

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) 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, namely:-

<b>1.</b>	<b>Short title and commencement-</b>	<p>(1) These rules may be called the Goa Entertainment Tax Rules, 2007 .</p> <p>(2) They shall come into force from the date of their publication in the Official Gazette.</p>
<b>2.</b>	<b>Definitions-</b>	<p>In these rules, unless the context otherwise requires</p> <p>(a) "Act" means the Goa Entertainment Tax Act, 1964 (Act 2 of 1964).</p> <p>(b) "Advisory Committee" means a Committee comprising of not more than five eminent persons of national stature in the field of audiovisual entertainment and other artistic and literary activities, constituted by the Government for a period of five years;</p> <p>(c) "Assistant Entertainment Tax Officer" means a person appointed as Assistant Entertainment Tax Officer by the Commissioner under sub-section (3) of section 2A of the Act;</p> <p>(d) "Appellate Authority" means the Assistant Commissioner of Entertainment Tax or such other Officer not lower than the Commissioner of Entertainment Tax appointed by the Government as Appellate Authority in case order appealed against is passed by the Assistant Commissioner of Entertainment Tax ;</p> <p>(e) "Appropriate Assessing Authority" means, -</p> <p>(i) in relation to any proprietor or person, the Assistant Commissioner of Entertainment Tax or the Entertainment Tax Officer or Assistant</p>

		<p>Entertainment Tax Officer within whose jurisdiction, his place of entertainment is situated; or</p> <p>(ii) in relation to any proprietor or person who has more than one place of entertainment in the State of Goa, the Assistant Commissioner of Entertainment Tax or the Entertainment Tax Officer or the Assistant Entertainment Tax Officer, within whose jurisdiction the Head Office of such Proprietor or Person responsible for conduct of activity of providing entertainment is situated in the State of Goa, or as specified by the Commissioner by way of special or general order;</p> <p>(iii) the Commissioner/Additional Commissioner of Entertainment Tax, wherever the powers are conferred on him by or under the provisions of the Act;</p> <p>(f) "Appropriate Government Treasury" means any treasury of Taluka, sub-treasury or the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary or any bank so notified by the Government, situated in the area in which the proprietor or person concerned has his place of entertainment or its head office, if the activity providing entertainment is carried on at more than one place in the State of Goa;</p> <p>(g) "Assistant Commissioner of Entertainment Tax" means a person appointed as Assistant Commissioner of Entertainment Tax by the Government under sub-section (2) of section 2A of the Act;</p> <p>(h) "casino" means a place where entertainment is provided to any individual or groups of persons by way of electronic and table games, betting, gambling or any other kind of activity of similar nature besides other hospitality and entertainment related functions;</p> <p>(i) 'drama' with it's grammatical variations means a composition in prose or verse arranged for enactment by actors on a stage and intended to portray life or character or to tell a story by means of dialogue and actions of the enactors and include opera, ballet and dance-drama;</p>
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	<p>(j) "Entertainment Tax Inspector" means a person appointed as Entertainment Tax Inspector by the Commissioner under sub-section (3) of section 2A of the Act;</p> <p>(k) "Entertainment Tax Officer" means a person appointed as Entertainment Tax Officer by the Government under sub section (2) of section 2A of the Act;</p> <p>(l) "form" means a form appended to these Rules;</p> <p>(m) "Government" means the Government of Goa;</p> <p>(n) "quarter" means the period of three months ending on the 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December or 31<sup>st</sup> March;</p> <p>(o) "registered proprietor or person" means a proprietor or person registered under the Act;</p> <p>(p) "return period" means the period for which the returns of tax due and paid are to be furnished by proprietor or person under these Rules;</p> <p>(q) "rules" means rules made under the Act;</p> <p>(r) 'section' means section of the Act;</p> <p>(s) "tax period" means such period as may be specified by the Commissioner for payment of tax;</p> <p>(t) "theatrical performance" with it's grammatical variations means any performance on a stage or relating to theatre or to the acting or presentation of plays and include music and dance;</p> <p>(u)"ticket or season ticket" means a ticket issued by a proprietor or person for admission of a person or persons to an entertainment performance;</p> <p>(v) "turnover means" –</p>
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		<p>(i) total amount of charges for admission to a place of entertainment received or receivable by a proprietor or person during a given period;</p> <p>(ii) amount charged for boat cruise/rides, water sports, parasailing, etc;</p> <p>(c) charges/income received by proprietor or person towards casino games including income from tickets issued for admission to a casino;</p> <p>(d) income from number of connections of cable through TV antennae, headend control and distributor, DTH disc service etc;</p> <p>(iii) any other receipts that are charges for admission .</p>
3.	<b>Registration of proprietor or person-</b>	<p>(1) An application for registration shall be made by a proprietor or person as stated in sub-sections (1) and (2) of section 3G of the Act, in Form ENT – I appended hereto, within the period specified in the said sub-sections .The registration fees as specified in Schedule 'E' to the Act shall be paid by challan in Form ENT – III appended hereto in the appropriate Government treasury. Receipted copy of the challan thereof shall be submitted alongwith the application :</p> <p>Provided that, no proprietor or person, who is registered as hotelier under the Goa Tax on Luxuries Act, 1988 (Act No.17 of 1988) and holding a valid registration certificate under the said Act, shall be required to pay registration fees under the Act.</p> <p>(2) Provisions of sub-rule (1) above, shall also be applicable to any proprietor or person making application for registration after succession of the activity of providing entertainment registered under the Act and the fees for registration shall be payable alongwith such application .</p> <p>(3)An application for registration shall be made, signed and verified in the case of :-</p> <p>(a) A proprietorship, by the proprietor or by a person;</p> <p>(b) a firm, by partner thereof;</p> <p>(c) a Hindu Undivided Family, by the Karta or an adult member thereof;</p>

		<p>(d) a Body Corporate (including a company, co-operative society or a corporation or local authority), by a Director, Manager, Secretary or Principal Officer thereof or by a person duly authorized to act on it's behalf;</p> <p>(e) an association of individuals to which clause (b), (c) and (d) does not apply, by the Principal Officer or the person managing the activity of providing entertainment;</p> <p>(f) the Government, by a person duly authorized to act on it's behalf</p> <p>4) The registration fee once paid shall not be refunded under any circumstances.</p>
<p><b>4.</b></p>	<p><b>Issue of Certificate of Registration -</b></p>	<p>(1) The Appropriate Assessing Authority, on making such enquiries as it may think necessary and on being satisfied of the genuineness of the information furnished and on ascertaining that registration fee as specified in Schedule 'E' appended to the Act has been paid, shall register the proprietor or person and shall issue a certificate of registration in Form ENT - II appended hereto.</p> <p>The certificate of registration issued to the proprietor or person, -</p> <p>(a) shall take effect or be valid from the date of accruing of liability to pay tax, if application for registration is made within a period specified in sub-section (1) and (2) of section 3G of the Act ;</p> <p>(b) shall take effect or be valid from the date on which the application has been filed with the Appropriate Assessing Authority, if such application is made after the expiry of the period specified in sub-sections (1) and (2) of section 3G of the Act ;</p> <p>(c) shall take effect, in case of an application under sub-section (1) of section 3H of the Act, from the date of application or from such further date as the Appropriate Assessing Authority may, by order, fix.</p> <p>Provided that the proprietor or person filing such application within 30</p>

		<p>days from the date of coming into force of these Rules, shall be issued registration certificate valid from 1.9.06.</p> <p>(2) The certificate of registration initially issued shall be valid for a period of one year or for any other period as the Commissioner may prescribe ,except for provisional registration certificate which shall be issued to the proprietor or person making an application under sub-section (1) of section 3H which shall be valid for the year for which, it is issued or for such shorter period for which it is sought. The provisional registration certificate so issued shall lapse upon expiry of its validity.</p> <p>(3) Any registered proprietor or person may obtain from Appropriate Assessing Authority on payment of fee as specified in rule 29 of these rules in a Government treasury and on production of receipt thereof, a duplicate copy of registration certificate issued to him .</p>
5.	<b>Renewal certificate registration-</b>	<b>of of</b> <p>(1) An application for renewal of certificate of registration other than provisional registration certificate shall be made in Form ENT- I within 30 days from the commencement of the financial year.</p> <p>(2)Every application for renewal shall be accompanied with a receipted copy of the challan in proof of payment of renewal fees as specified in Schedule 'E' to the Act, which shall not be refunded in any circumstances.</p> <p>(3) The Appropriate Assessing Authority, on being satisfied that the information furnished in the application is in order, shall renew the certificate of registration issued in Form ENT – II by making necessary endorsement thereto or issuing a letter stating that the certificate of registration stands renewed for a period specified therein which shall form part of the certificate of registration originally issued.</p>
6.	<b>Cancellation Registration Certificate-</b>	<b>of</b> <p>(1) When any certificate of registration other than provisional registration certificate issued under section 3H is required to be cancelled under sub-section (7) of section 3G of the Act, the proprietor or person shall make an application in Form ENT – IV to the Appropriate Assessing Authority within 30 days from the date of occurrence of the event necessitating cancellation and the Appropriate Assessing Authority, on being satisfied about the</p>

		<p>correctness of the facts, shall issue the order for cancellation of registration certificate effective from the date of occurrence of such event.</p> <p>(2)(a) When the Appropriate Assessing Authority is satisfied at any time and for any reasons other than that referred to in sub-rule (1) above, that the certificate of registration of any proprietor or person requires cancellation, he shall, for reasons to be recorded in writing, and after giving the proprietor or person an opportunity of being heard, cancel the certificate of registration with effect from such date as may be specified in the order to be issued and the liability of the proprietor or person to pay tax shall cease with effect from the said date.</p> <p>(b) (i) Every proprietor or person whose registration certificate is cancelled otherwise than on the basis of application in Form ENT - IV, shall surrender the certificate of registration to the Appropriate Assessing Authority upon service of such order of cancellation.</p> <p>(ii) The order of cancellation of certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.</p>
7.	<p><b>Amendment of certificate registration-</b></p>	<p>(1) When any registered proprietor or person informs the Appropriate Assessing Authority as regards to, -</p> <p>(a) change in the name of his business or nature of his activity of providing entertainment; or</p> <p>(b) change in the place of business or opening of a new or on additional place of providing entertainment; or</p> <p>(c) is a firm, and there is a change in the constitution of the firm without dissolution thereof, for the reason of demise of any partner in the firm or otherwise; or</p> <p>(d) is a trust and there is change in the trustee thereof; or</p> <p>(e) is a guardian of a ward and there is change in guardianship; or</p>

		<p>(f) for any other reasons where the certificate of registration requires amendment,</p> <p>The Appropriate Assessing Authority, after considering such information, make such enquiries or obtain such evidence as it may deem fit and thereafter on being satisfied shall amend the certificate of registration.</p> <p>(2) An amendment under the foregoing sub-rule shall be effective from the date of the contingencies which necessitate the amendment.</p> <p>(3) In case of a company, where two or more companies are to be merged or amalgamated by order of the Court, Tribunal or order of the Central Government, the Appropriate Assessing Authority shall amend the certificate of registration effective from the date of such orders.</p> <p>(4) If the registered proprietor or person fails to furnish the information as required under section 3M of the Act, the Appropriate Assessing Authority, on the basis of information which may have come to his notice otherwise, and if he is satisfied that there has been any of the changes covered under said section 3M or under clauses (a) to (f) of sub-rule (1) and/or sub-rule (3) above, and the certificate or other records of the proprietor or person maintained in his office required amendment, he may, after giving the proprietor or person an opportunity of being heard, by order, amend the certificate accordingly. For this purpose, the proprietor or person shall submit the certificate of registration and copies thereof to the Appropriate Assessing Authority within the time specified in the order.</p> <p>(5) If the proprietor or person to whom certificate of registration in Form ENT – II hereto has been issued, reports that any one or more additional places of entertainment has or have been opened or closed, his certificate of registration shall be so amended by the respective Appropriate Assessing Authority and he shall be furnished a copy of registration certificate for each place of entertainment.</p> <p>(6) If the information referred to in section 3M of the Act, relates to a</p>
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		<p>branch of place of entertainment, located outside the jurisdiction of any Appropriate Assessing Authority, a copy of the information and of any order passed thereon, shall be forwarded to the Appropriate Assessing Authority within whose jurisdiction the branch is situated.</p> <p>(7) All the amendments in the certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority which shall be in Form ENT – V.</p>
<b>8.</b>	<b>Information to be furnished regarding changes in business, etc.-</b>	The information required to be submitted under section 3M of the Act, shall be furnished by the registered proprietor or person to the Appropriate Assessing Authority within 30 days of the occurrence of event as specified in said section 3M.
<b>9.</b>	<b>Payment of tax and filing of returns-</b>	<p>(1) A return to be filed by a registered person or proprietor under sub-section (2) of section 4 of the Act, shall be in Form ENT – VI and shall be filed within 20 days from the end of month to the Appropriate Assessing Authority having jurisdiction over the person or proprietor.</p> <p>(2) A return to be filed as specified in sub-rule (1) above shall be accompanied by a receipted copy of challan in Form ENT – III in proof of payment of the tax into appropriate Government treasury in respect of each of the months to which it is payable.</p> <p>In case of a registered proprietor or person having more than one place of entertainment, a consolidated return shall be submitted by the Head Office of the proprietor or person, to the Appropriate Assessing Authority and the same shall include total payments due under the Act in respect of all the places of entertainment of the person or proprietor in the State of Goa.</p> <p>(3) Where a registered person or proprietor effects closure of his activity of providing entertainment and applies for cancellation of registration certificate in the middle of the month, he shall file return for the period commencing from the first day of the month, till the date of closure of business within 15 days from the date of closure.</p>

		<p>(4) If any person or proprietor, having furnished returns under sub-section (2) of section 4, discovers any omission or incorrect statement, he may furnish a revised return as provided in sub-section (4) of section 4 of the Act, before the expiry of three months following the last date prescribed for furnishing the original return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipted copy of the challan for the payment of differential amount of tax .</p> <p>(5) Every registered proprietor or person shall pay the tax payable under the Act for every month within 20 days from the expiry of each month.</p> <p>(6) In respect of person or proprietor registered under section 3H of the Act, the payment of tax shall be made within 10 days from the expiry of each month.</p>
10.	<b>Composition of tax under section 3D-</b>	<p>(1) Any registered proprietor or person covered under section 3D of the Act, may apply to the Appropriate Assessing Authority in Form ENT – VII to compound the tax in accordance with section 3D of the Act, 10 days before the date of commencement of the month.</p> <p>(2) The Appropriate Assessing Authority upon scrutiny of application received from the proprietor or person under sub-rule (1) shall grant permission for payment of entertainment tax by way of composition. The lump sum amount shall be deposited in the Government Treasury within 3 days from the date of grant of said permission and furnish the receipted copy of the challan to the respective Appropriate Assessing Authority in proof of payment.</p>
11.	<b>Exemption from payment of tax-</b>	<p>Any proprietor or person in order to claim exemption from payment of entertainment tax, under section 5 of the Act, may make an application to the Commissioner in Form ENT – VIII. An application alongwith a receipted copy of challan in proof of payment of fee of Rs.100/ into a Government Treasury shall be submitted at least 10 days before the date of entertainment. An application for exemption may, after the period so specified, be entertained if the applicant satisfies to the Commissioner that he had sufficient cause for not presenting the</p>

		application within such period. The Commissioner on being satisfied, shall issue the exemption certificate with such conditions as may be specified therein.
12.	<b>Concessions for the members of armed forces-</b>	<p>(1) In the case of entertainment given by military , air, and naval wings of the armed forces of the Union, the price of tickets sold to the Indian armymen (including airmen and sailors ) shall be the price of admission only, exclusive of entertainment tax .</p> <p>(2) Such tickets shall be special tickets marked with the price of admission only and shall be issued through a service authority not below the rank of a commissioned officer, and proprietor or person shall maintain record of such tickets in Form ENT -IX .</p>
13.	<b>Complimentary tickets-</b>	<p>(1) Every complimentary ticket issued by proprietor or person responsible for an entertainment performance , shall show on the complimentary ticket the price for admission and the entertainment to which the holder of such ticket is to be admitted, the date and show for which it is available and the provisions of rule 15 shall apply to such ticket.</p> <p>2) Not more than one person shall be admitted against each complimentary ticket issued by the proprietor of an entertainment</p>
14.	<b>Record for issue of tickets-</b>	Every proprietor or person who is required to pay tax under the provisions of section 3 and section 3E of the Act, shall maintain records of tickets issued in Form ENT IX which shall also be accessible to the Commissioner for inspection or otherwise.
15.	<b>Tickets issued for admission to any entertainment-</b>	<p>(1) Every ticket including a complimentary ticket issued either in the form of physical mode or electronic mode by a proprietor or person who is required to pay the tax under the provisions of section 3 and section 3E of the Act, shall consist of three parts of which one shall be the counter foil.</p> <p>(2) At the time of issue of ticket for admission the counterfoils shall be retained in the ticket book and the remaining two parts shall be detached therefrom and issued to the purchaser and shall bear on each part of such ticket the price for admission, the amount of tax</p>

		<p>payable, if any, and the total amount recoverable from the purchaser, the book number and the serial number of the ticket, the date on which and the show for which it is issued. Similar procedure shall be observed, while issuing of tickets either through electronic or any mechanical device.</p> <p>(3) On admission of the holder of the ticket, the proprietor or person shall cause to be collected one of the two parts of the tickets and the other part shall be returned to the purchaser .</p>
16.	<b>Production of ticket-</b>	A person who has been admitted to an entertainment shall, upon demand made during the course of, or immediately before or after, the entertainment, produce to any officer appointed under section 2A of the Act, the ticket, badge, card of membership, voucher or documents by means of which he was admitted, or a portion of the ticket by means of which he was admitted.
17.	<b>Inspection of books of accounts, etc. -</b>	The Commissioner or any other Officer appointed under section 2A of the Act and duly authorized by the Commissioner or the Appropriate Assessing Authority may require the proprietor or person providing an entertainment to produce or cause to be produced for inspection all his books of accounts and records and all tickets or portion of tickets in his possession relating to the entertainment. This will also include the records of tickets issued through computer or through any mechanical or electronic device.
18.	<b>Assessment of tax and imposition of penalty-</b>	<p>(1) The Appropriate Assessing Authority or the Officers appointed under section 2A of the Act may, when he deems it necessary to make an assessment of tax due from the registered proprietor or person under sub-sections (2) or (3) of section 6A of the Act, shall cause to serve upon such proprietor or person a notice in Form ENT – X hereto.</p> <p>(2) The Appropriate Assessing Authority or the officers appointed under section 2A of the Act may for any good and sufficient reason to be recorded in writing assess a registered proprietor or person, whether</p>

	<p>permanent or provisional, in respect of the part of a year,</p> <p>(3) The Appropriate Assessing Authority, when it considers it desirable to make an assessment of tax, for a proprietor or person under provisions of sub-section (7) of section 6A of the Act, shall cause to serve upon the proprietor or person a notice in Form ENT – X hereto.</p> <p>(4) After giving the proprietor or person a reasonable opportunity of being heard, the Appropriate Assessing Authority shall pass an order of assessment which shall be recorded in writing in Form ENT – XI hereto and where the Appropriate Assessing Authority determines the turnover of a proprietor or person at a figure different from that shown in the returns submitted by the proprietor or person under the provisions of the Act and these Rules, the order shall state briefly the reasons thereof. The provision of this sub-section shall also apply mutatis mutandis to the proprietor or person registered under section 3H of the Act.</p> <p>(5) The order imposing penalty and/or the interest in respect of any period shall be incorporated in the order of assessment relating to that period or a separate order may be issued for levy of such penalty and/or interest where the assessment has been completed on a different occasion.</p> <p>(6) If the assessment made under these Rules results in tax payable in excess of the amount declared and paid alongwith the returns, then the Appropriate Assessing Authority shall serve upon the proprietor or person a notice in the Form ENT – XII 'A' hereto directing the proprietor or person to pay the excess amount demanded within the specified time which may not exceed 60 days from the date of service of such notice.</p> <p>(7) When the copy of challan acknowledging receipt of tax is furnished by the proprietor or person from whom any amount is demanded under these Rules, the Appropriate Assessing Authority shall cause to make necessary entries in the office record wherever necessary and shall place such copy of the challan in the respective case record of the proprietor or person or other office records.</p>
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		<p>(8) Any assessment in respect of proprietor or person registered under section 3H of the Act shall be completed immediately upon expiry of the validity of the registration certificate.</p> <p>(9) Where the Appropriate Assessing Authority is not satisfied about the correctness or completeness of the accounts of a proprietor or person or where no method of accounting has been regularly employed by a proprietor or person, the Appropriate Assessing Authority shall, after giving the proprietor or person a reasonable opportunity of being heard, assess to the best of his judgment, the amount of tax due from him by observing the procedure laid down in sub-rule (1) above.</p> <p>(10) Any assessment made under this rule shall be without prejudice to any penalty or prosecution for an offence, under the Act.</p>
19.	<b>Re-assessment of turnover escaping assessment, under assessed, etc.-</b>	<p>(1) If the Appropriate Assessing Authority has reasons to believe that any turnover or receipts of charges for admission of entertainment, in respect of any period/ year, has escaped assessment or has been under assessed or assessed at a lower rate or that any deductions have been made wrongly in an order of assessment made under section 6A of the Act, the Appropriate Assessing Authority shall cause to serve upon the concerned proprietor or person, within the time specified in sub-section(1) of section 6C, a notice in Form ENT – X appended hereto and after giving him reasonable opportunity of being heard and making such enquires as it considers necessary, may proceed to assess or re-assess the amount of tax due from such proprietor or person.</p> <p>(2) The order of assessment or re-assessment referred to in sub-rule (1) shall be made in writing in Form ENT – XI appended hereto.</p> <p>(3) A notice for demand of tax levied, interest and penalty imposed, if any, arising out of said orders, shall be served upon the concerned proprietor or person in Form ENT – XII appended hereto.</p>
20.	<b>To whom appeal should be made-</b>	<p>An appeal against an order of assessment or re-assessment or any order raising demand, passed by an Appropriate Assessing Authority, shall be made to the Assistant Commissioner of Entertainment Tax (hereinafter referred to as "Appellate Authority"), except appeal against an order</p>

		passed by the Assistant Commissioner of Entertainment Tax or against order with disputed amount exceeding Rs. 15 lakh, in which case, the appeal shall lie to the Additional Commissioner of Entertainment Tax and a second appeal against an order passed in appeal shall lie to the Tribunal.
21.	<b>How the memorandum of appeal shall be presented-</b>	The memorandum of appeal shall be drawn up in duplicate in Form ENT – XIII and after being signed by the proprietor or person be filed before or sent by a registered post to the Appellate Authority or to the Tribunal, as the case may be.
22.	<b>What should accompany the memorandum of appeal -</b>	<p>The memorandum of appeal when presented to the Appellate Authority shall be accompanied with a receipted copy of the challan in proof of payment of fees as specified in rule 29 and a certified copy of the order appealed against. It shall be endorsed by the appellant or by the person duly authorized, as follows:-</p> <p>(a) that the amount of tax assessed or re-assessed and the penalty, if any, imposed or the tax or penalty admitted to be due, has been paid; and</p> <p>(b) that to the best of his knowledge and belief the facts set out in the memorandum of appeal are true; and</p> <p>(c) the memorandum of appeal when presented to the Tribunal shall be accompanied by a receipted copy of the challan in proof of payment of fees as prescribed in rule 29, and a certified copy of the order appealed against. It should also be accompanied by necessary documents in proof of payment of undisputed amount of tax or penalty or both that may be due as per order passed in appeal by the Appellate Authority. It shall further be endorsed by the appellant or person duly authorized that to the best of his knowledge and belief facts set out in the memorandum of appeal are true;and</p> <p>(d) the memorandum of appeal may be accompanied by an application for stay of disputed amount till disposal of the appeal.</p>

23.	<b>Stay of disputed amount of tax or penalty-</b>	<p>(1) Pending the final decision of an appeal filed under sub-section (1) of section 6D of the Act, on an application from the appellant, the recovery of any tax assessed or re-assessed or penalty imposed under the Act and not admitted by the appellant to be due from him, shall be stayed, if so directed by the Appellate Authority and otherwise, on such terms and conditions as may be specified in the direction.</p> <p>(2) The Appellate Authority shall dispose of any stay application not later than 30 days from receipt of such application by giving the applicant an opportunity of being heard in the matter.</p> <p>(3) The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements under rule 21 and rule 22 of these rules fails to comply with the requirements of the said Rules or fails to furnish security or for any other good and sufficient reasons to be recorded in writing.</p>
24.	<b>Hearing and recording of evidence-</b>	<p>If the Appellate Authority does not reject the appeal summarily, it shall fix a date for hearing and notify the same to the parties. It may call for evidence as may be necessary to decide the appeal.</p>
25.	<b>Application for revision or review-</b>	<p>(1) The provisions of rules 21 and 22 shall apply mutatis mutandis to every application for revision:</p> <p>Provided that the provisions of clause (a) of rule 23 shall not apply to an application for revision of any order other than an order of assessment or re-assessment made under section 6A or section 6C and the appeal order made under section 6D of the Act, as the case may be.</p> <p>(2) No application for review or revision filed before the authority competent to hear it shall be entertained, unless it is presented within 30 days from the date of such order:</p> <p>Provided that an application for review or revision may, after the period so specified but not beyond 45 days be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.</p>



		<p><b>Explanation:</b> In computing the period of limitation prescribed in this rule for revision of an order, the time requisite for obtaining a certified copy of the order sought to be revised shall be excluded.</p> <p>(3) The Tribunal upon receipt of application for review shall issue a notice to be served on the applicant specifying the date and time for hearing and upon hearing shall make necessary order.</p> <p>(4) When the Commissioner proposes to review or revise any order, upon application or on his own motion, he shall give the proprietor or person as well as Appropriate Assessing Authority and Appellate Authority, as the case may be, an opportunity of being heard.</p> <p>(5) When any order passed as a consequence of review or revision creates additional tax liability payable by the proprietor or person, then, he shall be called upon to pay the difference in tax within a period of sixty days.</p> <p>(6) When any person appointed under section 2A or the Tribunal constituted under section 2B reviews any order under sub-section (10) of section 6D, such person or Tribunal, as the case may be, shall record reasons thereof.</p> <p>(7) When any appropriate assessing authority reviews any order it shall send a copy of the order and of the statement of reasons to the Commissioner of Entertainment Tax.</p>
26.	<p><b>Order of higher authorities shall be binding on subordinate authorities-</b></p>	<p>(1) The order passed by the appellate or revisional Authorities shall supercede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an authority shall supersede or modify, as the case may be, the original order passed by the same authority.</p>

		(2)A copy of any order passed upon any appeal or application for revision shall be sent to the Officer whose order forms the subject matter of the appeal or revision proceedings.
27.	<b>Rectification clerical arithmetical mistakes-</b>	<b>of or</b> <p>(1) Appropriate assessing authority, appellate authority or revisional authority may, at any time within one year from the date of any order passed by it, upon an application from the proprietor or person or on his own motion, rectify any clerical or arithmetical mistake apparent on the face of record or otherwise brought to his notice:</p> <p>Provided that, no such rectification shall be made if it has the effect of enhancing the tax unless the authority concerned has given notice in writing to the proprietor or person of his intention to do so and has allowed him a reasonable opportunity of being heard.</p> <p>(2)Where such rectification has the effect of reducing the amount of tax or penalty or interest, the authority concerned shall order refund of the amount which may be due to the proprietor or person.</p> <p>(3)Where such rectification has the effect of enhancing the amount of tax or penalty or interest the authority concerned shall recover the amount due from such proprietor or person in the manner provided for in section 4 of the Act.</p>
28.	<b>Recovery Arrears-</b>	<b>of</b> <p>(1) When a proprietor or person from whom any amount of tax or penalty or interest has been demanded by issue of a notice or order, fails to pay the demanded amount within the time specified in the notice or order, or within the extended time, if any, granted for making such payments, the Appropriate Assessing Authority shall issue for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate for the recovery of amount due in Form ENT – XIV.</p> <p>(2) The certificate referred to in sub-rule (1) above shall be the basis to proceed to recover the amount due as arrears of land revenue. In case</p>

		<p>such recovery is to be effected by the Officer authorized by the Government under provisions of sub-section (8) of section 4 of the Act, and for the same purpose of recovery, the relevant provisions contained in the Goa Land Revenue Code, 1968 (Act No.9 of 1969), and Rules made thereunder shall be applicable.</p> <p>(3) The certificate referred to in sub-rule (1) above shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa Land Revenue Code, 1968 and Rules made thereunder, in all cases wherein no Officer is authorized by the Government under the Act to exercise the powers of a Collector under the said Goa Land Revenue Code, 1968, for the purpose of recovering the dues as arrears of land revenue.</p> <p>(4) In all cases wherein the defaulter or other person responsible for the payment of amount due is residing or is having property outside the district, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the Officer authorized by the Government under sub-section (8) of section 4 of the Act, or to the Collector of the District if no Officer is authorized under the said sub-section (8) of section 4 of the Act, soliciting that the same may be sent to the Collector of other district wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the Officer authorized by the Government under the said sub-section (8) of section 4 of the Act. Whenever the amount of arrears recovered by the Collector of other district are remitted to the Appropriate Assessing Authority, the said authority shall take immediate step to enter same amount into the Government Treasury.</p> <p>(5) Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.</p> <p>(6) The officer referred to in sub-rule (2) and the authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the steps taken in the matter of recovery of arrears, when such information is called for by</p>
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		<p>the said Appropriate Assessing Authority and shall report to him as soon as the recovery is made, the amount recovered giving the particulars of the recovery, mainly, the date on which the recovery is made, the name of the treasury wherein the amount is entered and the date of challan under which the amount is paid into the treasury.</p> <p>(7) On the basis of the report of payment referred to in sub- rule (6) received from concerned authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the proprietor or person and other office records maintained.</p>
<p><b>29.</b></p>	<p><b>Payment of Fees on appeal-</b></p>	<p>(1) Every memorandum of appeal to the Tribunal shall be accompanied by challan in Form ENT-III appended hereto showing payment of fees of Rs. 250/- into the Government Treasury .</p> <p>(2) Fee of Rs. 200/- shall be payable into Government Treasury by challan in Form ENT – III hereto in following cases:-</p> <p>(i) on memorandum of appeal against order of assessment/re-assessment or any other order raising demand with or without penalty/interest;</p> <p>(ii) for obtaining duplicate copy of registration certificate.</p> <p>(3) Fee of Rs. 50/- shall be payable in court fees Stamps in the following cases:-</p> <p>(i) On application for Remission of Interest</p> <p>(ii) on a letter of authority for representing a case before any authority under the Act and then Rules framed thereunder;</p> <p>(iii) on any application or petition for relief to any authority under the Act and Rules framed thereunder;</p> <p>(iv) on application for grant of certified copy of any document or order issued by any authority;</p> <p>(v) on application for determination of disputed question to the Commissioner of Entertainment Tax, under section 3A of the Act.</p>

		(vi) on application for making any amendment to the registration certificate.
<b>30.</b>	<b>Refund-</b>	<p>(1) When any refund arises from an order of assessment or re-assessment made under section 6A or section 6C or from an order passed in appeal, revision or review under section 6D, or from an order of rectification passed under section 6G and the amount to be refunded does not exceed Rs. 10,000/-, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the proprietor or person concerned by issue of refund voucher in Form ENT – XV hereto. However, before proceeding to refund such amount, the Appropriate Assessing Authority shall firstly verify that any amount being due by the proprietor or person is left unpaid by him, in such case, shall adjust the amount to be refunded by issue of an order towards the amount due from the proprietor or person on the date of adjustment and thereafter shall refund the balance, if any.</p> <p>(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds rupees ten thousand but does not exceeds rupees fifty thousand, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Entertainment Tax in charge of or having the jurisdiction over, the ward before proceeding to refund such amount after submitting full facts to him.</p> <p>(3) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) above exceeds rupees fifty thousand, the Appropriate Assessing Authority shall obtain the sanction from the Additional Commissioner of Entertainment Tax before proceeding for refund.</p>
<b>31.</b>	<b>Maintenance of records under section 8F-</b>	<p>(1) Every registered proprietor or person shall keep and maintain a true and correct account of the Entertainment Tax receipts.</p> <p>(2) The following records in particular shall be maintained:</p> <p>(a) A monthly account specifying total receipts of charges for admission separately for each class of entertainment and tax payable thereon as per Form ENT IX appended hereto.</p>

		<p>(b) Monthly account of purchase and issue of Casino entry tickets. (wherever applicable).</p> <p>(c) A monthly account showing complimentary tickets issued.</p> <p>(d) Monthly account showing receipts of charges for admission for each entertainment to which exemption is granted under section 5.</p> <p>(e) Counterfoils of tickets issued in physical mode for each class of entertainment including entertainment to which exemption is granted under the Act, in numerical order.</p> <p>(f) All forms, tax challans, etc.</p> <p>(g) Cash records, viz., Cash Book, Vouchers and other accounting records including cash registers, machine rolls details in daily takings.</p> <p>(h) The registers, accounts and documents maintained shall be sequentially numbered and where the registers and other documents are maintained by means of a computer or any other similar mechanical device, the proprietor or person shall maintain copies in paper of such registers and other documents printed on a monthly basis.</p> <p>(i) Annual accounts including profit and loss account and Balance Sheet with Schedules.</p> <p>(j) Records of the bank transactions.</p> <p>(3) A proprietor or person opting for composition of tax under section 3D of the Act, shall maintain a daily record of his gross receipts of charges for admission.</p> <p>(4) All records maintained in course of carrying activity of providing entertainment (except for counterfoils of tickets issued which are to be retained for 30 days only) shall be retained for a period of five years from</p>
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		<p>the expiry of the year to which they relate.</p> <p>(5) Wherever the Commissioner deems it essential he may direct a person or proprietor to maintain Accounts of above nature by issuing directions in Form ENT XII B.</p>
<b>32.</b>	<b>Superintendence and control-</b>	<p>(1) The Government shall superintend the administration and collection of tax leviable under the Act.</p> <p>(2) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act, who shall in turn have control over respective subordinates as per delegation of powers under the Act and Rules.</p>
<b>33.</b>	<b>The activity of providing entertainment forming part of estate under the control of the Court-</b>	<p>The administrator general, the official trustee and the executor or administrator or any receiver carrying on any activity of providing entertainment forming part of an estate placed under his control by an order of the Court, shall be liable to perform all obligations imposed by the Act and these Rules in respect of such activity of providing entertainment to the same extent as if he was the proprietor or person and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remains in control thereof.</p>
<b>34.</b>	<b>Notice under section 8A(2)-</b>	<p>The Appropriate Assessing Authority shall cause to serve upon the concerned proprietor or person a notice for imposition of penalty or for forfeiture of any sum under section 8A of the Act fixing the date for compliance therewith not earlier than fifteen days from the date of service thereof.</p>
<b>35.</b>	<b>Compounding of offences-</b>	<p>(1) Subject to the limitations provided in the Act, the Commissioner may decide on an application from any proprietor or person a sum by way of composition of an offence committed by him under the Act or these Rules either before or after the commencement of any proceeding against such proprietor or person in respect of such offence.</p> <p>(2) On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary make an order in writing specifying therein.-</p>

		<p>(a) the sum determined by way of composition;</p> <p>(b) the date on or before which the sum shall be paid into the Government Treasury;</p> <p>(c) the authority before whom and the date on or before which a challan shall be produced in proof of such payment; and</p> <p>(d) the date on or before which the proprietor or person shall report the fact to the Commissioner.</p> <p>(3) On receipt of the challan for payment of the composition fee as required under sub-rule (2), the Commissioner shall pass an order compounding the offence and shall send a copy of such order to the proprietor or person concerned and also to the authority referred to in clause (c) of sub-rule (2).</p>
<b>36.</b>	<b>Printing of tickets, etc.-</b>	<p>(1) The entry tickets for charges for admission in respect of class of entertainment covered under Schedule 'D' appended to the Act shall be printed by the Office of the Commissioner, and the person or proprietor operating such entertainment performance shall purchase the said tickets on making necessary remittances into the Government Treasury upon valid authorization by the Office of the Commissioner of Entertainment Tax.</p> <p>(2) The counterfoils of the tickets sold to be returned by the proprietor or person operating the entertainment to the Office of the Commissioner of Entertainment Tax for record by 10<sup>th</sup> of every month.</p>
<b>37.</b>	<b>Supply of copies of records and documents.-</b>	<p>(1) Any records pertaining to the proceedings under the Act and Rules can be inspected after making a request to Additional Commissioner and deposit of an advance Fee of Rs.50/- in Court Fees Stamp. For every subsequent hour of inspections, a fee of Rs. 50/- shall be payable.</p> <p>(2) Copies of any records may be furnished on payment of copying charges @ Rs. 10/- per page against advance payment made by way of</p>



		<p>Court Fee Stamp through an application made to the Additional Commissioner of Entertainment Tax who shall ensure supply of copy of record in two weeks time.</p>
38.	<p><b>Furnishing of security for controlling the use of mechanical/ electric contrivances.-</b></p>	<p>(1) The Commissioner or Appropriate Assessing Authority may for good and sufficient reason demand from the proprietor or person who uses the mechanical/ electrical contrivances, and computers, a reasonable security for proper payment of tax payable by him under the Act.</p> <p>(2) The Commissioner or Appropriate Assessing Authority may for good and sufficient cause forfeit the whole or any part of the security obtained under sub-rule (1), if after due verification and having given an opportunity of explanation to the proprietor or person it is found that such device is being manipulated to conceal or reduce the tax liability due from the proprietor or person under this Act and such forfeiture of security shall bear a reasonable nexus to the estimated concealment of tax liability.</p>
39.	<p><b>Nomination of Head Office in the case of the proprietor or person having more than one place of entertainment-</b></p>	<p>(1) Where a proprietor or person has within the State of Goa more than one place of entertainment (hereinafter referred to as "branches") he shall nominate one such branch as the Head Office of the activity of providing entertainment for the purpose of these Rules under intimation to all the Appropriate Assessing Authorities within whose jurisdiction such branches are situated, failing which, the Commissioner may nominate one of such branches to be the Head Office for the purpose of this rule.</p> <p>(2) All applications, returns or statements specified under the Act or these Rules shall be submitted in respect of all branches jointly by the Head Office to the Appropriate Assessing Authority.</p> <p>(3) All notices and orders required or permitted by the Act or these Rules, to be served on any proprietor or person, shall be issued to and served on the person in charge of the head office referred to in these Rules and shall thus be deemed to have been issued to and served on all branches of the proprietor or person concerned.</p>

40.	<b>Jurisdiction-</b>	<p>For implementing the provisions of the Act and these rules, the State of Goa shall be divided into the following two Wards comprising of the areas noted against each. –</p> <p>(I) Panaji Ward (North)- Talukas of Tiswadi, Ponda, Pernem, Bardez, Bicholim and Sattari.</p> <p>(II) Margao Ward (South)- Talukas of Salcete, Quepem, Canacona, Sanguem and Mormugao.</p>
41.	<b>Qualifications of members of Tribunal and their period of office -</b>	<p>(1) One of the members of the Tribunal shall always be a person having the qualifications as specified in sub-section (1) of section 2B of the Act.</p> <p>(2) Other members of the Tribunal shall be persons of eminence having professional background and expertise in legal or financial matters for not less than 15 years.</p> <p>(3) The members of the Tribunal shall hold office for a period of one year from the date of their appointment :</p> <p>Provided that the Government may, for reasons to be recorded in writing, extend the said period by such further period not exceeding one year, as may be deemed fit by the Government.</p>
42.	<b>Determination of disputed questions-</b>	<p>(1) If any proprietor or person desiring that a question referred to in sub-section (1) of section 3A, may be determined by the Commissioner, he shall make an application on plain paper drawn in duplicate setting out a concise statement of his case, stating therein precisely the question to be determined, and indicating clearly the basis for dispute. The fees payable on such application shall be as provided under rule 29.</p> <p>(2) The statement of the case referred in sub-rule (1), shall contain a declaration that the question submitted for determination of the Commissioner does not arise from any order passed under the Act, and the said statement of the case shall be signed and verified by the proprietor or person.</p> <p>(3) The Commissioner after considering all the relevant material produced before him in this behalf shall pass appropriate</p>

		order, determining the question within a period of six months from the date of receipt of such application.
<b>43.</b>	<b>Repeal and savings-</b>	(1) The Goa Entertainment Tax Rules, 1965, are hereby repealed.  (2) Notwithstanding such repeal, anything done or any action taken, including any order made, direction given or notice issued under the Goa Entertainment Tax Rules, 1965, shall in so far as it is not inconsistent with the provisions of these rules, be deemed to have been done, taken, made, given or issued, as the case may be, within the corresponding provisions of these rules.

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

(Vasanti H. Parvatkar)  
Under Secretary Fin.(Budget-I.)