

ORISSA ACT 8 OF 1986

THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1986

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ORISSA ACT 8 OF 1986

* THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1986

[Received the assent of the Governor on the 13th March 1986, first published in an extraordinary issue of the Orissa Gazette, dated the 13th March 1986].

An act to Amend the Orissa Entertainments Tax Act, 1946

Be it enacted by the Legislature of the State of Orissa in the Thirty-seventh Year of the Republic of India, as follows:—

Short title
and com-
mencement

1 (1) This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1986.

(2) This section shall come into force at once, sections 2 and 3 shall be deemed to have come into force on the seventeenth day of September, 1985 and sections 4 and 5 shall be deemed to have come into force on the first day of January, 1986.

Amendment
of
Section 4.

2. In section 4 of the Orissa Entertainments Tax Act, 1946 (hereinafter referred to as the principal Act), in sub-section (1), in the second proviso for the words "twenty-five per cent", the words "twenty per cent" shall be substituted. Orissa Act,
5 of 1946,

Amendment
of
Section 4-A.

3. In section 4-A of the principal Act, for sub-section (1) the following sub-section shall be substituted, namely:—

“(1) In 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 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. | Ten rupees |
| (b) Where the seating capacity of the Cinema house exceeds eight hundred. | Ten rupees plus one rupee 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. | Five rupees |
| (b) Where the seating capacity of the Cinema house exceeds four hundred. | Five rupees plus fifty paise for every additional one hundred seats or part thereof.” |

* For the Bill, See Orissa Gazette, Extraordinary dated the 3rd February 1986 (118)

Amendment
of
section 7-A,

4. In Section 7-A of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) In respect of every payment for admission on which tax is leviable under this Act, there shall be levied and paid to the State Government, in addition to such tax a surcharge at the following rates:—

- (a) In any local area under a Municipal Council or Notified Area Council constituted under the Orissa Municipal Act, 1950 other than any local area notified under the second proviso to sub-section (1) of section 4,— Orissa Act 23 of 1950.
- (i) Fifty paise, if the payment for admission to the entertainment excluding the tax does not exceed one rupee and fifty paise;
 - (ii) Seventy-five paise, if the payment for admission to the entertainment excluding the tax exceeds one rupee and fifty paise but does not exceed two rupees and fifty paise; and
 - (iii) One rupee, if the payment for admission to the entertainment excluding the tax exceeds two rupees and fifty paise.
- (b) In local areas notified under the second proviso to sub-section (1) of section 4,—
- (i) Fifty paise, if the payment for admission to the entertainment excluding the tax does not exceed one rupee;
 - (ii) Sixty-five paise, if the payment for admission to the entertainment excluding the tax exceeds one rupee but does not exceed one rupee and fifty paise;
 - (iii) Ninety paise, if the payment for admission to the entertainment excluding the tax exceeds one rupee and fifty paise but does not exceed two rupees and fifty paise; and
 - (iv) One rupee and five paise, if the payment for admission to the entertainment excluding the tax exceeds two rupees and fifty paise; and
- (c) In areas other than those specified in clauses (a) and (b), twenty-five paise in respect of every payment for admission to any entertainment.”

Amendment
of
Section 13.

5. For Section 13 of the Principal Act (excluding the explanation thereunder), the following section shall be substituted, namely:—

“13. (1) Every year from the proceeds of the surcharge collected under this Act in respect of every payment for admission to any entertainment within any local area under the Municipal Council or a Notified Area Council constituted under the Orissa Municipal Act, 1950, after deducting fifteen paise thereof for establishment of low-cost Cinema houses, the balance shall be paid to such Council. Orissa Act, 23 of 1950.

(2) The surcharge of 25 paise collected under clause (c) of sub-section(1) of section 7-A shall be exclusively set apart and utilised for establishment of low-cost Cinema houses in the State.”

Repeal and
Savings.

6. (1) The Orissa Entertainments Tax (Amendment) Ordinance, 1985 and the Orissa Entertainments Tax (Second Amendment) Ordinance, 1985 are hereby repealed. Orissa Ordinance No. of 1985, Orissa Ordinance No. 18 of 1985.

(2) Notwithstanding such repeal of the said Ordinances anything done or any action taken under the principal Act as Amended by the said Ordinances shall be deemed to have been done or taken under the principal Act as amended by this Act.