

# THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1972

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Orissa  
 Government  
 Press, Bhubaneswar  
 1972

ORISSA ACT 3 OF 1972

**\*THE ORISSA ENTERTAINMENTS TAX (AMENDMENT)  
ACT, 1972**

[Received the assent of the Governor on the 26th January 1972,  
first published in an extraordinary issue of the Orissa Gazette,  
dated the 2nd February 1972 ]

AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946

**B**E it enacted by the Legislature of the State of Orissa in the  
Twenty-second 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, 1972.

(2) It shall be deemed to have come into force with effect  
from 1st January, 1972.

Insertion of  
new section  
7-A, Orissa  
Act 5 of  
1946.

2. In the Orissa Entertainments Tax Act, 1946, after section 7, <sup>Orissa Act 3  
of 1946.</sup> the following new section shall be inserted, namely :—

Surcharge on  
payments for  
admission.

“7-A. (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, namely :—

(a) when tax is paid by means of affixing stamps on the  
ticket, the amount of surcharge shall be—

(i) ten paise, if the payment for admission to the entertain-  
ment including the tax is one rupee or less; and

(ii) in any other case, fifteen paise;

(b) when tax is payable in any other manner, the surcharge shall  
be equal to twenty-five per centum of the tax payable.

(2) The surcharge shall be paid in the same manner as the tax:

Provided that in cases where a stamp is to be affixed on the ticket  
for the above purpose, it shall bear the inscription “refugee relief”.

(3) Subject to the provisions of sub-sections (1) and (2), the  
provisions of this Act and the rules made thereunder shall, so far as  
may be, apply in relation to the surcharge leviable under sub-section (1)  
as they apply in relation to the tax leviable under this Act.”

Repeal and  
savings.

3. (1) The Orissa Entertainment Tax (Amendment) Ordinance, <sup>Orissa  
Ordinance  
No. 8 of  
1971.</sup> 1971, is hereby repealed.

(2) Notwithstanding such repeal anything done or any action  
taken under the said Ordinance shall be deemed to have been done  
or taken under this Act.

\* For the Bill see Orissa Gazette Extraordinary, dated the 6th January, 1972 (4)