

## ORISSA ACT 4 OF 1984

**\*THE ORISSA ENTERTAINMENT'S TAX (SECOND AMENDMENT)  
AMENDMENT ACT, 1984**

[Received the assent of the Governor on the 21st March 1984, first published in an extraordinary issue of the *Orissa Gazette*, dated the 21st March 1984.]

AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX (SECOND AMENDMENT) ACT, 1982

**B**g it enacted by the Legislature of the State of Orissa in the Thirty-fifth Year of the Republic of India, as follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Orissa Entertainments Tax (Second Amendment) Amendment Act, 1984.

(2) It shall be deemed to have come into force on the 20th day of January, 1984.

Amendment  
of Section 2.

2. For Section 2 of the Orissa Entertainments Tax (Second Amendment) Act, 1982, (hereinafter referred to as the amending Act), the following Section shall be substituted, namely :—

Orissa Act  
17 of 1982.

"2. In Section 4-A of the Orissa Entertainments Tax Act, 1946 (hereinafter referred to as the principal Act), for sub-section (1) the following sub-section shall be substituted, namely :—

Orissa Act  
5 of 1946.

(1) In the case of all cinematograph exhibitions, except those exempted under Section 8 from payment of tax, there shall be levied and paid to the State Government

\* For the Bill, see *Orissa Gazette* Extraordinary, dated the 7th March 1984 (319)

a tax in respect of every show by the proprietor of the Cinema house at the rate specified below :—

1. Shows held in any local area under a Municipal Council or a Notified Area Council, constituted under the Orissa Municipal Act, 1950 having a population of fifty thousand or more,

Orissa Act  
23 of 1950.

(a) Where the seating capacity of the cinema house does not exceed eight hundred.

Twenty-five rupees

(b) Where the seating capacity of the cinema house exceeds eight hundred.

Twenty-five rupees plus two rupees for every additional one hundred seats or part thereof.

2. Shows held in other places,—

(a) Where the seating capacity of the cinema house does not exceed four hundred.

Ten rupees

(b) Where the seating capacity of the cinema house exceeds four hundred.

Ten rupees plus one rupee for every additional one hundred seats or part thereof."

Repeal and saving.

3. (1) The Orissa Entertainments Tax (Second Amendment) Amendment Ordinance, 1984 is hereby repealed.

Orissa Ordinance No. 1 of 1984.

(2) Notwithstanding such repeal, anything done or any action taken under the Orissa Entertainments Tax Act, 1946 as amended by the amending Act after its amendment by the said Ordinance shall be deemed to have been done or taken under the said Act as amended by the amending Act after its amendment by this Act.

Orissa Act 5 of 1946.