

GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT
West Bengal Act VI of 1982

THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX ACT, 1982.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 28th September, 1982.]

[28th September, 1982.]

An Act to provide for the levy and collection of entertainment-cum-amusement tax on and from the holders of television sets in West Bengal.

WHEREAS it is expedient to provide for the levy and collection of entertainment-cum-amusement tax on and from the holders of television sets in West Bengal for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto;

It is hereby enacted in the Thirty-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

<p>1. (1) This Act may be called the West Bengal Entertainment-cum-Amusement Tax Act, 1982.</p> <p>(2) It extends to the whole of West Bengal.</p> <p>(3) It shall come into force on such date as the State Government may, by notification in the <i>Official Gazette</i>, appoint.</p> <p>2. In this Act, unless there is anything repugnant in the subject or context,—</p> <p>(a) “holder of a television set” means a person in whose name a licence is issued in respect of any television set under the Indian Wireless Telegraphy Act, 1933 and includes a person, who is, for the time being, found in possession of any television set irrespective of its size or whether it is black and white set or colour set, and irrespective of the fact whether the person holds such licence or not;</p>	<p>Short title, extent and commencement.</p> <p>Definitions.</p>
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(Sections 3-5.)

- (b) "month" means a month reckoned according to the British calendar;
- (c) "prescribed" means prescribed by rules made under this Act;
- (d) "tax" means the entertainment-cum-amusement tax levied under this Act;
- (e) "year" means the year commencing on the first day of January and ending on the thirty-first day of December.

Taxing authorities.

3. (1) The State Government shall prescribe an authority (hereinafter referred to as the prescribed authority) for carrying out the purposes of this Act.

(2) The State Government may appoint persons to assist the prescribed authority and may specify the area or areas over which they shall exercise jurisdiction.

(3) Any powers, duties or functions of the prescribed authority may be delegated to the persons appointed under sub-section (2) in accordance with such rules as may be prescribed.

(4) The prescribed authority and the persons appointed under sub-section (2) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Levy and collection of tax.

4. Subject to the other provisions elsewhere contained in this Act, there shall be levied and collected on and from every holder of a television set or sets an entertainment-cum-amusement tax at the rate of rupees fifty for each year per television set, held or possessed by him:

Provided that if the holder of a television set or sets becomes liable to pay the tax after the 30th day of June during a year, he shall be liable to pay during that year one-half of the amount of tax as specified above.

Payment of tax and penalty.

5. (1) Subject to the provision of sub-section (2), every holder of a television set shall pay the amount of tax due from him for any year to the prescribed authority in the prescribed manner on or before the last day of February of that year. If any holder of a television set fails to pay the amount of tax due from him on or before the aforesaid date, he shall be liable to pay a penalty at the rate of rupees five per month or a part thereof per television set, till the tax and the penalty are fully paid by him.

(2) Where any holder becomes liable to pay the tax during a year after the last day of January of that year, he shall pay in the prescribed manner the amount of tax due from him on or before the last day of the month succeeding the month in which he becomes so liable and on his failure to

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(Section 6.)

pay the amount of tax due from him on or before the aforesaid date he shall be liable to pay a penalty at the rate of rupees five per month or a part thereof per television set, till the tax and the penalty are fully paid by him:

Provided that if in any year the holder of a television set becomes liable to pay the tax as specified in the proviso to section 4, the rate of penalty for default of tax for that year shall be one-half of the rate of penalty specified in this sub-section.

6. (1) No tax shall be leviable in respect of any television set owned and used by the Central Government or any State Government, or the Corporation of Calcutta or any Municipality, *Zill Parishad, Panchayat Samiti or Gram Panchayat*.

Exemptions.

(2) No tax shall be leviable in respect of any television set owned and used by an educational institution, which is recognised by the State Government or by any officer authorised by the State Government in this behalf and which, on an application being made to the prescribed authority in the prescribed form, is exempted by such authority, after such enquiry as it deems fit to make, from payment of the tax, subject to such terms and conditions as may be prescribed.

(3) The prescribed authority, on an application being made to it in the prescribed form by a dealer in, or a manufacturer of, television sets who keeps such sets for the purpose of trade, may grant, on such terms and conditions as may be prescribed, to such dealer or manufacturer a certificate in the prescribed form to the effect that during the period the certificate is in force the dealer or the manufacturer, as the case may be, shall not be liable to pay any tax:

Provided that before granting such certificate the prescribed authority shall make such enquiry as it deems necessary.

(4) No tax shall be leviable in respect of any closed-circuit television set.

(5) Any holder of a television set, who has paid the tax in respect of that set and claims that he shall not use or he has not used that set throughout the year, for which the tax is paid, may apply to the prescribed authority in the prescribed form for a certificate of exemption from payment of tax for the relevant year. If the prescribed authority is satisfied, on such enquiry as it deems fit, that the claim is proved by the applicant, it may grant the certificate of exemption to the applicant, subject to such terms and conditions as may be prescribed.

(Sections 7-10.)

(6) Any holder of a television set, other than a dealer in, or a manufacturer of, such set, who on an application made to the prescribed authority in the prescribed manner satisfies such authority that he ceases to be a holder in respect of that set with effect from a date prior to the 1st day of July of a year, shall be entitled to the exemption of fifty *per cent.* of the tax and of fifty *per cent.* of the penalty payable under section 4 and section 5 respectively for that set for that year.

(7) No tax shall be leviable on such other television sets as may be prescribed.

Refund.

7. The prescribed authority shall, in the prescribed manner, refund to any holder of a television set, who has paid any excess tax or penalty and who, on an application made, satisfies such authority that—

- (i) he stands exempted from payment of tax under any of the provisions of section 6 and the penalty so paid, or
- (ii) he has paid the tax or penalty in excess of the amount due from him under this Act.

Power of search.

8. The prescribed authority may search any building, premises or place in which it has reason to believe that any television set, the holder of which is liable to pay tax, is kept or concealed and ask the person or persons in whose building, premises or place the television set is found, necessary questions for determination of the liability to pay tax.

Recovery of tax and penalty in arrears.

9. All arrears of tax and penalty due from the holder of a television set, shall, after giving such holder one month's notice, be recoverable as arrears of land revenue under the Bengal Public Demands Recovery Act, 1913.

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Appeal and rectification of mistakes.

10. (1) Any holder of a television set aggrieved by the notice served on him under section 9 or by an order made under this Act or the rules made thereunder, may appeal, to such authority and in such manner as may be prescribed, within thirty days from the date on which he receives such notice or an intimation of such order or within such further period as may be allowed by such authority for cause shown to its satisfaction.

(2) The appellate authority shall dispose of the appeal in the prescribed manner.

(3) Subject to such rules as may be prescribed, the prescribed authority may, of its own motion or upon application, rectify any mistake in the notice referred to in section 9 and issue a revised notice.

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(Sections 11-13.)

11. No suit, prosecution or other legal proceeding shall lie against any officer of the State Government for anything which is in good faith done or intended to be done in the discharge of his duties under this Act or the rules made thereunder.

Indemnity.

12. (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which may be, or are required to be, prescribed or made by rules.

13. If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, do anything which appears to it to be necessary or expedient for the purposes of removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made, after the expiry of a period of two years from the date of commencement of this Act.
