate specified in col. 3 of the Table hereto annexed as the rate at which tax shall be levied and paid in the case of cinematograph exhibition within the local limits of the place mentioned in the corresponding entry in col 2 of the table.

Sl. no.	Name of places	Rate of Tax (Figures in rupees and per show)
1.	Patna Municipal Corporation, Patna district	10
2.	Ranchi Municipality, Ranchi district	10
3.	(a) Dhanbad Municipality, Dhanbad district	10
	(b) Jharia Notified Area Committee	10
4.	(a) Jamshedpur Notified Area Committee, Singh- bhum district	10
	(b) Jugsalai Notified Area Committee.	10

2. This notification will come into force with effect from the 1st December, 1975.

S.O. 1540, dated 1st December, 1975.—In exercise of the powers conferred by sub-section (1) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar is pleased to fix the rate of Entertainment Tax at one hundred ten percentum of the payment chargeable for admission to entertainment.

S.O. 1395 the 15th October, 1977.—In exercise of the powers conferred by sub-section (1) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate of Entertainment Tax in the State of fifty percentum of the payment for admission in Circus show with effect from the date of issue of this notification.

2. This department notification no. S.O. 997, dated the 14th August, 1975 is hereby cancelled.

S.O. 1397 the 17th October, 1977.—In exercise of the powers conferred by

sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt staging of dramas from payments of Entertainments Tax in the State of Bihar.

2. This notification will come into force with effect from the date of issue.

S.O. 1394 The 17th November, 1978.—In exercise of the powers conferred by sub-section (1) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar is pleased to fix the rate of entertainment tax in the State of Bihar at twenty-five per centum of the payment for admission in Circus show with effect from 1st October, 1978.

2. This department notification no. 1395, dated the 15th October, 1977 is hereby cancelled.

S.O. 1073 dated the 30th June, 1979—In exercise of the powers conferred by sub-section (1) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt exhibition of circus from payment of Entertainment Tax in the State of Bihar.

2. This notification will come into force after one week from the date of issue of this notification.

विषय—अवधि 1.10.82 से 31.3.83 के लिए समाहितकरण की नीति।

उपरोक्त अवधि के लिए गत तीन वर्षों (यानी 1980-81, 1981-82 एवं 1982-83) की सर्वाधिक निर्धारित/स्वीकृत/समाहित कर की राशि पर 15% से वृद्धि की गयी राशि या चालू वर्ष के गत छः माह (अप्रैल 82 से सितम्बर 83) की एवरेज या क्षमता के अनुसार कर का 25% इन तीनों में जो सर्वाधिक हो, के आधार पर समाहितकरण की राशि निर्धारण का सरकार ने नीतिगत निर्णय लिया है। अन्य शर्तें पूर्ववत् लागू रखने का भी सरकार ने निर्णय लिया है।

अतः जो सिनेमा मालिक उपरोक्त शर्तों के अधीन समाहितकरण के लिए आवेदन करें, उनके आवेदन का निष्पादन हेतु शीघ्र विभाग को भेजा जाय। [* वित्त (वाणिज्य कर) विभाग पत्र संख्या 7324 दिनांक 26.9.1983]।

S.O. 1394 the 22nd November, 1982.—In exercise of the powers conferred by sub-section (5) of section 3 read with the proviso to sub-section (2) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to fix the rate of compounded entertainment tax for every show in lieu of entertainment tax payable under the provisions of sub-sections (1), (2) and (4) of section 3 of the Act on cinematographic/exhibition or exhibition of films on videos by any person/Clubs/Societies/organisation/Establishments other than Cinema houses as noted in the table below—

		Through Projector				Through Videos	
		16 mm.	35mm. and above		Screen of 21"	Screen of 21"	
		Tax payable u/s 3(1).	Tax payable u/s 3(2).	Tax payable u/s 3(3).	Tax payable u/s 3(4).		
		1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Non-commercial Clubs/Societies registered under the Indian Companies Act or Societies Registration Act with fixed premises.	Where on separate admission fee is charged.	Nil	Nil	50	10	Nil	25
	Where separate admission fee is charged.	75	10	250	10	75	230
2. Unregistered noncommercial club and societies.	Where no separate admission fee is charged.	25	10	100	10	25	50
	Where separate admission fee is charged.	75	10	250	10	75	200
3. Commercial Clubs Organisation/Establishments and individuals.	...	150	10	250	10	125	250
4. Under the Indian Companies Act or Societies Registration Act, non-commercial film, clubs or so-	If no outsider is admitted on payment of admission	Nil	Nil	25	10	Nil	25

cieties.	fee.					
	If outsider 75 is admitt- ed on pay- ment of admission fee.	10	250	10	75	200

2. All previous orders or sanctions in respect of any person/Clubs/Societies/Organisation/Establishment on this point are hereby cancelled.

3. This notification will come into force from immediate effect.

S O. 1501 the 21st December, 1983—In exercise of the powers conferred by sub-section (2) of section 3 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in supersession of all previous notifications on the subject, is pleased to fix the rates specified in column 4 of the table hereto annexed as the rate at which show tax shall be levied and paid in the case of different cinematograph exhibition, specified in column 3 of the table, within the local limits of the places mentioned in corresponding entry in column 2 of the table.

TABLE

Sl. no.	Name of places.	Class of Cinema Houses	Rate of show tax.
1	2	3	4
1.	A. Patna-Patna Municipal Corporation Area.		Per show Rs.
	B. Jamshedpur-Jamshedpur Notified Area.	A. For air conditioned or air cooled cinema houses of 70 M.M. projector.	32.50
	C. Jugsalai-Jugsalai Notified Area.	B. Other air conditioned or air cooled cinema houses.	25.00
	D. Ranchi (including Hatia), Ranchi Municipal Corporation Area.		
	E. Dhanbad-Dhanbad Municipality Area.		
	F. Jharia-Jharia Notified Area.		
	G. Bokaro-Town Planning Authority.	C. Non-air conditioned or air cooled cinema houses.	15.00
	H. Chas-Chas Notified Area.		
	I. Bhagalpur-Bhagalpur Municipality Area.		
	J. Muzaffarpur-Muzaffarpur Corporation Area.		
	K. Gaya-Gaya Municipality Area.		

2.Places other than mentioned in Sl
no. 1 above.

A. For air conditioned or air cooled cinema houses of 70 M.M. projector.	20.00
B. Other air conditioned or air cooled cinema houses.	15.00
C. Non-air conditioned or air cooled cinema houses.	10.00

2. This notification will come into force with effect from the 1st January, 1948.

S.O. 836 the 14th May, 1982.—In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt from payment of Entertainment Tax payable under sub-section (1) of section 3 of the said Act, for a period of one year from the date of first cinematographic exhibition of newly constructed cinema house at places having population of less than one lakh according to 1981 census.

2. This notification shall be deemed to have come into force with effect from the 1st April, 1982.

¹[3A. [xxxxx]

Comments & Case-law

[There is no question of refund of tax collected by the assessee who though was entitled for exemption collected the tax and claimed the benefit of exemption as well as refund of deposited tax. *M/s Raj Talkies v. State of Bihar*, 1986 BRLJ (Rev.) 13.

Sections 3A and 3B (except second proviso to section 3A and proviso to section 3B) are valid. Fixation of maximum and minimum percentage of tax on the basis of population of the city/town and some other factors is valid, *Sayed Jamilur Rahman vs. State of Bihar*, 1986 PLJR 562; 1986 BRLJ 142.

The provisions of section 3A are valid and within the legislative competence of the State Legislature. The language of Entry 62 of the List II of the Seventh Schedule to the Constitution of India, is widely couched and includes within its

1. 3A Repealed in Act 8 of 2010.

sweep all "taxes on entertainment, amusements betting and gambling". A tax can be validly levied either on the cinemagoers or on the cinema proprietors, so long as it is on entertainment. Section 3A levies tax on "Show" and is therefore a tax on entertainment. *ibid.*

The second proviso to section 3A, providing for payment of tax on the basis of highest amount of tax paid in any show in the preceding three years is *ultra vires* Articles 14 and 19 (1) (g) of the Constitution. However, the severance of this proviso from section 3A does not render the remaining portion without any causes or unworkable. *ibid.*

Notification no. 774 dated 14-8-1985, providing for fixation of 39% maximum and 12% minimum is in terms of section 3A. The provision for classification of different cinema house in various categories, and the fixation of different rates for each category is based on sound rationale. The Court cannot probe into the wisdom and policy of the Legislature in this regard, *ibid.*

State Government is empowered to fix different rates of tax for different cinema houses on the basis of population of the city/town and some other factors, *ibid.*

Categorisation of cinema houses for purpose of consolidated tax must be based on relevant considerations mentioned in the section itself. Categorisation should be according to the population of the village or town where the Cinema house is located and not based on the population of the entire Block in which it is located. *Hari Krishna Lal vs. State of Bihar*, 1988 PLJR (SC) 73; 1988 BBCJ (SC) 76.

Categorisation of cinema houses for compounding of tax-relevant considerations for purposes of categorisation have been set out in the proviso to section 3A while categorising the places of Cinema House, the State Government is required to consider several factors such as location, population, type of market etc. set out in proviso to section 3A-order of categorisation ignoring these and based on irrelevant considerations has to be set aside. *Hari Krishna Lal vs. State of Bihar*, 1989 BRLJ 165.

Amount of tax after the process of composition depends basically on the number of seats-cinema owner cannot be forced to pay tax on basis of those sets which never existed for the purpose of cinema business-claim of composition of tax on basis of reduced number of sets is justified. *M/s Kishan Cinema vs. State of Bihar*, 1989 BRLJ (Rev.) 3.

A Video-game Machine which gets activated by insertion of a coin in the

machine can be said to provide pleasure to the person inserting the coin, and the person installing such a machine will be liable to pay Entertainment Tax. *Standard Games vs. State of U.P.*, 1996 BRLJ (SC) 169.

Classification of cinema theatres on the basis of annual rental value of theatres for purpose of theatre tax is not arbitrary and hence not violative of Art. 14 of the Constitution. The annual rental value under the Act indicates the extent of the accommodation, its quality, the locality in which it is situated and other factors which relate to the enjoyment of the building. The theatre tax is levied as a tax on amusement and entertainment. The amusement in a building is affected by all those factors which are taken into consideration while fixing the annual rental value of the building. Higher rental value in relation to a cinema house shows that it has better accommodation, better situation and better facilities for amusement and entertainment. The higher annual value is indicative of a better quality cinema house as compared to a cinema house which has a lesser annual rental value. *Darshan Lal Mehra vs. Union of India*, AIR 1992 SC 1848.

The Assessing Authority will be entitled to reject application for compounding of tax under section 3B, where the Assessee had made alterations in seating capacity of the Cinema House in violation of conditions of the Licence. Assessing Authority directed to proceed with making assessment of tax in terms of section 3A. *Metro Talkies vs. State of Bihar*, 1997 BRLJ 2 (Rev.).

Assessing Authority may validly pass assessment order under section 3A on the ground that Assessee had not filed an application under section 3B within the prescribed period. *Nishant Cinema vs. State of Bihar*, 1996 BRLJ 29 (Rev.); *Bimla Talkies vs. State of Bihar*, 1996, BRLJ 115 (Rev.)

Assessing Authority passing assessment order under section 3A on the ground that the assessee had not filed any application within the prescribed time for compounding of tax under section 3B—a proprietor who intends to pay Entertainment Tax under sub-section (1) of section 3B 'shall' have to apply to prescribed authority 'not less than fifteen days' before commencement of the period—provision is mandatory—Tribunal will decline to interfere with order of imposition of tax under section 3A. (*Nishant Cinema vs. State of Bihar* 1996 BRLJ (Rev.) 29

—Section 3A and 3B read with Section 4 of Bihar Cinema (Regulation) Rules, 1974—Application under section 3B for compounding of tax not accepted by Assessing Authority on the ground that seating capacity had been altered without permission and entertainment tax assessed by assessing Authority under Section 3A—according to section 4 of Bihar Cinema (Regulation) Act, the District Magistrate is the Licensing Authority and during the currency of the Cinema licence, no alteration in seating capacity can be made except with the permission of the Licensing Authority - therefore, Assessee is not entitled to reduce seating capacity without obtaining permission of licensing authority—rejection of application for compounding is valid and Assessing Authority directed to pass assessment order in terms of section 3A in accordance with law. (*Metro Talkies vs. State of Bihar*, 1996 BRLJ (Rev.) 2)

—Supreme Court striking down notification issued on the basis of population basis no fresh notification, however, issued by the State Government in the next

case which went to supreme Court the Court directed the Government for taking a decision and ordering that existing rates to continue till 31.12.1989—State Government in the next case which went to Supreme Court, the Court directed the Government for taking a decision and ordering that existing rates to continue till 31.12.1989—State of Government instead of issuing a notification amending the proviso to Ss. 3A and 3B making population alone the basis and revalidating the actions done or taken under the earlier provisions—fresh notification issued on 1.7.1991 - since there remained no notification during 1.1.1990 to 30.6.91 while the State cannot be made liable to refund the tax collected during this period it is equally not entitled to collect tax, if not levied or collected during this period (*Uma Talkies vs. State of Bihar*, 2000 BRLJ 100 : 2000(1) PLJR 723).

Word "or" appearing in both, second proviso to section 3A or proviso to section 3B (1) has to be understood as "disjunctive" consultation separate clauses independent from each other- where a proprietor has opted for compounding and the same has been allowed by the Assessing Officer, he cannot be compelled to pay tax on the basis of average of the preceding three years—section 3B alongwith the related provisions are a complete Code for realization of the entertainment tax and section 3A applies only where there is a default on the part of the proprietor—where there is no default on the part of the proprietor, provisions of section 3A cannot be applied and it is not open to the Assessing Officer to realise tax at the rates notified u/s 3A—circular dated 22.10.1986 of commissioner, Commercial Taxes, therefore is arbitrary and illegal and hence quashed. (*Uma Talkies vs. State of Bihar*, 2000 BRLJ 100 : 2000(1) PLJR 723.)

NOTIFICATIONS

S.O. 242 the 11th March 1985.—In exercise of the powers conferred by section 3-A of the Bihar Entertainment Tax Act, 1948 (Act XXXV of 1948), the Governor of Bihar having classified the places specified in column 2 in the category mentioned in corresponding entry in column 3 of the Table annexed hereto, is pleased to fix the consolidated amount of tax as mentioned in the corresponding entry in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

TABLE

Sl. No.	Name of the place which shall come in the category mentioned in column 3.	Category of places	Rate of consolidated amount of tax.
1	2	3	4
1.	The area falling within the limits of Jamshedpur notified area committee.	A	39 percent of gross collection capacity for every show.
2.	The area falling within the limits of Patna Municipal Corporation of Patna Sadar subdivision.	B	36 percent of the gross collection capacity for every show.
3.	The area falling within the limits of Ranchi, Muzaffarpur, Bhagalpur Municipal Corporation, Gaya, and Dhanbad	C	30 percent of the gross collection capacity for every show.

Municipality, Jharia Notified Area, Bokara Steel City town, Chas Notified Area-Committee and the area of Patna Municipal Corporation in Patna City subdivision.

4. The areas falling within the limits of Darbhanga Municipal Corporation, Arrah, Chapra, Danapur Nizamat, Khagaul, Katihar, Munger, Jamalpur, Siwan, Hazaribagh, Begusarai, Chaibasa, Daltonganj, Sahibganj, Municipality of Danapur Cantt. and Barauni Community Development Block.
 - D 25 percent of the gross collection capacity for every show.
5. The areas falling within the limits of Purnea, Biharsharif, Hajipur, Deoghar, Bettiah, Dehri on-Sone, Sasaram, Giridih Municipality, the Community Development Block of Dhanbad cum-Kenduadih-cum-Jagda Block of Dhanbad district (excluding the area of Dhandad Municipality) the areas falling within the limits of Jharia-cum-Jora Pokhar-cum Sindri Community Development Block (excluding the areas of Jharia Notified Area (Committee) Baghmara and Katras Community Development Block, Jugsalai, Mango, Adityapur, Pakur and Jasidih Notified Area, Bermo and Gomia Community Development Block and Digha Police station of the district of Patna.
 - E 20 percent of the gross collection capacity for every show.
6. The areas falling within the limits of Chakradharpur, Kishanganj, Samastipur, Ramgarh Cantonment, Forbesganj, Araria, Saharsa, Buxar, Dumraon, Motihari, Madhubani, Jhumritelaya, Khagaria, Madhepura, Gopalganj, Lohardaga and Gumla Municipality, Mokamah Notified Area Committee, Ramgarh, Nirsa and Chirkunda, Govindpur, Ghatsilla and Mosabani Community Development Block.
 - F 18 percent of the gross collection capacity for every show.
7. The areas falling within the limits of Nawadah, Aurangabad, Jahanabad.
 - G. 15 percent of the gross collection capacity, for every, show.

Jamui, Lakhisarai, Shekhpura, Banka, Dumka, Madhupur, Supaul, Raxaul Bazar, Bhabhua, Rosera, Mahnr Bazar, Lalganj Municipality and Jhajha, Jamtara, Bairstania, Narkatiaganj, Bikramganj, Sultanganj, Dalsingsarai, Jhanjharpur, Jainagar, Garhwa, Simdega, Banmankhi, Jogbani, Naugachia, Murliganj, Bagha, Chakia, Chanpatia, Maharajganj, Janakpur Road (Purpri) Notified Area Committee and the area of Manpur Community Development Block of the district of Gaya, Gomoh, Bermo, Marhorah, Mahua, Manoharpur Community Development Block and Khelari.

8. All other places in the State of Bihar which are not included in the above categories. H 12 percent of the gross collection capacity for every show.

2. This notification shall come into force with effect from the 1st April 1985.

S.O. 774 the 14th August 1985.—In exercise of the powers conferred by section 3-A of Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) and in supersession of all notifications¹ issued on the subject, the Governor of Bihar, having classified the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of Table annexed hereto, is pleased to fix subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

TABLE

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Areas falling within limits of Patna and Ranchi Municipal Corporation and Jamshedpur Notified Area Committee,	A	39% of gross collection capacity for every show.
2.	Nil	B	36% of gross collection capacity for every show.
3.	Nil	C	30% of gross collection capacity for every show.

1. S.O. 342 dated 11.3.1985, S.O. 303 dated 26.3.1985 and S.O. 561. dated 10.6.1985 were issued on this subject.

1	2	3	4
4.	Areas of Patna Sadar Community Development Block excluding the areas falling within the limits of Patna Municipal Corporation.	D	26% of gross collection capacity for every show.
5.	Areas falling within the limits of Bhagalpur and Gaya Municipal Corporation, Bokaro Steel City town and the remaining area of Golmuri-cum-Jagsalai Community Development block excluding the areas of Municipal Corporation of municipality of Notified Area Committee classified under any other category in this notification.	E	22% of gross collection capacity for every show.
6.	Areas falling within the limits of Muzaffarpur and Darbhanga Municipal Corporation and Biharsharif Municipality and the remaining areas of Kanke Community Development Block excluding the areas of Municipal Corporation or Municipality or Notified Area Committee classified under any other category in this notification.	F	20% of gross collection capacity for every show.
7.	Areas falling within the limits of Arrah, Chapra, Monghyr, Katihar and Dhanbad Municipality and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation/Municipality or Cantonment Board or Notified Area Committee classified under any other category of this notification—Gaya town, Mushari (Muzaffarpur), Darbhanga, Dhanbad-cum-Kendwadih, Jharia-cum-Sindri, Chas.	G	19% of gross collection capacity for every show.
8.	Areas falling within the limits of Dehri, Dalminagar, Jamalpur, Hazaribagh and Purnea Municipality and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board or Notified Area Committee classified under any other category of this notification Biharsharif, Purnea East, Jagdishpur (Bhagalpur), Nirsacum-Chirkunda, Baghmara-cum-Katras.	K	18% of gross collection capacity for every show.
9.	Areas falling within the limits of Danapur Nizammat, Mokameh, Sasaram, Siwan, Motihari, Bettiah, Hajipur, Begusarai, Deoghar, Kishanganj, Saharsa, Giridih, Daltonganj	I	16% of gross collection capacity for every show.

1	2	3	4
	<p>Municipality, Danapur and Ramgarh Cantonment, Sindri, Jharia, Chas, Adityapur (Gamharia) and Mango Notified Area Committee and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board classified under any other category of this notification—Danapur-cum-Khagaul, Barh, Mokamah, Rajgir, Nawada, Sasaram Dehri, Arrah, Barauli, Barauni, Dumra, Belsand, Motihari, Narkatiaganj, Bagaha, Madhubani, Samastipur, Bikram, Chandi Arwal, Kuchaikote, Kurhani, Baniapur, Kanti, Paru, Baruraj, Lalganj, Goraul, Mahua, Patepur, Begusarai, Rooni Saidpur, Turkiliya, Arearaj, Singhia, Benipatti, Fulparas, Manigachi, Benipur, Kalyanpur, Warisnagar, Rosera, hasanpur, Barari, Raniganj, Narpatganj, Forbesganj Dalsingsarai, Kohra (Saharsa), Supaul (Saharsa), Kishanganj, Monghyr, Jamalpur, Lakhisarai, Khagaria, Patratu, Giridih.</p>		
10.	<p>Areas falling within the limits of Barh, Khagaul, Dumraon, Buxar, Jehanabad, Aurangabad, Nawada, Gopalganj, Bagaha, Sitamarhi, Mahnar, Madhubani, Samastipur, Lakhisarai, Jamui, Barhiya, Shekhpura, Khagaria, Madhupur, Dumka, Sahebganj, Forbesganj, Araria, Supaul, Jhumri Tilaiya, Chaibasa, Chakardharpur and Jugsalai Municipality and Jhajha Notified Area Committee and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board or Notified Area Committee classified under any other category of this notification—Futwah, Phulwari, Dhanarua, Masaurhi, Naubatpur, Paliganj, Bihta, Maner, Bukhariapur, Pandarak, Noorsarai, Rahui, Harnote, Ashthawa, Hilsa, Ekangarsarai, Islampur, Bodh Gaya, Sherghati, Amas, Tekari, Belaganj, Khijirsarai, Atri, Wazirganj, Fatehpur, Mohanpur, Bachatti, Jehanabad, Mukhdumpur, Kurtha, Karpira, Kako, Ghoshi, Akbarpur, Hisuar,</p>	J	15% of gross collection capacity for every show.

1	2	3	4
	Warsaliganj, Pakri, Berawan, Kowakol, Govindpur, Rajouli Sirdalla, Aurangabad, Deo, Kutumba, Nabi Nagar, Baroon, Obra, Daudnagar, Goh, Raiganj, Madanpur, Shivasagar, Karaghatar, Dinara, Dawath, Bikramganj, Karakat, Nasriganj, Nokha, Bhabhua, Bhagwanpur, Chainpur, Ramgarh (Rohtas district), Mohania, Udbantnagar, Jagdishpur, Shahpur, Bihian, Barhara, Koilwar, Sandesh, Sahar, Tarari, Piro, Buxar, Etari, Rajpur, Simri, Barhampur, Dumraon Nawanagar, Gopalganj, Manjha, Uchkagaon, Hathua, Bhoire, Kateya, Baikunthpur, Siwan, Hussainganj, Andar, Darauli, Mairwa, Barhariya, Pachrukhi, Goreakothi, Basantpur, Bhagwanpur Hat, Maharajganj, Duraundha, Siswan, Raghunathur, Jalalpur, Manjhi, Ekma, Masarakh, Taraiya, Marhaura, Amnour, Parasa Dariapur, Sonpur, Garkha, Minapur, Bochha, Aural, Katra, Gaighat Dhaoil, Sakra, Saraiya, Sahebganj (Muzaffapur), Vaishali, Jandaha, Sahdei Bujurg, Bidupur, Raghupur, Matihani, Bachwara, Bhagwanpur, Cheriya Bariyarpur, Bakhri, Balia, Sahebpurkamal, Shivhar, Piyrahi, Mejarganj, Reega, Bathnaha, Sonbarsa, Parihar, Sursand, Pupari, Manpur, Bajpatti, Kalyanpur, Kesariya, Harsidhi, Paharpur, Sugauli, Ramgarhwa, Adapur, Raxaul, Ghorasahan, Dhaka, Chirraiya, Patahi, Pakaridayal, Madhuban, Chakiya, (Pipra), Nautan, Bettiah, Beriya, Jogapatti, Ihakraha, Madhubani, Ram Nagar, Lauriya, Bispi, Harlakhi, Basopatti, Khouli, Jai Nagar, Ladania, Babu Barhi, Raj Nagar, Pandaul, Andhratharhi, Jhanjharpur, Lokha, Lokhi, Madhepur, Bahadurpur, Hayaghat, Singhwara, Jale, Kyotiranwe, Baheri, Ghanshyampur, Biroul, Kusheswar Asthan, Sarairanjan, Tajpur, Morwa, Pusa, Ujiarpur, Mohiuddinnagar, Patori, Singhiya, Bibhutipur, Simri Bakhtiarpur, Mehshi (Dharhara), Sourbazar, Sonbarsa (Saharsa) Salkhua, Kishanpur, Pipra, Tirveniganj, Bashanpur (Saharsa), Chatapur, Raghupur, Madhepura, Nirmali, Singheshwar,		

1	2	3	4
	<p>Kumarkhand, Murliganj, Chousa, Alamnagar, Pranpur, Manihari, Falka, Korha, Kadma, Warsoi, Ajamnagar, Krityanand Nagar, Dhamdaha, Rupouli, Barhara, Kasba, Amour, Bausa, Bausi, Margama, Palasi, Jokihat, Kishanganj, Kundhit, Rajmahal, Baraharwa, Borio, Pakur, Maheshpur, Deoghar, Madhupur, Mohanpur, Sarath, Godda, Proriya Hat, Pathargama, Mahagama, meharma, Boarijour, Kochadhamin, Hazaribagh, Jamui, Bahadurganj, Dighalbank, Thakurganj, Porhiya, Shahkund, Sultanganj, Suboua, Pirpainti, Sonhaila Navgachiya, Bihpur, Gopalpur, Banka, Katoriya, Belhar, Shambhgunj, Amarpur, Rajoun, Dhuraiya, Bousi Tarapur, Kharagpur, Lakshmipur, Jhaja, Chakai, Sono, Khera, Sikandara, Halsi, Shekhpura, Barhiya, Barbiga, Suryagarha, Alouli, Choutham, Beldour, Gogri, Poratta, Dumka, Jama, Jarmundi, Ramgarh (Damka), Jamtara, Narayanpur, Nala, Katakmasandi, Barhi, Bishungarh, Mandu, Goia, Ramgarh (Hazaribagh) Hunterganj, Chatra, Pitkohri, Koderma, Chouparan, Dumri, Bagodar, Dhanwar, Deori, Jamua, Gomiya, Bermo, Tamar, Chainpur, Bishrampur, Husainabad, Nawadih, Govindpur, Chandan Kiyari, Gumla, Utaai, Bhavanathpur, Mander, Daltonganj, Maihigaon (Chakardharpur, Potka, Pathmarh, Adityapur (Gamhariya) Bahragara, Lakhnour (Madhubani), Chakulia.</p>		
11.	<p>Areas falling within the limits of Jagdishpur, Bhabhua, Sekari, Daudnagar Rivilganj, Raxaul, Laiganj, Rosra, Kahalgaon, Banki, Pakur, Madhepura, Chaitra, Lohardaga, Gumla, Garhwa, Sarakela Municipality, Futwah, Khusrupur, Masaurhi, Maner, Phulwarishariff, Hilsa, Islampur, Silao, Bihinya, Piro, Koilwar, Shahpur, Bikramganj, Koath, Sherghati Bodhgaya, Jamhour, Warsaliganj, Hisua, Jainagar, Baigania, Jhanjharpur Dalsingsarai, Nougachhia, Sultanganj, Sonpur, Dighwara, Mairwa, Maharajganj, Mirganj, Barauli, Lotha, Chakiya, Sugauli, Chanpatiya, Narkatiyaganj, Janakpur Road, Barbiga, Haveli Kharagpur, Gogri Jamalpur, Jasidih, Mihijam, Jamtara, Rajmahal, Godda, Jogbani, Kasba,</p>	K	12% of gross collection capacity for every show.

1	2	3	4
	<p>Bahadurganj Banmankhi, Thakurganj, Banihari, Nirman, Birpur, Murliganj, Bihariganj, Koderma, Etaki, Simdega Khunti, Hussainabad, Latehar and the remaining areas of the following Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Cantonment Board or Notified Area Committee Classified under any other category of this notification, Poon-Poon, Giriya, Sarmera, Dumaria, Manpur, Narhat, Hanspura, Rohtas, Nohatta, Chanari, Agoura, Chand Durgawati Kudra, Charpokhari, Vijaypur, Guthni, Revilganj, Dighwara, Mahnar, Khudabandpur, Baigania, Tariyani, Narkatiya, Mehsi, Madhwapur, Bharouna, Balrampur, Amdabad, Bhavanipur, Kursakanta, Sikti, Sahebganj, Taljhari, Pathna, Barhat, Kauriya, Amrayara, Litipra, Hiranpur, Sharavan, Palajori, Karun, Sunder Pahari, Churchu, Barkagaon, Terhagachi, Nathnagar, Chanan, Barhat, Sangrampur, Darhara, Arityari, Ranisravar, Masalia, Gopikandar, Sikaripara, Kerdari, Echak, Simariya, Pratappur, Tendwa, Jainagar, Satgawagan, Markachha, Barkata, Birtand, Birniganwa, Tisri, Bengabad, Gande, Bharni, Sisai, Kadera, Bettiah, Lohardagga, Senha, Kisko, Curu, Bhandra Namkum, Ratu, Beru, Lamuro, Chanho, Burmu, Ormandi, Angara, Silli, Khunti, Murhu, Ranio, Torpa Kara, Guddu, Sonanatu Karki, (Tamardo), Karmar, Peterwar, Tundi, Balipur, Oiewera, Bano, Jaldhega, Tetait, Nagar, Balba, Kurdeng, Palkot, Raidih, Chonpur, Dumri, Bishunpur, Ghaghara, Hariharganj, Manatu, Panki, Lesliganj, Latehar, Garh, Mahaadah, Manika, Barwadih, Balumath, Chandwa, Ranka Bhandariya, Thuroo, Tantt Nagar, Manjhoriya, Kumardhunbi, Manjhgau, Jagannathpur, Jhinkpani, Tonto, Nawamundi (Bara Jamda), Manohanpur, Goyalakra, Sonua, Bangaon, Khuntpani, Sarhikela, Khartawa, Kuchai, Chandil, Inchagarh, Nimdih, Govindpur, Ghatshila, Dalgungar, Dumariya, Mosabani.</p>		

2. This notification shall be deemed to have come into force with effect from the 1st August, 1985.

S.O. 474 dated the 11th April 1986.—In exercise of the powers conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar in continuation of notification no. S. O. 774, dated the 14th August, 1985 is pleased to classify the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the table annexed hereto, and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

TABLE

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Areas falling within Chapra, Hajipur Kishanganj (Madhepura) Community Development Block, excluding the area of Municipal Corporation or Municipality or Notified Area Committee or cantonment Board falling within these Blocks and notified as such under any other category.	'I'	16 percent of gross collection capacity for every show.
2.	Areas falling within Toghra, Dumri (Giridih) Community Development Blocks excluding the areas of the Municipal Corporation or Municipality or Notified Area Committee Cantonment Board falling within these Blocks and notified as such under any other category.	'J'	15 percent of gross collection capacity for every show.
3.	Areas falling within the Blocks of Saraihat (Dumka), Nauhatta Saharasa), Jasidih (Giridih) Dumri (Gumla) excluding the areas of Municipal Corporation or Municipality or Notified Area Committee notified as such under any other category, and the areas falling within the limits of Rafiganj Notified Area Committee.	'K'	12 percent of gross collection capacity for every show.

2. This notification shall be deemed to have come into force with effect from the 1st August, 1985.

S.O. 926, the 22nd September, 1988.—In exercise of the powers conferred by Section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar partially amending Notification No. S. O. 774, dated 14th August 1985 is pleased to classify the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the s

Section, the consolidated amount of tax as mentioned in the corresponding entries in column—4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Ram Nagar Notified Area Committee.	'K'	12% of gross collection capacity for every show.
2. This notification shall come into force with effect from the date of the issue.			

S.O. 1264 the 16th December, 1989.—In exercise of the powers conferred by Section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in continuation of Notification No. S.O. 774 dated 14th August, 1985 by partially amending it, is pleased to classify the place mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table 1 annexed hereto and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

TABLE

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Phusro Notified Area Committee.	"K"	12% of gross collection capacity for every show.
2. This notification shall come into force with effect from the date of the issue.			

S.O. 10 the 4th January, 1990.—In exercise of the powers conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar, in continuation of Notification No. S.O. 774, dated 14th August, 1985 by partially amending it, is pleased to classify the places mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

TABLE

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Patratu Town area under Patratu Block,	"K"	12 12% of gross collection capacity for every show.

2. This Notification shall come into force with effect from the 31st December, 1989

S.O. 338 the 7th March, 1990.—In exercise of the powers conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar in continuation, of notification no. S.O. 774, dated 14th August 1985 by partially amending it is pleased to classify the place mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in the category.

TABLE

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Phusro Notified Area Committee.	"K"	12% of gross collection capacity for every show

2. This notification shall come into force with effect with from the date of issue.

3. Notification no. S.O. 1264, dated 16th December, 1989 is being superseded.

S.O. 448 the 5th June 1990.—In exercise of the powers conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act 35 of 1948) the Governor of Bihar in continuation of Notification no. S.O. 774, dated 14th August, 1985 by partially amending it, is pleased to classify the place mentioned in column 2 in the category mentioned in the corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the second proviso to the said section, the consolidated amount of tax as mentioned in the corresponding entries in column 4 which shall be paid to the State Government by the proprietor of an entertainment of the place classified in that category.

Sl. no.	Name of place which shall come in the category mentioned in column 3.	Category	Rate of consolidated amount of tax.
1	2	3	4
1.	Obera (Dist. Aurangabad) ...	"K"	12 of gross collection capacity for every show

2. Pakri Barawan (Dist. Nawada)	...	'K'	Ditto
3. Supaul Bazar (Dist. Darbhanga)	...	'K'	Ditto
4. Nokha (Dist. Rohtas)	...	'K'	Ditto
5. Sasamusa (Dist. Gopalganj)	...	'K'	Ditto
6. Isri Bazar (Dist. Giridih)	...	'K'	Ditto
7. Suriya Hazaribagh Road (Dist. Hazaribagh)	...	'K'	Ditto
8. Kathara (Dist. Giridih)	...	'K'	Ditto
9. Kurpaniya (Dist. Giridih)	...	'K'	Ditto
10. Kuju (Dist. Hazaribagh)	...	'K'	Ditto
11. Haludbani (Dist. Jamshedpur) (Parsudih)	...	'K'	Ditto

2. This notification shall come into force with effect from the 31st December, 1989.

S.O. 412 the 20th April 1985.—In exercise of the power conferred by section 3A of the Bihar Entertainments Tax Act, 1948 (Bihar Act 35, 1948), the Governor of Bihar is pleased to direct that the implementation of Finance (Commercial Taxes) Department notification nos. S.O. 242, dated the 11th March 1985 and S.O. 308, dated the 26th March 1985 shall remain stayed upto 30th April 1985.

1["3AA. Notwithstanding anything contained in the Act, by rules to be framed under the Act, levy consolidated amount of tax not exceeding Rs. One hundred and not below Rs. ten every month for each connection given to subscriber by proprietor of any cable service or cable television network and such amount of tax shall be paid by the proprietor of an entertainment to the State Government.

Provided that the State Government shall for the purpose of levy of consolidated amount of tax, classify cable service or cable television network on the basis of number of channels telecast to subscriber and rate of consolidated tax shall be uniform for particular class of cable service and cable television network;

Provided further that any person liable to pay tax under section 3AA of Act, shall maintain a register showing the number of connections provided, names and addresses of subscribers, amount of payment made by subscribers every month, number of channels exhibited to subscribers and connection charges collected in any manner."

4["3AAA. Notwithstanding any thing contained in the Act, there shall be levied, and paid by every entertainment provider to the State Government, a tax, in such manner as may be prescribed, not exceeding *twenty-five* per centum of the gross collection, but not below *fifteen* per centum of the gross collection, in respect of the entertainment provided by him, as may be specified by the State Government in a notification published in the Official Gazette.

Explanation—For the purposes of this Section, the expression "gross collection" shall mean the aggregate of the amount of payments received by the entertainment provider from the subscriber receiving signals through the Set Top Box."

2[3B. Compounding of tax.—(1) The State Government may in lieu of tax payable under-section 3A on application of a proprietor, in the form prescribed under sub-section (2) of section 3F, on such conditions, as may be prescribed permit him to pay a fixed amount or a fixed percentage of gross collection capacity for a specified number of shows in a specified period irrespective of actual number of shows which may be held in that period;

3[Provided that the fixed amount or the amount calculated on the basis of the fixed percentage of the gross collection capacity under this section shall not be less than the average amount of tax of the preceding three years payable by the

1. Ins. by Act 11 of 1997

2. Ins. by Bihar Finance Act, 1985 (4 of 1985).

3. Subs. By Taxation Laws (Amdt. & Valid.) Act 1990.

4. Subs. by Act 8 of 2010.

proprietor of an Entertainment under sub-section (1) or (5) of section 3 or section 3A or under this section].

(2) A proprietor intending to pay tax under sub-section (1) shall apply in the prescribed form to the Commissioner or any other officer, specially authorised by the Commissioner through the Deputy/Assistant Commissioner/Commercial Tax Officer I/C of the Circle/sub-Circle not less than 15 days before the commencement of the period for which the proprietor intends to pay tax under sub-section (1).

(3) On receipt of application, the Commissioner or any other officer specially authorised by the Commissioner, shall, after making such enquiry as he may deem necessary, permit the proprietor in the form prescribed under sub-section (3) of section 3F to pay fixed sum in accordance with sub-section (1).

(4) The option permitted under sub-section (3) shall continue to be in force till the end of the financial year in which such option is permitted.

(5) The amount of tax specified in the permission granted under sub-section (3) shall be paid to the State Government in the prescribed manner in advance weekly before the week begins.]

Comments & Case-law

[The fixation of maximum rate of tax 39% in case of compounding is neither oppressive nor confiscatory in view of the law of average. This provision cannot be said to be colourable exercise of legislative power. *Sayed Jamilur Rahman vs. State of Bihar*, 1986 PLJR 562: 1986 BRLJ 142.

Section 3B is more of a beneficial and concessionary provision which is attracted only at the option of the cinema owner. *ibid*.

The provisions of section 3B are not ultravires. Only the proviso to section 3B (1) is violative of Articles 14 and 19 (1) g) of the Constitution. However, the striking down of the proviso, does not result in making the remaining portion of the section unworkable, and will therefore, of no affect the valid remaining portion. *ibid*.

All entries in the Legislative List should not be read in a narrow, restricted or pedantic sense. The widest possible construction according to the ordinary meaning must be put upon the words used therein. *ibid*.

The rates of admission to shows cannot be revised by the Licensing Authority after compounding has taken place except with the permission of the Commissioner. The compounding rate should be made effective till the end of the financial year. *M/s Moti Picture Palace vs. State of Bihar*, 1988 BRLJ (Rev.) 75.

Application for compounding of tax kept pending for nine months—in view of the fact that same rate of compounding had been accepted for the previous year, could be presumed by assessee that prayer for compounding had been accepted even though formal orders were yet to be issued—assessee can not be allowed to suffer inordinate delay of Revenue—rejection order is not sustainable. *Durga Talkies vs. State of Bihar*, 1989 BRLJ (Rev.) 95.

Compounding of tax making payment at average rate as per direction of authority—no malafide can be imputed—not be justified to penalise or deprive of concession of compounding tax—deficiency in payment—no ground for refusal of reasonable time be allowed to liquidate the deficit of compounded tax—rejection of compounding of tax u/s 3 (3) not justified. *M/s Sapna Chitra mandir vs. State of Bihar*, 1990 BRLJ (Rev.) 169.

Commissioner dismissing revision application on the ground that since no order had been passed under sub-section (2) of section 14 by Appellate Authority, no revision could be entertained by the CCT as provided by sub-section (3) of section 14—where parties have been heard on merits by the Revisional Authority the matter should be disposed of on merits by a Speaking order—Tribunal directing CCT to decide revision applications on merits in accordance with law after affording opportunity of hearing to the parties. *(Bimla Talkies vs. State of Bihar*, 1996 BLJR (Rev.) 115).

—placing of the petitioner's business from category 'A' to Category 'H'—Petitioner's further prayer to pay compounded tax @ 12% of the gross collection capacity w.e.f. from 1.4.85—the Validation Act of 1990 had put a restraint on all the

Courts Tribunals and Authority in passing any order of refund of any amount, so levied, collected/paid-thus in view of the provisions of the Validation Act, the petitioner's prayer for refund of entertainment tax as claimed by him can not be considered (*Harendra Talikes (M/s) vs. State of Bihar*, 2001 BRLJ (Rev.) 35).

Rejection of application for compounding—Commissioner of Commercial Taxes is the ultimate Authority for passing order of compounding of tax—JCCT (Adm.) rejected application of compounding of petitioner after receiving recommendation from prescribed authority for which he has fully authorised and empowered to do—Besides, impugned order is administrative order which cannot be challenged in Tribunal—Revision dismissed. *M/s Shyam Talkies, Bikramganj, Sasaram vs. State of Bihar*, 2009 BRLJ (Rev.) 19.

—Upgraded/modernised theatres are to be exempted from burden of entertainment tax—Grant of exemption cannot be linked with policy making relating to Khas Mahal. (*Amrapali Films Limited vs. State of Bihar*) BRLJ 2010 237.

—Payment of entertainment tax for public exhibition of films—default in payment of weekly taxes—compounding of tax was allowed—in view of audit report delay in payment of taxes compounding of taxes invalidated—required to be paid in terms Sec. 3B—alleged delay had taken place because the last day of deposit was holiday or there was strike in the treasury or in the Bank—audit report itself acknowledged that the delay had taken place in account of such circumstances—it is manifest that there was marginal and indeed in consequential delay in deposit of the weekly taxes—the delay on all occasions was not in the least attributable to the petitioner—in such situation clause 12 of the Act comes to aid of the petitioner—the delay in deposit of the weekly tax for a bona fide reason will not automatically invalidate the arrangement under sec. 3B of the Act—admitted case that on all the, five occasions of alleged defaults, the weekly tax was paid on the re-opening day after the Govt office had opened or had resumed normal functioning—the case is obviously covered by the sec. 12 of the General Clauses Act—the authorities have failed or refused to notice the provision of the General Clauses Act—the writ application allowed—impugned order set aside. (*Ashok Chitra (P) Ltd. (M/s) vs. State of Bihar*) BRLJ 2010 58.]

NOTIFICATION

The 20th March, 1993

S.O. 92. dated 23rd March 1993.—In exercise of the powers conferred by sections 3A and 3B of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar by amending the previous notification issued on this subject is pleased to classify the places with population described in column 2 according to 1991 census in the category mentioned in corresponding entry in column 3 of the Table annexed hereto and to fix, subject to the provisions of the proviso to the said section, the rate of consolidated tax as mentioned in the corresponding entries in column 4 and the rate of compounded tax as mentioned in the corresponding entries in column 5, number of weekly shows for compounding as mentioned in the corresponding entries in column 6, which shall be paid by the proprietor of an entertainment of the place classified in that category to the State Government.

TABLE

Sl. no.	Population of Municipal Corporation, Municipality, Notified Area Committee, Contonment Board and Urban Area and Gram Panchayat.	Category	Rate of consolidated tax under section 3A (percentage total collection capacity per show).	Rate of compounding tax under section 5-B (percentage of total collection capacity per show.)	No. of weekly show for compounding
1	2	3	4	5	6
1.	More than 4 Lacs	"A"	39	35	25
2.	More than 3.5 Lacs and upto 4 Lacs.	"B"	36	32	25

3.	More than 3 Lacs and upto 3.5 Lacs.	"C"	30	26	25
4.	More than 2.5 Lacs and upto 3 Lacs.	"D"	25	21	25
5.	More than 2 Lacs and upto 2.5 Lacs.	"E"	22	19	23
6.	More than 1.5 Lacs and upto 2 Lacs.	"F"	20	17	23
7.	More than 1 Lac and upto 1.5. Lacs.	"G"	19	16	23
8.	More than 75 thousands and upto 1 Lacs.	"H"	18	15	23
9.	More than 50 thousands and upto 75 thousands.	"I"	16	14	17
10.	More than 25 thousands and upto 50 thousands.	"J"	15	13	17
11.	Less than 25 thousands	"K"	12	10	14

2. This notification shall come in to force from 1st April 1993.

S.O. 70 dated the 15th June 2002.—In exercise of the powers conferred by sections 3A and 3B of Bihar Entertainment Tax Act, 1948 (Bihar Act 35, 1948) the Governor of Bihar is pleased to substitute the figure "2001" in place of figure "1991" used in the notification no S.O. 92, dated 23rd March, 1993 of Finance (Commercial Taxes) Department, Government of Bihar with immediate effect.

वर्ष 2001 जन-गणना प्रतिवेदन के आधार पर बिहार के विभिन्न शहरों/स्थानों का नया वर्गीकरण

क्रमांक	शहर का नाम	2001 की जनसंख्या	परिवर्तित श्रेणी
1.	बेतिया एम०	116692	जी०
2.	भाँतिहारी एम०	101506	जी०
3.	सोतामढ़ी एम०	87268	एच०
4.	मधुबनी एम०	66285	आई०
5.	किशनगंज	65494	एच०
6.	पूर्णियाँ एम०	171235	एफ०
7.	कटिहार एम०	175169	एफ०
8.	मधेपुरा	45015	जे०
9.	सहरसा एम०	124015	जी०
10.	दरभंगा एम० कार	266834	डी०
11.	मुजफ्फरपुर एम०	305465	सी०
12.	गोपालगंज एम०	54418	आई०
13.	सिवान एम०	108172	जी०
14.	सारण एम०	178835	एफ०
15.	हाजीपुर एम०	119276	जी०

16.	समस्तीपुर एम०	61996	आई०
17.	बेगूसराय एम०	93378	एच०
18.	खगड़िया एम०	45126	जे०
19.	भागलपुर एम० कार	340349	सी०
20.	मुंगेर एम०	187311	एफ०
21.	लखीसराय एम०	77840	एच०
22.	बिहार शरीफ एम०	231972	ई०
23.	पटना एम० कार०	1376950	ए०
24.	शाहाबाद एम०	203395	ई०

The 3rd October 2007

S.O. 89, dated 3rd October 2007—In exercise of powers conferred under section 3 (B) of Bihar Entertainment Tax Act, 1948, the Governor of Bihar is pleased to amend notification No. S.O. 92 dated 23rd March 1993 as amended from time to time in the following way:—

Amendment

Sl. No.	Population of Municipal Corporation, Notified Area Committee, Cantonment Board, Urban Area and village Panchayat	Class of Area	Rate of Compounding under Section 3B (Percentage of gross Collection capacity per show)	No. of Weekly Show
1	2	3	4	5
1.	Above 5 Lacs	A	24%	20
2.	Above 2.5 Lacs up to 5 Lacs	B	14%	18
3.	Above 1 Lacs upto 2.5 Lacs	C	11%	15
4.	upto 1 Lac	D	8%	12

2. This notification shall come into force with effect from the date of its publication in the official gazette.

¹[3C. Tax on Commercial Video Exhibition.—Notwithstanding anything contained in the Act, in the case of commercial exhibition of films on Video specified in column 2 of the Table below, irrespective of whether the show is combined with any service or transport or supply of any goods for which a lump sum charged from a person, there shall be levied and paid by the proprietor of such entertainment to the State Government, a tax at such rates not exceeding the rates specified in the corresponding entry in column 3 thereof, as the State Government may fix by a notification issued in this behalf:—

²TABLE

Serial no.	Size of Screen	Rate of tax per week
1	2	3
1.	Video up to 65 CMS Screen	(a) Rs. 2000.00 where total number of seats is up to 50. (b) Rs. 4000.00 where total number

1. Ins by Bihar Finance Act, 1985 (4 of 1985)

2. Subs. by Act 2 of 1990.

- of seats is more than 50 but up to 100.
2. Video of above 65 CMS and up to 100 CMS Screen.
3. Video of above 100 CMS
- (c) Rs. 6,000.00 where total number of seats is more than 100.
- (a) Rs. 2,500.00 where total number of seats is more than 50 but up to 100.
- (b) Rs. 5000.00 where total number of seats is up to 50.
- (c) Rs. 7,500.00 where total number of seats is more than 100.
- (a) Rs. 3,500.00 where total number of seats is up to 50.
- (b) Rs. 7,000.00 where total number of seats is more than 50 but up to 100.
- (c) Rs. 10,500.00 where total number of seats is more than 100."

S.O. 803 the 31st October 1990.—In exercise of the power conferred by section 3C of the Bihar Entertainments Tax Act, 1948 (Bihar Act 35, 1948), the Governor of Bihar in cancellation of previous notifications in this regard is pleased to fix the rate of Entertainment Tax as specified in column 3 for commercial Exhibition of films on Video specified in the corresponding entry in column 2 of the Table annexed hereto:—

TABLE

Serial no.	Particular of Videos	Rate of Entertainment Tax.
1	2	3
	Size of screen.	Rate of tax per week.
1.	Video up to 65 cm. screen	(A) Rs. 750 (Rupees Seven hundred fifty) where total number of seats is upto 50.
		(B) Rs. 1000, (Rupees One thousand) where total number of seats is more than 50 but up to 100.
		(C) Rs. 1,500 (Rupees One thousand five hundred) where total number of seats is more than 100.
2.	Video of above 65 cm. and up-to 100 cm. sceen.	(A) Rs. 1,000 (Rupees One thousand) where total number of seats is upto 50.
		(B) Rs. 1,500 (Rupees One thousand five hundred) where total number of seats is more than 50 but upto 100.
		(C) Rs. 2,000 (Rupees two thousand) where total number of seats is more than 100.

3. Video of above 100 cm. screen.
- (A) Rs. 1,200 (Rupees One thousand two hundred) where total number of seats is upto 50.
 - (B) Rs. 2,000 (Rupees two thousand) where total number of seats is more than 50 but upto 100.
 - (C) Rs. 2,500 (Rupees two thousand five hundred) where total number of seats is more than 100.

2. This notification shall come into force with effect from the 1st November 1990.

1[3D. Application of certain provisions.—Where tax is levied under sections 3A and 3C, except expressly otherwise provided, the provisions of sub-sections (1) and (2) of section 3 and clause (ii) of section 5-A of the Act and where a proprietor is permitted to pay a fixed sum under sub-section (3) of section 3B, so long as a proprietor complies with all the terms and conditions specified in the permission, the provisions of sub-sections (1), (2), (5) and (6) of section 3, clauses (b) and (c) of sub-section (1) and sub-sections (2) and (3) of section 5, clauses (ii) and (iii) of section 5A and section 5B shall not apply:

Provided that no person other than a person who has some duty to perform in connection with the entertainment of a duty imposed upon him by or under this Act or any other law shall be admitted without a ticket. The ticket shall contain the name of the theatre, class to which it is valid and the rate of admission and such ticket shall be serially numbered from 000001 to 100000 and repeated in like rotation.]

2[3E. Exemption of tax in certain cases.—No tax shall be levied under sub-section (1) of section 3, Section 3A and section 3B of the Act in respect of entertainments of films exempted under sub-section (2) of section 10 of the Act, if a proprietor sells tickets not above the rate of admission fee (excluding the amount of entertainment tax) approved by the State Government and in such case, a proprietor shall pay to the State Government only the tax levied under sub-section (2) of section 3 of Act.

1[3F. Forms for weekly return and application for permission and permission to pay compounded tax.—(1) Every proprietor of an entertainment liable to pay tax under section 3A or opting to pay tax under section 3B shall furnish to the Depute/Assistant Commissioner/Commercial Taxes Officer of the Circle/Sub-circle I/C, a duly signed weekly return in Form A of the Schedule before or latest by Wednesday following the week to which the return relates.

(2) The application for permission to pay tax under section 3B shall be in Form 'B' of the Schedule.

(3) The permission to pay tax under section 3B shall be in Form 'C' of the Schedule."

1. Ins. by Bihar Finance Act, 1985 (4 of 1985)

2. Subs. by Taxation Law (Amdt & Valid.) Act, 1990 (2 of 1990).

¹[4. Proprietor to collect entertainment tax from persons admitted to entertainment.—The proprietor shall be entitled to collect from persons admitted to the entertainments an amount equal to the entertainment tax payable in respect of tickets or complimentary tickets issued:

²[Provided that where tax is levied on any entertainment under section 3A or 3B, the proprietor shall not be entitled to collect any amount exceeding the tax calculated at the rate notified under sub-section (1) of Section 3 as tax from the person admitted to the entertainment.]

³[5. Admission to entertainment.—(1) Save as otherwise provided in this Act, no person, other than a person who has some duty to perform in connection with the entertainment, or a duty imposed upon him by or under this Act or any other law, shall be admitted to any entertainment tax in respect of which entertainment tax is payable under section 3 except with:

- (a) a ticket or complimentary ticket in the prescribed form, or
- (b) a ticket or complimentary ticket to be supplied by the State Government in the prescribed form and prescribed manner, or
- (c) a ticket or complimentary ticket in the prescribed form which shall be stamped with an impressed, embossed, engraved or adhesive stamp (not previously used) by the State Government.

(2) The State Government shall, by a notification published in the official gazette, specify the places of entertainment for the purposes of clauses (a), (b) and (c) of section (1):

Provided that notwithstanding any specification under this sub-section for the purpose of clause (c) of sub-section (1), the Commissioner may in a case where it is difficult to supply stamp, direct, by an order in writing that admission to an entertainment at a place shall be with a ticket or complimentary ticket as laid down in clause (a) of sub-section (1).

(3) Nothing contained in sub-section (1) or (2) shall apply to an entertainment where entry is regulated by any mechanical contrivance used for the purpose of revenue under this Act.]

¹[5A. Levy and collection.—Subject to the provisions of this Act and such rules as may be prescribed, entertainments tax shall—

- (i) be levied in respect of such person admitted to the entertainment.
- (ii) be paid in case of admission by stamped tickets as provided in section 5, by means of a stamp on such tickets.
- (iii) be calculated and paid in the case of admission otherwise than by stamped tickets, on the number of persons admitted, and
- (iv) be recoverable from the proprietor in the case of admission otherwise than by stamped tickets.]

Comments & Case-law

[Where tax was collected and deposited, even though the assessee was

1. Subs. by Act 5 of 1973.

2. Ins. by Bihar Finance Act, 1985 (4 of 1985).

3. Subs. by Act 3 of 1977.

entitled to the benefit of exemption under Notification No. S.O. 836 dated 14-5-1982 applicable to newly constructed cinema house, since the tax was realised from the public and it is not possible to refund it to the public, there is no question of refund of such tax to the assessee despite his eligibility for exemption from tax. *Raj Talkies vs. State of Bihar*, 1986 BRLJ (Rev.) 13.]

6. Registration of proprietors of entertainment.—(1) No proprietor of any entertainment shall, while being liable to pay the entertainments tax under this Act, carry on business as such proprietor unless he has been registered under this Act in the prescribed manner and possesses a registration certificate.

(2) Every proprietor required by sub-section (1) to be registered shall make an application in this behalf in the prescribed manner to the prescribed authority.

(3) On receipt of an application, the prescribed authority shall, if he is satisfied that the application is in order, register the applicant and grant him a certificate of registration in the prescribed form.

(4) If upon information which has come into its possession, the prescribed authority is satisfied that any proprietor has been liable to pay the entertainment tax in respect of any period and has nevertheless wilfully failed to apply for registrations, the prescribed authority shall, after giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgment, the amount of the entertainments tax, if any due from proprietor in respect of such period and all subsequent period and the prescribed authority may direct that the proprietor shall pay, by way of penalty, in addition to amount so assessed, a sum not exceeding one and a half times of that amount.

(5) When a proprietor of an entertainment in respect of which a certificate of registration has been granted under sub-section (3) has discontinued or closed down his business as such proprietor, the prescribed authority shall cancel the registration with effect from the prescribed date.

Comments & Case-law

[Registration cannot be read or construed as permission. In the absence of any rule prescribing manner for obtaining permission by Cinema Exhibitors, no offence under section 77 of the Bihar Finance Act, 1981 can be said to have taken by advertising without taking permission. Therefore, no penalty can be imposed on Cinema Exhibitors. *M/s Veena Theatre (P) Ltd. vs. State of Bihar*, 1988 PLJR 1: 1988 BLJR 1.

Assessment order should be passed after deep consideration of materials on record, order of assessment, appearing to have been passed on basis of information gathered from rumour is not sustainable. *M/s Town Club vs. State of Bihar*, 1983 BRLJ (Rev.) 189.

—Section 6 & 7 read with Rule 26 of the Bihar Cinemas (Regulation) Rules, 1974-surprise inspection-surprise inspection by the licencing authority of the Cinema Hall in absence of the owner or manager of the Cinema Hall-certain irregularities found-fine imposed and licence suspended-provision of fine repealed with effect from 12.10.1.82-Circular dated 26.2.82 provides for corrective measures to be taken and giving guidelines to desist from cancelling or suspending the licence for ordinary reasons — Cinema owners should be given warning against repetition of such acts of omission and commission—writ petition allowed. (*Ram*

Abhilash Dubey vs. State of Bihar, 2000 BRLJ 126)

Commissioner refusing to exercise power of suo motu revision on the ground that assessee had not availed of remedy of appeal under Section 14 (1) provided. Tribunal may decline to interfere where the Commissioner has adopted a course which was legally open to him. (*Jai Ambe Video Hall vs. State of Bihar*) 1996 BRLJ (Rev.)

Entertainments exempted from payment of tax-section suggests that exemption can be granted only if gross proceeds are devoted to philanthropic religious or charitable purposes or the entertainment is of a wholly educational character or that the entertainment is provided for the purpose which are purely educational, cultural or scientific by an institution and not conducted or established for profits etc.-not earning profit would be a sine quo non to the grant of exemption. petitioner's venture neither non-profit making nor is wholly philanthropic, religious or charitable-apart from the basic issue that amusement activities provided by petitioner in the amusement park do not fall within the definition of terms "sports" held, petitioner liable to pay entertainment tax right from date it set up, commission and started its amusement park-moreover, it is statutory obligation of petitioner to get itself registered u/s 6 of the Act-writ application dismissed with costs. *Nicco Jubilee Park Ltd. vs. State of Jharkhand*, 2003 BRLJ 79.]

[7. Security.]—(1) Subject to such rules, as may be prescribed, the prescribing authority may require the proprietor of an entertainment to deposit as security an amount not exceeding the total entertainments tax chargeable for the full fortnight as calculated with reference to the number of shows:

Provided that the said authority may—

- (i) Vary the amount of security from time to time if he considers this to be necessary;
- (ii) forfeit the security in whole or part if the returns are not furnished on the due date along with the receipt for the payment of the tax, or in respect of admission otherwise than by stamped tickets or if the returns are found to be inaccurate;
- (iii) adjust in the event of default, the amount of the arrears of entertainments tax due or penalty, if any, from the amount of security and direct the proprietor to make good the amount of security before the tax for the next fortnight falls due.

²[(2) The amount of security to be deposited under sub-section (1) shall not exceed a sum of rupees five thousand.]

³[X X X X X]

⁴[X X X X]

Comments and Case-law

[The licensing authority has the power to classify seats and prescribe rate of admission into the cinema theatre. Witnessing a motion picture has become a pleasure to every person, a reliever to the weary and fatigued; a reveller to the pleasure seeker; an imparter of education and enlightenment enlivening to news and current events; disseminator of scientific knowledge; perpetrator of cultural and spiritual heritage, to the teeming illiterate majority of population. The passage of time made manifest this growing imperative and the consequential need to provide easy access to all sections of the society to seek admission into theatre as per his

1. Subs. by Act 5 of 1971.

2. Subs. by Bihar Finance Act, 1982 (58 of 1982)

3. Omitted by Taxation Laws (Amdt. & Valid.) Act, 1990.

4. Section 7A deleted by Bihar Act 2 of 1990

paying capacity. Though the right to fix rates of admission is a business incident, the theatre owner having created an interest in the general public therein, it has become necessary for the State to step in and regulate the activity of fixation of maximum rates of admission to different classes, as a welfare weal. Thereby fixation of rates of admission became a legitimate ancillary or incidental power in furtherance of the regulation under the Act. Access to and admission into theatre is a facility and concomitant right to a cine goer public. Classification of seats and fixation of rates of admission according to paying capacity of a cine goer is also an integral power of regulation. Power to fix rates of admission includes power to amend and revise the rates from time to time. The statute vests that power in the licensing authority subject to control by the licensing authority subject to control by the State Government. The fixation of the rates of admission has thus become an integral and essential part of the power and regulation of exhibition of cinematograph. *Deepak Theatre vs. State of Punjab*, AIR 1992 SC 1519.

Cancellation/Suspension of Licence.—An order of cancellation or suspension of licence by way of punishment must comply with the principles of natural justice. *Sachindra Kumar vs. State of Bihar*, 1991 BRLJ 48.

* Any tax or penalty demanded must be based on some cases and necessary notice for it must be served upon assessee. (*Shyam Talkies vs. State of Bihar*, 1998 BRLJ 275)]

8. Notification of the hours of entertainments and posting of tables of rates of payments for admission at conspicuous places.—The proprietor of an entertainment shall, in the prescribed manner, notify to the prescribed authority the hours of commencement and termination of entertainment or its temporary suspension or closure and shall exhibit at conspicuous place of the premises the rates of payments for and the amount of the entertainments tax due on such payments.

¹[9. Submission of returns and payment and recovery of entertainments tax.—Every proprietor of an entertainment shall furnish such returns by such dates and to such authority as may be prescribed.]

¹[(2) If the proprietor fails without any reasonable cause to furnish any return within the prescribed date, the prescribed authority may direct that the proprietor shall, by way of penalty, pay a sum not exceeding one hundred rupees but not less than twentyfive rupees for every day after the prescribed date during which the proprietor fails to submit the prescribed return.]

²(3) In case where admission to an entertainment is otherwise than by stamped tickets, the entertainments tax payable under this Act shall be paid in the prescribed manner and at such intervals as may be prescribed.

³[(4) Before the proprietor furnishes the return required by sub-section (1), he shall, unless the entertainments tax has been paid by means of stamps, pay into a Government treasury in the prescribed manner, the full amount of such tax, and shall furnish, along with the return, receipt from such Treasury showing the payment of such amount.]

⁴(5) Where the proprietor fails to make payment of the amount of consolidated or compounded tax under ³[section 3-A or 3 B or] sub-section (5) of section 3 or Section 3-C ⁵[or Sections 3AA] or fails to make payment of the entertainment tax due according to the return furnished under sub-section (1) of this Section within

1. Subs. by Bihar Finance Act 1951 (7 of 1951).

2. Subs. by Act 5 of 1973.

3. Subs. by Bihar Finance Act, 1985 (4 of 1985)

4. Ins. by Taxation Law (Amdt. & Valid.) Act 1990.

5. Ins. by Act 11 of 1997.

the prescribed period, without prejudice to any action which is or may be taken under clause (b) of sub-section (1) of Section 16, the prescribed authority shall after giving such proprietor an opportunity of being heard, impose a penalty which may extend to three per centum of the amount of tax for each of the first three months ¹[or part thereof] following the due date and to six per centum for each subsequent month or part thereof.

(6) If the prescribed authority is satisfied that the proprietor concealed the particulars of the sale of tickets including the complimentary tickets, or the realisation of the entertainments tax or has furnished inaccurate particulars of such sales, with intent to defraud the State Government of its revenues, the prescribed authority may direct that in the addition to the amount of the entertainments tax and penalty, if payable by the proprietor, a sum not exceeding one and a half times the amount of the tax which would have been avoided if the concealment had not been discovered or the particular by the proprietor had been accepted as true shall be paid by the proprietor by way of penalty.

(7) Any penalty imposed under sub-sections, (2), (5) or (6) shall be without prejudice to any punishment that may be imposed under section 16.

²[(8) Any amount of tax or penalty which remains unpaid under this Act or any sum required to be paid under sub-section (5) of section 3, which remains unpaid after the due date, shall be recoverable as an arrear of land revenue;

³[x x x x]

⁴[(9) When the ownership of an entertainment is entirely transferred, both the transferor and the transferee shall jointly and severally be liable to pay any tax and penalty payable in respect of such entertainment and remaining unpaid at the date of the transfer and the transferee shall, within thirty days of the transfer, apply for registration under section 6.

Comments & Case-law

[Expression "period" has not been defined in the Act or the Rules however the provisions of the Act and the Rules show that unit of "period" has been taken as a "week". *Durga Talkies vs. State of Bihar*, 1989 BRLJ (Rev.) 95.]

Penalty-Cinema Hall owner failing to file return for long periods, totalling delay of 1245 days-section 9(2) of Act provides that penalty has to be imposed at the rate of at least Rs. 25/- per day—assessee failing to give any reasonable explanation—Tribunal may refuse to interfere where proper notice had been issued before passing order imposing minimum penalty (*Krishna Chitra Mandir vs. State of Bihar*, 1998 BRLJ (Rev.) 121).

Penalty revision against order of J.C.C.T. (Appeals) whereby penalty imposed on the petitioner has been confirmed—Quantum of penalty-held, in the concerned cases of maximum penalty imposed u/s 9(2) of the Act, the order appears to have been passed mechanically and no reason has been assigned for it—though petitioner has made delay in filing return but there is no allegation that the petitioner is a habitual defaulter and that there was malafide intention in making the delay—penalty levied at the maximum rate is reduced to rupees fifty per day—so far penalty imposed u/s 9(5) is concerned, shall be calculated at the proportionate rate according to the number of days inserted of a full month. *M/s Ram Picture Palace vs. State of Bihar*, 2003 BRLJ (Rev.) 179.

Penalty-Petitioner a Cinema Exhibitor availing the compounding scheme u/s 3B till 30.9.90.-later opted for consolidated tax u/s 3A—petitioner did not file weekly return in form ix, so penalty imposed u/s 9(2)-held, since the return of the petitioner u/s 3A have been accepted by Assessing Officer submission of weekly returns in form A satisfies the requirements u/s 3F of the Act-held, penalty levied u/s 9(2) not sustainable—so far penalty levied u/s 9(5) is concerned penalty to be

1. Ins. by Act 11 of 1997.

2. Subs. by Act 5 of 1973.

3. Omitted by Bihar Finance Act, 1985 (4 of 1985).

4. Subs. by Bihar Finance Act, 1966 (9 of 1966).

levied for actual number of days of default-impugned order set aside and matter remanded back for reconsideration and passing order in accordance with law after giving an opportunity to the petitioner. *M/s Hari Picture Palace vs. The State of Jharkhand*. 2004 BRLJ (Rev.) 48.

Review against the order of Commercial Taxes Tribunal dismissing the same-legal implication for review is that there must be a mistake which must be apparent from the record and does not call for a detailed investigation of the facts or law or require an elaborate argument to establish it-as held by the Apex Court a review proceeding can not be equated with the original hearing of the case and the finding of the judgment delivered by the court will not be reconsidered except where a glaring omission or patent mistake or like grave error has crept in earlier by judicial fallibility-in the instant case main stress is on the notice-it has been submitted that notice not in prescribed form was not served and judgment of JCCT (Appeal) was also vague without legal consideration-held, in the instant case notices issued for show cause were neither in prescribed form nor relevant provisions of section 9(2) of the Bihar Entertainment Tax Act for imposing penalty was quoted in any of the said memos, rather in correct provision of section 9(5) was quoted inserted which resulted certainly in becoming illegal and invalid-impugned judgment reviewed and set aside-review disposed of. *M/s Krishna Chitra Mandir vs. The State of Jharkhand*. 2006 BRLJ (Rev.) 193.

Affirmation of penalty-Cinema Hall was running regularly and entertainment tax was collected-petitioner intentionally filed late returns and paid collected tax belatedly to deprive State from its due revenue-Order of penalty quite lawful and justified. *M/s Liberty Cinema vs. The State of Bihar*. 2009 BRLJ (Rev.) 50.]

[9A. Special mode of recovery.—(1) Notwithstanding anything contained in section 9 or any law or contract to the contrary, the prescribed authority may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the proprietor at his last address known to the prescribed Authority require.—

²[(a) any person from whom any money is due or may become due to a proprietor who has failed to pay by the due date, in accordance with a notice of demand served upon him the fixed sum permitted to be paid under sub-section (5) of section 3, or the amount of entertainment tax or penalty or both payable by him under the provisions of the Act or rules made thereunder, or]

²[(b) any person who holds or may subsequently hold any money for or on account of such proprietor, to pay into the Government treasury in the manner specified in the notice issued under this sub-section either forthwith or upon the money becoming due or at or within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the fixed sum permitted to be paid under sub-section (5) of section 3, or the amount of entertainment tax due from the proprietor or penalty or the whole of the money when it is equal to or less than that amount.]

(2) The authority issuing a notice under sub-section (1) may at any time or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the proprietor and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount specified in the receipt.

¹[(4) Any person discharging any liability to the proprietor after service on him of the notice issued under sub-section (1) shall be personally liable to the State Government to the extent of the liability discharged or to the extent of the proprietor for the fixed sum permitted to be paid under sub-section (5) of section 3, or entertainments tax or penalty or both, whichever is less.]

(5) Where a person on whom a notice is served under sub-section (1)

1. Subs. by Act 19 of 1970.

proves to the satisfaction of the authority who issued the notice that the money demanded or any part thereof was not due to the proprietor or that he did not demand any money for or on account of the proprietor at the time the notice was served on him, nor is the money demanded or any part thereof likely to become due to the proprietor or be held for or on account of the proprietor, nothing contained in this section shall be deemed to require such person to pay into the Government treasury any such money or part thereof as the case may be.

(6) Any amount of money which a person is required to pay under this section (1) or for which he is personally liable to the State Government under this section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(7) No action shall be taken under this section in respect of any amount of entertainment tax or penalty or both, the realisation of which has been stayed by an appellate authority under the proviso to sub-section (8) of section 9, or by appeal by a proprietor under section 14.

Comments & Case Law

CCT summarily dismissing revision applications against assessment order on the ground that *sou motu* revisional jurisdiction could not be invoked where appeal has been filed against the Assessment order-section 14 provides that order of assessment may be revised on the application of the proprietor, unless order has been previously passed on that order in appeal-however power of *sou motu* revision should have been exercised by the CCT, and the revision application disposed of on merit-order of CCT dismissing revision application set aside. Tribunal and matter remanded back to CCT for passing fresh order in accordance with law. (*Navchitra Mandir vs. State of Bihar*, 1998 BRLJ (Rev.) 53)

[9B. Assessment of tax.]—The entertainments tax payable under this section shall be assessed by the prescribed authority in the prescribed manner:

²[x x x x x]

Comments & Case-law

[A best judgment assessment order is relevant only with regard to the period relating to the date of the adverse inspection report or reports. *Alankar vs. State of Bihar*, 1986 BRLJ (Rev.) 59.]

Assessing Authority can resort to best judgment assessment, where there are two adverse inspection reports against the assessee. However, the best judgment assessment should be confined to the fortnights of the two reports, and not extended to other periods for which inspections conducted by the authority did not reveal any irregularity by the assessee. *Jain Movie. Picture vs. State of Bihar*, 1986 BRLJ (Rev.) 76.

Best judgment assessment should not be resorted to after rejecting books of account on ground of minor clerical mistake in books of account. *Buxar Trading Co. vs. State of Bihar*, 1987 BRLJ (Rev.) 113.

Enhancement-it should be based on cogent and firm material enhancement on basis of suspicion and conjectures is not sustainable. *M/s Anurup Talkies vs. State of Bihar*, 1989 BRLJ (Rev.) 60

Validity of various orders/demand notices/shows cause notices issued by proprietors certain Cinema Houses as well as some other Firms on account of "salami" and rent with respect to the lands over which the various business establishments are situate on the ground that the lands are being used for non-agricultural purposes-action taken by State in the light of Circular No. 1452 dated 21.5.1983-demand notices are liable to be struck down as no fiscal liability can be created by Executive Circulars or Executive Instructions - Demand notices show cause notices quashed by High Court. (*Bajrang Talkies vs. State of Bihar*, 1997 BRLJ 1997 65)

Levy of tax on Cable Television Operators-State Legislatures are competent to levy such tax—it cannot be said to be violative of freedom of speech and expression guaranteed under Article 19 (1) (g) of the constitution or a colourable piece of legislation-levy of tax at the rate of 40% of Collection cannot be said

1. Subs. by Act 5 of 1973.

2. Omitted by Bihar Finance Act, 1985 (4 of 1985).

cinema exhibitors-provision. (*A. Suresh vs. State of Tamilnadu* 1998 BRLJ 102)

—Video games located in video parlour are liable to entertainment tax under M. P. Entertainments Duty and Advertisement Tax Act, 1936 (*State of M. P. vs. Abha Sethi (Smt.)* 1999 BRLJ 218)].

1[9C. Transfer of proceedings.—(1) Any officer authorised by the State Government in this behalf may, at any stage, direct transfer of a proceeding in respect of any entertainment from the prescribed authority to another such authority of the same or higher rank.

(2) Where any direction is given under sub-section (1), the prescribed authority to whom the proceeding is transferred, shall after giving to the proprietor a notice in writing of the transfer proceed to dispose it of as if it has been initiated by the said authority and such transfer shall not render necessary re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion continue it from the stage at which it was left by the authority from whom it was transferred.]

10. Entertainments exempted from payment of tax.—(1) The entertainments tax shall not be levied on payments for admission to any entertainment where the ¹[State Government is satisfied—

- (a) that the entire gross proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes without any charge on such proceeds for any expenses of the entertainment; or
- (b) that entertainment is of a wholly educational character; or
- (c) that the entertainment is provided for purposes which are partly educational, cultural or scientific by an institution not conducted or established for profit; or
- (d) that the entertainment is provided by an institution not conducted for profit and established solely for the purpose of promoting the public health or the interests of agriculture or of a manufacturing industry and consists solely of an exhibition of articles which are of material interest in connection with question relating to public health or agriculture, or of the products of the industry for promoting the interests of which the institution exists or of the materials, machinery, appliances or foodstuffs used in the production of those products.

(2) The ²[State] Government may, by general or special order, exempt any entertainment or class of entertainments or any person or class of persons from liability to pay the entertainments tax.

Comments & Case-law

[Although new Cinema Houses had been declared to be exempted from liability to levy of Entertainment Tax as per the State Government Notification, Where the rate of entry into the new Cinema House had been fixed by the District Magistrate, which included the component of Entertainment Tax therein, it must be held that Entertainment Tax had in fact been realised, *Urvashi Cinema vs. State of Bihar*, 1996 (2) PLJR 355.]

1. Subs. by Act 5 of 1973.

2. Subs. by A.L.O. for "provincial"

NOTIFICATIONS

[S.O. 997 dated the 30th October, 1969]—In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) read with the Finance Department notification No. 17830 F. dated the 20th December 1949, and in supersession of the Finance (Commercial Taxes) Department notification no. S.O. 83 dated the 1st February 1968, I.K. Shrivastava Commissioner of Commercial Taxes, Bihar hereby exempt the following classes of persons from liability to pay entertainments tax, namely:—

"Military personnel (Air, Navy and Land) in uniform including Military men and Officers attached to the National Cadet Corps but excluding Cadets and other Officers of the National Cadet Corps.

Note 1.—The exemption will also apply to such personnel in civil dress provided they produce Authorisation Certificate from the Station Officer concerned.

Note 2.—The aforesaid Authorisation Certificate shall be prepared by the Officers concerned, in triplicate. One of these shall be maintained in the Station Office, one with the booking office of the entertainment house along with counterfoil of ticket and one with the member of the military personnel witnessing the entertainment.

S.O. 509, dated 30th April, 1974.—In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar is pleased to exempt the following classes of persons from liability to pay entertainment tax namely:—

"Personnel of Border Security Force and Bihar Military Police in uniform.

Note 1.—The exemption will also apply to such personnel in civil dress provided they produce [Authorisation Certificate from the Commandant/Station Officer concerned.

Note 2.—The aforesaid Authorisation Certificate shall be prepared by the Officer concerned in triplicate. One of these shall be maintained in the Commandants/Station Office, one with the booking office of the entertainment house along with counterfoil of ticket and one with the member of the Border Security Force and Bihar Military Police Personnel witnessing the entertainment.

This notification shall come into force with effect from 1st of May, 1974].

S.O. 834 the 14th May 1982.—In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to exempt the following classes of Entertainments from payment of Entertainment Tax in the State of Bihar:—

(a) Drama, (b) Puppet show, (c) Kavi Sammelan and Mushaira, (d) Sports, (e) Dargal and Kusti, (f) Kauwali, (g) Flower show, (h) Entertainments in fair, and Magic show.

2. This department notification no. 1951, dated 7th February 1978 is hereby superseded.

3. This notification shall be deemed to have come into force with effect from the 1st April, 1982.

S.O. 836 the 14th May 1982.—In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948). The Governor of Bihar is pleased to exempt from payment of Entertainment Tax payable under sub-section (1) of section 3 of the said Act for a period of one year from the date of the first cinematographic exhibition of newly constructed cinema house at places having population of less than one lakh according to 1981 census.

2. This notification shall be deemed to have come into force with effect from the 1st April, 1982.

S.O. 1389 the 27th December, 1982—In exercise of the powers conferred under sub-section (2) of section 10 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948) the Governor of Bihar, in supersession of all previous notifications on the subject, is pleased to exempt the following classes of persons specified in column 2 of the table hereto annexed from liability to pay entertainment tax on conditions specified in corresponding column 3 of the table:—

Serial no.	Description of persons	Conditions for exemption of Tax.
1	2	3
1.	Personnel of Military Force (Land, Navy and Air).	The persons mentioned in column 2, desiring to avail exemption of entertainment tax shall obtain authorisation certificate from the Commandant concerned which shall be prepared in triplicate by the Commandant. One copy of the authorisation certificate shall be maintained in the office of the Commandant. The persons visiting entertainment house shall carry the authorisation certificate in duplicate out of which one copy will be delivered at the Booking Counter of the entertainment house and the other copy shall be retained by the person witnessing entertainment. The proprietor of entertainment house shall preserve the authorisation certificate with the corresponding counter foil of tickets till final assessment or determination of tax.
2.	Personnel of Border Security	
3.	Personnel of Bihar Military Police Force.	
4.	Personnel of Central Reserve Police Force.	
5.	Personnel of Central Industrial Security Force.	

2. This notification shall come into force with effect from the 1st January, 1983.

S.O. 854. dated the 21st November, 1990.—In exercise of the powers conferred by section 10 of the Bihar Cinema (Regulation) Act, 1954 (Bihar Act XV of 1954), the State Government hereby exempt the following institutions throughout

the State of Bihar from the operation of Section 3 of the Bihar Cinema (Regulation) Act, 1954 (Bihar Act XV of 1954):—

- (1) All the departments of Government of India and the State Government and also the bodies under the administrative control of the Union and the State Government;
- (2) All educational and cultural institutions recognised by Government;
- (3) All Industrial and Commercial institutions registered with Government;
- (4) Such institutions which are connected with film industry for Preview exhibition of films among staff, members and invited persons.

The above exemption is given on the following terms and conditions:—

- (A) It would be the liability of the film exhibitor to inform the District Magistrate and the local commercial taxes officers at least one week before the show is scheduled to be commenced;
- (B) Only films of educational nature certified as such by the Central Board of Film Censure or one of the former State Boards of Films approved as scientific films, films dealing with news and current events or documentary films approved by the Film Advisory Board shall be exhibited or permitted to be exhibited;
- (C) Only non-inflammable film and film strips shall be exhibited or permitted to be exhibited;
- (D) Non-advertisement film shall be exhibited or permitted to be exhibited;
- (E) All institutions which avail themselves of this exemption shall maintain a register of the films exhibited and comply with any other direction may be issued in this behalf by the State Government. The register shall be open to inspections by duly authorised officers of the State Government;
- (F) This exemption shall be valid for a period of one year unless revoked earlier;
- (G) Employees of the State Government, members of the Central Board of Film Censure and its Advisory panels and Regional and Assistant Regional Officers of the board engaged in the discharge of their official duties shall be admitted to the place where the exhibitions are held and to the film shows;
- (H) No admission fee shall be charged;
- (I) No person other than staff and family members of the Institution, members of the managing committees of the institutions and any guest specially invited by the authorities of the institutions and those enumerated under condition (G) shall be admitted to the show;
- (J) The exhibitor shall ensure the safety of viewers and the satisfaction of the District Magistrate on safety point shall be necessary.

The 29th December, 2005

S.O. 119, dated 29th December, 2005.—In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Entertainment Tax Act, 1948 and upon being satisfied that it is necessary so to do in the interests of the State the Governor of Bihar is pleased to exempt, subject to the conditions and restrictions specified in column 3 of the table appended hereto, the entertainment specified in column 2 for the period specified in column 4 thereof:—

Table

Sl. No.	Nature of the Entertainment	Conditions and restrictions	Period
(1)	(2)	(3)	(4)
1.	Theatres in which up-gradation regarding modern sound system/Air conditioner/generating set/furniture has been effected or theatres effecting expansion/modernization	<p>The theatre commences commercial exhibition after making incremental capital investment of a minimum of Rs. one crore upto 31.03.2010 in respect of upgradation regarding modern sound system/Air conditioner/generating set/furniture or expansion/modernization and the capital investment has been certified by the Licensing Authority.</p> <p>2. The owner of the theatre shall apply for exemption to the Joint Commissioner (Admn.) in Form I one month before commencing commercial exhibition in the upgraded theatre and the Joint Commissioner (Admn.) shall issue the exemption certificate in Form II upon the production of the certificate regarding total capital investment issued by the Licensing Authority.</p>	Two years
2.	New Twin Digital Cinema Centres making a capital investment of minimum of Rs. 1.5 crores	<p>The New Twin Digital Cinema Centre commences commercial exhibition after making capital investment of a minimum of Rs. 1.5 crores upto 31.03.2010 and the capital investment has been certified by the Licensing Authority.</p> <p>2. The owner of the theatre shall apply for exemption to the Joint Commissioner (Admn.) in Form I one month before commencing commercial exhibition in the upgraded theatre and the Joint Commissioner (Admn.) shall issue the exemption certificate in Form II upon the production of the certificate regarding total capital investment issued by the Licensing Authority.</p>	Three years
3.	Multiplexes in which a minimum of three cinema theatres have been constructed.	Multiplexes commencing commercial exhibition after making capital investment of a minimum of Rs. 3 crores upto 31.03.2010 in the	Five years

construction of atleast three cinema theatres and the capital investment has been certified by the Licensing Authority.

2. The owner of the theatre shall apply for exemption to the Joint Commissioner (Admn.) in Form I one month before commencing commercial exhibition in the upgraded theatre and the Joint Commissioner (Admn.) shall issue the exemption certificate in Form II upon the production of the certificate regarding total capital investment issued by the Licensing Authority.

2. This notification shall come into force with effect from the date of issue.

FORM I

Application for exemption from tax under Notification No. S.O.... dated.....

1. Name and complete address of the owner-
2. Nature of business (e.g. proprietorship, partnership, Hindu Undivided Family, Company, etc.):-
3. Nature of entertainment:-
4. Name and complete address of the Theatre/New Twin Digital Cinema Centre/Multiplex
5. Date of commencement of upgradation of the theatre/New Twin Digital Cinema Centre/Multiplex:
6. Amount of Capital investment:-
7. Estimated date of commencement of commercial exhibition
8. Dues in relation to the theatres (in case of upgradation):-

I/We hereby declare that the information furnished above is true and correct to the best of my knowledge. I/We shall furnish the required certificate issued by the Licensing Authority within seven days of the commencement of commercial exhibition by me/us.

Date:-

Place:-

Signature of the applicant

Status in relation to the owner

(The application shall be signed by the owner of the business in case of a proprietorship form, the Karta in the case of Hindu Undivided Family, the authorized partner in case of a partnership firm, the principle Executive Officer in case of a Company or Corporation and the In-charge in the case of a Society, Club, Association or a Department of the Government.)

Form II

Certificate of exemption under Notification No. S.O.....dated.....

1. Name and complete address of the owner-
2. Name of business (eg. proprietorship, partnership, Hindu Undivided

Family, Company, etc.):-

3. Nature of entertainment:-
4. Name and complete address of the Theatre/New Twin Digital Cinema Centre/Multiplex.
5. Date of commencement of upgradation of the theatre/New Twin Digital Cinema Centre/Multiplex:-
6. Amount of Capital investment:-
7. Date of submission of application:-
8. Date of issuance of certificate by Licensing Authority:-
9. Period of exemption:-
10. Name and designation of the officer issuing the exemption certificate:-

Date:

Place:

Office Seal

Joint Commissioner of Commercial Taxes (Admn.)

..... Division

The 3rd October 2007

S.O. 91, dated 3rd October—2007—In exercise of powers conferred by Sub-Section (2) of section 10 of the Bihar Entertainment Tax Act, 1948 (Act 35/1948) the Governor of Bihar is pleased to exempt the running and Closed cinema houses for upgradation and modernization thereof for a period of six months or recovery of 75% of their capital investment which ever is earlier from the date of receipt of application in this behalf.

2. The limit of capital investment for exemption from recovery of Entertainment Tax shall be as follows:-

- (a) For the places classified in category (A) under Section 3B-25 Lacs.
 - (b) For the places classified in category (B) under Section 3B-15 Lacs.
 - (c) For the places classified in category (C) under Section 3B-10 Lacs.
 - (d) For the places classified in category (D) under Section 3B-7.5 Lacs.
3. This notification shall come into force with effect from the date of its issue.

The 3rd October 2007

S.O. 93, dated the 3rd October 2007.—In exercise of the powers conferred

by sub-section (2) of section-10 of the Bihar Entertainment Tax Act, 1948 (Bihar Act 35/1948), the Governor of Bihar is pleased to exempt newly constructed permanent cinema houses, in the state from payment of Entertainment Tax for a period of two years from the date of their first cinematographic exhibition.

2. This notification shall come into force with effect from the date of its publication in the gazette.

NOTIFICATION

S. O. 138 dated 22nd July, 2009—In exercise of the powers conferred by sub-section (2) of section-10 of the Bihar Entertainment Tax Act, 1948 (Act 35/1948) the Governor of Bihar is pleased to exempt the running and closed cinema houses for upgradation and modernization thereof for a period of two years or recovery of 75% of their capital investment (which will be calculated on the basis of tax payable under Section-3B of the Bihar Entertainment Tax Act, 1948) which ever is earlier from the date of receipt of application in this behalf.

2. The limit of capital investment for exemption from recovery of Entertainment Tax shall be as follows:—

- (a) For the places classified in category (A) under Section 3B —25 lacs.
- (b) For the places classified in category (B) under Section 3B —15 lacs.
- (c) For the places classified in category (C) under Section 3B —10 lacs.
- (d) For the places classified in category (D) under Section 3B —7.5 lacs.

3. (a) There shall be a committee of the following officers at each district level for evaluation of capital investment for upgradation and modernization of Cinema Houses—

- (1) District Officer of the concerned district—Chairman
- (2) Executive Engineer of Building Construction Deptt. or in his absence District Officer would depute Executive Engineer of other works Deptt.—Member.
- (3) Concerned Circle—Incharge of Commercial-Taxes Deptt not below the rank of Assistant Commissioner—Member Secretary.

(b) Proprietors interested in modernisation and upgradation of their Cinema Houses shall give an application with estimate to the Member Secretary and the Member Secretary will forthwith bring it to the notice of the Chairman and the committee will communicate its decision within one month to the applicant In case

of non-receipt of intimation, the proprietor may start modernization and upgradation work.

(c) The proprietor shall give intimation to the Member Secretary about the modernisation and upgradation with complete information of expenditure thereon alongwith evidence and the committee within two months after evaluation of the real capital investment, shall intimate the decision to the proprietor and the concerned circle-in-charge.

(d) If the committee within two months do not entimate its decision on the matter contained in clause (c) to the proprietor then after completion of two months from the date of intimation in respect of modernisation and expenditure, he will be entitled to exemption contained in this Notification.

4. This notification shall come into force from the date of its issue.

The 18th March 2010

S.O. 53, dated 18th March 2010.—In exercise of the Powers conferred by sub-section (2) of section 10 of the Bihar Entertainment Tax Act, 1948 and upon being satisfied that it is necessary to do so in the interest of the State, the Governor of Bihar is hereby pleased to exempt, subject to conditions and restrictions specified in column 3 of the table appended hereto, payment of the entertainment tax for specified in column 2 for the period specified in column 4 thereof:-

TABLE

Sl. No.	Nature of Entertainment	Conditions and restrictions	Period
1	2	3	4
1.	Expansion/upgradation/modernization of existing theatre or construction of New theatre.	<p>The theatre commences commercial exhibition after making capital investment of a minimum of Rs. One crore upto dated 31st March 2012 in respect of expansion/ upgradation/ modernization of existing theatre or construction of New theatre and the capital investment has been certified by the Licensing Authority.</p> <p>2. The owner of the theatre shall apply for exemption to the Joint Commissioner (Admn.) in Form I one month before commencing commercial exhibition in the upgraded/newly constructed theatre and the Joint Commissioner (Admn.) shall issue the exemption certificate in Form II upon the production of the certificate regarding total capital investment issued by the Licensing Authority.</p>	Two years
2.	Construction of New Theatres/ Twin Digital Cinema Centre/Multiplexes or Expansion/ upgradation /modernization of existing theatre	The theatre commences commercial exhibition after making capital investment of a minimum of Rs. 1.5 crore upto dated 31st March 2012 in respect of construction of New Theatres/Twin Digital Cinema Centre/Multiplexes or in expansion/upgradation /modernization of existing theatre and the capital investment has been certified by the Licensing Authority.	Three years

		2. The owner shall apply for exemption to the Joint Commissioner (Admn.) in Form I one month before commencing commercial exhibition in the upgraded/ newly constructed theatre and the Joint Commissioner (Admn.) shall issue the exemption certificate in Form II upon the production of the certificate regarding total capital investment issued by the Licensing Authority.	
3.	Construction of New Theatres/ Twin Digital Cinema Centre/Multiplexes or Expansion/upgradation/modernization of existing theatre	<p>The theatre commences commercial exhibition after making capital investment of a minimum of Rs. 3.0 crore upto dated 31st March 2012 in respect of construction of New Theatres/ Twin Digital Cinema Centre/ Multiplexes or in expansion/upgradation/modernization of existing theatre and the capital investment has been certified by the Licensing Authority.</p> <p>2. The owner shall apply for exemption to the Joint Commissioner (Admn.) in Form I one month before commencing commercial exhibition in the upgraded/ newly constructed theatre and the Joint Commissioner (Admn.) shall issue the exemption certificate in Form II upon the production of the certificate regarding total capital investment issued by the Licensing Authority.</p>	Five years

2. The above facility shall be available to those owner who have not availed earlier any other available facility under the act during the said period.

3. This notification shall be effective in continuation with Notification No- 119 dated 29th December 2005.

4. It shall come into force at once.

FORM I

1. Name and complete address of the owner :-
2. Name of business (eg. Proprietorship, partnership, Hindu undivided Family, company etc.) :-
3. Nature of entertainment:-
4. Name and complete address of the Theatre/ New twin digital Cinema Centre/Multiplex:-
5. Date of commencement of upgradation/expansion/modernization of the existing Theatre or Construction of the Theatre, New twin digital Cinema Centre/Multiplex:-
6. Amount of Capital investment:-
7. Estimated date of commencement of commercial exhibition:-
8. Due in relation to the theatre (in case of upgradation):-

I/We hereby declare that the information furnished above is true and correct to the best of my knowledge. I/We shall furnish the required certificate issued by the Licensing Authority within seven days of the commencement of commercial exhibition by me/us.

Date :-

Signature of the applicant

Place :-

Status in relation to the owner

(The application shall be signed by the owner of the business in case of a proprietorship firm, the Karta in the case of Hindu Undivided Family, the authorized partner in case of a partnership firm, the principle Executive officer in case of a company or Corporation and the In-charge in the case of a Society, Club, Association or a Department of the Government.)

FORM II

1. Name and complete address of the owner :-
2. Nature of business (eg. Proprietorship, partnership, Hindu undivided Family, company etc.) :-
3. Nature of entertainment:-
4. Name and complete address of the Theatre/ New twin digital Cinema Centre/Multiplex:-
5. Date of commencement of upgradation of the Theatre/Construction of the Theatre, New twin digital Cinema Centre/Multiplex:-
6. Amount of Capital investment:-
7. Date of submission of application :-
8. Date of issuance of certificate by Licensing Authority :-
9. Period of exemption :-
10. Name and designation of the officer issuing the exemption certificate :-

This exemption is subject to conditions given in the notification.

Date :-

Place :-

Office Seal

Joint Commissioner of Commercial Taxes (Admin)

.....Division.....

11. Refund in certain cases.—Where the ¹[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 proceed, not more than twenty per centum of the gross proceeds have been deducted on account of the expenses of the entertainment, the amount of the entertainments tax paid in respect of such entertainment shall be refunded to the proprietor in the prescribed manner.

12. Entry into and inspection of places of entertainments.—(1) (A) Any officer authorised² by the ¹[State] Government in this behalf may enter into, inspect and search any place of entertainment while the entertainment is proceeding, or any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of seeing whether the provisions of this Act or any rules made thereunder are being complied with.

(b) Every officer so authorised shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

³(c) Every officer so authorised may also enter any place where the tickets for admission to an entertainment or counterfoils thereof or stamps are kept or any accounts, registers or other documents relating to an entertainment are kept or maintained and may search at any reasonable time any such place or office or any

1. Subs. by A.L.O. for "provincial".

2. For notification authorising officers under this section see Annxure B at the end of the Act

3. Subs. by Act 5 of 1973.

box or receptacle in which any such tickets, counterfoils, stamps, accounts, registers or other documents, are kept and may inspect such tickets, counterfoils, stamps, accounts, register or other documents, if he has reason to suspect that attempt is being or has been, made to evade payment of any tax, and may, for reason to be recorded in writing, seize such tickets, counterfoils, stamps, accounts, registers and other documents. and shall grant a receipt for same and such seized tickets, counterfoils, stamps, accounts, registers, or the other documents shall be retained so long as may be necessary for the examination thereof or for a prosecution and shall thereafter be returned to the proprietor.

¹[(d) The officers so authorised shall have power to break open any box or receptacle in which any tickets, counterfoils, stamps, accounts, registers or other documents relating to any entertainment may be contained or to break open the door of any premises where any such tickets, counterfoils, stamps, registers, accounts or other documents may be kept if the proprietor or any other person in occupation of the said premises fails or refuses to open the door or the box or receptacle on being called upon to do so.]

(2) The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (i).

(3) If any person prevents or obstruct the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.

[S.O. 16 the 10th January, 1990.—In exercise of the powers conferred by clause (a) of sub-section (1) of Section 12 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in supersession of all previous notifications on the subject is pleased to authorise the "Authorities" appointed under Part I of the Bihar Finance Act, 1981 to exercise the powers and perform the duties under section 12 of Bihar Entertainments Tax Act, 1948 in their jurisdiction].

1. Subs. by Act 5 of 1973.

¹[13. Production and inspection of accounts and documents.—(1)

Subject to such rules as may be prescribed, the prescribed authority may, either before or after assessment, require any proprietor to produce before it any accounts, registers or documents including those relating to stamps or to furnish any information relating to financial transactions of the proprietor in respect of his entertainments including transactions with the producer or distributor of films, printing of tickets including complimentary tickets, sales of tickets including complimentary tickets and realisation of payment for admission or entertainments tax, the profit derived from the entertainments as may be necessary for the purpose of this Act and proprietor shall comply with such requirements.

(2) All accounts, registers, documents, stamps and tickets mentioned in sub-section (1) shall, at all reasonable times, be open to inspection by the prescribed authority, which may take or cause to be taken such copies of or extracts from the accounts, register or documents as it may consider necessary.]

²[13A. Concealment of tax by the proprietor.—(i) If upon information

which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any proprietor of an entertainment has concealed any payment for admission or has admitted persons in contravention of the provisions of section 5, he shall, after giving such a proprietor an opportunity of being heard in the prescribed manner, by an order in writing, direct that such a proprietor shall in addition to any tax which is or may be levied under section 9B, pay by way of penalty a sum not exceeding three times but not less than an amount equal to the amount of tax.

(ii) Unless otherwise proved to the contrary, non-preparation of the prescribed statements and non-furnishing of returns within the time prescribed shall be deemed to have as its object the concealment of payment for admission and evasion of tax.

(iii) Unless otherwise proved to the contrary, if the admitted tax from any show not inspected is less by more than ten percentum of the tax from a similar show inspected by the prescribed authority under section 12, it shall be deemed that proprietor has concealed the amount of tax payable by him in shows not inspected;

Provided that for the purpose of this sub-section the gap between a show inspected and a show not inspected shall not exceed two days.]

Comments & Case law

[Enhancement of amount of tax and imposition of penalty—two enquiry reports indicating concealment by Cinema owner—objection that these reports related to period beyond the period under consideration for assessment cannot be said to be a valid objection—enquiry report relating to period beyond the period for which assessment is being made is also relevant for taxation purposes—Tribunal will not interfere, where assessee's claims with regard to closure of shows appears incorrect. *Bahar Cinema vs. State of Bihar*, 1989 BRLJ (Rev) 102.]

The provisions of section 13A of Bihar Entertainments Tax Act, 1948 are attracted only in case where there is a finding that deliberate concealment of tax

1. Ins. by Act 5 of 1973.

2. Ins. by Bihar Finance Act, 1982 (58 of 1982.)

liability has been established. Imposition of penalty must be held to be unwarranted, unless charge of concealment has been proved against the assessee. *Ashok Talkies vs. State of Bihar*, 1992 BRLJ 15 (Rev).]

[13B. Escaped assessment.—If upon information which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any payment for admission to a proprietor in respect of any period, has, for any reason, escaped assessment or any payment for admission of any such person or proprietor assessed under sub-section (4) of section 6 has been under assessed the prescribed authority shall, after giving such a proprietor an opportunity of being heard, by an order in writing re-assess the tax payable by such proprietor within eight years of the expiry of such period;

Provided that if the prescribed authority is satisfied that such proprietor has concealed, omitted or failed to disclose wilfully the particulars of such payment for admission or has furnished incorrect particulars and thereby has returned figures below the real amount, the prescribed authority, without prejudice to any action which is or may be taken under section 16, shall direct that the proprietor shall, in addition to any tax re-assessed, pay by way of penalty a sum not exceeding three times but not less than an amount equal to the amount of tax which is assessed on the amount of payment for admission escaped.]

[13C. Restriction on collection of tax.—(1) No person, who does not hold certificate of registration granted under sub-section (3) of section 6 shall collect from any person any amount, by whatever name or description it may be called, towards or purporting to be taxed on admission to an entertainment.

(2) No registered proprietor shall collect from any person any such amount except in a case in which and to the extent to which such proprietor is liable to pay tax under sub-section (1) of Section 3.

(3) If any person or registered proprietor contravenes the provisions of sub-section (1) or sub-section (2) the prescribed authority shall, after giving an opportunity of being heard by an order in writing direct that such person or registered proprietor shall pay by way of penalty, a sum equal to twice the amount collected in contravention of the provisions of the said sub-sections (1) and (2).]

Comments & Case-Law

[In spite of the Prescribed Authority under Rule 26 of 1949 Rules finding mention only in Sections 9 and 13 and not in section 13C, such "Prescribed Authority" will be deemed to be competent to function as the Prescribed Authority for purposes of section 13C as well. *Urvashi Cinema vs. State of Bihar*, 1996 (2) PLJR 355.]

[13D. Non-payment of assessed tax and penalty.—If any person or any registered proprietor fails to make payment of tax assessed under sub-section (4) of section 6, or ²[* * *] section 9 B or section 13A or 13B fails to make payment of the amount of penalty imposed under sub-section (4) of section 6, or under sub-section (2) or (5) of section 9 or under section 13A or 13B or 13C by the date required, without any reasonable cause, without prejudice to any action which is or may be taken the prescribed authority shall, after giving such a person or proprietor an opportunity of being heard by an order in writing, impose a penalty

1. Ins. by Bihar Finance Act, 1982 (58 of 1982.)

2. Omitted by Bihar Finance Act, 1985 (4 of 1985).

which may extend to three per centum of the amount due for each of the first three months following the due date and to six per centum for each of the subsequent months or part thereof.

¹[14. Appeal and revision.—(1) A proprietor objecting an order of assessment, with or without any penalty, passed under this Act or under the rules made thereunder, or any person objecting to an order passed upon him under section 9A, may, within the prescribed period and in the prescribed manner, appeal to the prescribed authority against such order:

²[Provided that no appeal against an order of assessment shall be entertained unless the prescribed authority is satisfied that the appellant has paid such amount of tax as he may admit to be due from him or twenty per centum of the tax assessed, whichever, is greater.

(2) Subject to such rules or procedures as may be prescribed, the appellate authority, in disposing of an appeal presented under sub-section (1), may—

- (a) confirm, reduce, enhance or annul the assessment or penalty or both, or
- (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed by the appellate authority;

¹(c) in case of an appeal against an order under section 9A, pass such order as it may think fit.

(3) Subject to such rules may be prescribed and for reasons to be recorded in writing, the prescribed authority may, upon application or of its own motion, revise any order passed under this Act:

Provided that no order of assessment shall be revised upon application by a proprietor, unless an order under sub-section (2) has been previously passed in respect of the said order:

Provided further that where the prescribed authority revises any order of its own motion, no proceeding for such revision shall be initiated at any time except before the expiry of two years, from the date of such order.

³[(4) Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder may be reviewed by the officer or authority passing it or by the successor-in-office of such officer or authority.

Comments & Case-law

[Period of limitation for preferring appeal or revision is to be counted from the date of actual constructive communication of order to the party. This principle, however, should be applicable only where the judgment or order is not made on the date fixed for passing orders or on the adjourned date after proper intimation to the parties. *M/s Vaishali Flour Mills vs. State of Bihar*, 1988 PLJR 489.

A pure and simple clerical error can always be corrected by the court, but the court cannot sit over its judgment as, if the earlier judgment was erroneous in law. Only the appellate authority can correct such an error. *Basudeo Rai vs. Jagarnath Singh*, 1986 BRLJ 221.

1. Subs. by Bihar Finance Act, 1954 (19 of 1954)

2. Subs. by Act 21 of 1962.

3. Ins. by Bihar Finance Act, 1953 (9 of 1953)

The Revisional Court has jurisdiction to remand a case for its disposal under the appropriate provision of law. Such order of remand will not amount to conferring a fresh jurisdiction upon the competent authority. *Om Carrying Corporation vs. State of Bihar*, 1987 BRLJ (Rev.) 63.

Revision application cannot be disposed of without giving reasonable opportunity to parties for hearing and calling for records of the case. *Dhunmur Ram vs. State of Bihar*, 1987 PLJR (Rev.) 131.

Commissioner before passing orders in exercise of revisional jurisdiction must give opportunity of hearing to party by giving notice. *Bishwanath Prasad vs. State of Bihar*, 1987 BRLJ (Rev.) 155.

The Commissioner should dispose of revision application on merit instead of dismissing it for default where parties have already been partially heard. Such applications must be disposed of on merits by a speaking order. *M/s Kumar Talkies vs. State of Bihar*, 1988 BRLJ (Rev.) 201.

A review order can only be made by the same authority or his successor in office. *Yadav Transport vs. State of Bihar*, 1987 BRLJ (Rev.) 88.

The Commissioner of Commercial Taxes may refuse to exercise power of suo motu revision on the ground that the assessee had not availed of the remedy of appeal provided under section 14 by Statute. *Jai Ambe Video Hall vs. State of Bihar*, 1996 BRLJ II (Rev.)

Remand—An order of remand does not necessarily contemplate the passing of a fresh order only after making further enquiry and investigation. *Umesh Talkies vs. State of Bihar*, 1992 BRLJ 33 (Rev.).

Presumption of service of letter.—The presumption of service of letter to the addressee in case of letter sent under "Certificate of posting" cannot be perfunctorily brushed aside, even though the presumption of due service is not as strong as in the case of a letter sent by registered post. Tribunal may remand matter back to Assessing Authority for fresh consideration after ascertaining veracity of claim of assessee. *Jawahar Talkies vs. State of Bihar*, 1992 BRLJ 63 (Rev.).

Exemption.—The State Government Notifications (S.O. 836 of 1982, S.O. 325 of 1991 and S.O. 734 of 1994) envisage that Cinema Houses will not be liable to pay any Entertainment Tax for the first year on account of exemption granted to newly constructed cinema houses in towns having a population of less than one lac as per the 1981 census. A newly constructed Cinema House, must, therefore, be held to be entitled to such exemption for one year from commencement of exhibition of picture. *Priya Picture vs. State of Bihar*, 1995 BRLJ 101 (Rev.).

Composition.—Assessing Authority is bound to pass revised order in the light of directions given in remand order where question of composition of tax had not been raised earlier, direction for composition of tax cannot be sustained. *Umesh Talkies vs. State of Bihar*, 1992 BRLJ 33. (Rev.).

Entertainment Tax-Dispute regarding deposit of 20% of tax assessed in admission of appeal-petitioner only deposited in all the four cases under consideration the 20% of the assessed tax or admitted tax-appellate Court discussed the aforesaid four applications at the state of admission on the ground that the applicant has failed to deposit the 20% of the tax (assessed tax)- held, the learned appellate Court did not properly apply his mind nor properly appreciate the provisions of law and thus came to an incorrect conclusion-these revision petitions are allowed and impugned orders are set aside-concerned appellate Court to consider the appeal applications afresh. *M/s Minakshi Chitra Mandir vs. State of Jharkhand*, 2001 BRLJ (Rev.) 49.

Point of dispute as to number of shows which as per petitioner is less than that as assessed by Authority. In first revision case, no irregularities found in account books by Assessing Authority—Impugned order in that case set aside.

1. Ins by Bihar Finance. Act, 1966 (9 of 1966)

However, in remaining three cases, petitioner failed to furnish required account records to verify the facts given in return. Assessing Officer passed assessment order on the basis of his best judgment assessment. First revision allowed. Other three revisions disallowed. *Anup Talkies (M/s) vs. State of Bihar*, 2010 BRLJ (Rev.) 22.

—Point of dispute as to number of shows which as per petitioner is less than that as assessed by Authority—In first revision case, no irregularities found in account books by Assessing Authority—Impugned order in that case set aside—However, in remaining three cases, petitioner failed to furnish required account records to verify the facts given in return—Assessing Officer passed assessment order on the basis of his best judgment assessment—First revision allowed—Other three revisions disallowed. (*Anup Talkies (M/s) vs. State of Bihar*) BRLJ 2010 (Rev.) 22.]

1[14A. Bar of jurisdiction.—Save as provided in sections 14 and 14 B no order passed under this Act shall be called in question in any court.]

Comments & case-law

[The jurisdiction of the Civil Court may be excluded expressly or by clear implication arising from the scheme of the Act. *State of Kerala vs. M/s N.R. Iyer*, AIR 1966 SC 1738 (See also *Kamala Mills Ltd. vs. State of Bombay*, AIR 1966 SC 1942)].

1[14B. Statement of case to High Court.—(1) Within ninety days from passing by the Tribunal of any order under section 14, the assessee in respect of whom the order has been passed or the Commissioner, may by application in writing together with a fee of one hundred rupees, where such application is made by the assessee, require the Tribunal to refer to the High Court any question of law arising out of such order.

(2) If, for reasons to be recorded in writing the Tribunal refuses to make such reference, the applicant may, within fortyfive days of such order, either—

(a) withdraw his application (and if the applicant who does so, is an assessee the fee paid by him shall be refunded); or

(b) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-section (2) the High Court is not satisfied that such refusal was justified it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein as the court may direct in that behalf.

(5) The High Court upon hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which decision is founded, and shall send to the Tribunal a copy of such judgment under the seal of the court and the signature of the Registrar, and Tribunal shall, where necessary, amend its order in conformity with such judgment.

(6) Where a reference is made to the High Court under this section, the costs including the disposal of the fee referred to in sub-section (1) shall be in discretion of the court.

(7) The payment of the amount of tax including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this section shall not be stayed pending the disposal of such application or any reference made in the consequence thereof.

(8) The Tribunal or the High Court may admit an application under this section after the expiry of the period of limitation provided in this section, if it is satisfied

1. Ins by Bihar Finance. Act, 1966 (3 of 1966)

that the applicant had sufficient cause for not presenting application within the period.]

Comments & case-law

[An earlier decision of the Tribunal may be binding in later cases before it. The decision of Tribunal does not stand on the same footing as those of the Supreme Court or the High Court with regard to their precedential value, *Uma Shankar Oil Mills vs. State of Bihar*, 1986 BRLJ (Rev.) 39.]

Tribunal will not interfere where only questions of fact one being agitated by the assessee and the authorities below have carefully considered all the materials on record. *Bharat Coffee House vs. State of Bihar*, 1987 BRLJ (Rev.) 94.

Parties cannot take a stand in court different from their pleadings. *Vinod Kumar Arora vs. Surjit Kaur*, (1987) 4 SCC 711.

The jurisdiction of the Civil Court may be excluded expressly or by clear implication arising from the scheme of the Act, *State of Kerala vs. M/s N.R. Iyer*, AIR 1960 SC 1738. (See also *Kamala Mills Ltd. vs. State of Bombay*, AIR 1965 SC 1942).]

15. Prohibition against re-sale of tickets or complimentary tickets for profits.—Notwithstanding anything contained in section 56 of the Indian Easements Act, 1882 a ticket or a complimentary ticket shall not be re-sold for profit by any person.

16. Offences and penalties.—¹[(1) If any proprietor of an entertainment—

- (a) admits any person for payment to any place of entertainment in contravention of the provision of section 5; or
- (b) fails to pay the tax due from him within time prescribed; or
- (c) fraudulently evades the payment of any tax due under this Act; or
- (d) obstructs any officer making an inspection, a search or seizure under section 12 or 13; or
- (e) contravenes any other provision of this Act or the rules made thereunder or any order or direction made under any such provisions or rules, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to six months, and with fine up to one thousand rupees:

Provided that notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act II of 1974) all offences as described in clauses (a), (b) and (e) of this sub-section shall be cognizable and all offences as described in clauses (c) and (d) of this sub-section shall be cognizable and non-bailable.]

(2) If any person, other than the proprietor of an entertainment, contravenes the provision of section 15, he shall be punishable with a fine which may extend to one thousand rupees.

(3) No Court shall take cognizance of an offence under this Act or under the rules made thereunder except with the previous sanction of the prescribed authority and no Court inferior to that of a Magistrate of the first class shall try any such offence.

Comments & case-law

[The Bihar Finance Act, 1981 being silent on forum or procedure of trial in case of offences under the Act, the Code of Criminal Procedure, 1973 will take care of the forum and procedure to be followed. In terms of the Cr. P.C., it is only a Judicial Magistrate who can exercise jurisdiction to punish and impose fine for an offence. Therefore, Tax Authorities have no jurisdiction to impose fine for such an offence. *M/s Veena Theatre (P) Ltd vs. State of Bihar*, 1988 PLJR 1: 1988 BRLJ 1.]

17. Power to compound offences.—(1) The prescribed authority may

1. Subs. by Bihar Finance Act, 1983 (1 of 1984).

either before or after the institution of proceeding under section 16 accept from any person who has committed or is reasonably suspected of having committed an offence under sub-section (1) or sub-section (2) of the said section, by way of composition of such offence—

(a) where the offence consists of the failure to pay, or the evasion of any tax payable under this Act, a sum of money not exceeding double the amount of the tax so payable; and

(b) in other cases, a sum of money not exceeding one thousand rupees.

(2) On payment of such sum of money as may be determined by the prescribed authority under sub-section (1), the prescribed authority shall, where necessary, report to the Court that the offence has been compounded and thereafter no further proceeding under section 16 shall be taken against the offender in respect of the same offence.

18. Bar of certain proceedings.—(1) No prosecution shall lie against any officer or servant of ¹[Government] for any act done or purporting to be done under this Act, without the previous sanction of the ²[State Government].

(2) No officer or servant of the ¹[Government] shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

19. ³[x x x x x]

20. Delegation of certain powers.—(1) The ²[State Government] may, by notification, delegate all or any of its power under this Act except those conferred upon it by sub-section (3) of section 21 and this section, to any person or authority subordinate to the ²[State Government], and may in like manner withdraw any powers so delegated.

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

[S.O. 493 the 18th April, 1981.]—In exercise of the powers conferred under section 20 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar is pleased to appoint the officers specified in column 2 of the Table hereto annexed as inspecting officers in addition to the departmental officers, to exercise powers and duties under section 12 of the Act within the local limits of the area mentioned in the corresponding entry in the third column of the said Table :—

TABLE

Sl. no. Designation of the officers.		Limits of area.
1	2	3
1.	District Officers (All) ...	The whole area of their administrative jurisdictions.
2.	Subdivisional Officer (All) ...	Ditto.
2. This notification shall come into force with effect from 1st April, 1981.]		

1. Subs by A L O for "Crown"

2. Subs by ibid for "Provincial".

3. Omitted by Bihar Finance Act, 1985 (4 of 1985)

21. Power to make rules.—(1) The ¹[State] Government may make rules consistent with this Act, for securing the payment of entertainments tax and generally for the purpose of carrying into effect the provision of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the ¹[State] Government may make rules—

(a) regulating the manner in which the tax may be calculated under section 3;

(aa) ²[* * *]

³[(b) prescribing the forms of tickets and complimentary tickets under section 5;

³[(bb) for the supply and use of stamps or stamped tickets, for securing the defacement of stamps when used, for keeping of accounts of stamps used under this Act or for the renewal of damaged or spoiled stamps and for any other matter concerning stamps.]

(c) regulating 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;

³[(d) prescribing the conditions subject to which and the manner in which the tax shall be compounded under sub-section (5) of section 3;]

³[(dd) prescribing the authority for notifying places of entertainments in areas where admission to an entertainment shall not be otherwise than by stamped tickets;]

(e) prescribing the conditions for the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of mechanical contrivances;

³[(f) for the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainment where admission to an entertainment is by stamped ticket;]

(g) prescribing the procedure for and other matters incidental thereto the registration of proprietors, the authority to which applications for registration shall be made, and the granting of the certificate of registration, and the form of such certificate of registration under section 6;

(h) prescribing the authority with which and the period within which the

1. Subs. by A.L.O. "Provincial"

2. Omitted by Act 5 of 1973.

3. Subs. by *ibid.*

security under section 7 shall be deposited;

- (i) prescribing the manner in which and the authority to which hours of commencement, termination, suspension and closure of an entertainment under section 8 shall be notified;
- (j) prescribing the manner in which and the intervals at which the tax shall be paid into a Government treasury and the authority to which the treasury receipt shall be furnished under section 9;
- (k) prescribing for the presentation and disposal of applications for exemption from payment of the tax under section 10 and the refund thereof under section 11;
- (l) prescribing the conditions under which and the authority before which the production of accounts or documents may be required under sub-section (1) of section 13;
- ¹[(ii) prescribing the procedure of assessment of tax and other matters related thereto;]
- (m) prescribing the manner in which, the authority to which and the period within which appeals ¹[or applications for revision] shall be presented under section 14;
- (n) regulating the procedure for, and other matters (including fees) incidental to, the disposal of appeals ¹[or applications for revision] under section 14;
- (o) prescribing the authority to institute complaints under section 16;
- (p) appointing the authority which shall compound a case under section 17 and the procedure to be followed thereunder; and
- (q) for any other matter for which there is no provision or insufficient provision in this Act and for which provision is, in the opinion of the ²[State] Government, necessary for giving effect to the purposes of this Act.

(3) All rules made under this section shall be subject to the condition of previous publication.

(4) In making any rule, the ²[State] Government may direct that a breach thereof shall be punishable with a fine which may extend to one thousand rupees.

³[21A. Validation and exemption.—(1) The Bihar Entertainment Tax (Amendment) Ordinance, 1976 (Bihar Ordinance 21 of 1976), Bihar Entertainment Tax (Second Amendment) Ordinance, 1976 (Bihar Ordinance 103 of 1976), Bihar Entertainment Tax (Third amendment) Ordinance, 1976 (Bihar Ordinance, 152 of 1976), The Bihar Entertainment Tax (Amendment) Act, 1976 (Bihar Act 3 of 1977), The Bihar Entertainment Tax (Amendment) Ordinance, 1985 (Bihar Ordinance 9 of

1. Subs. by Act 4 of 1952

2. Subs. by A. L. O. for "Provincial".

3. Ins. by Bihar Finance Act, 1985 (4 of 1985).

1985) and. The Bihar Entertainment Tax (Amendment) Second Ordinance 1985 (Bihar Ordinance, 18 of 1985) shall be deemed to have come into force from the dates of their respective promulgation and enactment and the rate of entertainment tax fixed by notification, S. O. 1540, dated the 1st December, 1975 issued under sub-section (1) of section 3 of Bihar Act 35 of 1948 shall, unless modified, superseded or cancelled, be deemed to have continued.

(5) Notwithstanding any judgment, decree or order of any Court, Tribunal or Authority—

(a) any amount levied, paid, collected or recovered or purported to have been levied, paid collected or recovered as tax or penalty under the provisions of the aforesaid Ordinances and the Act and rules made and notification issued thereunder, for the period beginning from the 17th January, 1976 shall be deemed to have been validly levied paid, collected or recovered;

(b) any proceeding commenced or conducted or purported to have been commenced or conducted for the assessment, collection or recovery of any amount as tax or penalty under the provision of the said Ordinances and the Act and Rules made and notifications issued thereunder for the period specified in clause (a) shall be deemed to have been commenced or conducted or purported to have been commenced or conducted in accordance with the provisions of this Act.

¹[(3) (a) Notwithstanding any permission under clause (b) of sub-section (5) of section 3 or as a result or revocation of such permission, if any proprietor has collected and paid the amount of entertainment tax under clause (i) of section 5-A in accordance with the provisions of clause (c) of sub-section (1) of section 5, the amount of entertainment tax so levied, collected and paid shall not be refundable in spite of any judgment, decree or order of any court, Tribunal or authority; and

(b) Notwithstanding any judgment, decree or order of any Court, Tribunal or authority such levy, collection and payments shall be deemed always to have been validly made and no Court, Tribunal or Authority shall order for refund of the amount of tax so levied, collected and paid.

(4) (a) Notwithstanding any judgment, decree or orders of any Court, Tribunal or Authority any levy, collection and payment in accordance with the second proviso to section 3-A or the proviso to sub-section (1) of section 3-B shall be deemed always to have been validly made; and

(b) Notwithstanding any judgment, decree or order of any Court, Tribunal or authority any amount of entertainment tax levied, collected and paid in accordance with the second proviso to section 3-A or the proviso to sub-section (1) of section 3-B of the Bihar Entertainments Tax Act, 1948 shall not be refundable and

1. Ins. by Taxation Laws (Amdt. & Valid.) Act, 1990.

no Court, Tribunal or authority shall order for refund of any such amount.]

22. Repeal and saving.—¹[(1) The Bihar Entertainments Duty Act, 1937 (Bihar Act V of 1937) and the Bihar Entertainments Duty (Amendment) Act, 1947 (Bihar Act VII of 1947) are hereby repealed:

Provided that nothing in this repeal shall effect any liability to any entertainments duty or tax incurred before the date of such repeal and proceedings pending on the said date before any competent authority and also all proceedings instituted after the commencement of this Act but relating to any such liability as aforesaid shall be continued and disposed of or instituted and disposed of, as the case may be, as if this Act had not been passed;

¹[Provided further that all rules made, notifications published, powers conferred and other things done under the said Act and in force on the commencement of this Act shall; so far as they are not inconsistent with this Act, be deemed to have been respectively made, published, conferred or done under this Act, as if this Act, were in operation from the date when the repealed Act were enacted.

²[(2) The Bihar Entertainment Tax (Amendment) Second Ordinance, 1958 (Bihar Ordinance 18 of 1958) is hereby repealed.

(3) All rules, schemes, orders and appointments made, notifications, certificates, form issued or actions taken and things done or purported to have been made, issued, taken or done for achievement of objects under the Ordinances and the Act mentioned in section 21-A shall be deemed to have been made, issued taken or done under this Act, as if this Act were in force on the relevant dates.

³[SCHEDULE

(Please see Section 3-F)

FORM A

Weekly return under section 3A/3-B of the Bihar Entertainments Tax Act, 1948 to be furnished by proprietor.

To

The Deputy/Assistant Commissioner/Commercial Taxes Officer, I/C
..... Circle/Sub-Circle.

I the proprietor of
..... situated at
in the district of furnish herewith the
following particulars for the week ending :—

(i) Registration no.

(ii) Category u/s 3-A/3B

1. Sec. 22 renumbered as sub-sec. (1) thereof and sub-secs. (2) & (3) ins. by Bihar Finance Act, 1985 (4 of 1985).
2. Subs. by Act 5 of 1973.
3. Ins. by Bihar Finance Act, 1985 4 of 1985).

- (iii) Class of theatre—70mm.
35 mm.
Air-Conditioned
Air-cooled
Ordinary (delete which is
not applicable)

(iv) Period of return

(v) Seating capacity of the theatre.

Serial No.	Class	Rate of admission	No. of seats	Gross collection
1	2	3	4	5

Total collection capacity

Tax @ on Gross collection capacity

(vi) No. of shows held during the week;—

Name of picture screened on

No. of shows of each picture.

(a) of Taxable Films

(b) Tax-free Films

(vii) Amount of tax payable u/s 3-A/3-B/

Rs. Tax u/s 3 (2) Rs.

(viii) Amount of entertainment tax paid.

(ix) Challan no. and date

I declare that to the best of my knowledge and belief the information furnished above are true and correct.

Place

Date

Signature.

Status and relation with the

... .. Proprietor

FORM B

Application for permission to pay tax under sub-section (1) of section 3-B of the Bihar Entertainments Tax Act, 1948.

I the proprietor situated at in the district of whose particulars are given below hereby signify my intention to opt for the payment of fixed amount of tax payable under sub-section (1) of section 3-B in respect of the shows to be held in the said theatre.

I hereby apply for permission to pay tax under the above mentioned section and agree to abide by the rules and conditions prescribed:

1. Name and address of the theatre in respect of which application is made.
2. Registration number and date.
3. Number and date of licence granted under the Bihar Cinema (Regulation) Rules.
4. Date from which applicant opts to pay tax under section 3-B.

5. (a) Name of the proprietor.
 (b) Name of other partners, if any
6. (a) Category of theatre assigned in section 3-A.
 (b) Class of theatre 70 mm/35 mm/16 mm/A. C./Air cooled/ordinary
 (delete which is not applicable).

7. Name of classes.	Rate of admission	Number of seats.	Gross collection
1	2	3	4

Total :

8. Tax payable every week under sub-section (1) of section 3-B with reference to gross collection capacity worked out in column 7 above

I declare that to the best of my knowledge and belief the information furnished above are true and complete.

Place

Signature of the applicant

Status and relation with the

Date

Proprietor

(to be filled in by the Incharge of the Circle/sub-circle).

I Deputy/Assistant Commissioner/Commercial Taxes Officer; Incharge Circle/Sub-circle at certify that the information furnished above by the proprietor are true to the best of my knowledge and belief.

Place.

Signature.

Date.

Designation.

Official seal.

FORM C

Permission to any entertainment tax under section 3-B of the Bihar Entertainments Tax Act, 1948.

Whereas Shri Proprietor of 70 mm./35 mm./16 mm./Air conditioned/ Air cooled/ordinary theatre/known as situated at in the district of has applied for compounding of tax under sub-section (1) of section 3-B, I hereby permit the said proprietor to pay Rs. (in words) per week commencing from subject to the following conditions :—

1. The amount of tax payable has been determined on the following information furnished by the proprietor in the application and certified by the of Circle/sub-circle :—

Name of classes.	Number of seats.	Rates of admission.	Gross collection.
---------------------	---------------------	------------------------	----------------------

2. The amount of tax shall be deposited by the proprietor in advance for every week before the week begins and default in any payment shall invalidate this permission and in such case it shall be deemed that no permission has been granted.

3. This permission shall be valid from to

4. This permission may be revoked, suspended or cancelled at any time and no compensation shall be payable by the Government on account of any loss caused to the proprietor by reason of such revocation; suspension or cancellation.

5. The proprietor shall abide by the provisions of the Bihar Entertainments Tax Act, 1948 and the rules framed thereunder in so far as they are applicable to him.

6. A correct and complete statement shall be maintained by the proprietor in duplicate in respect of the number of tickets of each class issued and sold for each show and the amount received for, such tickets issued and sold by using double side carbon paper so as to make impressions on reverse side of the statement also. The entries in the statement shall be written up and the accounts closed within 60 minutes of interval of the show whichever falls earlier and shall be produced before the Inspecting Officer at the time of inspection.

7. The proprietor shall not make any alteration in the seats and rate of admission without prior written permission of the Commissioner.

8. The proprietor shall not admit any person in excess of seats and shall not realise any amount from any person in excess of the rates specified in (I) above, the contravention of which shall make the proprietor from the commencement of the permission liable to pay tax applicable to the gross collection capacity on the basis of excess persons and realisation of excess amount of admission fee. The proprietor shall also be liable to penalty under section 13-A and 13-C.

9. The proprietor shall furnish to the Deputy/Assistant Commissioner/ Commercial Taxes Officer of the Circle/Sub-circle a duly signed return prescribed in sub-section (1) of section 3-F.

Place

Date

Seal

Signature

Designation

ANNEXURE A BIHAR ENTERTAINMENTS TAX (AMENDING & VALIDATING) SECOND ORDINANCE, 1988

[Bihar Ordinance 10 of 1988]¹

An Ordinance to amend the Bihar Entertainments Tax Act, 1948.

Preamble.—Whereas, the Legislature of the State of Bihar is not in session;

And, whereas, the Governor of Bihar is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Bihar Entertainments Tax Act, 1948 (Bihar Act 35, 1948) in the manner hereinafter appearing;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India; the Governor is pleased to promulgate the following Ordinance:—

✓ **1. Short title, extent and commencement.**—(1) This Ordinance may be called the Bihar Entertainments Tax (Amending and Validating) Second Ordinance, 1988.

(2) It extends to the whole of the State of Bihar.

1. Published in Bihar Gazette (ex-ord) dated 4.8.1988.

(3) It shall come into force at once except that the provisions of section 3 and section 4 shall be deemed to have come into force with effect from the 1st of August, 1985.

2. to 8—Printed in the text of the Act under relevant sections.

9. Repeal and Savings.—(1) The Bihar Entertainment Tax (Amending and Validating) Ordinance, 1988 (Bihar Ordinance no. 6, 1988) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken in exercise of the powers conferred under the said Ordinance; shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Ordinance as if this Ordinance were in force on the day on which such thing or action was done or taken.

THE BIHAR TAXATION LAWS (AMENDMENT AND VALIDATION) ACT, 1990

[Bihar Act 2 of 1990]¹

An Act to amend the Bihar Finance Act, 1981, The Bihar Electricity Duty Act, 1948 and the Bihar Entertainments Tax Act, 1948.

Be it enacted by the Legislature of the State of Bihar in the Fortieth year of Republic of India for the purpose hereinafter appearing as follows :—

Objects and Reasons.—It is desirable to provide for the facility of deferred payment of Sales Tax to the Industrial units of the State for accelerating the growth of Industrialisation in the State. It is necessary to make certain amendments in the Bihar Finance Act, 1981, the Bihar Electricity Duty Act, 1948 and the Bihar Entertainments Tax Act, 1948 to make the provisions effective, rational and simple. The Bihar Entertainments Tax (Amending and Validating) Third Ordinance, 1989 (Bihar Ordinance 27, 1989) is also required to be enacted.

For this purpose, necessary provisions have accordingly been made in the Bihar Taxation Laws, (Amendment and Validation) Bill, 1990, the enactment of which is the object of this Bill.

CHAPTER I

Preliminary

1. Short title and commencement :—(1) This Act may be called the Bihar Taxation Laws (Amendment and Validation) Act, 1990.

(2) It extends to the whole of the State of Bihar.

(3) It shall come into force at once except that the provisions of section 21 alongwith second proviso and section 22 shall be deemed to have come into force with effect from the 1st August, 1985.

CHAPTER IV

Amendment of the Bihar Entertainments Tax, Act, 1948

(Bihar Act 35 of 1948)

Sections 20 to 26.—Incorporated in the text of the original Act.

1. Published in Bihar Gazette (ex-ord) dated 30.1.1990.

27. Repeal and Savings.—(1) The Bihar Entertainments Tax (Amending and Validating third Ordinance, 1989) Bihar Ordinance No. 28, 1989) is hereby repealed

(2) Notwithstanding such repeal anything done or any action taken in exercise of the powers under the said Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act were enforced on the day on which such thing or action was done or taken.

ANNEXURE-B**NOTIFICATION**

[S. O. 16 the 10th January, 1990.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 12 of the Bihar Entertainments Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar in supersession of all previous notifications on the subject is pleased to authorise the "Authorities" appointed under Part I of the Bihar Finance Act, 1981 to exercise the powers and perform the duties under section 12 of Bihar Entertainments Tax Act, 1948 in their jurisdiction.]

[S. O. 594 the 5th May, 1994.—In exercise of the powers conferred by sub-sections (1) and (2) of section 9 of the Bihar Finance Act, 1981 Part I (Bihar Act no. 5, 1981) the Governor of Bihar, in supersession of all previous notifications in this regard, is pleased to appoint the authorities specified in the second column of the table hereto annexed to exercise and perform the powers and duties respectively conferred and imposed on such authorities by or under this part within the local limits of the area mentioned in the corresponding entry in the third column of the said Table.

TABLE

Serial No.	Designation of the officers.	Limits of area.
1	2	3
1. (a)	Commissioner of Commercial Taxes, Bihar.	The whole of the State of Bihar.
(b)	Senior Joint Commissioner of Commercial Taxes, Bihar.	Ditto
(c)	Joint Commissioner of Commercial Taxes, Bihar.	Ditto.
(d)	Joint Commissioner of Commercial Taxes, Investigation Bureau, Bihar.	Ditto.
(e)	Deputy Commissioner of Commercial Taxes, Bihar.	Ditto.
(f)	Deputy Commissioner, Commercial Taxes, Vigilance and Monitoring, Bihar.	Ditto.
(g)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Bihar.	Ditto.

1	2	3
(h) Assistant Commissioner of Commercial Taxes, Bihar.		Ditto.
(i) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Bihar.		Ditto.
(j) Commercial Taxes Officer, Bihar.		Ditto.
(k) Commercial Taxes Officer, Investigation Bureau, Bihar.		Ditto.
2. Joint Commissioner of Commercial Taxes (Appeals), Patna Division, Patna.		The whole of the districts of Patna and Bhojpur.
3. Joint Commissioner of Commercial Taxes, (Appeals), Central Division.		The whole of the State of Bihar.
4. Joint Commissioner of Commercial Taxes, (Appeals), Gaya Division.		The whole of the Magadh Civil Division and the Civil Nalanda and Rohtas districts of Patna Civil Division.
5. Joint Commissioner of Commercial Taxes, (Appeals), Tirhut Division.		The whole of Civil Division of Tirhut and Saran.
6. Joint Commissioner of Commercial Taxes, (Appeals), Darbhanga Division.		The whole of Civil Division of Darbhanga and Nirmali Police Station excluding Halka Nos. 5, 6 and 8 of Supaul Sub-division in the district of Saharsa.
7. Joint Commissioner of Commercial Taxes (Appeals), Purnea, Division.		The whole of the Kosi Division excluding the police-station of Nirmali ((except Halka Nos. 5, 6, 7 and 8) in Supaul Sub-division of the district of Saharsa and Naugachia, Thana Bihpur and Gopalpur Police-Stations of Bhagalpur district and whole of the district of Khagaria.
8. Joint Commissioner of Commercial Taxes (Appeals), Bhagalpur Division.		The whole of the Santhal Parganas and Bhagalpur Civil Divisions Excluding the district of Khagaria and also Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.

1	2	3
9. Joint Commissioner of Commercial Taxes (Appeals), Ranchi Division.		The districts of Ranchi, Gumla, Lohardaga and Palamau of the South Chotanagpur Division.
10. Joint Commissioner of Commercial Taxes (Appeal), Hazaribagh Division.		The districts of Hazaribagh and Giridih of the North Chotanagpur Division.
11. Joint Commissioner of Commercial Taxes (Appeals), Dhanbad Division.		The whole of the district of Dhanbad of the North Chotanagpur Civil Division.
12. Joint Commissioner of Commercial Taxes (Appeals), Jamshedpur Division.		The whole of the district of Singhbhum of South Chotanagpur Civil Division.
PATNA DIVISION.		
13. (a) Joint Commissioner of Commercial Taxes, Patna Division.		The whole of the districts of Patna and Bhojpur.
(b) Deputy Commissioner of Commercial Taxes (Administration) Patna Division.		Ditto.
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Patna Division.		Ditto
(d) Deputy Commissioner of Commercial Taxes; Investigation Bureau, Patna Division.		The whole of the Districts of Patna and Bhojpur.
(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Patna Division.		Ditto
(f) Commercial Taxes Officer, Investigation Bureau, Patna Division.		The whole of the districts of Patna and Bhojpur.
14. (a) Deputy Commissioner of Commercial Taxes, Patna West Circle.		The area of Patna Municipal Corporation of Patna Sadar Subdivision which is surrounded by Exhibition Road in the East, Dakbungalow Road, Bailey Road and Patna-Dinapur Road in the north, the border line of Dinapur Subdivision in West and Patna-Dinapur Railway line in South.
(b) Assistant Commissioner of Commercial Taxes, Patna West Circle.		Ditto

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	(c) Commercial Taxes Officer, Patna West Circle.	Ditto
15. (a)	Deputy Commissioner of Commercial Taxes, Gandhi Maidan Circle.	The entire area of Patna Municipal Corporation of Patna Sadar Sub-division surrounded by the road starting from Patna Collectorate and going by the eastern and southern sides of Gandhi Maidan via Exhibition road up to the joining point of Dakbungalow Road and from there via Dakbungalow Road to Frazer Road and going up to A. N. Sinha Institute by the Western Gandhi Maidan Road and thereafter surrounded by an imaginary line drawn up to the river Ganges and the river Ganges on the northern side up to Patna Collectorate.
	(b) Assistant Commissioner of Commercial Taxes, Gandhi Maidan Circle.	Ditto
	(c) Commercial Taxes Officer, Gandhi Maidan Circle.	Ditto
16. (a)	Deputy Commissioner of Commercial Taxes, Patliputra Circle.	The area of Patna Municipal Corporation of Patna Sadar Subdivision which is surrounded by Dakbungalow Road, Bailey Road and Patna-Dinapur road in the South; river Ganges in the north, Dinapur sub-division in the east and west and by Frazer Road in the east and west Gandhi Maidan Road surrounded by the imaginary line drawn up to the river Ganges.
	(b) Assistant Commissioner of Commercial Taxes, Patliputra Circle.	Ditto
	(c) Commercial Taxes Officer, Patliputra Circle.	Ditto

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17. (a)	Deputy Commissioner of Commercial Taxes, Patna North Circle.	The entire eastern and southern area coming within the road which start from Patna Collectorate and runs through eastern and southern Gandhi Maidan up to Exhibition Road and the eastern portion of Exhibition road up to the meeting point of Exhibition Road with Station Road which further moves towards east via Thakurbari Road; Abdul Bari Road and Ashok Raj Path, going to the east up to the division line of Patna Sadar Subdivision and Patna City Subdivision.
	(b) Assistant Commissioner of Commercial Taxes, Patna North Circle.	Ditto
	(c) Commercial Taxes Officer, Patna North Circle.	Ditto
18. (a)	Deputy Commissioner of Commercial Taxes; Patna South Circle.	Massaurhi Subdivision and the remaining area of Patna Sadar Sub-division, excluding the area of Patna West Circle, Gandhi Maidan Circle; Patliputra Circle and Patna North Circle.
	(b) Assistant Commissioner of Commercial Taxes, Patna South Circle.	Ditto.
	(c) Commercial Taxes Officer, Patna South Circle.	Ditto
19. (a)	Assistant Commissioner of Commercial Taxes, Dinapur Circle.	The whole of the Dinapur Sub-division of Patna District.
	(b) Commercial Taxes Officer, Dinapur Circle.	Ditto.
20. (a)	Deputy Commissioner of Commercial Taxes, Patna City East Circle.	Malsalami and Fatuah Police Stations of Patna City Sub-division of the district of Patna.
	(b) Assistant Commissioner of Commercial Taxes, Patna City East Circle.	Ditto.
	(c) Commercial Taxes Officer, Patna City East Circle.	Ditto.

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21. (a)	Assistant Commissioner of Commercial Taxes, Patna City West Circle.	The whole of the Patna City Sub-division excluding the area allotted to Patna City East Circle of the district of Patna.
(b)	Commercial Taxes Officer, Patna City West Circle.	Ditto.
22. (a)	Assistant Commissioner of Commercial Taxes, Barh Circle.	Barh Subdivision of the district of Patna.
(b)	Commercial Taxes Officer Barh Circle.	Ditto.
23. (a)	Assistant Commissioner of Commercial Taxes Shahabad Circle.	The Sadar Subdivision of the district of Bhojpur.
(b)	Commercial Taxes Officer, Shahabad Circle.	Ditto.
24. (a)	Assistant Commissioner of Commercial Taxes, Buxar Circle.	Buxar Subdivision of Bhojpur District.
(b)	Commercial Taxes Officer, Buxar Circle.	Ditto.
CENTRAL DIVISION		
25. (a)	Joint Commissioner of Commercial Taxes, Central Division, Patna.	The whole of State of Bihar.
(b)	Deputy Commissioner of Commercial Taxes (Administration), Central Division, Patna.	Ditto.
(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Central Division, Patna.	Ditto.
26. (a)	Deputy Commissioner of Commercial Taxes, Special Circle, Patna.	Ditto.
(b)	Assistant Commissioner of Commercial Taxes; Special Circle, Patna.	The whole of the State of Bihar.
(c)	Commercial Taxes Officer, Special Circle, Patna.	Ditto.
27. (a)	Deputy Commissioner of Commercial Taxes, Central Circle.	Ditto.
(b)	Assistant Commissioner of Commercial Taxes; Central Circle.	Ditto.
(c)	Commercial Taxes Officer, Central Circle.	Ditto.
GAYA DIVISION		
28. (a)	Joint Commissioner of Commercial Taxes, Gaya Division.	The whole of Magadh Civil Division and Nalanda and Rohtas districts of Patna Civil Division.

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(b) Deputy Commissioner of Commercial Taxes (Administration), Gaya Division.		Ditto.
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Gaya Division.		Ditto.
(d) Deputy Commissioner of Commercial Taxes, Investigation Bureau, Gaya Division.		The whole of Magadh Civil Division and Nalanda and Rohtas districts of Patna Civil Division.
(e) Assistant Commissioner of Commercial Taxes Investigation Bureau; Gaya Division.		Ditto.
(f) Commercial Taxes Officer, Investigation Bureau, Gaya Division.		Ditto.
29. (a) Deputy Commissioner of Commercial Taxes, Gaya Circle.		The whole of the district of Gaya.
(b) Assistant Commissioner of Commercial Taxes, Gaya Circle.		Ditto.
(c) Commercial Taxes Officer, Gaya Circle		Ditto.
(d) Commercial Taxes Officer, Jahanabad Sub-Circle.		Jahanabad Subdivision of the district of Gaya.
30. (a) Assistant Commissioner of Commercial Taxes, Biharsharif Circle.		The whole of the districts of Nalanda.
(b) Commercial Taxes Officer, Biharsharif Circle.		Ditto.
31. (a) Assistant Commissioner of Commercial Taxes, Nawadah Circle.		The whole of the district of Nawadah.
(b) Commercial Taxes Officer, Nawadah Circle.		Ditto.
32. (a) Assistant Commissioner of Commercial Taxes; Aurangabad Circle.		The whole of the district of Aurangabad.
(b) Commercial Taxes Officer, Aurangabad Circle.		Ditto.
33. (a) Deputy Commissioner of Commercial Taxes, Sasaram Circle.		The whole of the district of Rohtas.
(b) Assistant Commissioner of Commercial Taxes, Sasaram Circle.		Ditto.
(c) Commercial Taxes Officer, Sasaram Circle.		Ditto.
(d) Commercial Taxes Officer, Bhabhua Sub-Circle.		Bhabhua Subdivision of Rohtas district.

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TIRHUT DIVISION		
34. (a)	Joint Commissioner of Commercial Taxes, Tirhut Division.	The Civil Division of Tirhut and Saran.
(b)	Deputy Commissioner of Commercial Taxes (Administration), Tirhut Division.	Ditto.
(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Tirhut Division.	Ditto.
(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Tirhut Division.	Ditto.
(e)	Assistant Commissioner of Commercial Taxes, Investigation Bureau, Tirhut Division.	Ditto.
(f)	Commercial Taxes Officer, Investigation Bureau, Tirhut Division.	Ditto.
35. (a)	Deputy Commissioner of Commercial Taxes, Muzaffarpur.	The whole of the district of Muzaffarpur.
(b)	Assistant Commissioner of Commercial Taxes, Muzaffarpur Circle.	Ditto.
(c)	Commercial Taxes Officer, Muzaffarpur Circle.	Ditto.
36. (a)	Assistant Commissioner of Commercial Taxes, Sitamarhi Circle.	The whole of the district of Sitamarhi.
(b)	Commercial Taxes Officer, Sitamarhi Circle.	Ditto.
37. (a)	Assistant Commissioner of Commercial Taxes, Hajipur Circle.	The whole of the district of Vaishali.
(b)	Commercial Taxes Officer, Hajipur Circle.	Ditto.
38. (a)	Assistant Commissioner of Commercial Taxes, Saran Circle.	The whole of the district of Saran, Chapra.
(b)	Commercial Taxes Officer, Saran Circle.	Ditto.
39. (a)	Assistant Commissioner of Commercial Taxes, Siwan Circle.	The whole of the district of Siwan.
(b)	Commercial Taxes Officer, Siwan Circle.	Ditto.
40. (a)	Assistant Commissioner of Commercial Taxes, Gopalganj Circle.	The whole of the district of Gopalganj.
(b)	Commercial Taxes Officer, Gopalganj Circle.	Ditto.
41. (a)	Assistant Commissioner of Commercial Taxes, Bettiah Circle.	The whole of the district of West Champaran.

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	(b) Commercial Taxes Officer, Bettiah Circle.	Ditto.
	(c) Commercial Taxes Officer, Bagaha Sub-Circle.	Bagaha Subdivision of the district of West Champaran.
42. (a)	Assistant Commissioner of Commercial Taxes, Champaran Circle, Motihari.	The whole of the district of East Champaran.
	(b) Commercial Taxes Officer, Champaran Circle, Motihari.	Ditto.
	(c) Commercial Taxes Officer, Raxaul Sub-Circle.	Raxaul and Ramgarhwa Police Stations of the Sadar Subdivision and Adajpur, Chauradano and Ghorasahan Police Stations in Sikrahna Subdivision of the district of East Champaran.

DARBHANGA DIVISION

43. (a)	Joint Commissioner of Commercial Taxes, Darbhanga Division.	The whole of Civil Division of Darbhanga and Nirmali Police Station (Except Halka nos. 5, 6, 7 and 8) of Supaul Subdivision in the district of Saharsa.
	(b) Deputy Commissioner of Commercial Taxes (Administration), Darbhanga Division.	Ditto.
	(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring Darbhanga Division.	Ditto.
	(b) Deputy Commissioner of Commercial Taxes, Investigation Bureau, Darbhanga Division.	The whole of Civil Division of Darbhanga and Nirmali Police Station (except Halks nos. 5, 6, 7 and 8) of Supaul Subdivision in the district of Saharsa.
	(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Darbhanga Division.	Ditto.
	(f) Commercial Taxes Officer, Investigation Bureau, Darbhanga Division.	Ditto.
44. (a)	Assistant Commissioner of Commercial Taxes, Darbhanga Circle	The whole of the district of Darbhanga.
	(b) Commercial Taxes Officer, Darbhanga.	Ditto.

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45. (a)	Assistant Commissioner of Commercial Taxes, Madhubani Circle.	The whole of the district of Madhubani and Police Station of Nirmali (except Halka nos. 5, 6, 7 and 8) in Supaul Subdivision of the district of Saharsa.
(b)	Commercial Taxes Officer, Madhubani Circle.	Ditto.
(c)	Commercial Taxes Officer, Jhanjharpur Sub-circle.	Jhanjharpur Subdivision of Madhubani district and the Police Station of Nirmali (except Halka no. 5, 6, 7 and 8) in Supaul Sub-division of the district of Saharsa.
46. (a)	Assistant Commissioner of Commercial Taxes, Samastipur Circle.	The whole of the district of Samastipur.
(b)	Commercial Taxes Officer, Samastipur Circle.	Ditto.
(c)	Commercial Taxes Officer, Dalsingsarai Sub-circle.	Dalsingsarai Subdivision and Police Stations of Ujiarpur Mohiuddinnagar and Sahpur Patori of Sadar Subdivision and Bibhutipur Police Station of Rosera Subdivision in the district of Samastipur.
47. (a)	Assistant Commissioner of Commercial Taxes, Begusarai Circle.	The whole of the district of Begusarai.
(b)	Commercial Taxes Officer, Begusarai Circle.	Ditto.
(c)	Commercial Taxes Officer, Teghra Sub-circle.	Bachwara, Teghra and Bhagwanpur Police Stations of the district of Begusarai including the area of Barauni Police Station lying west of N. H. 31 and South of N. H. 28 of the district of Begusarai.
PURNEA DIVISION.		
48. (a)	Joint Commissioner of Commercial Taxes, Purnea Division.	The whole of Kosi Division excluding the Police Station of Nirmali (except) Halka nos. 5, 6, 7 and 8) in Supaul Subdivision of the district of Saharsa, Naugachia, Thana

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		Bihpur and Gopalpur Police Station of the district of Bhagalpur and the district of Khagaria.
(b) Deputy Commissioner of Commercial Taxes, Purnea Division.		Ditto.
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Purnea Division.		Ditto.
(d) Deputy Commissioner of Commercial Taxes, Investigation Bureau, Purnea Division.		Ditto.
(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Purnea Division.		Ditto.
(f) Commercial Taxes Officer, Investigation Bureau, Purnea Division.		Ditto.
49. (a) Assistant Commissioner of Commercial Taxes, Purnea Circle.		The Sadar Subdivision of the district of Purnea.
(b) Commercial Taxes Officer, Purnea Circle.		Ditto.
50. (a) Assistant Commissioner of Commercial Taxes, Forbesganj Circle.		The Araria Subdivision of the district of Purnea.
(b) Commercial Taxes Officer, Forbesganj Circle.		Ditto.
51. (a) Assistant Commissioner of Commercial Taxes, Katihar Circle.		Ditto.
(b) Commercial Taxes Officer, Katihar Circle.		Ditto.
52. (a) Assistant Commissioner of Commercial Taxes, Kishanganj Circle.		The Subdivision of Kishanganj in Purnea District.
(b) Commercial Taxes Officer, Kishanganj Circle.		Ditto.
53. (a) Assistant Commissioner of Commercial Taxes, Saharsa Circle.		The whole of the district of Saharsa excluding Nirmali Police Station in Supaul Subdivision except Halka nos. 5, 6, 7 and 8.
(d) Commercial Taxes Officer, Saharsa Circle.		Ditto.
54. (a) Assistant Commissioner of Commercial Taxes, Madhepura Circle.		The whole of the district of Madhepura.
(b) Commercial Taxes Officer, Madhepura Circle.		Ditto.

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55. (a)	Assistant Commissioner of Commercial Taxes, Khagaria Circle.	The whole of the district of Khagaria and the Police Stations of Naugachia, Thana Bihpur and Gopalpur in the district of Bhagalpur.
(b)	Commercial Taxes Officer, Khagaria Circle.	Ditto.
BHAGALPUR DIVISION		
56. (a)	Joint Commissioner of Commercial Taxes, Bhagalpur Division.	The whole of the Bhagalpur Division and Santhal Parganas Division excluding the district of Khagaria and also Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
(b)	Deputy Commissioner of Commercial Taxes, Administration, Bhagalpur Division.	Ditto.
(c)	Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Bhagalpur Division.	Ditto.
(d)	Deputy Commissioner of Commercial Taxes, Investigation Bureau, Bhagalpur Division.	Ditto.
(e)	Assistant Commissioner of Commercial Taxes, Investigation, Bureau, Bhagalpur Division.	Ditto.
(f)	Commercial Taxes Officer, Investigation Bureau, Bhagalpur Division.	The whole of the Bhagalpur Division and Santhal Parganas Division excluding the district of Khagaria and also Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
57. (a)	Assistant Commissioner of Commercial Taxes, Bhagalpur Circle.	The whole of the district of Bhagalpur including Naugachia, Thana Bihpur and Gopalpur Police Stations.
(b)	Commercial Taxes Officer, Bhagalpur Circle.	Ditto.
58. (a)	Assistant Commissioner of Commercial Taxes, Munger Circle.	The whole of the district of Munger excluding Shekhpura

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		and Lakhisarai Sub-divisions.
(b) Commercial Taxes Officer, Munger Circle.		Ditto.
(c) Commercial Taxes Officer, Jamui Sub-Circle.		Jamui Subdivision of Munger district.
59. (a) Assistant Commissioner of Commercial Taxes, Lakshisarai Circle.		Lakhisarai and Shekhpura sub-divisions of Munger district.
(d) Commercial Taxes Officer, Lakshisarai Circle.		Ditto.
60. (a) Assistant Commissioner of Commercial Taxes, Deoghar Circle.		The whole of the district of Deoghar and Jamtara Sub-division of Santhal Paragna district.
(b) Commercial Taxes Officer, Deoghar Circle.		Ditto.
61. (a) Assistant Commissioner of commercial Taxes, Dumka Circle.		The whole of the Dumka sub-division of santhal parganas district.
(b) Commercial Taxes officer, Dumka Circle.		Ditto.
62. (a) Assistant Commissioner of Commercial Taxes, Godda Circle.		The whole of the district of Godda.
(b) Commercial Taxes Officer, Godda Circle.		Ditto.
63. (a) Assistant Commissioner of Commercial Taxes, Sahibganj Circle.		The whole of the district of Sahibganj.
(b) Commercial Taxes Officer, Sahibganj Circle.		Ditto.
HAZARIBAGH DIVISION		
64. (a) Joint Commissioner of Commercial Taxes, Hazaribagh Division.		The district of Hazaribagh and Giridih of North Chotanagpur Civil Division.
(b) Deputy Commissioner of Commercial Taxes (Administration), Hazaribagh Division.		Ditto.
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring Hazaribagh Division.		Ditto.
(d) Deputy Commissioner of Commercial Taxes, Investigation Bureau Hazaribagh Division.		Ditto.
(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Hazaribagh Division.		The district of Hazaribagh and Giridih of North Chotanagpur Civil Division.

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(f) Commercial Taxes Officer, Investigation Bureau, Hazaribagh Division.		Ditto.
65. (a) Deputy Commissioner of Commercial Taxes,, Hazaribagh Circle.		The whole of the district of Hazaribagh excluding Kod-erma Sub-division.
(b) Assistant Commissioner of Commercial Taxes, Hazaribagh Circle.		Ditto.
(c) Commercial Taxes Officer, Hazaribagh Circle.		Ditto.
66. (a) Assistant Commissioner of Commercial Taxes, Koderma Circle.		Koderma Sub-division of the district of Hazaribagh.
(b) Commercial Taxes Officer, Koderma Circle.		Ditto.
67. (a) Assistant Commissioner of Commercial Taxes, Giridih Circle.		The whole of the Giridih district excluding Tenughat Sub-division.
(b) Commercial Taxes Officer, Giridih Circle.		Ditto.
68. (a) Deputy Commissioner of Commercial Taxes, Tenughat Circle.		Tenughat Sub-division of the district of Giridih.
(b) Assistant Commissioner of Commercial Taxes, Tenughat Circle.		Ditto.
(c) Commercial Taxes Officer, Tenughat Circle.		Ditto.

DHANBAD DIVISION

69. (a) Joint Commissioner of Commercial Taxes, Dhanbad Division.		The whole of the district of Dhanbad in the Chotanagpur North Division.
(b) Deputy Commissioner of Commercial Taxes (Administration) Dhanbad, Division		Ditto.
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Dhanbad Division.		Ditto.
(d) Deputy Commissioner of Commercial Taxes, Investigation Bureau, Dhanbad Division.		Ditto.
(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Dhanbad Division.		Ditto.
(f) Commercial Taxes Officer, Investigation Bureau, Dhanbad Division.		Ditto.
70. (a) Deputy Commissioner of Commer-		Dhanbad Police Station of the

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	Taxes, Dhanbad Urban Circle.	District of Dhanbad.
	(c) Commercial Taxes Officer, Dhanbad Urban Circle.	Ditto.
71. (a)	Deputy Commissioner of Commercial Taxes, Dhanbad Circle.	Govindpur, Baliapur, Tundi, Kenduadih, Putki Police Station of the district of Dhanbad.
	(b) Assistant Commissioner of Commercial Taxes, Dhanbad Circle.	Ditto.
	(c) Commercial Taxes Officer, Dhanbad Circle.	Ditto.
72. (a)	Deputy Commissioner of Commercial Taxes, Jharia Circle.	The Police Station of the district of Dhanbad.
	(b) Assistant Commissioner of Commercial Taxes, Jharia Circle.	Ditto.
	(c) Commercial Taxes Officer, Jharia Circle.	Ditto.
73. (a)	Deputy Commissioner of Commercial Taxes, Sindri Circle.	The Police Station of Jorapokhar, Sudamadih and Sindri of the district of Dhanbad.
	(b) Assistant Commissioner of Commercial Taxes, Sindri Circle.	Ditto.
	(c) Commercial Taxes Officer, Sindri Circle.	Ditto.
74. (a)	Deputy Commissioner of Commercial Taxes, Katras Circle.	Katras, Topchanchi, Jogta and Baghmara Police Stations of the district of Dhanbad.
	(b) Assistant Commissioner of Commercial Taxes, Katras Circle.	Ditto.
	(c) Commercial Taxes Officer Katras Circle.	Katras, Topchanchi, Jogta and Baghmara Police-stations of the district of Dhanbad.
75. (a)	Deputy Commissioner of Commercial Taxes, Chirkunda Circle.	Police-stations of Nirsa and Chirkundra of the district of Dhanbad.
	(b) Assistant Commissioner of Commercial Taxes, Chirkunda Circle.	Ditto.
	(c) Commercial Taxes Officer, Chirkunda Circle.	Ditto.
76. (a)	Deputy Commissioner of Commercial Taxes Bokaro Circle.	The Police-station of Bokaro, Chas, Chandankiari and Harla of the district of Dhanbad.
	(b) Assistant Commissioner of Commercial Taxes, Bokaro Circle.	Ditto.

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(c) Commercial Taxes Officer, Bokaro Circle.		The Police-Stations of Bokaro, Chas, Chandankiari and Harla of the district of Dhanbad.
RANCHI DIVISION, GUMLA		
77. (a) Joint Commissioner of Commercial Taxes, Ranchi Division.		The district of Ranchi Gumla, Lohardaga and Palamau of the Chotanagpur South Division.
(b) Deputy Commissioner of Commercial Taxes (Administration), Ranchi Division.		Ditto.
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Ranchi Division.		The districts of Ranchi, Gumla, Lohardaga and Palamau of the Chotanagpur South Division.
(d) Deputy Commissioner of Commercial Taxes, Investigation Bureau, Ranchi Division.		Ditto.
(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Ranchi Division.		Ditto.
(f) Commercial Taxes Officer, Investigation Bureau, Ranchi Division.		Ditto.
78. (a) Deputy Commissioner of Commercial Taxes, Ranchi Special Circle.		The municipal are of Ranchi lying within the line drawn from Shaheed Chowk along Court Road to Divisional Commissioner's Office and then skirting the collectorate and running west up to junction of Ratu Road and then along Harmu Road, Laike Road and Jain Mandir and J. J. Road meeting at Shaheed Chowk and the area of Agricultural produce marketing yard, Pandra, Ranchi of Ranchi Sadar Suddivision.
(b) Assistant Commissioner of Commercial Taxes, Ranchi Special Circle.		Ditto.
(c) Commercial Taxes, Officer, Ranchi Special Circle.		Ditto.
79. (a) Deputy Commissioner of Commercial Taxes, Ranchi East Circle.		The area on the north side of the northern boundary of

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		Ranchi South Circle of Ranchi District which is surrounded by the road running from Railway Overbridge near Ranchi Railway Station to Firaiyalaj Chowk and from there passing through Lalpur Chowk and going to Hazaribagh Road.
	(b) Assistant Commissioner of Commercial Taxes, Ranchi East Circle.	Ditto.
	(c) Commercial Taxes Officer, Ranchi East.	Ditto.
80.	(a) Deputy Commissioner of Commercial Taxes, Ranchi West Circle.	That area of Ranchi district which is not included in the jurisdiction of Ranchi South Circle, Ranchi Special Circle, and Ranchi East Circle.
	(b) Assistant Commissioner of Commercial Taxes, Ranchi West Circle.	Ditto.
	(c) Commercial Taxes Officer, Ranchi Circle.	Ditto.
81.	(a) Deputy Commissioner of Commercial Taxes, Ranchi South Circle.	The Khunti subdivision and Doranda, Silli, Hatia, Namkum, Angara and Jaganathpur Police Stations of the Sadar subdivision of Ranchi district.
	(b) Assistant Commissioner of Commercial Taxes, Ranchi South Circle.	Ditto.
	(c) Commercial Taxes Officer, Ranchi south Circle.	Ditto.
82.	(a) Assistant Commissioner of Commercial Taxes, Lohardaga Circle.	The whole of the district of Lohardaga.
	(b) Commercial Taxes Officer Lohardaga Circle.	Ditto.
83.	(a) Assistant Commissioner of Commercial Taxes, Gumla Circle.	The whole of the district of Gumla.
	(b) Commercial Taxes Officer, Gumla Circle.	Ditto.
84.	(a) Assistant Commissioner of Commercial Taxes, Palamau Circle.	The whole of the district of Palamau.
	(b) Commercial Taxes Officer, Palamau Circle.	Ditto.

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JAMSHEDPUR DIVISION.		
85. (a) Joint Commissioner of Commercial Taxes, Jamshedpur Division.	The whole of the district of Singhbhum.	
(b) Deputy Commissioner of Commercial Taxes, (Administration), Jamshedpur Division.	Ditto.	
(c) Deputy Commissioner of Commercial Taxes, Vigilance and Monitoring, Jamshedpur Division.	Ditto.	
(d) Deputy Commissioner of Commercial Taxes, Investigation Bureau, Jamshedpur Division.	Ditto.	
(e) Assistant Commissioner of Commercial Taxes, Investigation Bureau, Jamshedpur Division.	Ditto.	
(f) Commercial Taxes Officer, Investigation Bureau, Jamshedpur Division.	Ditto.	
86. (a) Deputy Commissioner of Commercial Taxes, Jamshedpur Urban Circle.	The Police stations of Bistupur, Kadma and Sonari.	
(b) Assistant Commissioner of Commercial Taxes, Jamshedpur Urban Circle.	Ditto.	
(c) Commercial Taxes Officer, Jamshedpur Urban Circle.	Ditto.	
87. (a) Deputy Commissioner of Commercial Taxes, Jamshedpur Circle.	The Police Stations of Sakchi, Mango, Teleco, Golmuri and Patamada.	
(b) Assistant Commissioner of Commercial Taxes, Jamshedpur Circle.	Ditto.	
(c) Commercial Taxes Officer, Jamshedpur Circle.	Ditto.	
88. (a) Deputy Commissioner, Commercial Taxes, Adityapur Circle.	The Police Station of Adityapur, Kandra, Chandil, Ichagarh and Nimdih.	
(b) Assistant Commissioner of Commercial Taxes, Adityapur Circle.	Ditto.	
(c) Commercial Taxes Officer, Adityapur Circle.	Ditto.	
89. (a) Deputy Commissioner, Commercial Taxes, Singhbhum Circle.	The entire area of Dalbhum subdivision of Singhbhum district excluding the Police Stations of Sakchi, Bistupur, Telco, Golmuri, Mango, Kadma and Sonari.	

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(b) Assistant. Commissioner, Commercial Taxes, Singhbhum Circle.		Ditto.
(c) Commercial Taxes Officer, Singhbhum Circle.		Ditto.
90. (a) Assistant Commissioner, Commercial Taxes, Chaibasa Circle.		The whole of the Sadar sub-division and Saraikela, Kharsawan sub-division of the district of Singhbhum excluding the Police Stations of Adityapur, Nimdih, Chandil and Inchagarh of Saraikela Kharsawan subdivision.
(b) Commercial Taxes, Officer, Chaibasa Circle.		Ditto.
(c) Commercial Taxes, Officer, Chaibasa Circle.		Chakradharpur, Mancharpur, Goalkera, Bandgaon and Sonua Police-Stations of Sadar Subdivision and Kharsawan and Kuchai Police-station of the Saraikela Kharsawan Subdivision of the district of Singhbhum.
91. (a) Assistant Commissioner, Commercial Taxes, Maithan Checkpost.		The Police-stations of Nirsa and Chirkunda of the district of Dhanbad.
(b) Commercial Taxes Officer, Maithan Checkpost.		Ditto.
92. Commercial Taxes Officer, Chas Checkpost.		The Police-stations of Bokaro, Chas, Chandankiari and Harla of the district of Dhanbad.
93. Commercial Taxes Officer, Dimna Checkpost.		The jurisdiction of Jamshedpur Circle
94. Commercial Taxes Officer, Pardih Checkpost.		The jurisdiction of Jamshedpur Circle.
95. Commercial Taxes Officer, Sohani Patti Checkpost.		The jurisdiction of Buxar Circle.
96. Commercial Taxes Officer, Raxaul Checkpost.		The jurisdiction of Motihari Circle.
97. Commercial Taxes Officer, Gumla Checkpost.		The jurisdiction of Gumla Circle.
98. (a) Assistant Commissioner of Commercial Taxes, Durgabati Checkpost.		The jurisdiction of Sasaram Circle.
(b) Commercial Taxes Officer, Durgabati Checkpost.		Ditto.

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99.	Commercial Taxes Officer, Basdila Checkpost.	The jurisdiction of Gopalganj Circle.
100.	Commercial Taxes Officer, Dalcola Check-post.	The jurisdiction of Purnea Circle.

2. This notification shall be deemed to have come into force with effect from 30th April, 1994.

1.

विषय :—डिस-ऐन्टीना/केबूल टी० वी० द्वारा दिखाये जाने वाले कार्यक्रमों पर मनोरंजन कर की देयता के सम्बन्ध में।

डिस-ऐन्टीना/केबूल टी० वी० पर दिखाये जाने वाले मनोरंजन कार्यक्रमों पर मनोरंजन-कर की देयता है या नहीं इस सम्बन्ध में कतिपय अंचल कार्यालयों से जानकारी चाही गयी है। इस संदर्भ में बिहार मनोरंजन-कर अधिनियम, 1948 के प्रावधान के आलोक में इस विषय की समीक्षा की गयी है। महाधिवक्ता की भी राय प्राप्त की गयी।

2. उपर्युक्त के आलोक में डिस-ऐन्टीना/केबूल टी० वी० के माध्यम से मनोरंजन-कर हेतु किए गए भुगतान पर धारा-3 के अन्तर्गत 110 प्रतिशत की दर से मनोरंजन-कर की देयता है और उसका संग्रह करने वाले स्वत्वधारी पर मनोरंजन-कर अदायगी का दायित्व बनता है।

3. अतएव मनोरंजन उपलब्ध कराने वाले डिस-ऐन्टीना/केबूल टी० वी० के स्वत्वधारियों पर मनोरंजन-कर अधिनियम/नियमावली के प्रावधानों के अधीन मनोरंजन-कर वसूली की कार्रवाई की जाय एवं अपने अंचलाधीन डिस-ऐन्टीना/केबूल टी० वी० की संख्या एवं प्रत्येक के कनेक्शन की संख्या/प्रवेश-दर आदि से मुख्यालय को अविलम्ब अवगत करवाया जाय। [पत्र संख्या-अ० क० 403/92-7968 पटना, दिनांक 4 दिसम्बर, 1992.]

2.

संकल्प सं अ० क०-2152/79-1187 दिनांक 19.2.1981—बिहार के राज्यपाल ने बिहार मनोरंजन-कर अधिनियम 1948 की धारा 10 (2) के अन्तर्गत चलचित्रों को मनोरंजन कर से विमुक्ति से संबंधित प्रस्तावों पर विचार करने के लिए एक मनोरंजन-कर परामर्श दातृ समिति गठित करने का निर्णय लिया है।

2. इस समिति में निम्नलिखित सदस्य रहेंगे:—

(क) आयुक्त एवं सचिव—

वित्त, विभाग, बिहार, पटना।

सदस्य।

(ख) शिक्षा आयुक्त, बिहार, पटना।

सदस्य।

(ग) वाणिज्य-कर आयुक्त-बिहार, पटना।

सदस्य एवं संयोजक।

3. यह समिति सिर्फ चलचित्रों के सम्बन्ध में मनोरंजन-कर विमुक्ति के प्रस्तावों पर अपना परामर्श देगी। समिति के मार्ग-दर्शन के लिए निम्नांकित तथ्यों को अपने समक्ष रखेगी:—

(i) चलचित्र द्वारा राष्ट्रीय एकता तथा अनुशासन उजागर हो,

(ii) चलचित्र देश भक्ति की भावना से प्रेरित हो,

(iii) सामाजिक बुराईयाँ एवं कलंकित ढंग के दुर्य्यवहार को समाप्त करने का विचार हो।

(iv) जन-साधारण के आर्थिक विकास तथा उन्नति के पक्ष पर प्रकाश डालता हो।

उपर लिखित रचनात्मक पक्ष के गुणों को उपलब्धि के अलावे निम्न प्रकार के चलचित्र मनोरंजन-कर से विमुक्ति के लिए मान्य नहीं समझे जायेंगे :—

(v) जो चलचित्र मूलतः व्यावसायिक दृष्टिकोण से बना हो।

(vi) जो चलचित्र फार्मुला कथन पर तैयार किया गया हो।

(vii) जिस चलचित्र में कोई उपयोगी संदेश नहीं हो।

(viii) जो चलचित्र सेक्स एवं हिंसा पर आधारित हो।

4. समिति को यह अधिकार रहेगा कि वह चलचित्रों की कहानी तथा निर्माण सम्बन्धी अन्य बिन्दुओं के अलावा समय-समय पर चलचित्रों का साक्षात्कार भी करेगी। साक्षात्कार का स्थान हर मामले में पटना होगा। साक्षात्कार की व्यवस्था तथा उस पर होने वाले खर्च को आवेदक वहन करेंगे जो संयोजक की देख-रेख में निश्चित की जाएगी।

समिति अपना अग्रिम परामर्श संयोजक के माध्यम से लिखित रूप में वाणिज्य-कर आयुक्त, बिहार, पटना को भेजेगी। तत्पश्चात् वाणिज्य-कर आयुक्त उन विषयों पर ध्यान देते हुए चलचित्रों के विमुक्ति देने मनोरजन-कर संग्रहण पर पड़नेवाले प्रभाव, विमुक्ति की अवधि तथा कोई ऐसी अन्य शर्त जिन्हें आयुक्त समझे इन सारी बातों का उल्लेख करते हुए सरकार के समक्ष प्रस्ताव रखेंगे तथा सरकार का आदेश प्राप्त करेंगे। विमुक्ति संबंधी अन्तिम आदेश मंत्रिपरिषद् की स्वीकृति के पश्चात् ही निर्गत किये जायेंगे।

3.

वित्त (वाणिज्य-कर) विभाग संकल्प सं० अ० क० (मनो)—113/85—5934 दिनांक 19 जुलाई 1986।

बिहार के राज्यपाल ने बिहार मनोरजन-कर अधिनियम, 1948 की धारा 10(1) के अन्तर्गत चलचित्रों को मनोरजन-कर से विमुक्ति से संबंधित प्रस्तावों पर विचार करने के लिए मनोरजन-कर परामर्श दातृ समिति के गठन से सम्बन्धित संकल्प संख्या-अ० क०-2152/79-1187, दिनांक 19 फरवरी 1981 में निम्न संशोधन करने का निर्णय लिया है—

1. उक्त संकल्प की कंडिका 8 की उप-कंडिका (iv) के बाद निम्नलिखित नयी उप-कंडिका (v) एवं (vi) जोड़ी जायेंगी :—

(v) ऐसा चलचित्र जिसे इंटरनेशनल फेडरेशन ऑफ फिल्म प्रोड्यूसर्स एसोसिएशन द्वारा रिकोगनाइज्ड किसी अन्तर्राष्ट्रीय फिल्म फेस्टिवल में कोई एवार्ड प्राप्त हुआ हो, और

(vi) सेंट्रल बोर्ड ऑफ सर्टिफिकेशन द्वारा "चलचित्र" के रूप में श्रेणीबद्ध चलचित्र।

2. उक्त संकल्प की वर्तमान कंडिका 3 की उप-कंडिका (v), (vi), (vii) और (viii) क्रमशः (vii), (viii), (ix) और (x) के रूप में पुनर्संख्यांकित होगी।

4

वित्त (वाणिज्य-कर) विभाग संकल्प सं० अ० क० (मनो) 107/85—2276 दिनांक 4 मार्च 1989।

बिहार के राज्यपाल ने बिहार मनोरजन-कर अधिनियम, 1948 की धारा 10 (2) के अन्तर्गत चलचित्रों को मनोरजन-कर से विमुक्ति में संबंधित प्रस्तावों पर विचार करने के लिए एक मनोरजन-कर परामर्श दातृ-समिति के गठन से सम्बन्धित संकल्प संख्या सं० अ० क०-2152/79—1187, दिनांक 19 फरवरी, 1981 में निम्न-संशोधन करने का निर्णय लिया है :—

(1) कंडिका-2 निम्नरूप में प्रतिस्थापित की जायगी :—

सदस्यगण

(क) वित्त-सचिव।

(ख) आयुक्त एवं सचिव, मानव संसाधन विकास विभाग।

(ग) वाणिज्य-कर आयुक्त—सदस्य एवं संयोजक, बिहार, पटना।

(2) अन्य शर्तें एवं बंधन उक्त संकल्प के अनुसार यथावत रहेंगे।

The 12th August 2010

S.O. 167, dated the 12th August 2010—whereas by Notification no.-LG-1-19-2010/Lez-116, dated 9th April 2010 of Bihar Finance Act, 2010 (Bihar Act 8, 2010) Section-3A of The Bihar Entertainment Tax Act, 1948 is repealed therefore Notification no. S.O. No. 774/dated 14th August 1985, 474/dated 11th April 1986, 926/dated 22nd September 1986, 1264/dated 16th December 1989, 10/dated 4th January 1990, 338/dated 7th March 1990, 448/dated 5th June 1990 issued by The Commercial Taxes Department under the said Section are hereby repealed and the words "Section 3A and" used in S.O. no. 92/dated 23rd March 1993 & S.O. no. 70/dated 15th June 2002 are substituted by the word "Section".

2. This notification shall come into force at once.