

**GOVERNMENT OF GOA**

**Secretariat**

**Law Department**

*Panaji, 8<sup>th</sup> April, 1964*

The following Act passed by the Legislative Assembly of Goa received the assent of the President of India on the 7<sup>th</sup> April, 1984 and is published for general information.

**The Goa Entertainment Tax Act, 1964  
(No. 2 of 1964)**

An Act to consolidate and amend the Law for imposing a tax in respect of admission to entertainments in the State of Goa and for certain matters connected therewith.

Be it enacted by the Legislative Assembly of Goa in the Fifteenth Year of the Republic of India as follows:

1. *Short title, extent and commencement.*- (1) This Act may be called the Goa Entertainment Tax Act, 1964.

(2) It extends to the whole of the State of Goa.

(3) It shall come into force on the 1<sup>st</sup> day of April, 1964.

2. *Definitions.*- In this Act, unless there is anything repugnant in the subject or context-

(a) "admission to any entertainment" includes admission to any place in which the entertainment is held;

"(aa) 'antennae' means an apparatus which receive television signals that enables viewers to tune into transmission including national or international satellite transmission or moving pictures or series of pictures, by means of transmission of television signals by wire where subscriber's television sets at the residential or non-residential places are linked by metallic co-axial or optic fibre cable to a central system, called headend;

(aaa) 'cable television' means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a control system called the 'headend' and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder,".

- (b) "Commissioner" means the Commissioner of Entertainment Tax appointed under sub-section (1) of section 2A and includes an Additional Commissioner of Entertainment Tax;
- (c) "complimentary ticket" means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;
- (d) 'entertainment' with all its grammatical variations and cognate expressions means,-
  - (1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set, with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other collected in any manner whatsoever;
  - (2) any amusement, river/boat cruise/casinos of all kinds, cyber café, pool parlour, exhibition or performance or pageant or game, sport, whether outdoor or indoor, to which persons are admitted on payment.";
- (e) "Government" means the Government of the State of Goa;
- (f) "payment for admission" means the amount paid for admission and includes –
  - (i) any payment for seats or other accommodation in a place of entertainment;
  - (ii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance such person would not get; and
  - (iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment;
  - (iv) any payment made by a person who, having been admitted to one part of a place of

entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;

“Provided that any payment not exceeding Rs. 2/- per ticket or 10% of the payment for admission, whichever is less, if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer or such other officer notified by the Government, that the amount of such service charges shall be spent by him or by the owner/lessor of the theatre, as the case may be, within such period as may be notified, towards maintenance and providing facilities and safety measures in permanent cinema theatres, such service charges shall not be included in the payment for admission:

Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier:

Provided also that if the amount collected by way of service charges is not spent within the notified period or extended period, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate.

The proprietor shall furnish an undertaking jointly signed with the owner/lessor of the theatre stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures and in the event of default thereof they shall be jointly liable to pay the amount with penalty.”

*Note*-“payment for admission” does not include any amount collected by way of tax under this Act provided such amount is separately shown on the ticket issued for admission;

- “(ff) ‘place of entertainment’ means a place where the entertainment is held and includes the operating office and the place from where the entertainment is provided by means of cable connections from any type of antennae with the cable network attached to it or cable television and such other place where account and other documents connected with the entertainment are kept”;
- (g) “prescribed” means prescribed by rules made under this Act;
- “(h) ‘proprietor’ in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof and any person conducting, organizing, sponsoring or patronizing any such entertainments”;
- (i) “tax” or “entertainment tax” means the tax leviable under section 3;
- (j) “Surcharge or surcharge on entertainment tax” means the surcharge leviable under section 3A

“(k) ‘Schedule’ means the Schedule appended to this Act”.

2A *Taxing Authorities.*- (1) The Government shall appoint an officer to be called ‘Commissioner and/or Additional Commissioner”

(2) The Government shall appoint an Assistant Commissioner of Entertainment Tax and such number of Entertainment Tax Officers as it deems necessary to assist the Commissioner in the execution of his function under this Act.

(3) The Commissioner may appoint such number of, -

(a) Assistant Entertainment Tax Officers;

(b) Entertainment Tax Inspectors; and

(c) Other officers and such ministerial staff as he thinks necessary to assist him in the execution of his functions under this Act.

(4) The Commissioner and all other Officers and persons appointed under this section shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860

3. *Levy of Tax.*- 1(a) There shall be levied and paid to the Government on all payments for admission to any entertainment, not being a game or sport, a tax at the following rates, namely:-

(i)	On payments for admission not exceeding Re. 1/-	30% of the amount paid for admission.
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(ii)	On payments for admission exceeding Re. 1/-	40% of the amount paid for admission;
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(b) Notwithstanding anything contained in clause (a), tax in respect of river cruise/boat cruise/casinos of all kinds] theatrical performance, including dramas, shall be levied and paid at the following rates, namely-

(i)	On payment for admission not exceeding Rs. 10/-	NIL
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| (ii) | On payment for admission exceeding Rs. 10/- | 15% of the amount paid for admission; |
|------|---|---------------------------------------|
- (c) Where the entertainment is provided by a game or sport, the tax shall be levied and paid at the following rates, namely:-
- |       |  |                                       |
|-------|--|---------------------------------------|
| (i)   | On payment for admission not exceeding Re. 1/-                       | NIL                                   |
| (ii)  | On payment for admission exceeding Re. 1/- but not exceeding Rs. 2/- | 15% of the amount paid for admission; |
| (iii) | On payments for admission exceeding Rs. 2/-                          | 20% of the amount paid for admission; |
- “(2) In computing the tax payable under sub-section (1) the tax leviable shall be computed with reference to each single person admitted and shall, wherever necessary, be rounded off to the nearest multiple of five paise and, for this purpose, where such amount contains any amount less than five paise, then if such amount is two paise or more, it shall be increased to five paise and if such amount is less than two paise, it shall be ignored.”
- (3) Where the payment for admission to any entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum, but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable.
- (4) There shall be levied and paid to the Government on every complimentary ticket issued by the proprietor the entertainment tax at the appropriate rate prescribed under sub-section (1), as if full payment has been made for admission to the entertainment according to the class or set of accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be

deemed to have admitted for payment for the purpose of this Act.

- "3A. *Commissioner to decide whether an entertainment is a game or sport or a theatrical performance other than a drama.*- (1) If any question arises whether an entertainment is a game or sport or a theatrical performance other than a drama, the Commissioner shall decide the question after making inquiry in the manner prescribed.
- (2) Any person aggrieved by the decision of the Commissioner may prefer an appeal to the Government within such time and in such manner and on payment of such fee as may be prescribed and the decision of the Government on such appeal shall be final."
- "3B. *Levy of Surcharge.*- (1) In addition to the tax payable under section 3 of the principal Act, there shall be levied and paid to the Government on every admission to an entertainment, a surcharge on entertainment tax which shall be calculated at the rate of ten percent on the entertainment tax payable.
- (2) In computing the surcharge payable under sub-section (1), the surcharge leviable shall be computed with reference to each single person admitted and shall, wherever necessary, be rounded off to the nearest multiple of five paise and, for this purpose, where such amount contains any amount less than five paise, then if such amount is two paise or more it shall be increased to five paise and if such amount is less than two paise it shall be ignored.
- 3C. *Substitution of certain words.*- For the words "tax" or "entertainment tax" wherever they occur in the principal Act in the context of payment of tax the words "tax and surcharge" or "entertainment tax and surcharge on entertainment tax" shall be substituted respectively".
- "3D. *Composition of tax payable on entertainment provided by way of river cruises/boat cruises under section 3.*- In lieu of tax payable under section 3 for entertainment provided by way of river cruises/boat cruises, the proprietor may, at his option and such manner as may be prescribed, pay the tax by way of composition at 30% of the aggregate value of notional receipts receivable for admission worked out as under:-
- Aggregate notional receipts = total capacity of the boat or vessel by way of number of persons, on which entertainment is provided by way of river cruises/boat cruises X rate per ticket per adult person X number of trips".
- "3E. Special provisions in respect of certain entertainments.-
- "(1) Notwithstanding anything contained in section 3 and subject to such rules as may be prescribed, there shall be levied and paid entertainment tax at the following rates in case of entertainment provided by way of cyber café and pool parlour and/or with the aid of antennae or cable television to a connection holder on payment of any contribution or subscription or installation and connection charges

or any other charges collected in any manner whatsoever, namely:-

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| (i)   | Providing entertainment through antennae and cable television or antennae. | Twenty rupees per month per connection.                    |
| (ii)  | Providing entertainment through cable television exclusively.              | Fifteen rupees per month per connection.                   |
| (iii) | Providing entertainment by way cyber café and pool parlour.                | Five paise in a rupee of the amount charged for admission. |

**N.B.** In respect of entertainment provided with the aid of antennae or cable television where total number of connections are less than twenty-five and if the proprietor providing such entertainment is registered under this Act, no entertainment tax will be payable so long as his registration is in force."

- (2) No person shall operate a cable television network and/or operate cyber café and pool parlour unless he is registered under this Act;

Provided that a person operating a cable television network, cyber café and pool parlour, immediately before the commencement of this Act, may continue to do so for a period of sixty days from such commencement; and if he has made an application for registration as a proprietor within the said period of sixty days, he may continue such operation till he is registered under this Act or till the registering authority refuses to grant registration to him.

- (b) Every person required by clause (a) of sub-section (2) to be registered under this Act shall make an application in this behalf to the prescribed authority in the prescribed manner on payment of fees specified in the schedule.
- (c) If the prescribed authority is satisfied that the application for registration is in order, he shall, in accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form and such certificate shall specify his place of business and the area of his operation.
- (d) The prescribed authority may, from time to time, amend any certificate of registration in accordance with information furnished by the cable operator or proprietor.

- (e) The Commissioner may, for good and sufficient reasons, demand from the cable operator or proprietor who has applied for registration under this Act, reasonable security for proper payment of tax payable by him under this Act.
- (f) The Commissioner may, for good and sufficient cause, forfeit the whole or any part of the security obtained under clause (e).
- (g) Every application for renewal of registration shall be made in the prescribed form and in the prescribed manner on payment of charges specified in the Schedule within thirty days from the commencement of the financial year. Provisions of this Act relating to registration shall, mutatis mutandis, apply for renewal of registration also:

Provided that no order shall be passed under clause (f) without giving the concerned cable operator or proprietor an opportunity of being heard.

“3F. *Composition of tax payable under section 3E.*- In lieu of tax payable under section 3E, on entertainment provided through antennae and cable television or antennae or cable television exclusively, the cable operator or the proprietor may, at his option and subject to such conditions and in such manner as may be prescribed, pay a tax, by way of composition, with respect to entertainment provided calculated at 50% of the amount of tax payable as per rates provided under sub-section (1) of section 3E.

**N. B.:** For the purpose of working out the composition amount, maximum number of connections provided at any time during the previous year shall be taken into account.

- 4. *Mode of Levy.*- (1) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with any entertainment or a duty imposed upon him by any law, shall be admitted to an entertainment, except with a ticket stamped with an impressed, embossed engraved or adhesive stamp (not used before) issued by the Government for the purposes of revenue and denoting that the proper entertainment tax has been paid.
- (2) Notwithstanding anything contained in sub-section (1), the Government may, on the application of the proprietor of any entertainment in respect of which entertainment tax is payable under section 3, allow the proprietor on such conditions as may be prescribed, to make payment of the tax due –
  - (a) by a consolidated payment of a percentage, to be fixed by the Government, of the gross sum received by the Proprietor on account of payment for admission to the entertainment and on account of the tax;
  - (b) on the basis of the returns of payments for admission to the entertainment and on



account of the tax;

- (c) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of person admitted.

5. *Exemptions.*- (1) Entertainment tax shall not be levied on payments for admission to any entertainment where the Commissioner is satisfied that,

- (a) the whole of the takings thereof are devoted to philanthropic or charitable purpose; or

- (b) the entertainment is of an educational or scientific character;.

- (c) .....

(2) The Government may exempt from entertainment tax any ticket or complimentary ticket issued to a person in uniform serving in the defence forces of India, subject to such conditions as may be prescribed.

(3) The Government may, by general or special order exempt any entertainment or class of entertainments from liability to entertainment tax in whole or in part.

(4) Notwithstanding anything contained in clause (b) of sub-section (1) of section 3 of this Act, the entertainment provided by way of river cruises/boat cruises prior to the date of enforcement of the Goa Entertainment Tax (Amendment) Act, 2001, shall be exempted from entertainment tax if aforesaid tax has not been collected on such entertainment on the ground that no such tax could have been levied or collected at that time:

Provided that the burden of proving that the entertainment tax was not collected on entertainment provided by way of river cruises/boat cruises referred to in clause (b) of sub-section (1) of section 3, shall be on the person claiming exemption under this sub-section.

*Explanation:-* For the purposes of sub-section (1) the takings of an entertainment shall not be deemed to be devoted to philanthropic or charitable purpose if such takings are to be devoted to the benefits of any particular religious purpose or any particular caste or community other than any class of citizens declared by the Government as socially or educationally backward.

6. *Power to inspect.* - (1) The Commissioner or any Officer of Government duly authorized in writing by him in this behalf, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time with a view to inspect whether the provisions

of this Act or the rules made thereunder are being complied with.

- (2) The proprietor of every entertainment and the owner or person in charge of any place which is ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting Officer in the performance of his duties under sub-section (1).
  - (3) if any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees on conviction before a Magistrate.
- “7. *Recoveries.*- Any amount of tax, penalty or interest which remain unpaid after the date specified in the respective order and any other sum due under this Act shall be recoverable as an arrear of land revenue under the law for the time being in force.”
8. *Penalty.* – (1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable, in respect of each offence, to a fine which may extend to rupees five hundred and shall also be liable to pay any tax which should have been paid.
  - (2) Subject to the provisions contained in sub-section (1) of section 12, whoever contravenes any of the provisions of this Act, shall, on conviction before a Magistrate, be punishable with simple imprisonment which may extend to six months or with fine or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.
9. *Compounding of offences.*- The Commissioner or any other officer duly authorized by him in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made there under, by way of composition of such offence –
    - (a) where the offence consists of the failure to pay or the evasion of, any tax or any other sum payable under this Act, in addition to the amount so payable, a sum of money not exceeding the amount equal to the amount so payable; and”
    - (b) in other cases, a sum of money not exceeding two hundred rupees.
  10. *Delegation of powers.*- (1) The Government may, by notification in the Official Gazette, delegate to the Commissioner or to any other officer all or any of its powers under this Act.
    - “(2) The Commissioner may, by order in writing and subject to such restrictions and conditions as may be specified therein. delegate any of his powers under this Act to

any officer subordinate to him”.

11. *Protection of action and bar of limitation.*- (1) No suit, prosecution or other legal proceeding shall lie against any officer or employee of the Government for anything done or intended to be done in pursuance of this act or any rule or order made thereunder.
  - (2) No suit, prosecution or other legal proceeding shall be instituted against the Government or against any officer or employee of the Government after six months from the date of the commission of the Act complained off.
12. *Cognizable Offence.*- Notwithstanding anything contained in the code of Criminal Procedure, 1898, but subject to the other provisions of this Act,-
  - (1) an offence under this act shall be a cognizable offence under the said code; and
  - (2) only magistrates of the First Class shall have jurisdiction to try any such offence.
- 12A. *Limitation for taking cognizance of offences.* – Notwithstanding anything to the contrary in any other law relating to the period of limitation for the cognizance of offences, the court shall take cognizance of any offence under this Act, or under the Rules made thereunder within a period of one year from the date of commitment of such offence.”
13. *Prohibition of levy by local authorities.* – (1) Notwithstanding anything contained in any law relating to a municipality, local board, village panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy any tax on entertainment in respect of which entertainment tax is leviable under this Act.
  - (2) Nothing contained in sub-section (10 shall affect the levy by any local authority referred to therein, of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.
14. *Power to make rules.* – “(1) The Government may, by notification in the Official Gazette, make rules generally to carry out the purposes of this Act”.
  - (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,-
    - (a) securing the payment of entertainment tax;

- (b) the supply, accounting and use of stamps or stamped tickets, for the stamping of tickets and for securing the defacement of stamps when used;
  - (c) the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund on such stamps;
  - (d) the use of tickets covering the admission of more than one person and the calculation of tax thereon;
  - (e) the calculation of the tax on the transfer of seat or accommodation from one part of a place of entertainment to another and on payment for seats or other accommodation;
  - (f) controlling the use of mechanical contrivances (including the prevention of its misuse);
  - (g) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the tax due is payable in accordance with the provisions of section 4, sub-section (2);
  - (h) requiring proprietors referred to in clause (g) to furnish security for payment of tax and prescribing conditions for forfeiture of such security;
  - (i) the presentation and disposal of applications for exemption from payment of entertainment tax or for the refund thereof; and
  - (j) the exemption from entertainment tax or from any part thereof in respect of soldiers, sailors or other defence forces in uniforms;
  - (k) the issue of passes by proprietor of a place of entertainment for the admission to the place of entertainment of persons who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law;
  - (l) any other matter which are required to be prescribed by this Act.
- (3) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction by a Magistrate, be liable to fine which may extend to five hundred rupees.
- (4) Every rule made under this Act shall, as soon as may be after it is made, be laid on the table of the Legislative Assembly and if before the expiry of the session in which it is so laid or the session immediately following, the Assembly makes any modification in the rule or decides that the rule should not be made. the rule shall

thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule”.

15. *Repeal and Savings.* – (1) On the commencement of this Act, any law in force in the State of Goa, authorizing the levy of a stamp duty on tickets of admission to any entertainment and any other law corresponding to this Act shall stand repealed.  
  
(2) The provisions of section 6 of the General Clauses Act, 1897 shall apply to such repeal as if such law is an enactment and this Act is a re-enactment thereof.
16. *Power to remove difficulties.* – If any difficulty arises in giving effect to the provisions of this Act the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

#### **“SCHEDULE”**

*(See section 3E)*

#### **Registration/ Renewal charges under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)**

<b>Category of dealers/Proprietor/person</b>	<b>Amount of Registration charges/ Renewal charges</b>
(1) Cable television and/or antennae operators having 100 or less than 100	Rs. 1000/-
(2) Cable television and/or antennae operators having more than 100	Rs. 2000/-
(3) Cable television and/or antennae operators having 500 or more than 500	Rs. 5000/-
(4) Cyber café and pool parlour in municipal areas.	Rs. 5000/-
(5) Cyber café and pool parlour in any other areas.	Rs. 2000/-

- |   |            |
|---|------------|
| (5) Cyber café and pool parlour in any other areas.   | Rs. 2000/- |
| (6) Any other dealer/proprietor/person liable for registration under the Act and not covered under Sr. Nos. (1) to (5) above. | Rs. 1000/- |

**S. BALAKRISHNAN**  
*Law Secretary*

[Government Gazette, Series I No. 15 dated 9-4-1964 (Supplement)]

F.III/2-41-64/26887

**Subject:- *Entertainment Tax – Exemption to circus companies – Ordered.***

The question of exempting the circus companies from payment of the Goa, Daman and Diu Entertainment Tax has been under consideration of Government. The Government have now decided to grant general exemption to all circus companies from payment of the Goa, Daman and Diu Entertainment Tax Act, under sub-section (3) of section 5 of the Act.

The Government, therefore, order that the following Notification may be published in the Gazette.