

ORISSA ORDINANCE No. 1 OF 1984

**THE ORISSA ENTERTAINMENTS TAX (SECOND AMENDMENT)  
AMENDMENT ORDINANCE, 1984**

[Promulgated by the Governor on the 16th January 1984, published in an extraordinary issue of the *Orissa Gazette*, dated the 20th January 1984.]

AN

**ORDINANCE**

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

WHEREAS the Legislature of the State of Orissa is not in session ;

AND WHEREAS the Governor of Orissa is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Orissa Entertainments Tax (Second Amendment) Act, 1982 in the manner hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Orissa is pleased to make and promulgate the following Ordinance in the Thirty-fourth year of the Republic of India: —

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

(2) It shall come into force at once.

2. For section 2 of the Orissa Entertainments Tax (Second Amendment) Act, 1982, the following section shall be substituted, namely: — Orissa Act 47 of 1982

Short title  
and  
commence-  
ment.

Amendment  
of section 2.

"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 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.

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|---|----|--|
| (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. |

B. N. PANDE

GOVERNOR OF ORISSA

Dated the 16th January 1984