

**THE ORISSA ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1961**

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ORISSA ACT 16 OF 1961

**THE ORISSA ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1961**

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AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX
ACT, 1946

BE it enacted by the Legislature of the State of Orissa in the Twelfth Year of the Republic of India, as follows :—

Short title 1. This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1961.

Amendment of section 4, Orissa Act 5 of 1946. 2. In section 4 of the Orissa Entertainments Tax Act, 1946 (hereinafter referred to as the principal Act) the following new proviso shall be added, namely :—

“Provided further that the State Government having regard to the size of the population and pattern of occupation of the majority thereof in any local area under a Municipal Council or a Notified Area Council constituted under the Orissa Municipal Act, 1950 may notify any such area in respect whereof there shall be levied and paid a tax in relation to cinematograph exhibitions held in such area at the rate of twenty-five per centum of and in addition to the tax payable under this section.”

Amendment of section 6, Orissa Act 5 of 1946. 3. In section 6 of the principal Act for sub-section (1) the following sub-section shall be substituted, namely :—

“(1) Save in the cases referred to in section 5 no person shall be admitted for payment to any entertainment where the payment is subject to tax except—

- (a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not previously used) issued by the State Government and indicating the proper tax for such ticket, provided the proprietor of the entertainment furnishes such accounts as may be prescribed ; or

- (b) with the prior approval of the State Government and subject to the rules made in that behalf, through a barrier which, or by means of a mechanical contrivance which automatically registers the number of persons admitted ; or
- (c) where the proprietor of the entertainment has, with the prior approval of the State Government and subject to the rules made in that behalf, made arrangements for furnishing the returns of the payment for admission to the entertainment and on account of tax and has given a security up to an amount and in a manner approved by the State Government for the payment of the tax :

Provided that an admission without payment of any person excepting—

- (a) representatives of the press ;
- (b) members of the Board of Censors or its panels ;
- (c) officers of Government on duty ; and
- (d) distributors or producers of films or their representatives ;

shall for the purposes of this Act be deemed to be an admission for payment.”

Amendment
of section 10,
Orissa Act 5
of 1946.

4. In section 10 of the principal Act after the words “ the tax ” the words, figures and brackets “ or penalty imposed under sub-section (2) of section 14 ” shall be inserted.

Amendment
of section
14, Orissa
Act 5 of 1946.

5. The existing section 14 shall be renumbered as sub-section (1) of the said section and to the said section so amended the following new sub-sections shall be added, namely :—

“ (2) Without prejudice to the provisions of sub-section (1) the proprietor of any entertainment who defaults in a manner specified in any of the clauses (a) to (d) of sub-section (1) shall be liable to pay a penalty amounting to rupees two hundred and fifty or double the amount of tax, if any, evaded, whichever is greater, if so ordered by the Collector of the district or any officer not being below the rank of a Subdivisional Magistrate empowered by the State Government in that behalf :

Provided that before imposing a penalty under this sub-section the proprietor concerned shall, in every case, be given a reasonable opportunity of adducing evidence in answer to the allegations made against him and of being heard.

(3) Any person aggrieved by an order imposing penalty under sub-section (2) may, within thirty days from the date of communication of such order, appeal in the prescribed manner to the —

(a) Board of Revenue if the order has been passed by the Collector of the district ; or

(b) Collector of the district if the order has been passed by any authority subordinate to the said Collector ;

who shall hear and dispose of the appeal in the manner prescribed.

(4) In cases where a penalty has been imposed under sub-section (2) the Magistrate passing the sentence of fine for an offence under sub-section (1) shall have due regard to the amount of penalty levied under sub-section (2). ”