

¹[THE PUNJAB ENTERTAINMENTS DUTY RULES, 1956]

CHAPTER I

Short Title, Commencement and Definitions

²[1. *Short title and commencement* — (1) These Rules may be called the Punjab Entertainments Duty Rules, 1956.]

(2) They shall come into force at once in supersession of the Punjab Entertainments Duty Rules, 1936.

2. *Definitions*— In these Rules, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Punjab Entertainments Duty Act, 1955.
- (b) “Agent” means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of this Act, being-
 - (i) a relative of the proprietor; or
 - (ii) a person in the regular and whole-time employ of the proprietor; or
 - (iii) a person who has been enrolled as a Chartered Accountant in the register of Accountants maintained by the Union Government under the Auditor’s certificate Rules, 1932, or has passed any Accountancy examination recognised in this behalf by the State Government; or
 - (iv) a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government.
- (c) “Assistant Excise & Taxation Officer” means the person appointed by that designation by the State Government to assist the Commissioner.
- (d) “Collector” means the Collector of a district and includes a Deputy Commissioner and any other officer appointed by the State Government in this behalf.
- (e) “Deputy Excise & Taxation Commissioner” means the person appointed by that designation by the State Government to assist the Commissioner in relation to the districts under his charge.
- (f) “Form” means the form appended to these Rules.
- ³[(ff) “Joint Excise and Taxation commissioner” means the person appointed by that designation by the State Government.]

¹ The Rules made under the Punjab Entertainments Duty Act, 1955 were notified vide Revenue Department (Excise and Taxation) Notification NO.389-E&T-56/734 dated 20 March 1956.

² 1. Amended vide Notification No.G.S.R.32/P.A.16/55/S.20/Amd(1)/78 Dt.17 March 1978.

- ⁴[(fff) “Additional Excise and Taxation Commissioner” means the person appointed by that designation by the State Government.]
- (g) “Treasury” means the Government Treasury or Sub-Treasury of a district or tehsil, as the case may be, or a branch of the State Bank of India.
- (h) “Section” means a section of the Act.
- (i) “Year” means the financial year.
- (j) “Stamp” means an Entertainments Duty Stamp issued by the Punjab Government under sub-section (1) of Section 10 of the Act.

CHAPTER II

Superintendent and Control of the Administration under the Act.

⁵[3. ‘Prescribed authority’ shall be —

⁶[(a) Entertainment Tax Officer of the district concerned for the purposes of Section 5, 10-A and Section 15 of the Act;]

⁷[(b) * * *.]

(c) An Inspector of the Excise and Taxation Department within the area subject to his jurisdiction for the purposes of Section 13 and 14 of the Act.]

4. (1) The commissioner shall superintend the administration and the collection of the tax leviable under the Act.

(2) Subject to the general control and superintendence of the Commissioner, the Deputy Excise and Taxation Commissioner shall control all officers appointed to assist the Commissioner, under the Act, within his jurisdiction.

(3) The Entertainment Tax Officers are charged with the duty of carrying out the provisions of the Act and these rules subject to the overall control and direction of the Deputy Excise and Taxation Commissioner concerned who would carry out the orders of Commissioner issued from time to time.

Payment of Duty by Stamps

³ Clause (ff) added vide Notification No.G.S.R.136/P.A.16/55/S.20/Amd.(1)/74 dated 11 Nov. 1974.

⁴ Clause (fff) added vide Notification No.G.S.R.125/P.A.16/55/S.20/Amd.(1)/81 dated 7 Dec. 1981.

⁵ Substituted by Punjab Government Notification No.G.S.R.263/A.316/55/S.20/Amd.(18)/66 dated 27 October 1966.

⁶ Substituted by Haryana Government Notification No. G.S.R.136/P.A.16/55/S.20/Amd.(1) /74 dated 11 November 1974.

⁷ Omitted by Haryana Government Notification No. G.S.R.136/P.A.16/55/S.20/Amd.(1)/74 dated 11 November 1974.

5. *Supply of stamps and keeping of accounts.* — (1) The rules regarding the supply and keeping of accounts of non-judicial and court-fee stamps contained in part I of the Punjab Stamps Rules, 1934, published with Punjab Government Notification No.998-E&S, dated the 14th February, 1934 as amended heretofore or to be amended in future shall apply mutatis mutandis to the supply and keeping of a account of the stamps except that for the purpose of rule 8 of the said Punjab Stamps Rule, 1934, a counter part of the double lock register shall be maintained in form stereo A and T.No.105(c).

⁸[5-A. *Commission for sale of entertainment duty stamps.*— Every stamp vendor duly authorised by the Collector under rule 6 to sell entertainment duty stamps shall be entitled to a commission at the rate of 3% on the purchase value of such stamps sold by him at the cities/towns, namely, Ambala-Cantt., Yamunanagar, Sadhaura, Samalkha, Assandh and Uklana]

6. *Purchase of stamps* — No person shall purchase any stamp except from the Collector or from any person duly authorised by the Collector to sell such stamps;

Provided —

(i) that nothing in this Rule shall apply to any person purchasing such a stamp-affixed to a ticket for the purchase of admission to an entertainment.

(ii) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving notice to the Collector to purchase from the former proprietor the stock of unused stamps in the later's possession; and

(iii) that when on account of any unforeseen reason, stamps cannot be purchased from the Collector or from the persons duly authorised by the Collector to sell such stamps, the Entertainment Tax Officer may for reasons to be recorded in writing, permit the proprietor of an entertainment to borrow stamps from the proprietor of another entertainment in the same district.

7. *Price of admission shown on and stamp affixed to ticket.* — Except as provided in rule 13, every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, whether paid or not, excluding the duty payable under the Act, and shall also have securely affixed to it a stamp of the value of the proper entertainment duty payable under the Act.

⁸ Inserted vide Notification No. G.S.R.32/P.A.16/55/S.20/Amd(1)/78 dated 17 March 1978.

8. *Issue of stamps.* — No stamp shall be issued to any person by, or on behalf of, the proprietor of any entertainment otherwise than as provided in Rules 6(ii), 6(iii) and 7.

⁹[8-A.. *Payment of duty on video shows having seating capacity of less than one hundred persons* — (1) The proprietor of a video set exhibiting video shows on payment at any place within the State of Haryana, having seating capacity of less than one hundred persons, shall make an application in form P.E.D. 1-A to the Entertainment Tax Officer incharge of the district concerned and shall deposit a sum equivalent to duty payable by him for one quarter as provided in sub-rule (2) in the treasury, as security and attach with his application, the treasury receipt showing the deposit thereof.

(2) In addition to the security prescribed in sub-rule (1), the proprietor referred to in sub-rule (1) shall pay the entertainment duty, quarterly, in advance at the following slab of rates: —

For premises located in village/town/city having population of	Rate of duty payable per quarter
(i) Less than 10,000	Rs.10,000
(ii) From 10,000 to 24,999	Rs.15,000
(iii) 25,000 and above	Rs.25,000

Explanation. — The latest census figures, shall be the basis for determining the population of any place.

(3) For the purpose of charging entertainment duty, part of a quarter shall be treated as a full quarter.

(4) The entertainment duty shall be payable on the first working day of the month preceding the quarter to which it pertains. The treasury receipt showing the deposit of entertainment duty shall be submitted by the proprietor to the Entertainment Tax Officer concerned on the next working day of such month.

(5) The entertainment Tax Officer incharge of the district shall be competent to forfeit the whole or part of the security in the event of failure of the proprietor to pay the duty as prescribed in sub-rule (2).

(6) If the proprietor intends to close the entertainment, he shall give one month's notice, in writing to the Entertainment Tax Officer incharge of the district.

(7) In respect of exhibition of video shows at video show halls having seating capacity of one hundred or more, the entertainment duty shall be charged as

⁹ Rule 8A inserted vide Notification No.G.S.R.48/P.A.16/55/S.3A/Amd.(1)/84 dated 29 June 1984; later substituted vide Notification No. G.S.R.33/P.A.16/55/S.20/89 dated 31 March 1989.

notified under section 3 of the Act. The other provisions of these rules shall apply *mutatis mutandis*.

CHAPTER III **Tickets for admission**

9. *Ticket*. — A ticket, other than a complimentary ticket for admission to an entertainment shall be in form P.E.D.1, and shall be in different and distinguishing colours ¹⁰[or shall have a bold streak of a distinct colour on each of its three foils] for different shows to be held on the same date, the colour for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:

Provided that unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained the scheme of colours adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed:

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed Form P.E.D.1 for a period of 30 days from coming into of force these Rules.

10. *Complimentary Ticket*. — A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainments duty shall be in form P.E.D.2 and shall be different and distinguishing colour or have a bold streak of a distinct colour on each of its three foils for different shows to be held on the same day the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:

Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colour adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed:

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed Form P.E.D.2 for a period of 30 days from coming into force of these Rules:

Provided also that only one person shall be admitted on one complimentary ticket.

11. *Season Ticket*. — Every season ticket shall be in Form P.E.D.3:

Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours adopted for different shows in a day, reckoned from sunrise to sunrise will not be changed:

¹⁰ Inserted vide Punjab Government Notification No.2187-E&T-56/1967 dated 13 September 1956.

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed Form P.E.D.4 for a period of 30 days from coming into force of these Rules.

(b) Each plural ticket shall have affixed to it a stamp or stamps equal in value of the total duty that would have been payable on tickets for admitting each such person separately.

(c) The stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation where more than one, person is ordinarily admitted shall be of the duty that would be payable upon a ticket of the consolidated amount to be charged representing the right of a admission to entertainment for which the accommodation is ordinarily available.

¹¹[12. * * *]

13. *Unstamped tickets issued under the provisions of Section 10(2)(a) and (b).* — Every ticket issued by a proprietor who has been permitted by Government to avail himself of the concession under Section 10, sub-section (2)(a) or (b) of the Act, shall be in Form P.E.D.1:

Provided that the Commissioner or Joint Excise and Taxation Commissioner may exempt any proprietor, upon such conditions and for such period as he thinks fit, from the operation of this rule or any part thereof.

14. *Transfer of Seat.* — When the purchase of any ticket entitling him to be admitted to a part of the place of entertainment wishes to transfer to another part for which the payment of admission is higher, the proprietor shall issue to him a second ticket stamped with a stamp of the value of the difference between the duty leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under rule 15.

15. *Defacement and destruction of stamps.* — (1) The tickets prescribed under rules 9, 10, 11 shall be printed in triplicate and bound in booklet of one hundred tickets each. Each ticket should bear a serial number and the serial numbers of the tickets in various booklets shall be consecutive and in an ascending order. The last serial number shall go upto 100,000, where-after a fresh series of tickets shall be got printed under advice to the Entertainment Tax Officer concerned. The serial numbers shall be printed and the tickets shall have perforations between the fixed foil (first foil) and the counterfoil (second foil) and between the counterfoil (second foil) and the foil (third foil). The stamps which shall

¹¹ Omitted vide Haryana Government Notification No.G.S.R.136/P.A.16/55/S.20/Amd./71 dated 2 December 1971.

not be used in the inverted position shall be affixed across the line of perforation between the fixed foil (first foil) and the counter foil (second foil) and it shall be defaced, before admission to an entertainment, by tearing the ticket into two portion across the perforations between the fixed foil (first foil) and the counterfoil (second foil) in such a manner that each portion shall show the value of the stamps. The portion of the stamps affixed on the fixed foil (first foil) and the counter foil (second foil) shall also bear the date for which the ticket has been issued. The counter foil (second foil) of the ticket shall be given to the purchaser, who shall retain it till the termination of the entertainment. The foil shall be retained by the proprietor or his authorised employees till the conclusion of the entertainment and this shall be produced on demand, before any officer authorised under Rule 28 to inspect the entertainment.

(2) Immediately after the conclusion of each show, the proprietor shall consign or cause to be consigned the ¹²[foils] portions of all the tickets collected from the purchasers in a box, having a slit not more than the half of an inch in width at the top, to be maintained separately for each class of ticket. It shall be the responsibility of the proprietor to ensure that these boxes are not tampered with. The box shall be locked and the key of this lock would remain with an officer not below the rank of a Sub-Inspector of the Excise and Taxation Department working in the district concerned. The locks shall be provided by the Entertainment Tax Officer concerned.

(3) ¹³The box containing the foils of the tickets will be opened by the Gazetted Officer authorised to inspect the entertainment under rule 28 in the presence of the proprietor or his agent. After taking account of all such foils, the said officer shall immediately destroy the same, by burning, in the presence of the proprietor or his agent. After doing so, he shall record in the inspection note book to be maintained under rule 34, the particulars of the foils and the corresponding fixed (first foils) destroyed.

¹⁴[(4) * * *]

16. *Torn, etc. stamps.* — No tickets bearing a stamp that has been previously used, torn defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

¹² Inserted vide Punjab Government Notification No.2187-E&T-56/761 dated 13 September 1956.

¹³ Substituted by Punjab Government Notification No.2187-E&T-56/1967 dated 13 September 1956.

¹⁴ Omitted by Haryana Government Notification No. G.S.R.136/P.A.16/55/S.20/Amd.(1)/74 dated 11 November 1974.

CHAPTER IV

Assessment

¹⁵[17. *Assessment.* — (1) When it appears to the Entertainment Tax Officer concerned that an assessment of payment for admission in cases of free, concessional, surreptitious or un-authorised entries should be made, he shall serve upon the proprietor a notice in form P.E.D.4-

- (a) calling upon him to produce his books of accounts or other documents which such officer wishes to examine together with any objection which the proprietor may wish to prefer in any evidence which he may wish to produce in support thereof;
- (b) stating the period or periods in respect of which assessment is proposed; and
- (c) fixing a date, ordinarily not less than ten days after the date of service of the notice for producing such accounts and documents and consideration of objections, which the proprietor may prefer:

Provided that such notice shall not relate to a period prior to five years from the date of issue of notice.

(2) Where the Entertainment Tax Officer is satisfied that the proprietor has duly paid in full the amount of entertainment duty due from him on the entries under assessment, he shall discharge the notice in form P.E.D.4 served upon the proprietor and shall send an intimation to that effect to him.

(3) Where, after considering any objections made by the proprietor and any evidence produced in support thereof, the Entertainments Tax Officer determines the liability of the proprietor for a sum higher than the amount of entertainments duty admitted by the proprietor he shall record an order stating briefly reasons upon which his decision is based but a failure to state reason shall not affect the validity of the assessment order.

¹⁶[(3A) Where Entertainment Tax Officer has determined the liability of the proprietor for a sum higher than the amount of entertainments duty admitted by the proprietor, he shall serve upon the proprietor a notice in form P.E.D.4A calling upon him as to why a penalty of the amount to be specified therein, be not imposed and shall pass an order after considering the reply, if any, submitted by such proprietor.]

(4) Every Entertainment Tax Officer shall maintain a register in form P.E.D.5 in which he shall enter the details of each case started under sub-rule (1) above.]

¹⁵ Substituted by Notification No. G.S.R.136/P.A.16/55/S.20/Amd.(1)/74 dated 11 November 1974.

¹⁶ Inserted by Notification No. G.S.R.91/P.A.16/55/S.20/87 dated 4 November 1987.

18. *Notice of demand.* — (1) If any sum is payable, by the proprietor, under the Act or these Rules, the Entertainment Tax Officer shall serve a notice in form P.E.D.7 and shall also fix a date not less than thirty days from the date of service, by which the proprietor shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the Entertainment Tax Officer concerned shall make the necessary entry in the personal file of the proprietor.

CHAPTER V

Refunds, Remissions and Exceptions

19. *Refund of value of unused stamps or renewal of damaged or spoiled stamps.* — (1) The proprietor of an entertainment may at any time return to the Collector any unused stamps in his possession and shall be entitled to claim refund of their value, subject to a deduction of ⁴[two paise] for each rupee or a fraction of a rupee of the total value of the stamps returned.

(2) When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Collector who on being satisfied that they have not been wilfully damaged or spoiled may give in lieu thereof—

- (a) other stamps of the same description and value; or
- (b) if required and if he thinks fit, stamps of any other description of the same amount in value, or
- (c) the same value in money deducting ¹⁷[six paise] for each rupee or fraction of a rupee of the total value of the stamps returned.

(3) Applications for grant of refund or renewal of stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the district where they were purchased and shall furnish the following information: —

- (a) Full name, surname (if any), and residence of an applicant and the name of the firm, if any on whose behalf application is made.
- (b) Description and the number of stamps.
- (c) Total value.
- (d) Date of purchase of stamps.
- (e) The place from where the stamps were purchased.
- (f) Manner in which stamps were spoiled or rendered unfit for use.
- (g) Whether the application is for refund or renewal.
- (h) Date of application.

¹⁷ Substituted by Punjab Govt. Notification No.7688-E&T-IV-60/5995 dated 28 November 1960.

(4) Application for refund or renewal shall be received and promptly dealt with in the English Office of the Collector under the supervision of the office Superintendent.

(5) The application shall be entered in the register in form P.E.D.9. The clerk concerned shall examine the application in order to see that —

- (a) the application is in the proper forms;
- (b) the stamps are genuine;
- (c) if the value of the stamps tendered for refund or renewal is Rs.100/- or above, the actual purchase of the stamp is verified from the register of the person authorised to sell stamps.

If the clerk concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Collector through the office Superintendent with the objection recorded on it.

If the clerk concerned finds that the applications is in order and the papers are complete he shall, after carefully examining the grounds of the applications, record a note whether he considers the claim to be admissible and if so, he shall submit the case along with the register in form P.E.D.9 after completing columns 1 to 11. He shall also prepare and submit with the case a refund/renewal statement in form P.E.D.10 or 11/ P.E.D.12 and enter (both in words and figures) the amount of refund, after deducting six paise in the rupee where this is necessary, or of the fresh stamps admissible.

(6) The Office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the refund/renewal statement, referred to in sub-rule (5) above have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with.

He shall then record his opinion as to the admissibility of the claim and if he finds the claim to be in order he will sign the refund/renewal statement and fill up columns 12 to 15 of the register, and then submit the case with relevant papers to the Collector.

(7) The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/fresh stamps to be granted/issued is correctly entered both in the

register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered.

He shall then have the stamps burnt in his presence and record the following certificate on the file —

“Stamp of the value Rs. _____
(both in words and figures) burnt in my presence.
Dated _____ District _____
Collector _____.”

If the stamps received are in good condition and fit for re-issue they shall not be burnt, but sent to the Treasury Officer with a memo. in duplicate in form P.E.D.13.

The Collector shall then sign the refund/renewal statement and fill up column 16 and 17 of the register, and return in the case to the Superintendent.

(8) The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his agent taking his acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs.100/- the money may be remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in the note to Article 198(c) of the Civil Account Code, Volume I.

(9) If the Collector decides that the refund/renewal is not admissible he shall record his reasons for refusal and return the papers to the office Superintendent. The latter shall return the application with stamps to the applicant in the manner laid down in sub-rule (8) above.

If the Collector calls for further evidence in support of the application a memo. shall be issued to the applicant giving full particulars of the documents required to be furnished.

(10) After an order has been passed by the Collector sanctioning the claims or calling for further evidence in support of the applicant, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claims exceeds Rs.5/-in value) of the date of such order the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in Form P.E.D.9.

20. Refund or remission of duty when entertainment is not completed.-
When an entertainment is not completed and the Deputy Excise and Taxation Commissioner of the area concerned is satisfied that the proprietor has returned to

all the persons admitted to the entertainment on payment, both the price of admission and the duty charged under the Act, he may on, application made by the proprietor, within three days of the date of entertainment.—

- (a) remit the duty, if payment was to be made under section 10(2) of the Act, or
- (b) if duty was paid under Section 10(1) of the Act, send the case to Collector to proceed under rule 19 on production of the portion of their stamps to be retained by the proprietor under rule 15.

¹⁸[20-A. *Refund of excess duty paid.* — (1) An application by a person for refund or excess duty paid shall be made to the Entertainment Tax Officer of the district concerned and shall clearly and briefly specify the grounds on which the refund is claimed.

(2) When the authority referred to in sub-rule (1) is satisfied that a refund is due, in pursuance of an order of a Court or other competent authority in appeal, revision or otherwise, he shall record a order, sanctioning the refund and communicate the order to the applicant.

(3) When an order for refund has been passed under sub-rule (2), the Entertainment Tax Officer shall issue a refund voucher and shall make it over to the applicant for encashment at the Government Treasury.

(4) The particulars of all applications for refund and of the orders passed thereon, shall be entered in a register in Form P.E.D.25.]

21. *Exemptions by Commissioner.*- (a) any proprietor of an entertainment, claiming exemption under sub-section (1) of Section 11 of the Act, from payment of the entertainments duty, shall present an application for such an exemption to the Entertainment Tax Officer of the district concerned ¹⁹fifteen clear days before the date of entertainment provided that the Commissioner may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organiser responsible for maintaining accounts, the approved purpose in the interest of which the entertainment is to be held and the name of the beneficiary, who is to receive the net proceeds of the entertainment. The proprietor will also state in his application for exemption, the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. ²⁰[The application should be accompanied by a statement of anticipated approximate expenditure.]

¹⁸ Added by Punjab Government Notification No.257-E&T(II)-60/615 dated 12 February 1960.

¹⁹ Substituted by Notification No. G.S.R.28/P.A.16/55/S.20/Amd./71 dated 16 April 1971.

²⁰ Added by Punjab Govt. Notification No.257-E&T(II)-60/615 dated 12 February 1960.

On receipt of such an application, the Entertainment Tax Officer of the district shall forward the same without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner concerned.

(b) Where exemption is granted under Sub-Section (1) of Section 11 of the Act, the Commissioner shall issue to the proprietor a certificate in Form P.E.D.14 and the proprietor shall comply with the conditions stated therein, failing which he would be liable for the payments of the entertainments duty.

22. Exemptions by Government. —

(a) any proprietor of an entertainment, claiming exemption under sub-section (3) of Section 11 of the Act, from payment of the entertainment duty shall present an application for such exemption to the Entertainment Tax Officer of the district concerned ²¹twenty clear days before the date of entertainment, provided that Government may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment the name of the organiser responsible for maintaining accounts and the grounds on which the exemption is sought. The proprietor will also state in his application for exemption the gross proceeds anticipated from the entertainment or entertainments sought to be exempted.

On receipt of such an application, the Entertainment Tax Officer of the district shall forward the same without delay, with this recommendations to the Commissioner with a copy of his recommendations to the deputy Excise and Taxation Commissioner of the Division concerned. The Commissioner would obtain the necessary orders of Government as early as possible, and the orders so obtained shall be intimated to the proprietor.

23. All Soldiers, Sailors and Airmen serving in the Indian Army. - (a) The price of tickets sold to the such soldiers, sailors and airmen ²²[*]shall be the price of admission only exclusive of duty:

Provided that the person claiming exemption from payments of entertainments duty under this rule shall produce his identity card and a certificate in Form P.E.D.15 duly signed by an officer of his unit, not below the rank of Junior Commissioned Officer.

(b) The tickets sold to such soldiers, sailors and airmen shall be in Form P.E.D.16 and the proprietor shall submit to the Entertainment Tax Officer of

²¹ Substituted by Notification No. G.S.R.28/P.A.16/55/S.20/Amd./71 dated 16 April 1971.

²² Words "in uniform" omitted by Punjab Government Notification No. G.S.R.28/P.A.16/55/S.20/ Amd./1966 dated 8 April 1966.

the district concerned, within three days of the entertainment, return of such tickets in Form P.E.D.17:

Provided that where a mechanical contrivance under Section 10(2)(c) is used, such soldiers, sailors and airmen shall be admitted by a special entrance.

CHAPTER VI

Returns and Registers

24. *Payments under Section 10(2)* — (1) Every proprietor making a consolidated payment under Section 10(2)(a) of the Act **or making payment in accordance with the return of the payment for admission under section 10(2)(b) of the Act**, shall, within three days of the date of entertainment, submit to the Entertainment Tax Officer of the district concerned, a return in form P.E.D.18 showing the number of tickets issued at each rate, the gross amount received from sale of tickets and the amount of duty collected.

(2) When a proprietor is permitted to avail himself of the provisions of Section 10(2)(c) of the Act, he shall submit to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment, a return in Form P.E.D.19 showing the number of persons admitted by the mechanical contrivance, the gross amount including duty paid for admission by such persons and the amount of duty collected from them.

(3) All payments of entertainments duty to be made in accordance with the provisions of Section 10(2) of the Act, shall be made to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment at such time and place and in such manner as he shall require.

(4) Omitted.

25. *Register of Stamps.* — (1) Every proprietor of an entertainment shall keep a register in Form P.E.D.20 showing the number of tickets of each denomination issued for the entertainment and the number of stamps purchased and sold by him. The entries in this register shall be made by the proprietor of an entertainment by the interval of each entertainment.

(2) The register shall be paged from one end to the other and each page shall be initialled by the Entertainment Tax Officer concerned. A certificate about the number of pages contained in the register shall also be recorded at its end by the Entertainment Tax Officer before its use.

25-A. *Submission of return in Form P.E.D.20-A.* — (3) Every proprietor other than that referred to in rule 24 shall submit to the Entertainment Tax Officer of the district concerned, a monthly return in form 20-A showing the total number of stamps purchased and used as well as the total number of tickets issued

for the entertainments held during a particular month. Such a return shall be submitted within a period of seven days of the close of the month to which it relates.

25-B. *Submission of return in Form P.E.D.20-B* — Every proprietor shall submit to the Entertainment Tax Officer of the district concerned a weekly return in form P.E.D.20-B showing the names of the pictures shown and the gross income accrued therefrom. Such a return shall be submitted within three days of the close of the week to which it relates.

26. *Complimentary tickets.* — Every proprietor of an Entertainment shall submit to the Entertainment Tax Officer of the district concerned, within three days from the date of performance of the entertainment, a return of complimentary tickets in Form P.E.D.21.

26-A. (1) Every proprietor of an entertainment shall keep a register in form P.E.D.21-A indicating show-wise the number of persons admitted to various parts of the entertainment, on tickets in Form P.E.D.1, P.E.D.2 and P.E.D.16.

(2) The entries in the register in Form P.E.D. 21-A shall be made by the interval of each show and the proprietor or his agent shall affix his signatures against entries for each show.

(3) This register shall be paged from one end to the other end, each page shall be initialled by the concerned Entertainment Tax Officer. A certificate about the number of pages contained in register shall also be recorded at the end by the Entertainments Tax Officer, before its use.

(4) This register shall on demand be produced for inspection before the officers authorised to enter and inspect the place of entertainment.

(5) Every proprietor shall submit to the Entertainment Tax Officer of the District concerned a monthly return in form P.E.D.21-B. Such return shall be submitted within days of the close of the month following that to which the return relates.

CHAPTER VII

Miscellaneous

27. *Provisions as to persons admitted without payment* — (1) The proprietor shall not admit any person to an entertainment without payment for admission unless that person is the holder of a ticket, issued by the proprietor, entitling him to be admitted without payment and clearly marked “Complimentary” on which duty has been duly paid or unless in the case of an employee of the proprietor of such person bears a badge or a pass supplied by the employer entitling the holder thereof to be so admitted:

Provided that the badges or passes shall be issued by the proprietor only to —

(a) his bonafide employees at the place of entertainment where such entry is necessitated in the discharge of the particular duties of that employee.

The badge or pass so issued, by the proprietor, shall be displayed prominently on the person of the employees or the hawker, as the case may be.

(2) Any person seeking admission to an entertainment in connection with the discharge of his duties under any other law for the time being in force in the State, shall be issued a pass in Form P.E.D. 22. Such passes shall be issued by name and will be non-transferable and shall bear the words “On Duty” conspicuously marked thereon. The holder of such a pass shall be bound, on demand, to produce the same before any officer authorised to inspect and enter the place of entertainment under rule 28.

(3) No person seeking admission on duty under the foregoing sub-rule shall enter any place of entertainment without first obtaining the requisite pass in form P.E.D.22, and if he does so, he shall be deemed to have contravened the provisions of Section 8 of the Act.

²³[28. *Power to enter and inspect a place of entertainment.* — The power to enter, inspect and search any place of entertainment, while the entertainment is proceeding, shall vest in the Commissioner or any other officer of the Department not below the rank of an Inspector as may by an order in writing, be authorised in this behalf by the Commissioner and with respect to the jurisdiction as may be specified in such order.]

29. *Production of tickets.* — A person, who has been admitted to an entertainment shall, upon demand made during the course of an entertainment, produce to any officer prescribed in the preceding rule, the tickets badge, card of membership, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted, bearing the stamp defaced in accordance with these rules, or the stamped cover of the book of the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

30. *Posting of tables of rates of payments for admission.* — (1) The proprietor of an entertainment shall maintain conspicuously above the outer door of each booking office, a sign-board exhibiting in conspicuous painted letters in Hindi,

²³ Substituted by Haryana Government Notification No. G.S.R.136/P.A.16/55/S.20/Amd.(1)/ 74 dated 11 November 1974.

Gurumukhi and English, the rates of payment for admission in respect of each class and the amount of entertainments duty payable on such rates.

(2) Similar sign-board indicating the rates on payment for admission and the amount of entertainment duty payable on such rates, shall be exhibited at the entrance to each class of seats, pertaining to that particular class.

²⁴[(3) The proprietor of an entertainment wishing to make any change in the rates of payment for admission shall give the Entertainment Tax Officer of the district concerned at least three days clear notice of his intention to do so and sub-rules (1) and (2) above shall apply *mutatis mutandis* to the changed rates of payment for admission to the entertainment and the Entertainments duty payable thereon.]

31. *Notice of a casual entertainment.* — Any person wishing to hold a casual entertainment, not being an entertainment which is exempt from the payment of entertainment duty under section 11 of the Act, shall give the Entertainment Tax Officer of the district concerned at least three days clear notice of his intention to do so.

32. *Deposit of security by proprietors.* — ²⁵[(1) When, in exercise of his powers under section 5 of the Act, the Entertainment Tax Officer of the District concerned decides that the proprietor of an entertainment should deposit a certain amount as security, he shall serve a written order to that effect upon the said proprietor. The proprietor shall, within a fortnight of the service of such an order, deposit the requisite amount as security pledged to the Government, in a Government treasury in the State.]

(2) Every Entertainment Tax Officer of a district shall maintain a register in Form P.E.D. 23 showing the securities deposited by the proprietors of Entertainments under Section 5 of the Act.

²⁶[(3) If the proprietor of an entertainment sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, location nature or extent of such business or discontinues such business, he may soon after such sale, disposal, discontinuance or change, submit a report to that effect to the Entertainment Tax Officer of the district concerned for the refund or release of security, as the case may be.]

33. *Service of notices and orders.* — Service of any notice or order under the Act, or these Rules may be effected in any of the following ways, viz.

²⁴ Added vide Punjab Government Notification No. 6532-E&T-56/882 dated 4 March 1957.

²⁵ Substituted vide Notification No. G.S.R.105/P.A.16/55/S.20/Amd(2)/78 dated 22 Sep. 1978.

²⁶ Substituted vide Notification No. G.S.R.105/P.A.16/55/S.20/Amd(2)/78 dated 22 Sep. 1978.

- (a) by sending it to the person concerned under a certificate of posting; or
- (b) by giving or tendering it to the person concerned or his manager or agent, if any; or
- (c) if the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned by or giving or tendering it to some adult male member of his family; or
- (d) if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

34. *Inspection Note-book.* — Every proprietor shall maintain or cause to be maintained an Inspector Note-book, which shall, on demand, be produced before an Inspecting Officer for recording of remarks by the said officer. The Note-book shall be in form P.E.D.24 and the proprietor shall get it authenticated by the Entertainment Tax Officer of the district concerned before bringing it into use, the one already in use shall be surrendered to the Entertainment Tax Officer.

35. *Admission by mechanical contrivance notice.* — No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of duty. Such price inclusive of duty shall be shown in a conspicuous position on or near the mechanical contrivance, the fact that the price is inclusive of duty shall also be stated clearly.

CHAPTER VIII

Appeal and Revision

²⁷[36. *Appeal.* — (1) Every appeal against the order of the Entertainment Tax Officer shall lie to the Deputy Excise and Taxation Commissioners within whose jurisdiction to appellant is running his entertainment house on the date of the order appealed against. The memorandum of appeal shall be written on a standard marked judicial paper of the value of two rupees and shall contain the following particulars:—

- (a) the date of the order appealed against;
- (b) the name and designation of the officer who passed the order;

and

- (c) the grounds of appeal in a precise form.

(2) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against.

²⁷ Substituted by Haryana Government Notification No. G.S.R.136/P.A.16/55/S.20/Amd.(1)/74 dated 11 November 1974.

(3) It shall be certified and verified by the appellant or his agent as under:-

(a) I/We hereby certify that the duty due and/or penalty imposed has been paid in full or in part.

(b) the duty due and/or penalty imposed has not been paid in full or in part because

(c) the facts set out in the memorandum are true to the best of my/our knowledge and belief.

Signature of the appellant/.Agent.

(4) The memorandum of appeal shall either be presented by the appellant or his agent to the Appellant Authority in person or be sent to the said authority by registered post.

37. *Summary rejection.* — The appeal may be summarily rejected if the applicant fails to comply with any of the requirements of rule 36.

38. *Hearing of Appeal.* — If the appellate authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the parties concerned and after giving an opportunity to them to represent their case themselves or through an authorised agent. The appellate authority may, before deciding the appeal, itself hold such further enquiries or direct it to be held by the authority against whose decision the appeal has been preferred as may appear necessary to the appellate authority.]

39. *Revision.* — Subject to the provisions of Section 12 of the Act, every application for revision may be made to and disposed of by the Commissioner or such other officer, as the Government may by notification appoint in this behalf, in the manner prescribed for submission and disposal of appeal.