

**THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1982**

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## ORISSA ACT 2 OF 1982

**\* THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1982**

[ Received the assent of the Governor on the 15th March 1982 first published in an extraordinary issue of the Orissa Gazette, dated the 16th March 1982 ]

## AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946

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

Short title  
and commen-  
cement.

1. (1) This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1982.

(2) It shall come into force at once.

Amendment  
of  
Section 14.

2. In section 14 of the Orissa Entertainments Tax Act, 1946, for sub-section (2) excluding the proviso, the following sub-section shall be substituted, namely :—

Orissa Act 3  
of 1946.

“(2) Without prejudice to the provisions of sub-section (1), the proprietor of any entertainment shall be liable to pay,—

(a) in case of default in a manner specified in clause (a) of the said sub-section, a penalty amounting to fifty rupees for each person admitted to the place of entertainment, and

(b) in case of default in a manner specified in any of the clauses (b) to (d) of the said sub-section, a penalty amounting to two hundred and fifty rupees or double the amount of tax evaded, if any, whichever is greater,

if so ordered by the Commercial Tax Officer.”.