

Notification

No. 3/1/2001-Fin(R&C) dated 30th March, 2001.

In exercise of the powers conferred by sub-section (3) of Section 5 of the Goa Entertainment Tax Act, 1964 (Act No. 2 of 1964)(hereinafter called the "said Act") and in supersession of Notifications No. 3-4-78-Fin(R&C) dated 3-4-1979 and No. 3/1/86-Fin(R&C) dated 31-3-1989, the Government of Goa, having considered it necessary so to do in public interest, hereby exempts the entertainment specified in Column (2) of the Schedule hereto, from payment of tax to the extent as specified in corresponding entry in column (3) of the said Schedule, on the conditions as specified in corresponding entry in column (4) of the said Schedule.

SCHEDULE

| <i>Sr. No.</i> | <i>Class of entertainment</i> | <i>Extent of exemption</i> | | <i>Conditions</i> |
|----------------|---|----------------------------|-----|---|
| (1) | (2) | (3) | (4) | |
| (1) | Theatrical performances, drama, ballet, musical performances. | Wholly | | (i) The payment for the admission should not exceed Rs. 500/- per person; (ii) The Commissioner of Entertainment Tax, Vikrikar Bhavan, Panaji, should be informed by the proprietor of the date, place and class (nature) of entertainment and the rates of admission thereof at date least three days before the scheduled for entertainment. |
| (2) | Entertainment provided by dance performances. | - do - | | - do - |
| (3) | Entertainment provided by game or sport. | - do - | | - do - |
| (4) | Entertainment provided by magic shows. | - do - | | - do - |

In the event of the proprietor committing breach of any of the conditions of this Notification, he shall be liable for penalty not exceeding one and half times of the amount

of tax which would result if entertainment was subject to entertainment tax on full rate leviable under the said Act at the relevant time.

This notification shall come into force with effect from 7-4-2001.

By order and in the name of Governor of Goa.

G. P. Chimulkar, Jt. Secretary (Finance).

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