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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

3/2/2006-Fin(R&C)/19/995

In exercise of the powers conferred by sub-sections (1) and (2) of section 14 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Entertainment Tax Rules, 2007, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Entertainment Tax (Second Amendment) Rules, 2014.

(2) They shall come into force at once.

2. *Insertion of new rule 3A.*— In the Goa Entertainment Tax Rules, 2007 (hereinafter referred to as the “principal Rules”), after rule 3, the following rule shall be inserted, namely:—

“3A *Prior permission for carrying on certain activity of entertainment.*— (1) For carrying on the activity of providing entertainment as specified in sub-section

(2A) of section 3G, other than games, sports, religious ceremony or marriages, where number of person exceeding 2000 to be admitted on payment, the proprietor or a person organizing such entertainment shall file in the office of Commissioner an application in Form No. ENT-IA hereto, fifteen days before such activity, for obtaining permission for such activity.

(2) The provisions of rule 14A of these Rules shall apply to proprietor or person making application for prior permission under sub-rule (1) above.

(3) The Commissioner, on making such enquiries as he may think necessary and on being satisfied of the genuineness of the information furnished and after ascertaining that estimated tax has been paid, shall issue permission in Form ENT-IB hereto.

3. *Amendment of rule 11.*— In rule 11 of the principal Rules, for the letters and figures “Rs. 100/-”, the letters and figures “Rs. 200/-” shall be substituted.

4. *Insertion of new rule 14A.*— In the principal Rules, after rule 14, the following rule shall be inserted, namely:—

“14A. *Issue of tickets.*— (1) The proprietor or any other person issuing ticket for admission to a place of entertainment

except the proprietor or person issuing ticket for admission in cinema hall or multiplexes or theatres having valid license for exhibition of cinema films under the Cinematograph Act, 1952 (Central Act 37 of 1952) and under the Goa, Daman and Diu Cinematography Rules, 1965, shall get all such tickets authenticated from the office of the Commissioner.

(2) Every such proprietor or person shall deposit in advance in the Government treasury an amount equivalent to tax payable dependant upon the tickets to be authenticated by the office of the Commissioner:

Provided that tickets issued for admission in river/boat cruise may be authenticated without payment of tax in advance.

(3) All such tickets shall be authenticated in the office of the Commissioner by affixing signature/facsimile signature on it after ascertaining that the payments of tax as mentioned in sub-rule (2) have been made. In case, the tickets are to be issued in electronic mode, the proprietor or person shall furnish the details thereof including serial numbers of such tickets to the office of the Commissioner and deposit tax, at least seven days before the date of the entertainment.

(4) Every proprietor or person shall maintain an account containing details of tickets issued date-wise in Form No. ENT-IX hereto and a copy of such account shall be furnished to the office of the Commissioner alongwith returns to be filed periodically.

(5) If the proprietor or person depositing tax in advance under sub-rule (2) above is entitled for a refund, he shall file an application to the Commissioner within seven days from the date of the entertainment taking place, and the Commissioner or an officer authorized by the Commissioner in this behalf, may grant

refund, within fifteen working days from the date of such request, after verifying the returns and all documents produced on record.

(6) The Commissioner or an authorized Officer shall have the powers to inspect the place or places of entertainment and if any person is found without a valid ticket, whether authenticated or otherwise, during such inspection, the said person so also the proprietor or person carrying on activity of providing entertainment shall be liable for a penalty as provided under sub-section (4) of section 8A of the Act. The same shall be levied and recovered by the Officer authorized by the Commissioner.

5. *Amendment of rule 29.*— In rule 29 of the principal Rules,—

(i) in sub-rule (1), for the letters and figures “Rs. 250/-”, the letters and figures “Rs. 500/-” shall be substituted;

(ii) in sub-rule (2), for the letters and figures “Rs. 200/-”, the letters and figures “Rs. 400/-” shall be substituted;

(iii) in sub-rule (3), for the letters and figures “Rs. 50/-”, the letters and figures “Rs. 100/-” shall be substituted.

6. *Amendment of rule 37.*— In rule 37 of the principal Rules,—

(i) in sub-rule (1), for the letters and figures “Rs. 50/-”, wherever it occurs, the letters and figures “Rs. 100/-” shall be substituted;

(ii) in sub-rule (2), for the letters and figures “Rs. 10/-”, the letters and figures “Rs. 20/-” shall be substituted.

7. *Insertion of new Forms ENT-IA and ENT-IB.*— After Form ENT-I to the Principal Rules, the following Forms shall be inserted, namely:—

“Form ENT-IA

[See rule 3A(1)]

Application for permission under rule 3A (1) of the Goa Entertainment Tax Rules, 2007

Date:



I/We....., proprietor/authorized representativeintending to organize entertainment event, whose particulars are given below, hereby apply for permission as required under rule 3A(1).

- (1) Name, trade name:
- (2) Full postal Address of the applicant with telephone, e-mail, fax, etc.:
- (3) Particulars of registration number already held:.....
- (4) Particulars of premises where event is to be held:
- (5) Particulars of stalls/space allotted for commercial purpose
(Enclose list of such dealers alongwith name, address and TIN):
- (6) Particulars of lease/license/permission, etc. obtained with date (copy of documents to be enclosed): ...
.....
- (7) Date/s of event to be held:
- (8) Details of consideration paid to the owner of the premises:
- (9) Number of tickets printed day-wise, category-wise including series and serial numbers of tickets: ...
.....
- (10) Details of payment towards pre-authentication of tickets required under rule 14A(2):
- (11) Permanent address of the proprietor/partners/directors/president/secretary/manager etc. with details.
(Copies enclosed):
- (12) Details of PAN/passport/UID Card/telephone No./email/fax etc. (applicable only when proprietor is not already registered under the Goa Entertainment Tax Act, 1964. (Copies enclosed):

DECLARATION

I/We hereby declare that the information furnished herein are true, correct and complete to the best of my/our knowledge and belief.

Seal

Signature with name and status

FOR OFFICE USE

Date of receipt: Permission No.:

Details of payment:

Commercial Tax Office: "

Form ENT-IB

[See rule 3A(3)]

Permission under rule 3A(3) of the Goa Entertainment Tax Rules, 2007

This is to certify that M/s/Shri/Smt. (Trade name) is hereby authorized to conduct the entertainment/event (Description of entertainment/event.....) in terms of the Goa Entertainment Tax Act, 1964.

(1) Entertainment Tax Registration number (TIN):

(2) Name and Address of the Applicant:

(3) Place of event:

(4) Validity of Certificate from to

Place:

Signature

Date:

Name, Designation and Office

(Seal) ".....".

8. *Amendment of Form ENT-VII.*— In Form ENT-VII to the principal Rules, for clause (ii), the following shall be substituted, namely:—

“(ii) He/she/it shall ensure that the number of trips as well as number of persons do not exceed at any time as mentioned in the application for composition. If the same are exceeded, this permission shall stand revoked and he/she/it shall be liable to pay for full rate of tax for entire month.”

9. *Substitution of Form ENT-IX.*— For Form ENT-IX to the principal Rules, the following Form shall be substituted, namely:—

“Form ENT-IX

[See rules 12, 14 and 14A (4)]

Record of tickets/passes, etc., issued under the Goa Entertainment Tax Act, 1964

Date:

Name and style of Entertainment:

Address of the place of Entertainment:

Registration No. (TIN):

1	2	3	4	5	6	7	8	9	10	11	12	13
Type of tickets/ /passes etc. issued	Time of shows/ /trip/ /event/ /perform- mance/ /progra- mme/ /race, game/ /sport, etc.	Name of the shows/ /river or boat cruise event/ /perfor- mance/ /progra- mme/ /race, game/ /sport, etc.	Payment for admi- ssion	Enter- tain- ment Tax	Total Amount	Open- ing number of ticket/ /pass/ etc. sold	Closing number of ticket/ /pass etc. sold	Total tickets/ /passes etc. sold during the event/ trip etc.	Gross Amount collected	Entertain- ment Tax Amount collected	Liability of Com- position Tax, if any, against the trip/ event etc.	Signa- ture of pro- prietor/ /person autho- rized to prepa- ring this state- ment

Signature with name and status

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 4th June, 2014.

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