

(2) The said authority shall, if he is satisfied that the amount of tax has correctly been paid by stamps, destroy such counterfoils affixed with the head portion of the stamps and make endorsement to that effect on the order-sheet indicating the total value of stamps destroyed.

(3) Where the return furnished is not found to be correct and complete, or where a proprietor is found to have admitted any person to any entertainment otherwise than by stamps affixed to a ticket, the said authority shall assess to the best of his judgment, the amount of tax if any, due from the proprietor on that amount.

(4) If the proprietor fails to file a return or having filed a return, fails to comply with all the terms or notice issued under sub-rule (1) or fails to produce any evidence, the authority referred to in sub-rule (1) giving the proprietor a reasonable opportunity of being heard, assess to the best of his judgment the amount of tax, if any, due from the proprietor.

(5) Where any sum is found to be payable by a proprietor, the prescribed authority shall serve a notice in Form XII and shall also fix a date on which the proprietor shall produce the challan in proof of the payment made by him of such sum.

63. Application of the provisions of rules contained in Part I.—Where no provision or insufficient provision has been made in this part with respect to condition relating to registration, return, inspection, payment of fees on security, size, shape, printing and issue of tickets, assessment, appeals, revision, review and recovery and refund of taxes and matters incidental thereto, the provisions of rules contained in Part I, shall apply *mutatis mutandis*.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form I.—Application for Registration.

(See Rule 5)

To

The

Circle/Sub-circle.

I, (full name), son of (full name) hereby apply for registration under section 6 of the Bihar Entertainments Tax Act, 1948, and furnish the following particulars for that purpose;—

1. Name of the proprietor.
2. Status (Whether individual, a Hindu undivided family, firm, limited company, association of persons, etc.)
3. Style of the Entertainment.
4. Nature of the Entertainment.
5. Location of place of the Entertainment for which the application is made—

- (a) Mohalla/ Road.
 (b) Village/Town.
 (c) Sub-division.
6. Address of office or any other place where notice and communications should ordinarily be despatched—
 (a) Mohalla/Road.
 (b) Village/Town.
 (c) Post Office.
 (d) Revenue Thana.
 (e) Thana No.
 (f) Subdivision.
7. How often in a week and on what days it will be held?
8. Hours of commencement and termination—
 Week days
 Sunday
9. Complete list of other places of entertainments of the proprietor for which separate application has been/will be made.
10. Books of accounts ordinarily maintained.
11. State the class for which complimentary tickets will be issued and rate of payment for admission, if any.
12. Seating capacity and rates of payment for admission to different classes—

Class	Seating capacity	Rates of payment for admission	Tax inclusive of surcharge	Remarks
1	2	3	4	5

13. Particulars of persons having interest in the business—

Serial no.	Name and parentage.	Designation	Permanent address	Nature and extent of interest.	Signature of the person having interest in the business.
1	2	3	4	5	6

14. Amount of security money deposited, if any, with challan no. /G.P. Notes no.

I declare that the above statements are true to the best of my knowledge and belief.

Place

Dated, the

19

Signature

Designation.

ACKNOWLEDGMENT.

Received an application in Form I from for registration under Bihar Entertainment Tax Rules, 1984.

Receiving Officer.

Bihar Entertainment Tax Rules, 1984

[FORM 1A

Application for Registration for Cable Television Operator or Cable Television Network

[See Rule 3(1)]

To,

Circle Incharge Circle

I (Full name) son of (Full name) hereby apply for registration under section 6 of the Bihar Entertainment Tax Act, 1948 and furnish the following particulars for that purpose:

- (1) Name of the proprietor
- (2) Status (whether individual, a Hindu Undivided Family, Firm, Limited Company, Association of persons etc.)
- (3) Style of the Entertainment
- (4) Nature of the Entertainment
- (5) Location of place of the Entertainment for which application is made : ...
 - (a) Mohalla/Road.
 - (b) Village/Town.
 - (c) Sub-division.

- (d) District.
- (6) Address of office or any other place where notice and communication should ordinarily be despatched :—
- (a) Mohalla/Road.
- (b) Village/Town.
- (c) Post Office.
- (d) Revenue Thana.
- (e) Thana No.
- (f) District.
- (7) Books of Accounts ordinarily maintained.
- (8) Number of Channels exhibited.
- (9) Number of connections in operation.
- (10) Amount charged to subscriber for Cable Television connections.
- (11) Entertainment Tax payable on each connection provided to subscriber.
- (12) Particulars to persons having interest in the business.

Serial No.	Name	Father/Husband name	Permanent address	Nature & extent of interest	Signature of the person having interest in the business.
1	2	3	4	5	6

(13) Amount of security money deposited.

If any with challan no. and date.

I declare that the above statements are true to the best of my knowledge and belief.

Place :

Dated, the

Signature.

Designation.

Acknowledgement

Received an application in Form IA from ... for registration under Bihar Entertainment Tax Rules, 1984.

Receiving Officer.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form II—Certificate of Registration

(See Rule 5)

Office of the
Registration numberCircle/Sub-circle
/Ent. of the year.

This is to certify that the proprietor, whose particulars are detailed below, has been registered under section 6 of the Bihar Entertainments Tax Act, 1948 on the ... of 19

He is liable to pay tax for admission to the entertainment from—

1. Name of the proprietor ...
2. Status ...
3. Style of the entertainment ...
4. Nature of the entertainment ...
5. Location of the place of entertainment—
 - (a) Mohalla/Road ...
 - (b) Village/Town ...
 - (c) Post Office ...
6. Name of the Treasury or Sub-treasury where the tax is to be deposited.

Place

Date

Seal

Signature.
Designation.

(Reverse)

1. Address of office or any other place where notices and communications should ordinarily be despatched—
 - (a) Mohalla/Road ...
 - (b) Village/Town ...
 - (c) Post Office ...
 - (d) Revenue Thana ...
 - (e) Thana no. ...
 - (f) Subdivision ...
2. Complete list of other places of entertainments of the proprietor with their registration number if register maintained.
3. How often in a week and on what days it will be held?
4. Hours of commencement and termination of entertainment—
 - (1) Week days

- (2) Sundays
5. State the class for which complimentary tickets are issued and rate of payment for admission, if any,
6. Seating capacity and rates of payment for admission to different classes—

Class	Seating capacity	Rates of payment for admission	Tax inclusive of surcharge	Remarks
1	2	3	4	5
1. Particulars of persons having interest in the business :				
Serial no.	Name and parentage	Designation	Permanent address	Nature and extent of interest.
1	2	3	4	5

The Bihar Entertainment Tax Rules, 1984

[FORM IIA

Certificate of Registration

Office of the Circle. Registration No. ENT
of the year This is to certify that the proprietor whose particulars
are detailed below, has been registered u/s 6 of the Bihar Entertainment Tax Act,
1948 on the (date).

He is liable to pay tax for admission or otherwise to the entertainment from
.....

1. Name of the proprietor.
2. Status.
3. Style of the entertainment.
4. Nature of the entertainment.
5. Location of the place of entertainment.
 - (a) Mohalla/Road
 - (b) Village/Town
 - (c) Post Office
6. Name of the treasury where the tax is to be deposited. -

Place. —

Signature

Date. —

Designation

Seal.

(Reverse)

1. Address of office or any other place where notices and communications should ordinarily be despatched.—
 - (a) Mohalla/Road

- (b) Village/Town
- (c) Post Office
- (d) Revenue Thana
- (e) Thana No.
- (f) Sub-division
2. Complete list of other places of entertainment of the proprietor with their registration number if any.
3. Hours of commencement and termination of entertainment.
4. No. of Channels exhibited.....
5. No. of connections in operation.....
6. Total charges received from each connection of Cable T. V. provided to subscriber.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form III—Application for cancellation of Registration.

(See Rule 7)

To

The

Enclosing herewith registration certificate no.

Circle/Sub-circle.

I,

son of

Ent.

apply for cancellation of the said certificate and furnish the following particulars for that purpose :

hereby

1. Registration ...
2. Name of the proprietor ...
3. Status ...
4. Style of the entertainment ...
5. Location of the place of entertainment.
6. Grounds on which cancellation is applied for.
7. Date from which cancellation is applied for.
8. (i) Period up to which returns have been filed.
- (ii) Period up to which tax has been paid
- (iii) Period up to which assessment has been made.

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

Date

Signature
Designation

ACKNOWLEDGMENT

Received an application in Form III, with/without a copy of certificate of registration bearing number for cancellation from

Receiving Officer.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form IV—Application for permission for payment of
fixed sum in lieu of tax
(See Rule 19)

To

The Commissioner of Commercial Taxes, Bihar, Patna. Through the
Circle/Sub-circle.

I, (full name), son of (full name) hereby apply for permission to compound for the tax payable under the Act by paying in lieu thereof a fixed sum and furnish the following particulars for that purpose.

1. Registration number
2. Name of the proprietor
3. Style of the entertainment
4. Location of the place of entertainment.
5. Seating capacity and rates of payment
for admission to different classes :

Class	Maximum seating capacity.	Probable no. of admissions in each class.	Rate		Total	Remarks
			Of payment for admission.	Of tax inclusive of surcharge.		
1	2	3	4	5	6	7
	6. How often in a week and on what days it will be held?					
	7. Period for which the permission is required.					
	8. Approximate probable gross receipts per day.					
	9. Amount per day/week/month/ for entire period which the applicant offers as payment for the composition of the tax.					
	10. State grounds, if any, for granting permission for payment of fixed sum.					

I agree to and shall abide by such conditions as may be laid down by the Commissioner.

I declare that the above statements are true and complete to the best of my

knowledge and belief.

Date

Signature.

Designation

ACKNOWLEDGMENT

Received an application in Form IV from bearing registration number for permission for payment of fixed sum.

Receiving Officer

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form V—Certificate granting permission for payment of fixed sum in lieu of tax.

(See rule 19)

Office of the Commissioner of Commercial Taxes, Bihar, Patna.

Certificate No.

Year.

This is to certify that the proprietor, whose particulars are detailed below have been permitted to compound for the tax payable under the Act by paying in lieu thereof a fixed sum as specified hereunder. This permission is subject to the conditions mentioned below and such other conditions and restrictions which the Government or the Commissioner may like to impose :—

1. Registration number
2. Name of the proprietor
3. Status
4. Style of the entertainment
5. Nature of the entertainment
6. Location of place of entertainment
7. Number of seats and rates of payment for admission to different classes and the number of shows for which permission to compound the tax is granted?

Class	Number of seats	Rates of		Gross payment (Total of Sl. 3 and 4).	Number of shows		Remarks
		Payment for admissions.	Tax inclusive of surcharge.		On week day	On Sunday	
1	2	3	4	5	6	7	8

8. Period for which permission to compound the tax is granted.
9. Amount of fixed sum payable per day/ week/ month/ for the entire period.

10. How and when payable

11. Conditions :

(a) In the event of increase in the number of seats and shows and enhancement of rates of payment for admission and tax, the proprietor shall pay the proportionate additional amount.

(b) This permission may be revoked at any time without reason being assigned and no compensation shall be payable by Government on account of any loss caused to the proprietor by reason of such revocation.

(c) A correct and complete account shall be maintained of the persons admitted. The account shall show the number of persons admitted to each class and the amount received in respect of them.

(d) Full facilities shall be given to the Inspecting Officer to check the correctness of the account by counting the number of visitors during any show covered by this certificate.

(e) The proprietor shall not start a new branch of the entertainment or make any change in the number of shows, seats, rates of payment for admission and nature of the entertainment without previous approval of the Commissioner.

(f) The certificate shall be exhibited in a conspicuous part of the premises of the entertainment and produced before the Inspecting Officers on demand. No correction or erasure of any kind shall be made or allowed to be made in this certificate.

Signature

Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form VI—Certificate granting permission to pay tax in accordance with the result recorded by any mechanical contrivance.

(See rule 20)

Office of the Commissioner of Commercial Taxes,
Bihar, Patna

Certificate No.

Year.

This is to certify that the proprietor, whose particulars are detailed below, has been permitted to pay the entertainments tax under the Act, in accordance with the provisions of clause (c) of sub-section (5) of section 31 of the Act. This permission is subject to the conditions, mentioned below and such other condition as are in the Act or the rules framed thereunder :—

1. Registration number
2. Name of the proprietor
3. Status
4. Style of the entertainment

5. Nature of the entertainment
6. Location of place of entertainment
7. Period for which the permission is granted
8. Conditions—

(i) This permission may be revoked at any time without reason assigned and no compensation shall be payable by Government on account of any loss caused to the proprietor by reason of such revocation.

(ii) A correct and complete account shall be maintained of the persons admitted through mechanical contrivances. The account shall show the number of persons admitted to each class and the amount received in respect of them.

(iii) No person shall be admitted inside the entertainment except his admission being recorded in the mechanical contrivance.

(iv) Full facilities shall be given to the Inspecting Officers to check the correctness of the records by counting the number of visitors during any session covered by this certificate.

(v) The certificate shall be exhibited in a conspicuous part of the premises of the entertainment and produced before Inspecting Officers on demand. No correction or erasure of any kind shall be made or allowed to be made in the certificate.

Seal

Date

Signature
Designation

RENEWALS.

Date of renewal	Period for which renewed	Signature and designation of Renewing Officer.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form VII—Register of tickets sold.

(See rule 22)

Style of entertainments—

Place—

Date—

Registration No.—

Rates of—	Name of the show		Time of the show
	Ordinary tickets	Complimentary tickets	Amount of entertainment tax inclusive of surcharge payable.

Class	Payment for admission	Tax inclusive of surcharge	Serial nos. (From—to—)	No. of tickets sold.	Serial nos. (From—to—)	No. of tickets sold.	No. of tickets issued to persons exempted under section 10 (2)
1	2	3	4	5	6	7	8

No. of tickets sold.	Total tickets for the class issued	Amount received on account of payment for admission	Ordinary tickets.	Complimentary tickets.	Gross Total	Remarks
9	10	11	12	13	14	15

(क) प्रवेश के लिए भुगतान		(ख) मोर्चन-कर	
(1)	इस प्रदर्शन की प्राप्ति	रु० ...	रु० ...
(2)	सप्ताह के प्रारम्भ से पहले प्रदर्शनी की प्राप्ति	रु० ...	रु० ...
(3)	इस प्रदर्शन तक कुल प्राप्ति	रु० ...	रु० ...
निरीक्षण पदाधिकारी की अभ्युक्तियाँ		हस्ताक्षर—	
		पदनाम—	

[Publisher's Note—Form VII (as published in english text of the Rules) is incomplete as the above portion (given in hindi) is missing. This portion is given in the hindi text of the Rules. We have given this portion in hindi only (since english text is missing) with a view to complete the form.]

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form VIII—Register of season tickets sold

[See rule 22]

Style of Entertainment	...	...	...	...	...	...	...	...	...
Registration No.	...	...	...	...	...	...	...	...	...
Place	...	...	...	...	...	...	...	...	...
Date	...	...	...	...	...	...	...	...	...
Rate of	Ordinary tickets	Complimentary tickets	Amount of Entertainment tax inclusive of surcharge payable.					Remark	

Date of issue.	Class	Payment for admission.	Tax inclusive of surcharge	Period of validity.	Serial nos. (from—to— sold.	No. of tickets
1	2	3	4	5	6	7

Serial no. (From—to—).	No. of tickets sold	Total tickets for the class issued	Amount received on a/c of payment for admission.	Ordinary tickets	Complimentary tickets	Gross total
8	9	10	11	12	13	14

Receipts.		Payment for admission.	Entertainment tax.
1st show at ...	...	Rs. ...	Rs. ...
2nd show at ...	...	Rs. ...	Rs. ...
Total ...	...	Rs. ...	Rs. ...
Previous day's total ...	...	Rs. ...	Rs. ...
Up-to-date total ...	...	Rs. ...	Rs. ...

Signature
Designation

Remarks by the Inspecting Officer

Signature
Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form IX—Return of entertainments tax payable.

[See rule 23]

- (i) Style of the entertainment—
- (ii) Location of the entertainment—
- (iii) Period for which return is filed.

Registration number :

Number of persons admitted			Receipts
Rate of	Through ordinary tickets.	Through complimentary tickets.	Tax inclusive of surcharge.

Class of admission.	Payment of admission.	Entertainments tax inclusive of surcharge.	Serial numbers (from-to-)
1	2	3	4

Total No.	Serial nos. (from—to.)	Total No.	Exempted under section 10(2) from—to.	Total No.
5	6	7	8	9

Payment of admission	Ordinary tickets	Complimentary tickets	Gross total	Rema
10	11	12	13	14

Tax payable—

Amount paid

Treasury challan No.

Date of payment

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

Date

Signature

Designat

ACKNOWLEDGMENTReceived return in form IX from for the period with/ without
chalan no. date under the Bihar Entertainment
Tax Rules, 1984.

Receiving Office

The Bihar Entertainment Tax Rules, 1984**FORM-IX A)¹**

Return of Entertainment Tax payable

(See Rule 23A)

1. Style of entertainment ...
2. Location of the entertainment ...
3. Period for which return is filed ...
4. Registration No. ...
5. No. of cable television connections provided to the subscriber. ...
6. No. of channels exhibited... ..
7. Total of monthly payments received from subscribers. ...
8. Entertainment tax payable
9. Amount paid
10. Treasury Challan No.
11. Date of payment

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

Date.....

Signature

Designation

1. Ins. by S.O. 206 dated 17.12.1998.

Acknowledgement

Received return in Form IXA from for the period with/without
challan no. date under Bihar Entertainment Tax
Rules, 1984.

Receiving Officer.

5. This notification shall come into force from date of issue.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form X—Challan (P)**

(See rule 13/27/53)

Sadar Treasury No.

Serial No.

of collection register for the month of 19.....

1. Original (to be returned by the Treasury to the Deputy Commissioner/Assistant Commissioner/Commercial Taxes Officer).
2. Duplicate (to be retained in the Treasury Office)
3. Triplicate (to be returned to the proprietor)
4. Quadruplicate (to be returned to the proprietor for being forwarded to the Deputy Commissioner/Assistant Commissioner/Commercial Taxes Officer.)

*(405—Other taxes and Duties; on Commodities Services—Entertainment Tax)

Challan of amount paid to *Treasury/Sub-Treasury* Branch of State Bank of India for the period.

Name of proprietor	Style of entertainment	Payment for the period	Payment on account	Amount
1	2	3	4	5
		1. Tax	(a) under rule 13 —Rs. (b) under rule 25 —Rs. (c) under rule 26 —Rs. (d) under rule 53 —Rs.	
		2. Penalty		—Rs.
		3. Miscellaneous		—Rs.
		4. Total		— Rs.

Rupees (in words)

Paise

Signature of the
Depositor

* Now see new Heads of Account.

For use in the Treasury

I received payment of Rs. paise.

(Rupees paise only)

Treasury Officer

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XI—Notice of hearing**

(See rules 31/33/62)

To

Registration no.

Mohalla/Village

Road

Post Office

District

(a) Whereas upon information which has come into my possession, I am satisfied that reasonable ground exists to believe that you are liable to pay tax under the Act, for the period mentioned below but have nevertheless wilfully failed to apply for registration, or

Whereas having applied for registration under sub-section (2) of section 6, you have failed to furnish the particulars and informations required for the purpose of the said sub-section;

You are hereby given an opportunity of being heard at the following place and time according to the provision of sub-section (4) of section 6 of the Act.

(b) Whereas upon information which has come into my possession, I am satisfied that reasonable grounds exist to believe that the payment for admission received by you for the period mentioned below has escaped assessment/has been under assessed/has been assessed at lower rate than which was correctly applicable.

I, therefore, propose to assess/re-assess the amount of tax due in respect of the said payment for admission and for that purpose, I hereby require you to produce or cause to be produced accounts, registers, documents and other evidences mentioned hereunder at the following place and time according to the provisions of section 13B read with section 9B of the Act;

(c) Whereas it appears that you have concealed, omitted or failed to disclose fully the particulars of your receipts of payment for admission and tax or have furnished incorrect particulars thereof and thereby returned figures below the real amount, you are hereby given an opportunity to show cause at the following place and time why an order imposing penalty on you should not be made under section 9(5) of the Act.

(d) Whereas I have reasons to believe that, not being registered under sub-section (3) of section 6, you have collected an amount towards or purported to be tax on payment for admission in a case in which or to the extent you were/are not liable to pay such amount under the Act, you are hereby required on the date and

at the time and place specified below to attend to show cause why an order imposing penalty on you should not be made under section 13C (iii) of the Act.

(e) Whereas you have failed to pay the tax assessed under section 5 (4)/9B/13A/13B and the amount of penalty imposed under section 6(4)/9(2)/9(5)13A/13B/13D for the period mentioned below, you are hereby required to show cause at the following place and time why an order imposing penalty on you should not be made under section 13D of the Act.

(f) Whereas you have failed to furnish return/make payment of tax for the period mentioned below within the prescribed time, you are hereby given an opportunity to show cause at the following place and time why an order imposing penalty on you should not be made under section 9(2)/9(5) of the Act.

(g) Whereas I am not satisfied without requiring your presence or production of evidences that returns furnished by you for the period mentioned below are correct and complete, I hereby require you to produce or cause to be produced accounts and other evidences on which you may rely in support of such return of the following place and time according to the provisions of rule 33(3)/62 of the Rules.

(h) Whereas you have failed to file returns for the period noted below, I hereby require you to produce the evidences noted below and to show cause at the following place and time as to why assessment of tax should not be made to the best of judgment under rule 33(4)/62(4).

Period under reference—

Authority before whom to appear—

Place of hearing—

Date

Time

Evidence required to be produced :

(a) Counterfoils of tickets maintained under rules 9(1)/15(1)(iii).

(b) Inspection book maintained under rule 24.

(c) Register maintained under rules 13(1)/15(1)(iii)(d)/60.

(d) Any other accounts, document or other evidences which you may wish to produce, and

(e) Evidences or papers as detailed below :—

(Here enter any other accounts, papers and documents required)

Seal

Date

(Note—Delete which is not applicable)

Signature

Designation

BIHAR ENTERTAINMENTS TAX RULES, 1984

Form XII—Notice of Demand

(See rule 34/62)

Office of the

To

Circle/Sub-circle

Whereas advance tax as specified below has been determined under rule 26 of the Rules as being payable by you for the period noted hereunder;

Whereas the proceeding under section 9(2)/9(5)/9(9)/13A/12B/13C/13D of the Act in respect of you for the period specified hereunder has been disposed of and penalty as noted imposed on you;

Whereas the assessment/re-assessment proceeding in respect of you for the period specified below has been disposed of with the results noted hereunder.

Whereas you have not paid the amount of tax as specified hereunder, due according to the return filed by you for the period noted below;

Please take notice to be deposited into the Government Treasury the amount of net demand as noted below by

Please take notice that the amount specified below has been paid by you in excess of the net demand. This amount

(a) is being adjusted against the amount payable by you for the period from to

(b) will be refunded to you on claim by you.

1. Period of reference
2. Orders passed under section/Rule
3. Nature of order : Original/appeal revision/reference/review/re-assessment order.
4. Date of order
5. Amount of demand
 - (a) Amount of tax Rs.
 - (b) Amount of penalty Rs.
 - (c) Total
6. Amount already paid—
7. Net demand/excess Rs.—

Challan No.

Date

Amount

1

2

3

Place

Date

Seal

Signature
Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form XIII—Refund Payment Order

(See rule 45)

Book number _____
Serial number _____

Book No. _____ Voucher
Serial No. _____ No. _____

Book Number _____
Serial Number _____

of
List of payment
for.....

Circle 19

- (1) (*045-Other Taxes and Duties on Commodities and Service—Entertainment Tax—Refunds) Counterfoil order for the refund of Entertainments Tax.

- (1) (*045-Other and Duties on Commodities and Services—Entertainment Tax—Refunds) Order for the refund of Entertainments Tax.

- (1) (*045-Other Taxes and Duties on Commodities and Services—Entertainments Tax-Refunds) Order for the refund of Entertainments Tax.

(Payable at the Government Treasury within one month of issue.)

(Advise to Treasury Officer, not to be called.)

1. Refund payable

2. Style of Entertainment—

- To,
The Treasury Officer,
1. Certified that with reference to the assessment record of the period a refund of Rs. is due to of

- To,
The Treasury Officer,
1. Certified that reference to the assessment record of for the period a refund of Rs. is due to of

3. Assessment record number

4. Date of order directing the refund.

5. Amount of refund

6. Challan number and date by which the amount was credited—

7. Signature and designation of officer issuing the order—

8. Signature of the Receipt of the order—

9. Treasury Voucher no.

10. Date of encashment in the Government Treasury.

Certified that the amount of Entertainments Tax concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to him the sum of Rs. Rupees

2. Certified that the amount of Entertainments Tax concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to him the sum of Rs. Rupees

Signature
Designation
Encashment in the Treasury.
Date
Pay rupees only.

Signature
Designation
Place

Treasury Officer

Received payment

Claimant's signature

Signature.....

Designation

Date

Memo No.

Date of issue

Forwarded to

Proprietor for encashment

Memo no.

Date of Issue

Forwarded to the Treasury

Officer for information.

Signature

Designation

Memo No.

Date

Treasury Officer

Forwarded to

Proprietor

Signature

Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XIV**—Order directing a proprietor to pay composition money under section 17

(See rule 48)

To

Whereas in accordance with the provisions of section 17 of the Bihar Entertainments Tax Act, 1948 your application for compounding the offence mentioned below has been accepted by me, you are hereby directed to deposit the amount of composition money at the Government Treasury and report compliance of the order to the undersigned.

- (1) Offence compounded.
- (2) Amount of composition money payable.
- (3) Treasury where money is to be deposited.
- (4) Officer before whom a copy of challan to be filed.
- (5) Date by which compliance to be reported.

Seal

(1) (Commissioner)

Memorandum no. dated

Copy forwarded to the Treasury Officer/Deputy Commissioner/Assistant Commissioner of Commercial Taxes/Commercial Tax Officer for information and necessary action.

Seal

(1) (Commissioner)

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XV**—Indent for Purchase of Stamps

(See rule 33)

To

The Treasury Officer

.....

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

I,, son of Proprietor/Manager of the place of entertainment known as hereby apply for purchase of adhesive stamps of value and denominations specified hereunder for purposes of Bihar Entertainments Tax Act, 1948 being the estimated requirement for the period from to

(1) Denomination	Quantity	Value
(2)		
(3)		
(4)		
(5)		
(6)		

2. I have paid the requisite amount of Rs. towards the price of the stamps by Treasury challan no. dated (copy enclosed).

3. A statement of stamps of different denomination is given below :

Date of purchase	Closing balance of stamps on the date of last purchase	Value of stamps purchased	Total of cols. 2 and 3	Value of stamps issued since the date of last purchase till	Closing balance as on with details (col 4 less col. 5) of stamps of different denominations.
1	2	3	4	5	6

Signature of applicant

Verified the details given above, issue the stamps as below;

Seal	Denomination	Number	Value
			Signature of Treasury Officer/Dy. Commissioner/Assistant Commissioner/Commercial Taxes Officer.

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form XVI—Stock Register of Stamps Denominationwise

(See rule 60).

Style of the entertainment

Location of the entertainment

Month to which the statement relates

Denomination of stamps

Opening balance	Number purchased	Total
Date		

No.	Value	No.	Value	No.	Value
1	2	3	4	5	6
7					
Stamps issued on					
Tickets		Complimentary tickets		Closing balance	Remarks
No.	Value	No.	Value	No.	Value
8	9	10	11	12	13
					14

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form XVII—Register of Stamps issued

(See rule 60)

Style of entertainment

Place

Date

Rate of First/Second/Third/Fourth show at

Class	Payment for admission	Tax	Ordinary tickets		Complimentary tickets		Total tickets for each class issued
			Sl. nos. from— .....to	No. of tickets sold	Sl. nos. from to	No. of tickets sold	

1	2	3	4	5	6	7	8
Receipts—			Payment for admission				
1st show at				
2nd show at				
3rd show at				
4th show at				
1. Total							
2. Previous day's total							
3. Up-to-date total							
Date							
Remarks by the Inspecting Officer							
Signature							
Designation							

Amount received on account of payment for admission on which tax is payable	Amount of entertainment tax payable		Total of entertainments tax payable	Total value of stamps issued with denomination and no. of each denomination	Remarks
	Ordinary tickets Complimentary tickets			
9	10	11	12	13	14

Entertainment Tax payable

Total value of stamps issued

Signature

Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984

Form XVIII—Return of Entertainments Tax paid by means of Stamps
(See rule 61)

			Registration No.		
(i) Style of entertainment
(ii) Location of the entertainment
(iii) Period for which return is filed

Pass of admission	Rate of		No. of persons admitted		
	Payment for admission	Entertainments tax	Through Ordinary tickets		Total no. through complimentary ticket Sl. nos. (from—) to
			Sl. no. From— to	Total no.	
1	2	3	4	5	6

Exempted under Section 10[2]	Receipts			
	Payment for admission	Amount of Entertainments		tax payable
		Ordinary tickets	Complimentary tickets	
7	8	9	10	11
Total value of stamps issued with denominations and nos. issued of each denomination				Remarks
12				12

Opening value of stamps in hand on the 1st day of the week Rs.

Value of stamps purchased during the week Rs.

Total Rs.

Value of stamps issued during the week Rs.

Closing value of stamps at the end of week Rs.

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

Date

Signature

Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XIX—Gate Keeper's note book**
(See rule 15)

Date	Name of the show.	Total seats in the class	From Sl. no. to Sl. no.	Foins of tickets colle	
				Sl. no. of foils of tickets missing	Total n of foils of tickets collect
1	2	3	4	5	6

Total no. of tickets issued				
From Sl. no. to Sl. no.	Total	No. of seats vacant, if any	Signature of the gate keeper	Signature of the pers receiving foils after show
7	8	9	10	11

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XX—Inspection Book**
(See rule 24)

Vol.—

Serial No.

1. Name and style of the entertainment
2. Location of the entertainment
3. Date of Inspection
4. Time
5. Name of the show
6. Name(s) of the inspection officer(s)
7. Designation(s)

Class	Total number of seats in the class	Rate of admission per ticket	Rate of entertainment tax per ticket
1	2	3	4

Tickets issued

Ordinary tickets			Complimentary tickets			Tickets for persons exempted under section 10(2).		
From Sl. no.	To Sl. no.	Total	From Sl. no.	To Sl. no.	Total	From Sl. no.	To Sl. no.	Total
5	6	7	8	9	10	11	12	13

Receipt of adm. from				Receipt of tax from		
Total tickets issued	Ordinary tickets	Tickets for exempted persons	Total	Ordinary tickets	Complimentary tickets	Total
14	15	16	17	18	19	20

Use of stamps on tickets				
Gross receipt	Denomination of tickets	No. of stamps	Value of stamps	Total value of stamps used for the show
21	22	23	24	25

Signature of the proprietor or his authorised agent

Remarks by the inspecting officer

Signature Designation

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XXI—Return in respect of Tickets printed**

(See rule 12)

1. Name and style of entertainment
2. Place of entertainment
3. Registration no. of entertainment —

Name and address of the press by which tickets have been printed	Name of the class for which ticket printed	No. of tickets of each class printed	No. of tickets
1	2	3	4

Date of printing of tickets	Amount of Bill and date of the press	Remark
5	6	7

Signature of the Proprietor

THE BIHAR ENTERTAINMENTS TAX RULES, 1984**Form XXII—Register for authentication of tickets to be maintained classwise**
(To be maintained by the proprietor of entertainment and in the office of the authenticating authority)

(See rule 13)

1. Name and style of entertainment	...	...	...	...	...	...
2. Place of entertainment	...	...	...	...	...	...
3. Registration no. of entertainment	...	...	...	...	...	...
4. No. of pages in the register	...	...	...	...	...	...
5. Name of the class	...	...	...	...	...	...
6. Rate of payment	...	...	...	...	...	...
(i) For admission per ticket	...	...	...	...	...	...
(ii) For entertainment tax per ticket	...	...	...	...	...	...
(iii) Of Gross amount per ticket	...	...	...	...	...	...

Opening balance of ticket in stock			Tickets printed			
From Serial no.	To Serial no.	Total no. of tickets	From Sl. no.	To Serial no.	Total no. of tickets	No of books of tickets
1	2	3	4	5	6	7

Total tickets in stock				Tickets for authentication			
From Sl. no.	To Sl. no.	Total no. of tickets	No. of book of tickets	From Sl. no.	To Sl. no.	Total no. of tickets	No. of books
8	9	10	11	12	13	14	15

Amount of entertainment tax payable	Amount of entertainment tax paid		Balance of unauthenticated tickets in stock			No. of book of tickets
	Challan no.	Date	From Sl. no.	To Sl. no.	Total no. of tickets	
16	17	18	19	20	21	22

Machine meter reading					
Signature of the Proprietor/agent	No. recorded		Signature of the authenticating officer	Signature of the proprietor/agent	Remarks
	From to	Total			
23	24	25	26	27	28