

## FOREWORD

### 1. *Entertainments Duty*

The entertainments duty is a tax on amusements. This is levied on all payments made or that would have been made for admission to any part of a place of entertainment. This was initially, levied in the State in Samvat year 2004 (1947 A. D.) under the Jammu and Kashmir Entertainments Duty Act, Samvat 2004 and the implementation of the Act and collection of the tax was entrusted to the State Income Tax Department.

2. Consequent upon the Federal Financial Integration of the State in 1954, the J & K Income Tax Department was wound up, the State Income Tax Act was repealed and the Central Income Tax Act was extended to the State. Therefore, the implementation of the Jammu and Kashmir Entertainments Duty Act was entrusted to the Excise and Taxation Department. Now, this Act along with other Acts is administered by the Excise Department.

3. This Act had certain lacunas and, therefore, this was replaced by the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959). The latter Act came into force with effect from 1-4-1960. The Rules under this Act were framed in 1963.

### 4. *Cinematograph Shows Tax*

The cinegoers were subjected to entertainments duty from 1947, but the proprietors of the places of entertainment i. e. cinemas, theatres etc., were not contributing anything to the State Exchequer, although their earnings from the source had increased sufficiently due to implementation of plans and consequent increase in the circulation of money. It was, therefore, considered imperative to levy tax on all Cinematograph Shows. The Jammu and Kashmir Entertainments Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962) was passed by the State Legislature in 1962 and the Rules thereunder were also framed. The Act and the Rules came into force with effect from 15th August, 1962 and 19th November 1962 respectively.

5. Since the cinemas and casual entertainments held in the Capital Cities of Jammu and Srinagar do a lot of business and their earnings are comparatively high, they are taxed at higher rate per show as compared with such entertainments held in the Muffasils of the Jammu and Kashmir Divisions. The rates are revised from time to time. Similarly, the rates of entertainments duty are also revised. keeping in view 'the increase in circulation of money so as it club the inflation.

### 6. *General*

The above-mentioned Acts and the Rules were got printed from time to time. But the notifications issued under these Acts,

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orders made thereunder and circulars issued for proper implementation of the Acts and the Rules were not readily available for the guidance of the officers of the Department and the proprietors/managements of the places of entertainment. Of late, necessity was felt to bring out a Manual on Entertainment Tax, containing the Acts, the Rules, notifications issued under the Acts, orders made thereunder and circulars issued. Now, the attempt has been made to do the needful.

7. The Manual has been divided into six parts: -

Part I Contains the Entertainments Duty Act, 1959 (XXVIII of 1959).

Part II Contains the Entertainments Duty Rules, 1963.

Part III Contains the Entertainments Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962).

Part IV Contains the Entertainment Tax (Cinematograph Shows) Rules, 1962.

Part V Contains the Statutory notifications.

Part VI Contains the appendices:

(a) Amendments to Acts and Ordinances.

(b) The Jammu and Kashmir Entertainments Duty Act, Samvat 2004 (1947 A. D.).

(c) Instructions issued by the Commissioners.

(d) Names of the Commissioners. (e) Miscellaneous.

The compilation of this Manual has been possible with the strenuous efforts of the Consolidation of Laws Officers-S/Shri Zahoor Ahmed and Mohd Manzoor Bhat who were assisted in this behalf by S/Shri, Bashir Ahmed Parray, Senior Assistant and Sala-ud-Din, Stenographer.

(Sd.) G. N. DRABU,

Dated 16th July, 1977

Excise Commissioner,  
J & K, Srinagar.

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PART I  
ENTERTAINMENTS DUTY ACT, 1959  
OF THE JAMMU AND KASHMIR  
ACT NO. XXVIII OF 1959

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THE JAMMU AND KASHMIR ENTERTAINMENTS  
DUTY ACT, 1959  
**Act No. XXVIII of 1959**  
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*Preamble*

SECTION

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THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY ACT,  
1959

**Act No. XXVIII of 1959**

[29th December, 1959]

An Act to provide for the Levy of an Entertainment Duty in respect of Admission to Public Entertainments

Be it enacted by the Jammu and Kashmir State Legislature in the Tenth Year of the Republic of India as follows:-

1. *Short Title, Extent and Commencement.*-(1) This Act may be called the Jammu and Kashmir Entertainments Duty Act, 1959.

(2) It shall extend to the whole of the Jammu and Kashmir State.

\*(3) It shall come into force on such day as the Government may by Notification in the Government Gazette appoint in this behalf.

2. *Definitions.*- In this Act, unless the requires:-

(a) admission to an entertainment' includes admission to any place in which the entertainment is being held or is to be held;

\*\* (b) 'Commissioner' means any person appointed by the Government to exercise the functions of the Commissioner under this Act;

(c) 'Entertainment Tax Officer' means the officer appointed as such under this Act;

(d) 'Entertainment' includes any exhibition, performance, amusement, game, sport or race to which persons are ordinarily admitted on payment;

(e) 'Payment for admission' includes:-

(i) any payment made by a person admitted to any part of a place of entertainment and in a case where such a

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\*The Act was enforced with effect from first of April, 1960 *vide* Government Notification No. 6-E of 1960-dated 19-3-1960.

\*\*Substituted for the following *vide* Act No. XI of 1966 (published in the Government Gazette of 24th May, 1966):-

"(b) 'Commissioner' means the Excise and Taxation Commissioner Jammu and Kashmir State."

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- person is subsequently admitted to another part thereof, for admission to which an additional payment is required, such additional payment whether, actually made or not;
- (ii) in case of free, surreptitious, unauthorized or concessional entry, the payment which would have been made if the person concerned had been admitted on payment of the full charge, ordinarily chargeable, according to the assessment *pi*, the authority prescribed;
  - (iii) any payment for any purpose whatsoever connected with an entertainment 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;
  - (f) 'Prescribed' means prescribed by rules made under this Act;
  - (g) 'Proprietor' in relation to any entertainment includes the owner, partner or a person responsible for the management thereof;
  - (h) 'ticket' means a pass, token or badge for the purpose of securing admission to an entertainment.

3. *Duty on payment for Admission to Entertainments.*-(1) A person admitted to an entertainment shall be liable to pay an entertainments duty at a rate, not exceeding \*75 % of the payment for admission which the Government may specify, by a Notification in this behalf and the said duty shall be collected by the proprietor and rendered to the Government in the manner prescribed: .

\*\*Provided that the Government may specify different rates of duty for different classes of seats in a place of entertainment on the basis of the value of the tickets of admission subject to the maximum specified in this sub-section.

(2) A draft of the proposed order specifying the rate of entertainment duty referred to in sub-section (1) shall be notified for the information of all persons likely to be affected thereby and the order shall take effect only after the Government has considered all objections received within a period of 30 days from the date of such publication and has notified the same again with or without modification:

\*Substituted for the figures "37<sup>1/2</sup>%" *vide* Act No. XIII of 1960 dated 7th June, 1969. (Published in the Government Gazette dated 9th June, 1969.)

\*Substituted for the figures 50% *vide* Act No. XIV of 1974 dated 30-9-1974.

\*\*The full stop at the end of sub-section (1) of section 3 was substituted by a colon and thereafter new proviso added *vide ibid*.

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Provided that if the Government considers the case to be one of emergency, it will not be necessary to publish the draft order prior to its enforcement:

Provided further that Government may impose an entertainment duty on complimentary\* or concessional tickets at a rate different from that imposed on other kinds of payments for admission subject to the maximum specified in sub-section (1).

(3) Until such time as the duty referred to in sub-sections (1) and (2) has been finally notified, the entertainments duty shall be levied at the rates in force in this behalf immediately before the commencement of this Act.

4. *Payment made in Consolidated Sum.*-Where the payment for admission to an entertainment is made in a consolidated sum in the form of a subscription or contribution to any society or a season ticket, or a right of admission to an entertainment or series of entertainments during a specified period or a privilege, right, or facility combined with the right of admission without further payment or a reduced charge, the entertainments duty shall be paid on the amount of the consolidated sum but where the Entertainment Tax Officer is of the opinion that the payment of the consolidated sum or any payment for a ticket includes payment for other privileges, rights or facilities besides the admission to an Entertainment, or is intended to secure admission to an entertainment during a period when the duty has not been in operation, the duty shall be charged on such amounts as appears to the Entertainment Tax Officer to represent the right of admission to entertainment for which a duty is payable.

\*\*5. *Deposits of Security by the Proprietor.*-The prescribed authority may in the manner prescribed require the proprietor of an entertainment to deposit into a Government Treasury or a Bank as security for the payment of entertainment duty under this Act an amount not exceeding one thousand rupees in the case of regular entertainments and not exceeding two thousand rupees in the case of casual entertainments and on the requisition being so made the amount shall be so deposited.

6. *Entertainment Tax Officer and other Taxing Authorities.*-For carrying out the purpose of this Act, the Government may appoint a person as Entertainment Tax Officer and such other persons as it thinks fit to assist the Commissioner.

\*Substituted *vide* Act No. IV of 1975 dated 25-3-1975.

\*\*Substituted for the following *vide* Act No. XXV of 1972 dated 21-11-1972 with effect from 1-1-1973 (*vide* Government Notification No. SRO-844 dated 19-12-1972):-

“5. *Deposits of Security by the Proprietor.*- The prescribed authority may, in the manner prescribed, require the proprietor of an entertainment to deposit as security for payment of entertainments duty under this Act, an amount not exceeding five hundred rupees in a Government Treasury and the same shall be so deposited.”



7. *Posting of Tables of Rates of Payments for Admission at Conspicuous Places.*- The proprietor of an entertainment shall in the manner prescribed; exhibit at the place of entertainment, the rates of payments for admission and the amount of entertainments duty payable on such rates.

8. *Penalty for Non-payment of Duty.*-(1) Except as otherwise provided in this Act, no person shall enter an entertainment unless he is in possession of a ticket or a complimentary\* or concessional ticket or a pass or badge supplied by the employer under this Act and no person liable to pay entertainments duty shall so enter without having paid, in the manner prescribed, the duty payable under this Act.

(2) A person who enters an entertainment without due permission or surreptitiously, with intent to evade the duty payable under this Act shall on conviction by a **\*\*"Judicial Magistrate"** be punishable with fine which may extend to rupees one, hundred and in addition be liable to pay such duty.

9. *Admission of Persons Without Payment.*- Nothing in this Act shall apply to *bona fide* employees of the proprietor whose presence there is necessary in the interest of the entertainment, or to the proprietors.

**\*\*\*9-A. Prohibition against Resale of Tickets.**-(1) Notwithstanding anything contained in section 56 of the Jammu and Kashmir Easements Act, Samvat 1977, a ticket for admission to an entertainment shall not be resold for profit by the purchaser thereof.

(2) Whoever resells any ticket for admission to an entertainment for profit shall be punishable with a fine not exceeding rupees two hundred.

(3) The offence under this section shall be tried summarily notwithstanding anything contained in sub-section (2) of section 23:

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\*Substituted *vide* Act No. IV of 1975 dated 25-3-1975.

\*\*Substituted for the following *vide* Act No. XL of 1966 published in the Government Gazette dated 29-10-1966:-

"Magistrate."

\*\*\*Section 9-A was inserted *vide* Act No. XVII of 1964.(Published in the Government Gazette dated 22<sup>nd</sup> October, 1964.)

10. (1) Save as otherwise provided by this Act, no person shall be admitted on payment to any entertainment where the payment for admission is subject to entertainments duty except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not used before) issued by the Government for the purpose of revenue and denoting that the proper entertainments duty has been paid.

(2) The Government may, on the application of the proprietor of any entertainment, in respect of which the entertainments duty is payable, permit the proprietor on such conditions as the Government may prescribe to pay the entertainments duty.

(a) by consolidated payment of a percentage not exceeding \*75% of the gross payment for admission to the entertainment at the rate in force during the period concerned; or

(b) in accordance with the returns of the payments for admission to the entertainment; or

(c) in accordance with the results recorded by mechanical contrivance that automatically registers the number of persons admitted.

11. *Entertainments and persons exempted from payment of Duty.*- (1) No entertainments duty shall be levied on payment for admission to any entertainment where the Commissioner is satisfied on application made in this behalf in the prescribed manner that the whole of the net proceeds of the entertainment will be devoted to philanthropic, charitable, religious, educational or scientific purposes which have been approved as such by the Government.

(2) Nothing in this Act shall apply to any entertainment provided by the staff or students, or both of academic institutions, when the \*\*\*"proceeds" are intended for academic or charitable purpose.

\*\*\* (3) The Government may, by notification in the Government Gazette, exempt any entertainment or class of entertainments or any class of persons from liability to pay duty under this Act.

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\*Substituted for the words and figures "37<sup>1/2</sup> percent" vide Act No. XIII 1968 of 7th June, 1969. (Published in the Government Gazette of 9th June, 1969.)

\*Substituted for the words and figures "50 per cent" vide Act No. XIV of 1974 dated 30th September, 1974.

\*\*Substituted for the word "proceed" vide corrigendum issued by the Civil Secretariat, Law Branch and published in the Government Gazette dated 23rd May, 1961.

\*\*\*Substituted for the following vide Act No. XXV of 1963 (Published in the Government Gazette, dated 11th October, 1963.)

"3. The Government may, for promotion of peace and international goodwill or encouragement of arts and crafts, sports or other public interest, by general or special order, exempt any entertainment or class of entertainment or any class of persons from liability to pay duty under this Act."

(4) The shows which are of a purely casual nature and where the rate of tickets is below 12 N.P. are exempt from entertainment duty.

12. *Powers of Revision.*--The Commissioner or such other officer, as the Government may, by notification, appoint in this behalf may of his own motion or on application made, call for the record of any proceedings or order of any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or orders and may pass such orders reference thereto as he may deem fit:

Provided that an appeal shall lie within thirty days, to the Minister-in-Charge of the Department against the orders passed by the Commissioner or 'the officer appointed in this behalf by the Government whose orders shall be final.

13. *Production and Inspection of Accounts and Documents.*-(1) The proprietor of an entertainment shall on being required to do so by an officer authorised by the Government in this behalf, produce before any officer of the "Entertainment Duty Department," not below the rank of a Sub-Inspector as may be prescribed, any account or documents, relevant to the sales of tickets including complimentary tickets and realization of the entertainments duty due 25 may be necessary for the purpose of this Act.

(2) If any officer of Government mentioned in sub-section (1) has reason to suspect that the proprietor of any entertainment is desiring to evade the payment of any entertainments duty due from him under this Act, he may, for reasons to be recorded in writing and with the previous permission of a gazetted officer of the Department, seize such account books, registers or document in the custody of the proprietor, or held by any other person on his behalf and shall grant a receipt for the same and shall retain the same for such period as may be necessary for the examination thereof.

14. *Entry into and Inspection of Place of Entertainment.*-"(1)" Any Officer not below such rank as may be prescribed, may enter into, inspect and search any place of entertainment while ;the entertainment is proceeding at any reasonable time, for the purpose of ensuring that the provisions of this Act or any rules made thereunder are being complied with, and while doing so, such officer shall not be deemed \*\*\*"to be a person," admitted to the entertainment.

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\*Substituted for the words "Excise and Taxation Department" *vide* Act No. XI of 1966. (Published in the Government Gazette dated 24th May, 1966 Extraordinary Part III, No.7-b.)

\*\*The brackets and figures "(1)" inserted *vide* corrigendum issued by the Civil Secretariat Law Branch and published in the Government Gazette dated 23rd May, 1961.

\*\*\*Substituted for the following *vide* corrigendum issued by the Civil Secretariat Law Branch and published in the Government Gazette dated 23rd May, 1961:-

“to be person.”

(2) The proprietor of every entertainment shall give every reasonable assistance to the aforesaid officer in the performance of his duties under sub-section (1).

15. *Offences and Penalties.*-(1) If the proprietor of an entertainment:-

- (a) fraudulently evades the payment of any duty due under this Act; or
- (b) Obstructs any officer making an inspection, a search or seizure under this Act; or
- (c) acts in contravention of, or fails to comply with any of the provisions of this Act or the rules made thereunder;

\*“he shall, on conviction, be liable in respect of each offence to rigorous imprisonment which may extend to six months but shall not in any case be less than one month and a fine not exceeding one, thousand rupees. On a second conviction for the same offence the minimum sentence shall not be less than four months:”

(2) No court shall take cognizance of an offence under this Act, or under the rules made thereunder except on a complaint made by a person authorised in this behalf by the Government, and no court inferior to that of a Magistrate of, the first class shall try any of the offences under this Act.

16. *Power to Compound Offences.*-(1) The prescribed authority may, at any time accept from a person; accused of the commission of an offence under this Act, by way of composition of such offence, a sum of money not exceeding two hundred and fifty rupees or double the amount of duty, payable under this Act, whichever is greater.

(2) On payment of such sum of money as may be determined under sub-section (1) the prescribed authority shall, where necessary report to the court, that the offence has been compounded and thereafter no further proceedings shall be taken against the offender in respect of the same offence and the said court shall acquit the accused.

17. *Recoveries.*- Any sum due under this Act shall be recoverable as arrears of Land Revenue.

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\*Substituted vide Act No. VI of 1976.

18. *Delegation of Powers by the Government.*-(1) The Government may delegate all or any of its powers under this Act except those conferred upon it by section 19 and this section, to any person or authority subordinate to it.

(2) The exercise of any power delegated under sub-section (1) shall be subject to such restrictions, limitations or conditions, if any, as may be laid down by the Government and shall also be subject to its control and superintendence.

19. *Bar of certain Proceedings.*- No action shall lie against Government or any of its officers or servants for any act done or purporting to be done in good faith under this Act.

20. *Power to make Rules.*-(1) The Government may "after previous publication" make rules generally for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, it may make rules:

- (a) for the supply and use of stamps or stamped ticket if required in connection with the levy of entertainments duty or for the stamping of tickets sent to be stamped and for securing the defacement of stamps when used;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon for the payment of the duty on the transfer from one part of a place of entertainment to another;
- (c) for controlling the use of mechanical contrivances including the prevention of the use of the same mechanical contrivances for payments of a different amount and for securing proper records of admissions by means of mechanical contrivances;
- (d) for the checking of the admission, the keeping of accounts and furnishing of returns by the proprietors of entertainments in respect of which entertainments duty is payable in accordance with the provisions of this Act;
- (e) for renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund;
- (f) for the keeping of accounts of all stamps used under this Act;

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\*Inserted *vide* corrigendum published in the Gazette dated 23rd May, 1961.

- (g) for prescribing the form of a ticket, pass or token authorising admission to an entertainment;
- (h) for the presentation and disposal of applications for exemption from payment of the entertainments duty or for the refund thereof;
- (i) for the exemption from the entertainments duty military personnel in uniforms and the students ;
- (j) for the exemption from entertainment duty on students for the shows of purely educational purposes;
- (k) for the collection of entertainments duty under this Act and the powers to be exercised by the officers of Government in that behalf;
- (l) for assessment of payment for admission in case of free and concessional entries by prescribed authorities;
- (m) for specifying the authorities who would be competent to compound offences under section 15.

21. *Repeal and Savings.*-The Jammu and Kashmir Entertainments Duty Act, Svt. 2004 (II of 2004), is hereby repealed.

Notwithstanding such repeal, anything done or any action taken including any orders, notification or rules made or issued in exercise of the powers conferred by or under the repealed Act shall, to the extent of being consistent with the provisions of this Act, be deemed to have been done or taken in exercise of the power conferred by or under this Act.

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**PART II**  
**THE JAMMU AND KASHMIR**  
**ENTERTAINMENTS DUTY RULES, 1963**

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(13)  
JAMMU AND KASHMIR GOVERNMENT  
FINANCE DEPARTMENT

Notification

Jammu, Dated the 27th March, 1963

SRO-136.- In exercise of the powers conferred by section 20 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby make the following rules, the same having previously been published as required by sub-section (1) of the said section:

1. *Short title and commencement.*-(1) These rules may be called the Jammu and Kashmir Entertainment Duty Rules; 1963.

(2) They shall come into force from 1st April, 1963.

2. *Definitions.*-(1) In these rules, unless the context other wise requires:-

(a) 'Act' means the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959).

(b) 'agent' means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being-

(i) a relative of the proprietor; or

(ii) a person in the regular and whole-time employ of the proprietor;

(iii) a person who has been enrolled as a Chartered Accountant, or has passed any Accountancy Examination recognized in this behalf by the Government; or

(iv) a person who possesses a degree in Commerce, Law, Economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign university duly approved in this behalf by the Government.

(c) 'Dy. Excise Commissioner' means the person appointed by that designation by the Government to assist the Commissioner in relation to the area or province under his charge.

(d) 'Form' means a form appended to these Rules.

(e) 'Section' means a section of the Act.

(f) 'Stamps' means an entertainments duty stamp issued by the Government under sub-section (1) of section (10) of the Act.



(g) 'Treasury Officer' means the Officer-in-Charge of Government Treasury or Sub-Treasury.

(2) All words used but not defined in these rules shall have the meanings assigned to them in the Act.

3. The prescribed authority shall be-

(a) Entertainment Tax Officer of the area for the purposes of section 2 (e) (ii);

(b) Commissioner for the purpose of section '5';

(c) Dy. Excise Commissioner of the area of Province concerned for the purposes of section 16;

(d) Sub-Inspector of the Excise Department within the area subject to *his* jurisdiction for the purposes of sections 13 and 14.

4. *Superintendence and control of the administration under the Act.-(1)*

The Commissioner shall superintend the administration and the collection of the Tax leviable under the Act.

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

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

5. *Purchase of Stamps.*-No person shall purchase any stamp except from a Treasury Officer or from any other person duly authorised by the Commissioner to sell such stamps.

Provided that- (i) nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an Entertainment;

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

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

6. *Price of admission shown on and stamp affixed to ticket.*- Except as provided in rule 8, every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission whether paid or not excluding the duty payable under the Act and shall also have securely affixed to it a stamp of the value of the proper entertainment duty payable under the Act.

7. *Tickets for admission.*-Ticket other than a complimentary ticket, for admission to an entertainment shall be in Form JK/ED-1 and shall be in different and distinguishing colours both for admission of civil/military personnel. The same kinds of ticket shall be issued for the all shows and shall be dated by rubber stamped:

Provided that the proprietor of an entertainment shall not be bound to introduce tickets for admission in Form JK/ED-1 for a period of 30 days from coming into force of these rules.

8. *Complimentary ticket.*- A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainments duty shall be in Form JK/ED-2. Such tickets shall be dated and rubber-stamped:

Provided that the proprietor of an entertainment shall not be bound to introduce tickets for admission in Form JK/ED-2 for a period of 30 days from coming into force of these rules.

9. *Season ticket.*- Every season ticket shall be in Form JK/ED-3.

10. *Plural tickets.*-(1) Every dutiable ticket except a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment, shall be in Form JK/ED-4:

Provided that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed Form JK/ED-4 for a period of 30 days from coming into force of these rules.

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

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

11. *Unstamped tickets issued under section 10 (2) (b).*-Every ticket issued by a proprietor who has been permitted by the

Government to avail himself of the concession under clause (a) or clause (b) of sub-section (2) of section 10 shall be in Form JK/ED-1.

12. *Transfer of seat.*-When the purchaser of any ticket entitling him to be admitted to a part of the place of an entertainment wishes to transfer to another part, for which the payment for admission is higher the proprietor shall issue to him a second ticket stamped with a stamp of the value of difference between the duty leviable on the second ticket and that leviable on the first.

13. *Defacement and destruction of stamps.*- (1) The tickets prescribed under rules 7, 8, 9 and 10 shall be printed in triplicate and bound in booklets of two hundred tickets each. Each ticket shall bear a serial number and the serial number of the ticket in various booklets shall be consecutive and in an ascending order. The last serial number shall go UP to 50,000 where after a fresh services of tickets shall be got printed under advice to the Entertainment Tax Officer concerned. The serial numbers shall be printed and the tickets shall have perforations between the fixed foil (first foil) and the counterfoil (second foil) and between the counterfoil (second foil) and the foil (third foil). The stamps which shall not be used in an invested position shall be affixed across the line of perforations between that fixed foil (first foil) and counterfoil (second foil) and it shall be defaced at the gate before admission to an entertainment, by tearing the ticket into two portions across the perforations between the first foil (first foil) and the counter foil (second foil) in such a manner that each portion shall show the value of the stamps. The counterfoil (second foil) of the ticket shall be given to the purchaser who shall retain it till the termination of the entertainment. The foil (third foil) shall be retained by the proprietor or his authorised employee till the termination of the entertainment and this shall be produced on demand before any officer authorised under rule 26 to inspect the entertainment.

(2) Immediately after the party of the purchasers to an entertainment the proprietor shall sign or cause to be consigned the foil portions (third foil) of all the ticket collected from the purchasers in a box, having a slit not more than one half of an inch in width at the top to be maintained separately for each class of tickets. It shall be the responsibility of the proprietor to ensure that these boxes are not tampered with. The each box shall be locked and the keys of this lock would remain with the Cinema Manager or rank of Sub-Inspector of the Excise Department working in the area concerned. The locks shall be provided by the Entertainment Tax Officer concerned.

(3) The box containing the foils of the tickets will be opened by the officer authorised to inspect the entertainment under rule 27 in the presence of the proprietor or his agent. After taking account of all such foils, the said officer shall immediately destroy the same by burning in the presence of the proprietor or

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his agent. Thereafter he shall record in the inspection note book to be maintained under rule 33 the particulars of the foils destroyed.

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

15. *Assessment.* -(1) When it appears to the officer authorised under section 13 (i) that an assessment for payment for admission in cases of free concessions, surreptitious or unauthorised entries, should be made, he shall serve upon the proprietor a notice in Form JK/ED-5.

(a) calling upon him to produce his books of accounts or other documents which such officer wishes to examine together with any objection which the proprietor may wish to prefer and any evidence, which he may wish to produce and in support thereof; and

(b) stating the period or periods in respect of which assessment is proposed, provided that the notice shall not relate to period prior to twelve months from the date of issue of notice, and he shall fix a date, originally not less than ten days after the date of the service for producing such accounts and documents and considering any objection, which the proprietor may prefer.

(2) Where the Entertainment Tax Officer is satisfied that the proprietor has duly paid in full the amount of entertainments duty due from him on the entries under assessment, he shall discharge the notice served upon him under sub-rule (1) and shall send an intimation to that effect to the proprietor.

(3) Where, after considering any objection made by the proprietor and any evidence produced in support thereof, the Entertainment Tax Officer determines the liability of the proprietor at a figure higher than the amount of entertainment duty admitted by the proprietor he shall record an order stating briefly the reasons on which his decision is based but a failure to state reasons shall not affect the validity of the assessment order.

(4) Every Entertainment Tax Officer shall maintain a register in Form *JKIED-6* in which he shall enter the details of each case instituted under sub-rule (1).

16. *Notice demand.* -(1) If any sum is payable by the proprietor under the Act or these rules the Entertainment Tax Officer shall serve a notice in Form -TK/ED7 and shall also fix a date not less than thirty days from the date of service by which the proprietor shall furnish the treasury receipt in proof of such payment.

(2) On production of the challan in Form JK/ED-8 the Entertainment Tax-Officer concerned shall make the necessary entry in the personal file of the proprietor.

17. *Refund of value of unused stamps or renewal of damaged and spoiled stamps.* -(1) The proprietor of an entertainment may at any time return to the Entertainment Tax Officer of the area any unused stamps in his possession and shall be entitled to claim, refund of their value, subject to a deduction of 3 naye paise for each rupee or a fraction of a rupee of the total value of the stamps returned.

(2) When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Entertainment Tax Officer of the area who on being satisfied that they have not been willfully damaged or spoiled and after obtaining the orders of the Commissioner may in lieu thereof

(a) issue other stamps of the same description and value; or

(b) if required and if he thinks fit issue stamps of other description of the same amount in value; or

(c) issue the same value in money deducting 6 naye paise for each rupee or fraction thereof of the total value of the stamps returned.

(3) Applications for grant of refund or renewal of stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Entertainment Tax Officer of the area when such stamps were purchased and shall furnish the following information: -

(a) full name, surname (if any) and residence of the applicant and the name of the firm if any on whose behalf the application is made;

(b) description and the number of stamps;

(c) total value;

(d) date of purchase of stamps;

(e) the place from where the stamps were purchased;

(f) manner in which stamps were spoiled or rendered unfit for use;

(g) whether the application is for refund or renewal;

(h) date of application ;

(i) the application for refund or renewal shall be received and promptly dealt with by the Entertainment Tax Officer of the area concerned who shall enter it in the register in Form JK/ED-9 and examine to see that :-

(a) the application is in the proper form;

(b) the stamps are genuine;

(c) if the value of the stamps tendered for refund or renewal is rupees one hundred or above, the actual purchase of the stamps is verified from the register of the person authorised to sell the stamps. If the application is incomplete or the stamps for which a refund is claimed or which are required to be renewed are not enclosed with it, it shall be returned promptly to the applicant with the objection recorded on it. If the Entertainment Tax Officer finds that the application is in order and the papers are complete, he shall after carefully examining the grounds of the application, record note whether the claim is admissible, and if so, he shall submit the case along with the register in Form JK/ED-9, after completing columns 1 to 11 to the Dy. Excise Commissioner Accounts of the province along with a refund or renewal statement in Form JK/ED-I0. JK/ED-11 or JK/ED-12 and the amount of refund entered (both in words and figures) after deducting six naye paise in the rupee where this is necessary or of the fresh stamps 2.dmissible.

(5) The Dy. Excise Commissioner (Accounts) of the province shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the refund/renewal statement, referred to in sub-rule (4) above, have been duly observed. He shall also observe that the rules and orders in this behalf issued from time to time are strictly complied with. He shall then record his opinion as to the admissibility of the claim and if he finds the c' aim to be in order, shall sign the refund/renewal statement and fill columns 12 to 15 of the register and then submit the case with relevant papers to the Commissioner.

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

If he is satisfied that the claim is in order in for respects he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund fresh stamps to be granted/issued is correctly entered both in the register and the ref1Jndlrenewal statement in such a way that no gap is left to enable the amount to be altered.

He shall then have the stamps burnt in his presence and record the following statement on the file: -

Stamps of the value of Rs ..... (both in words and figures)  
were burnt in my presence, Date..... place.....  
Commissioner.

If the stamps received are in good condition and fit for re-issue they shall *not* be burnt, but sent *to* the Treasury Officer with a memo in duplicate in Form JK/ED-13.

The Commissioner shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register and return the case of the Entertainment Tax Officer through the Deputy Excise Commissioner.

(7) The Entertainment Tax Officer shall then hand over the refund or renewal statement *to* the applicant or his agent taking his acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount *of* the refund does not exceed rupees one hundred the money may be remitted to the applicant by postal money order at his or her expenses in accordance with the rules contained in J & K Financial Code VoL 1.

(8) If the Commissioner calls for further evidence in support *of* the application, a memo shall be issued *to* the applicant giving full particulars *of* the documents required to be furnished.

(9) After an order has been passed by the Commissioner sanctioning the claim, or calling for further evidence in support *of* the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year of the date of such order the application with stamps and refund/renewal statement shall be destroyed under i he order and in the presence *of* the Commissioner and the fact noted in column 21 of the register in Form JK/ED-9.

18. *Refund of remission or duty when entertainment is not completed.* -When an entertainment is *not* completed and the Dy. Excise Commissioner of the area concerned is satisfied that the proprietor has returned to an the persons admitted to the entertainment on payment, both the price of admission and the duty charged under the Act, he may, on application made by the proprietor within three days *of* the date of the entertainment

(a) remit the duty if payment was to be made under section 10(2); or

(b) if the duty was paid under section 10(1) send the case to the Commissioner to proceed under rule 17 on production of the portion of their stamps to be retained by the proprietor under rule 13.

19. *Exemption by Commissioner.* -(1) Any proprietor of an entertainment claiming exemption under sub-section (1) of section 11 from payment of entertainment duty, shall present an application for such exemption to the Entertainment Tax Officer of the area concerned ten clear days before the date of entertainment provided that the Commissioner may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of entertainment, the name of the organiser responsible for maintaining accounts, the purpose in the interest of which the entertainment is to be held, and the name of the beneficiary who is to receive the net proceeds of the entertainment. The proprietor will also state *in* his application for exemption, the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. On receipt of such an application, the Entertainment Tax Officer of the area shall forward the same without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Dy. Excise Commissioner concerned.

(2) Where exemption is granted under sub-section (1) of section 11, the Commissioner shall issue to the proprietor a certificate in Form *JK/ED-14* to that effect and the proprietor shall comply with the conditions stated therein, failing which he would be liable for the payment of the entertainments duty.

20. *Exemption by Government.* -Any proprietor of an entertainment claiming exemption under sub-section 3 of section 11 from payment of entertainment duty shall present an application for such exemption to the Entertainment Tax Officer of the area concerned twelve clear days before the date of entertainment, provided that the Government may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of entertainment, the name of the organiser responsible for maintaining accounts and the grounds on which the exemption is sought. The proprietor will also state in his application for exemption, the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. On receipt of such an application, the Entertainment Tax Officer of the area shall forward the same without delay with his recommendations to the Commissioner with a copy of his recommendations to the Dy. Excise Commissioner concerned. The Commissioner would obtain the necessary orders of the Government as early as possible and the orders so obtained shall be intimated to the proprietor.



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21. (1) Where the Government grants exemption from the payment of entertainments duty in favour of members of the defence, or allied forces, the civilian employees of the Defence Department or the families of either, the words "Defence \_ personnel" shall be printed, stamped or written on the tickets sold to such persons.

(2) The tickets sold as above shall be in Form *JK/ED-16* and the proprietor shall submit to the Excise and Taxation Officer Entertainment of the area concerned within three days of the entertainment a return of such tickets in Form *JK/ED-17*.

Provided that when a mechanical contrivance under section 10(2) (c) is used the persons referred to in this rule shall be admitted by a special entrance.

22. *Payment under section 10(2)*. -(1) Every proprietor making a consolidated payment under section 10(2)(a) or making payment in accordance with the returns of the payments for admission under section 10 (2) (b) shall, within three days of the date of entertainment, submit to the Entertainment Tax Officer of the area concerned a return in Form *JK/ED-18* showing the number of tickets issued at each rate, the gross amount received from sale of tickets and the amounts of duty collected.

(2) When a proprietor is permitted to avail himself of the provisions of section 10 (2) (c) he shall submit to the Entertainment Tax Officer of the area concerned within three days of the date of entertainment, a return in Form *JK/ED-19* showing the number of persons admitted by the mechanical contrivances, the gross amount including duty paid for admission by such persons and the amount of duty collected from them.

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\*Substituted for the following *vide* Government Notification No. SRO-464 dated 28th September 1971: -

21. *Soldiers and Airmen in uniform serving in the Indian Army*. -(1) Army personnel in uniform shall be exempt from payment or entertainment tax. The word "defence personnel" shall be printed, stamped or written on the tickets sold to *such* persons. The families of such Army personnel shall not be exempt from payment of such duty.

(2) The ticket sold to Army personnel in uniform shall be in Form *JK/ED-16* and the proprietor shall submit to the Entertainment Tax Officer of the area concerned within three days of the entertainment a return of such tickets in Form *JK/ED-17*:

Provided that when a mechanical contrivance under section 10 (2) (c) is used soldiers and airmen in uniform shall be admitted by a special entrance.

(3) All payments of entertainments duty to be made in accordance with the provisions of section 10(2) shall be deposited into the treasury under intimation to the Entertainment Tax Officer of the area concerned within three days of the date of entertainment.

23. *Register of stamps.* -Every proprietor of an entertainment shall keep a register in the Form JK/ED-20 showing the number of tickets of each denomination issued for the entertainment and the number of stamps purchased and sold by him. The entries in this register shall be made by proprietor of the entertainment within one hour of the beginning of each entertainment and should be duly signed by him or his authorised agent. The proprietor shall submit a copy of this register in the first week of every month to the Entertainment Tax Officer of the area concerned.

24. *Complimentary tickets.* -Return of complimentary tickets in Form JK/ED-21 shall be submitted to the Entertainment Tax Officer of the area concerned within three days from the date of performance of the entertainment.

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

Provided that the badges or passes shall be issued by the proprietor only to his bonafide employees at the place of entertainment where such entry is necessitated in the discharge of the particular duties of that employee.

The badges or passes so issued by the proprietor shall be displayed prominently on the person of the employee or the hawker as the case may be.

(2) Any person seeking admission to an entertainment in connection with the discharge of his duties under any other law, for the time being in force in the State, shall be issued a pass in Form JK/ED-22. Such passes shall be issued by name and will be non-transferable and shall bear the words 'on duty' conspicuously marked' thereon. The holder of such a pass shall be bound on demand to produce the same before any officer authorised to inspect and enter the place of entertainment under rule 26.

26. *Power to enter and inspect a place of entertainment.* -The following officers of the Excise Department may enter into inspect and search any place of entertainment while the entertainment is proceeding at any reasonable time for the purpose

of ensuring that the provision of the Act or any rule made thereunder are being complied with:

- (a) Commissioner with respect to any entertainment in the State;
- (b) Deputy Excise Commissioner with respect to any entertainment within the area or province under his charge;
- (c) Entertainment Tax Officer with reference to any entertainment within the area under his charge;
- (d) Inspector of the Excise Department with reference to any entertainment within the area to which posted;
- (e) Sub-Inspector of the Excise Department with reference to the entertainment within his charge.

27. *Production of tickets.* -A person who has been admitted to an entertainment shall, on demand made during the course of an entertainment, produce to any officer prescribed in rule 25 the tickets, badge card of membership, voucher or document by means of which he was admitted or a portion of the ticket by means, of which he was admitted bearing the stamp defaced in accordance with these rules, or the stamped cover Of the book or the stamped principal part of the sheet from which the ticket by means of which he was admitted, was taken.

28. *Posting of tables of rates of payments for admission.* -(1) The proprietor of an entertainment shall maintain conspicuously above the outer door of each booking office a signboard exhibiting in conspicuous painted Jettters in Hindi, Urdu and English the rates of payment for admission in respect of each class and the amount of entertainments duty payable on such rates.

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

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

30. *Deposit of security by proprietors.* -(1) When in exercise of his powers under section 5 the Commissioner decides that the proprietor of an entertainment should deposit a certain amount as security, he shall serve through the Entertainment Tax Officer of the area concerned a written order to that effect upon the said proprietor. Within fifteen days of the service of such an officer the proprietor shall deposit the requisite amount as security pledged to the Government, in a Government treasury in the State.

(2) Every Entertainment Tax Officer shall maintain a register in Form JK/ED-23 showing the securities deposited by the proprietor of entertainments under section 5.

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

31. *Service of notices and orders.* -Service of any notice or order under the Act or these rules may be affected in any of the following ways, namely: -

(a) by sending it to the person concerned under a certificate of posting; or

(b) by giving or tendering to the person concerned or his manager or agent if any; or

(c) if the person concerned or his manager or agent, if any, cannot be found by leaving it at the last known place of business or residence of the person concerned by or giving or tendering it to some adult male member of his family; or

(d) if none of the methods aforesaid is practicable by affixing it in some conspicuous place at the last known place of business of the person concerned.

32. *Inspection note book.* -Every proprietor shall maintain or cause to be maintained an Inspection Note Book, which shall, on demand, be produced before an Inspecting Officer for recording remarks by the said officer. The note book shall be in Form JK/ED-24 and the proprietor shall get it authenticated by the Entertainment Tax Officer of the area concerned before bringing it into use, the one already in use shall be surrendered to the Entertainment Tax Officer.

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

34. *Revision-* (1) A revision against an order passed under the Act or these rules by an authority subordinate to the Commissioner shall lie to the Commissioner. Every application for revision may be presented to the said authority by the proprietor or his agent or it may be sent to the said authority by registered.

post. Every application for revision shall be written on standard water marked paper and it shall contain the following particulars:

- (a) the date of the order sought to be revised;
- (b) the name and designation of the officer who passed the order sought to be revised;
- (c) the grounds of the revision briefly but clearly set out.

(2) It shall be accompanied by a certified copy of the order sought to be revised.

(3) It shall be endorsed by the proprietor or his agent as follows:

(a) that the amount of duty imposed, if any, has been paid; and

(b) that to the best of his knowledge and belief the facts seen out in the application are true.

(4) It shall be signed by the proprietor or his agent duly authorised.

35. *Hearing of revision* petition: -The Commissioner shall fix a date for the hearing of the petition. The petition shall be decided after notice is given to the subordinate authority concerned and after considering any representation that may be made by it and after giving an opportunity to the proprietor or such other person or persons as in the opinion of the Commissioner may directly be interested in the result of the petition of being heard in person or by a fully authorised agent. The Commissioner may before deciding the application himself hold such further enquiries or direct it to be held by the authority against whose decision revision petition has been preferred as may appear necessary to the Commissioner to meet the needs of justice.

By order of the Government of Jammu and Kashmir.

Name of entertainment house  
(in block letters)

Name of entertainment house  
(in block letters)

Name of entertainment house  
(in block letters)

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FORM JK/ED-1 (See rule 7)  
Admission Ticket

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FORM JK/ED-1 (See rule 7)  
Admission Ticket

---

FORM JK/ED-1 (See rule 7)  
Admission Ticket

---

Fixed foil  
(To be retained by the proprietor)

Counterfoil  
(To be handed over to the purchaser)

Foil  
(To be retained by the proprietor)

Serial No.....Book No.....

Serial No.....Book No.....

Serial No.....Book No.....

Class.....Show.....

Class.....Show.....

Class.....Show.....

Admission Fee.....

Admission Fee.....

Admission Fee.....

Entertainment duty.....

Entertainment duty.....

Entertainment duty.....

Total.....

Total.....

Total.....

Date.....

Date.....

Date.....

(To be rubber-Stamped)

(To be rubber-Stamped)

(To be rubber-Stamped)

Name of entertainment house (in block letters)	Name of entertainment house (in block letters)	Name of entertainment house (in block letters)
FORM JK/ED-2 (See rule 8) Complimentary/**Concessional Ticket	FORM JK/ED-2 (See rule 8) Complimentary/**Concessional Ticket	FORM JK/ED-2 (See rule 8) Complimentary/**Concessional Ticket
Fixed foil (To be retained by the proprietor)	Counterfoil (To be handed over to the purchaser)	Foil (To be retained by the proprietor)
Serial No.....Book No.....	Serial No.....Book No.....	Serial No.....Book No.....
Class.....Show.....	Class.....Show.....	Class.....Show.....
Price of seat to which admitted.....	Price of seat to which admitted.....	Price of seat to which admitted.....
Entertainment duty.....	Entertainment duty.....	Entertainment duty.....
Date.....	Date.....	Date.....
(To be rubber-Stamped)	(To be rubber-Stamped)	(To be rubber-Stamped)

\*\*\*Amendment of section 3, Act XXVIII of 1959.- In the second proviso to sub-section (2) of section 3 of the Jammu and Kashmir Entertainment Duty Act, 1959, (hereafter to as the 'principal Act'), for the words "complimentary tickets" the words complimentary or concessional ticket" shall be deemed to have been substituted.

Amendment of section 8, Act XXVIII of 1959.- In sub-section (1) of section 8 of the principal Act, for the words "complimentary Ticket" the words "complimentary or concessional ticket" shall be and shall always be deemed to have been substituted.





Name of entertainment house  
(in block letters)

Name of entertainment house  
(in block letters)

Name of entertainment house  
(in block letters)

FORM JK/ED-4 (See rule 10)

FORM JK/ED-4 (See rule 10)

FORM JK/ED-4 (See rule 10)

Fixed foil

Counterfoil (Plural Ticket)

Foil (Plural ticket)

(To be retained by the proprietor)

(To be handed over to the purchaser)

(To be retained by the proprietor)

Serial No.....Book No.....

Serial No.....Book No.....

Serial No.....Book No.....

Class.....Show.....

Class.....Show.....

Class.....Show.....

Number of persons to be  
admitted.....

Number of persons to be  
admitted.....

Number of persons to be  
admitted.....

Admission Fee.....

Admission Fee.....

Admission Fee.....

Entertainment duty.....

Entertainment duty.....

Entertainment duty.....

Total.....

Total.....

Total.....

Date.....

Date.....

Date.....

(To be rubber-Stamped)

(To be rubber-Stamped)

(To be rubber-Stamped)

(31)  
FORM JK/ED-5  
[See rule 15 (1)]  
NOTICE OF APPEARANCE

Office of the Entertainment Tax Officer,

\_\_\_\_\_

No \_\_\_\_\_ Dated \_\_\_\_\_  
To \_\_\_\_\_

\_\_\_\_\_

(1) Whereas it appears to me that you have not been paying correctly the amount of entertainments duty in cases of free surreptitious, unauthorized and concessional enteries, it is necessary to frame an assessment, under section 2(c) (ii) (iii) of the J&K Entertainments Duty Act, 1959, for the period beginning from \_\_\_\_\_ to \_\_\_\_\_ :

You are direct to attend in person or by an agent at (place) \_\_\_\_\_  
On (date) \_\_\_\_\_ at (time) \_\_\_\_\_ and thereto produce or cause thereto be produced at the said time and place the documents specified below for the purpose of such assessment. You may also prefer any objection to the action proposed. In case any objection is preferred, you are directed to produce your evidence on the above-mentioned date.

(2) In the event of your failure to comply with this notice I shall proceed to assess the amount of entertainment duty due to the best of my judgment and without any further reference to you.

Documents

\_\_\_\_\_  
\_\_\_\_\_  
Tax Officer

Signature of Entertainment

Seal \_\_\_\_\_

Date \_\_\_\_\_

**FORM JK/ED-6**

[See rule 15 (4)]

REGISTER OF NOTICE

Serial No.	Name and address of proprietor	Date of issue of notice	Date of final order	Gist of the final order	Initial of the Excise and Taxation Officer	Remarks
1	2	3	4	5	6	7

(33)

**FORM JK/ED-7**

[See rule 16 (1)]

**NOTICE OF DEMAND**

Officer of the Entertainment  
Tax Officer \_\_\_\_\_ Area

No.-----Dated-----

To

\_\_\_\_\_  
\_\_\_\_\_

You are hereby informed that the amount of entertainments duty payable by you in respect of free, surreptitious, unauthorized and concessional entries for the period beginning from\_\_\_\_\_to\_\_\_\_\_has been assessed as under:-

Entertainment duty assessed\_\_\_\_\_Rs.

Less amount paid already\_\_\_\_\_Rs.

Net amount due\_\_\_\_\_Rs.

You are hereby direct to pay the sum of Rs.\_\_\_\_\_

(in figures) rupees \_\_\_\_\_ (in words) into

Treasury/Sub-Treasury/J&K Bank Ltd.\_\_\_\_\_

at (place)\_\_\_\_\_ on or before date\_\_\_\_\_

and furnished the receipt in proof of the payment to this office on or before (date)\_\_\_\_\_failing which the said sum will be recoverable from you as arrears of land revenue.

2. A challan in Form JK/ED-8 is enclosed for the purpose.

Signature of the  
Entertainment Tax Officer

\_\_\_\_\_ Area

Seal \_\_\_\_\_

Dated \_\_\_\_\_



(39)

FORM JK/ED-I0

[See rule 17(4)]

Voucher No.....

Refund Statement

Approved for payment of Rupees .....(both in words and figures) and certified that the stamps described below, refund of value of which has been allowed, subject to the prescribed deduction have been destroyed.

Place ..... Dated.....

Commissioner.

Name of applicant	Description of stamps	Value of stamps (both in Words and figures)	Amount of deduction	Date of application for refund	Authority for refund

Received payment

Six naye paise receipt stamps if required

For sums over Rs.20.00

Pay Rupees .....(both in words and figures)

District .....

Dated .....

Head Treasury Clerk.

Treasury Officer

(40)

FORM JK/ED-11

[See rule 17(4)]

Voucher No. ....

Refund Statement

Approved for payment of ... .. (both in words and figures)  
and certified that the stamps described below being serviceable and fit  
for re-issue, have been deposited in the double lock of treasury.

Dated

Commissioner.

Name of applicant	Description of stamps	Value of stamps (both in words and figures if any)	Amount of deduction allowed	Net amount allowed	Date of application for refund	Authority for refund
-------------------	-----------------------	--	-----------------------------	--------------------	--------------------------------	----------------------

Received payment.

Six naye paise receipt stamps if required for  
sums over Rs. 20.00.

Pay Rupees ... ..(both in words and figures)

District.....

Dated ... ..

Head Treasury Clerk

Treasury Officer.

(For use in audit office only)

Amount verified in the plus and minus memo.....

Admitted Rs.....

Objected to Rs.....

Auditor.

Superintendent.

(41)

FORM JK/ED-12

[See rule 17(4)]

Voucher No.....

Renewal Statement

Approved for the issue of stamps (detailed in col. 6) of the value of Rs..... (both in words and figures) and certified that the stamps described below, the renewal whereof has been allowed/have been destroyed/have been deposited in the double lock of the treasury.

Place

Dated

Commissioner.

Name of applicant	Description of stamps tendered or renewed	Value of stamps in word and figures	Date of Application for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

Issue fresh stamp (described in col. 6 above) of the value of Rs..... (both in words and figures).

District.....

Dated.....

Head Treasury Clerk.

Treasury Officer.

Fresh stamps for the value of Rs..... (in words and figures)

Received dated.....

Signature of Recipient.



(42)

FORM JK/ED-13  
[See rule 17(6)]

The stamps described below have been submitted by..... a licensed stamps vendor, for grant of refund of their value renewal. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer..... for deposit in the main store under double lock in the treasury.

District.....

Dated .....

Commissioner.

Name of applicant	Description of stamps tendered	Value
-------------------	--------------------------------	-------

To

The Treasury Officer,

No.....

Dated.....

Certified that the stamps described above of an aggregate value of Rs .....(both in words and figures) have been deposited in the strong room of the treasury and brought on *to* the double lock registers.

Dated.....

Treasury Head Clerk.

Treasury Officer.

To

The Commissioner,

No.....

Dated .....

FORM JKIED-14

This is to certify that the Excise Commissioner, Jammu and Kashmir authorises the entertainment specified below to be given free of entertainment duty provided that the whole of the net proceeds are devoted to philanthropic, charitable, education or scientific purposes :

Description

Date

Place

This certificate is issued on the following conditions:

(1) The whole of the net proceeds of the entertainment shall be paid over to.

(2) If the Excise Commissioner Jammu and Kashmir so requires a full and true account of the whole of the takings a full and true account together with a written acknowledgement from the society, institution or Fund specified under (1) shall be furnished to the Entertainment Tax Officer of the area concerned by the persons responsible for the management and those persons will be liable for the payment of the proper entertainments duty if the Commissioner is on receipt of report from the Entertainment Tax Officer concerned to the effect is not satisfied that the whole of the net proceeds have in fact been paid over to the society, institution or Fund referred to.

(3) The certificate shall not be used for any other entertainment than that specified above and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.

(4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it.

(Signed)

Excise Commissioner,  
Jammu and Kashmir.

The ....., 19

Note. -Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 500/-, and when the offence is a continuing one, the failure involves a daily fine not exceeding Rs. 50/- during the period of the continuance of the offence.



(45)

FORM JK/ED-17

[See rule 21(2)]

Return of tickets sold under rule 18 of the Jammu and Kashmir Entertainment Duty Rules, 1963 to Indian Soldiers and Airmen in uniform.

Name and place of entertainment ... ..

Date of performance... ..

Date of tickets sold	Number of tickets sold at each rate	Remarks
----------------------	-------------------------------------	---------

Date

Signature of the proprietor

(46)

FORM JK/ED-18  
[See rule 22(1)]

Name and place of entertainment

---

Date of performance

---

Price of admission ticket excluding duty

---

Serial No. of tickets issued on payment

---

Total No. of tickets issued on payment

---

Amount received exclusive of duty on account of ticket sold

---

Amount of entertainment duty on tickets sold

---

No. of tickets marked complimentary issued on payment of duty

---

Amount of entertainment duty on complimentary tickets

---

Total amount of entertainment duty on complimentary tickets

---

Total amount of entertainment duty

---

Remarks

---

Dated.....

Signature of the Proprietor.

(47)

FORM *JK/ED-19*

[See rule 22 (2)]

Name and place of entertainment.....

Date of performance.....

Price of admission ticket	Number of persons admitted	Gross receipts	Amount of duty collected	Remarks
------------------------------	-------------------------------	-------------------	--------------------------------	---------

Date .....

Signature of the  
Proprietor.

(48)

FORM *JK/ED-20*

(See rule 23)

Monthly Register of Stamps

Name and place of entertainment

Denomination of stamps

Date of making entry

Opening balance

Number purchased

Total

Serial No. of admission  
tickets issued on payment

Number of stamps marked compensatory tickets issued on payment  
of duty

Total No. of stamps used

Closing balance

Signature of the proprietor or his authorised agent

Remarks

(49)

FORM JK/ED-21

*(See rule 24)*

Return of Complimentary Tickets

Name of proprietor-----

Name and place of entertainment-----

---

Date	Time of Performance	Rate of ticket for the class for which The ticket has been issued	No. of tickets issued	Number of persons admitted	Amount of entertainment duty charged	Remarks
1	2	3	4	5	6	7

---

Dated -----

Signature of the Proprietor



FORM: JK/ED-22

[See rule 25 (2)]

Name of the entertainment  
house (in block letters)

Name of the entertainment  
house(in block letters)

---

“On duty”

“On duty”

Non-transferable

Non-transferable

Serial No.....Book No.....

Serial No.....Book No.....

Name of the holder.....

Serial No.....Book No.....

Designation.....

Designation.....

Class.....

Class.....

Name of the picture of  
Performance

Name of the picture of performance

---

Time of performance..... Time of performance.....

Date of performance..... Date of performance.....

Nature of duty of the  
holder..... Nature of duty of the holder  
.....

---

Signature of Proprietor or  
Manager of the Entertainment

Signature of Proprietor or  
Manager of the entertainment

(51)

**FORM JK/ED-23**

[See rule 30 (1)]

Serial Number	Date	Name and address of the proprietor	Amount of security deposit	No. and date of treasury receipt with which amount was deposited	Signature of Entertainment Tax-Officer	Remarks
---------------	------	------------------------------------	----------------------------	--	--	---------

(52)  
FORM JK/ED-24  
(See rule 32)

1. Name of the proprietor
2. Name and place of entertainment house or cinema
3. Nature of entertainment

Note.- The Note-Book shall be of foolscap size and contain 100 pages. The Note-Book shall be returned by the proprietor to the Entertainment Tax Officer, when it is completed and a fresh one is opened. When a Note-Book is surrendered by a proprietor the Entertainment Tax Officer shall grant him a receipt to that effect.

(Heading of each page of  
Inspection Note-Book)

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Date of Inspection	Name and designation of Inspecting Officer	Details of Inspection
1	2	3

---

Signature of the  
Proprietor.

Signature of the Inspecting  
Officer.

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**PART III**  
**THE JAMMU AND KASHMIR ENTERTAINMENT TAX**  
**(CINEMATOGRAPH SHOWS) ACT, 1962**  
**ACT NO. XXIII OF 1962**

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THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) ACT, 1962

Act No. XXIII of 1962

An Act to provide for levying entertainment tax on Cine matograph shows exhibited in public in the State.

Be it enacted by the Jammu and Kashmir State Legislature in the Thirteenth Year of the Republic of India as follows :

1. *Short title, extent and commencement.*-(1) This Act may be called the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962.

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

<sup>1</sup>(3) It shall come into force on such date as the Government may by notification in the Government Gazette appoint in this behalf.

2. *Definitions.*-In this Act, unless the context otherwise requires :

2(a) 'Commissioner' means any person appointed by the Government to exercise the functions of the Commissioner under this Act;

(b) 'cinematograph' includes any apparatus for the representation of moving pictures or-series of pictures;

(c) 'permanent cinema premises' includes a building or any other places permanently equipped for exhibition of cinematograph films;

(d) 'prescribed' means prescribed by rules made under this Act;

(e) 'proprietor' in relation to this Act includes any person responsible for the management of the premises where the show is held;

(f) 'show' means a cinematograph exhibition;

---

1. Act enforced with effect from 15th of August, 1962 *vide* Government Notification No. SRO-178 of 1962. (Government Gazette dated 14-8-1962).

2. Substituted for the following *vide* Act No. XII of 1966 published in the Government Gazette dated 24-5-1966:

"(a) 'Commissioner' means the Excise' Commissioner Jammu & Kashmir or any other officer empowered by the Government to exercise the powers of the Commissioner under this Act."

(g) 'touring cinema' includes a cinema, which can be taken from place to place for the purpose of displaying cinematograph shows.

3. *Levy of tax on public Cinema shows.*-(1) Except as otherwise expressly provided in this Act, there shall be levied, charged and paid to the Government, on all public cinematograph exhibitions to which persons are admitted on payment, an entertainment tax not exceeding rupees 20 per show at such rate or rates as the Government may from time to time fix by notification in the Government Gazette.

(2) The powers conferred by sub-section (1) are subject to the condition that a draft of the proposed order fixing or varying the rates of cinematograph shows entertainment tax shall be published by notification for the information of all persons likely to be affected thereby; and it shall only take effect after the Government have considered all objections received within a period of thirty days from the date of its publication.

(3) Tax levied under sub-section (1) shall be recoverable from the proprietor.

4. *Taxing authorities.*-(1) For carrying out the purposes of this Act, the Commissioner may be assisted by such other person or persons as the Government may appoint in this behalf.

(2) The Commissioner or the persons appointed under subsection (1) shall exercise such powers and perform such duties as may be assigned to them under this Act or the rules made thereunder.

5. *Deposit of security by the proprietor.*-(1) The Commissioner may require the proprietor of any permanent cinema premises liable to tax under sub-section (1) of section 3 to deposit in a Government treasury an amount not exceeding five hundred rupees as security pledged with him.

(2) The Commissioner may forfeit the whole or part of this security if he is satisfied that sums payable under this Act due from the proprietor cannot be recovered otherwise.

(3) The Commissioner shall, if he is satisfied that the proprietor of any cinema premises who has furnished any security under sub-section (1) has ceased the business of exhibiting cinematograph films and that nothing is due from him under this Act or the rules, made thereunder, refund the security to the proprietor or his legal heirs.

6. *Exemption.*-(1) No tax shall be levied on a public cinematographs exhibition under this Act where the Commissioner is satisfied that the whole of the net proceeds of the show will be devoted to philanthropic, charitable, educational or scientific purposes.

(2) The Government may, by general or specific order, exempt any show or class of shows or any proprietor or class of proprietors from the operation of any or of all the provisions of this Act.

7. *Payment of tax and returns.*-(1) Tax payable under this Act shall be paid in the manner hereinafter provided.

(2) Every person liable to pay tax under this Act shall furnish to the prescribed authority such returns as may be prescribed.

(3) A separate return shall be furnished every fortnight, one pertaining to the period from the first to the fourteenth of the month and the other for the period from the fifteenth day of the month to the end of the month.

(4) The return for each period shall be submitted within seven days of the close of the period to which it pertains:

Provided that the prescribed authority may, for reasons to be recorded in writing, extend the time for furnishing the returns by a period not exceeding thirty days.

(5) Tax payable under this Act for fourteen days shall be paid in advance by the proprietor of a touring cinema into a Government Treasury at least forty-eight hours before the commencement of the first show on the first of the fourteen days for which the tax is due. The treasury receipt, showing the payment of tax shall be sent to the prescribed authority or such other officer as the prescribed authority may direct, so as to reach him before the commencement of the first show on the first of the fourteen days for which tax has been paid.

(6) Before the proprietor of any permanent cinema premises furnishes the returns required by sub-section (3) he shall, in the prescribed manner, pay into a Government Treasury the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such treasury showing the payment of such amount.

(7) If the person liable to pay the tax discovers any omission or other error in any return furnished by him he may at any time before the date prescribed for the furnishing of the next return by him submit a revised 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 receipt showing payment of the extra amount in the manner hereinbefore provided.

(8) Every proprietor of cinema premises shall maintain such account of shows held as may be prescribed.

8. *Assessment of tax.*-If no returns are furnished by the proprietor of a cinema premises in respect of any period within



the time allowed by sub-section (4) of section 7 or if the prescribed authority is not satisfied that the returns furnished are correct and complete, it shall, within twelve months after the expiry of such period, after giving the proprietor a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from any particular proprietor.

9. *Refunds and remissions.*-(1) The prescribed authority shall, in the prescribed manner, refund to a proprietor applying in this behalf, any amount of tax paid by such proprietor in excess of the amount due from him under this Act, either by a refund voucher, or at the option of the proprietor, by deduction of such excess from the amount of tax due in respect of any other period.

(2) The prescribed authority may remit the tax for any show which could not be completed for any reason provided he is satisfied that the ticket holders have been refunded the price of their tickets in full.

10. *Notice of holding of cinematograph show.*-The proprietor of a touring cinema intending to exhibit cinematograph films to which the public is to be admitted on payment shall deliver to the prescribed authority at least three days clear notice in writing of such intention.

11. *Production and inspection of documents.*-(1) The Government may, subject to such conditions as may be prescribed, require the proprietor of any cinema premises to produce before any officer of the 1 "Entertainment Tax Department not below the rank of Sub-Inspector as may be prescribed, any accounts or documents relevant to the shows as may be necessary for the purposes of this Act.

(2) If any officer of the Government mentioned in sub-section (1) has reason to suspect that the proprietor of any cinema premises is attempting to evade the payment of any tax due from due under this Act, he may for reasons to be recorded in writing, seize such accounts, registers or documents of the proprietor as may be necessary and shall grant a receipt for the same and shall retain the same for such period as may be found necessary, for examination thereof or for a prosecution.

12. *Entru into and inspection of places where cinematograph shows are being held* -(1) (a) Any officer as prescribed may enter into and inspect any cinema premises while the show is proceeding or any place ordinarily used as a place for exhibiting

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1. Substituted for the following *vide* Act No. XII of 1966 Published in the Government Gazette dated 24-5-1966 (Extraordinary Part III), "Excise and Taxation Department",

cinematograph films at any reasonable time for the purpose of examining whether the provisions of this Act or any rule made thereunder are being complied with.

(b) Every officer so authorised shall be a public servant within the meaning of section 21 of Jammu and Kashmir State Ranbir Panel Code, Svt. 1989.

(2) The proprietor of cinema premises or the owner or person in charge of any place ordinarily used for exhibition of cinematograph films shall give every reasonable assistance to the inspecting officer in the performance of his duties under subsection (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 is liable under any law for the time being in force, be punished with fine, which may extend to five hundred rupees.

13. *Bar of certain proceedings.*-(1) No prosecution shall lie against any officer or servant of the Government, for any act done or purporting to be done under this Act without the previous sanction of the Government.

(2) No officer or servant of the Government shall be liable in respect of any such Act in any civil or criminal proceedings if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

(3) No suit shall be instituted against the Government and no suit, prosecution or other proceedings shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

14. *Offences and penalties.*-(1) If the proprietor of cinema premises-

(a) fails to pay the tax due from him within the time allowed under this Act, or 1(1-a) notwithstanding anything contained in this Act, if any amount due under this Act, is not paid by the proprietor within the time specified for the payment thereof or within a period of three months whichever is earlier the proprietor shall be liable to pay in addition to the amount due from him, a sum equal to 2% of such amount for each month or part thereafter, the date specified for its payment,

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1. *Vide* Amending Act No. XIV of 1974 dated 30-9-1974.

(b) fraudulently evades the payment of any tax due under this Act, or

(c) fails to furnish the returns provided in section 7, or

(d) fails to give notice as provided in section 10, or

(e) contravenes any other provisions of this Act or the rules made thereunder, he shall be liable in respect of each separate offence to a fine which may extend to one thousand rupees and when the offence is continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

(2) No Court shall take cognizance of an offence under this Act or the rules except with the previous sanction of the Commissioner and no Court inferior to that of a "Judicial Magistrate" of the 1st class shall try such an offence.

15. *Power to compound offences.*-The Commissioner may at any time accept from any person, who has committed an offence punishable under this Act or the rules made thereunder by way of compensation of such offence, a sum of money not exceeding two hundred and fifty rupees or double the amount of tax involved, whichever is greater.

(2) On payment of such sum of money as may be determined by the Commissioner under sub-section (1), he shall, where necessary, report to the Court that the offence has been compounded and thereafter no further proceedings under this Act shall be taken against the offender in respect of the same offence and the said Court shall discharge or acquit the accused, as the case may be.

16. *Revisions.*-The Commissioner, may, of his own motion or an application made, call for the record of any proceedings or order of any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or order and may pass such order in reference thereto as he may deem fit.

17. *Recoveries.*-Any Sum due under this Act or the rules framed thereunder shall be recoverable as arrears of land revenue.

18. *Delegation of powers.*-Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by an order in writing, delegate all or any of his powers under this Act to any person appointed under section 4 to assist him.

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1. Substituted for the word "Magistrate" *vide* Act No. XL of 1966 published in the Government Gazette dated 29-10-1966 (Extraordinary Part III).

19. *Power to make rules.*-(1) The Government may make rules for securing the payment of the tax and generally for carrying into effect the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules for any or all of the following matters, namely:

(a) form of any notice, return, accounts or other documents which are required to be used or kept under or for the purposes of this Act;

(b) the mode of service of any notice or order required or authorised to be served;

(c) the procedure to be followed on and in connection with revision applications;

(d) the presentation and disposal of applications for exemption from payment of tax or for refunds of the tax or security;

(e) any matter which is required by this Act to be prescribed.

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P ART IV

THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) RULES, 1962

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THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) RULES, 1962

Notification

*Dated Jammu, the 19th November 1962*

SRO-360. -In exercise of the powers conferred by section 19 of the Jammu and Kashmir Entertainment (Cinematograph Shows) Act, 1962, the Government hereby make the following Rules, namely:

CHAPTER I

1. *Short title.* -(1) These rules may be called the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962.

(2) These shall come into *force* on 19th November 1962.

2. *Definitions.* -In these rules, unless there is anything repugnant in the subject or context;

(a) 'Act' means the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962;

(b) 'Agent' means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act;

(c) 'Assessing Authority' in respect of any proprietor means the Excise and Taxation Officer or Taxation Inspector appointed as such for the area in which the proprietors place *of* business is situated;

(d) 'Deputy Excise Commissioner' means the person appointed by that designation by the Government to assist the Commissioner, in relation to the area under his charge;

(e) 'Excise and Taxation Officer' means the person appointed by that designation by the Government to assist the Commissioner;

(f) 'Form' means the form appended to these rules;

(g) 'Section' means a section of the Act;

(h) 'Taxation Inspector' means the person designated as such to assist the Commissioner;

(i) 'Treasury' means the Government treasury, or sub- treasury of a district or tehsil as the case may be ;

(j) 'Year' means the financial year.

CHAPTER II

**Superintendence and Control of the Administration under the Act**

3. 'Prescribed authority' shall be

(a) the 'assessing authority' for the purposes of section 7, 8 and 10 of the Act; and

(b) the Deputy Excise Commissioner section 9 of the Act for the purpose of section 9 of the Act.

4. The accounts or documents required by the Government under section 11 of the Act shall be produced before and the powers under section 12 shall be exercisable by the Taxation Inspector and the Excise and Taxation Officer within their respective jurisdictions.

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

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

(3) The Excise Officer or the Taxation Inspector incharge of an area, is charged with the duty of carrying out the provisions of the Act and these rules subject to the overall control and directions of the Deputy Excise Commissioner and the Commissioner.

CHAPTER III

**Securities and Payment of Tax**

6. Securities. -Every Excise and Taxation Officer or the Taxation Inspector incharge of an area, shall maintain a register in Form J. K. E. T. 1, showing the securities deposited by the proprietor & of permanent cinema premises.

7: If the proprietor of a permanent cinema premises sells or otherwise disposes of his business or any part of such business, or effects any other change in the ownership, name, style, location, nature or extent of such business, or discontinues such business, he may soon after such sale, disposal, discontinuance or change, submit a report to that effect to the assessing authority, who shall make a report to the Commissioner for the refund of security if any, under sub-section (3) of section 5 of the Act, on an application from the proprietor or his legal heirs.

8. Payment of Tax:-(1) Every proprietor shall make the payment of tax in the manner provided and shall maintain a

register showing the number of shows held each day and the amount of tax leviable and deposited in respect thereof in Form J. K. E. T. 2.

(2) Every proprietor shall submit a return in Form J. K.E. T.3 to the assessing authority within seven days of the close of the fortnight to which it pertains unless extended.

(3) All payments shall be made by means of challans in Form J. K. E. T. 4. Challan forms shall be obtainable free of charge at the office of the assessing authority.

(4) Challans shall be filled up in quadruplicate, one copy of the challan shall be retained by the treasury. One copy shall be sent by the Treasury Officer to the Excise and Taxation Officer/Taxation Inspector incharge of the area and the third copy shall be returned to the proprietor duly signed in proof of payment. One copy thereof shall be attached to the fortnightly return required to be furnished in Form .T. K. E. T. 3 under sub rule (2) and the other copy shall be retained by the proprietor.

#### CHAPTER IV

##### **Refunds, Remissions and Exemptions**

9. *Refunds.* -(1) An application for the refund of Tax paid in excess shall be made to the Excise and Taxation Officer or the Taxation Inspector of the area and this shall clearly and briefly specify the grounds on which the refund is claimed.

(2) Every such application shall be entered in a register in Form J. K. E. T. 5.

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

(2) The Excise and Taxation Officer or the Taxation Inspector incharge of the area. will then forward the case for refund with his comments, to the Deputy Excise Commissioner of the area concerned for orders.

(3) The Deputy Excise Commissioner may call for further evidence in support of the application.

(4) The Deputy Excise Commissioner will then record his orders in writing, either rejecting or accepting the application, either wholly or partially. His orders would be communicated to the Excise and Taxation Officer or the Taxation Inspector incharge of the area concerned, who would inform the applicant.



11. (1) where an order of refund has been passed under sub-rules (3) and (4) of rule 10 above, the Deputy Excise Commissioner incharge shall make the payment to the claimant through a refund voucher in Form J. K. E. T. 6 information whereof shall be conveyed to the officer incharge.

(2) If the proprietor desires payment by adjustment against any amount subsequently payable by him, a Refund Adjustment Order in Form J. K. E. T. 7 in duplicate authorising the proprietor to deduct the sum to be refunded from the amount payable by him in respect of the next return period, following the sanctioning of the refund, shall be issued. The proprietor shall attach one copy of the Refund Adjustment Order in Form J. K. E. T. 7 to the next ensuing return to be furnished by him in support of his claim.

12. *Remissions.* -The procedure laid down in rules 9 to 11 shall apply *mutatis mutandis* to applications for remission under sub-section (2) of section 9 of the Act, except that application for remission shall be presented to the Excise and Taxation Officer or Taxation Inspector incharge of the area not later than three days of the incomplete show, for which remission is applied for. Such an application will be accompanied by an affidavit to the effect that the tickets holders have been refunded the price of their tickets in full.

13. *Exemptions.* -(1) Any proprietor claiming exemption, under sub-section (1) of section 6 of the Act, from the payment of tax in respect of a particular show or shows shall present an application for such exemption to the Deputy Excise Commissioner, at least ten clear days before the date of exhibition of the first show, who shall forward the same without delay to the Commissioner, with his recommendations, for such orders as the Commissioner may deem fit.

(2) All applications for exemption under sub-section (2) of section 6 of the Act, shall be made to the Commissioner at least seven days before the date of exhibition of the first show, who shall forward the same with his recommendations to the Government for their orders.

14. Where exemption is granted by the Commissioner under section 6 (1) of the Act, the Deputy Excise Commissioner shall issue to the proprietor a certificate in Form J. K. E. T. 8 and the proprietor shall comply with the conditions stated therein.

## CHAPTER V

### **Registers, Assessment and Notices etc.**

15. *Registers.* -Every Excise and Taxation Officer or Taxation Inspector incharge of an area shall maintain a demand and collection register in Form J. K. E. T. 9 showing the payment of tax composition money and other fees by the proprietors in the area of his charge.

16. Every Treasury Officer shall send to the Excise and Taxation Officer or Taxation Inspector of the area within the first week of each month, a statement of the amounts credited into the treasury under the Act and these rules during the preceding month.

17. *Assessment.*-(1) When it appears to the assessing authority to be necessary to make an assessment under section 8 of the Act in respect of a proprietor, he shall serve a notice in Form J. K. E. T. 10.

(a) calling upon him to produce his books of accounts or other documents, which such authority wishes to examine together with any objection which the proprietor may wish to refer and any evidence which he may wish to produce thereof or; and

(b) stating the period or the return period or periods in respect of which assessment is proposed, and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and considering any objection which the proprietor may prefer.

(2) Where an assessing authority is satisfied about the accuracy of a return filed in Form J. K. E. T. 3, he shall issue a certificate in Form J. K. E. T. 14, and record particulars thereof on the return in Form J. K. E. T. 3.

18. Where the assessing authority determines the liability of the proprietor at a figure different from that shown in the return submitted under the provisions of the Act and these rules, the order shall state briefly the reasons therefor, but a failure to state reasons shall not affect the validity of the assessment order.

19. A proprietor, who has been served with an assessment order under rule 18 may prefer an objection in writing personally or through an Agent. No Court fee shall be payable in respect of any such objection.

20. After considering any objection made by the proprietor and any evidence produced in support thereof, the assessing authority after giving the proprietor an opportunity of being heard, shall assess the amount of tax (if any) to be paid by the proprietor.

21. Every assessing authority shall maintain a register in Form J. K. E. T. 11 in which he shall enter the details of each case instituted under rule 17.

22. *Notice of demand.* -(1) If any sum is payable by a proprietor under the Act. the assessing authority shall serve a notice in Form J. K. E. T. 12 and shall also fix a date not less than 30 days from the date of service by which the proprietor shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the assessing authority shall make the necessary entry in the personal file of the proprietor.

23. (1) If on the date fixed under the aforesaid rule the defaulting proprietor has not paid the sum due, the assessing authority shall apply to the Collector for recovery as an arrear of land revenue of the tax unpaid giving the following particulars:

- (a) Name and full address of the defaulter;
- (b) Amount recoverable;
- (c) Period to which the amount relates;
- (d) Nature of the amount due; and
- (e) Head of account, to which the amount shall be credited.

(2) After taking necessary action the Collector shall report to the assessing authority what amount, if any, has been recovered and the date on which the recovery has been made.

(3) The assessing authority shall place the Collector's report on personal file of the proprietor.

24. Service of any notice or order under the Act or these rules may be effected in any of the following ways namely:

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

## CHAPTER VI Revision and Fees

25 *Revision.* - (1) A revision against an order passed under the Act by an authority subordinate to the Commissioner shall lie to the Commissioner. Every application for revision may be presented to the Commissioner by the proprietor or his agent

or it may be sent to the said authority by registered post. Every application for revision shall bear a court fee of Rs. 2 and it shall contain the following particulars :

- (a) the date of the order sought to be revised;
  - (b) the name and the designation of the officer who passed the order sought to be revised;
  - (c) the grounds of the revision briefly but clearly set out.
- (2) It shall be accompanied by a certified copy of the order required to be revised.
- (3) It shall be endorsed by the proprietor or his agent as follows :
- (a) that the amount of tax assessed and the amount 0:11 penalty if imposed has been paid; and
  - (b) that to the best of his knowledge and belief the facts set out in the application are true.
- (4) It shall be signed by the proprietor or his agent.

26. The application may be summarily rejected if the applicant fails to comply with any of the requirements of rule 25.

27. If the Commissioner does not reject the application summarily, he shall fix a date for its hearing. The revision petition shall be decided after considering any representation that may be made by the assessing authority after giving an opportunity to the petitioner or such person as in the opinion of the Commissioner may directly be interested in the result of the petition, of being heard in person or by a duly authorised agent. The Commissioner may before deciding the application himself hold such further enquiries or direct it to be held by the authority against whose decision the revision petition has been preferred, as may appear necessary to the Commissioner to meet the ends of justice. The order passed by the Commissioner shall be final.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

FORM J. K. E. T.1

SECURITY REGISTER

[See rule 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962]

S. No.	Date	Name and address of the Proprietor	Amount of security deposited	No. and date of treasury receipt with which amount was deposited	Signature of Assessing Authority	Remarks
1	2	3	4	5	6	7

FORM J. K. E. T.2

NAME OF PROPRIETOR

[See rule 8 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962]

Name and place of entertainment.....

S.No.	Date	No.and time of shows	Total amount of tax	Signature of the Pro-	Remarks
1	2	3	4	5	6

Dated

Note.- Separate accounts should be maintained for the period from the 1<sup>st</sup> to 14<sup>th</sup> and 15<sup>th</sup> to the end of month.

FORM J. K. E. T. 3

[See rule 8 of the Jammu and Kashmir Entertainment Tax Cinematography Shows Rules, 1962]

Name and place of entertainment.....

Period of return .....

S. No	Date	No. of shows Held	Amount of tax leviable under the Act	Total amount of tax paid	No. of treasury receipt with when tax under Col. 5 was deposited	Remark
1	2	3	4	5	6	7

DECLARATION

I do hereby declare that the particulars given above are to the best of my knowledge and belief, true, accurate and complete.

Signature of the Proprietor.

Dated.....

Certificate No.....dated .....for the payment of sum of Rs .....

.....issued.

Assessing Authority,

.....Area.

(77)  
**FORM**

J. K. F. T. 5

**REGISTER OF REFUNDS**

[ See rule 10 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962 ]

---

S.No	Date of application For refund	Name and Address of the Applicant	Amount of refund claimed	Amount of refund admissible	Net amount of refund allowed	Signature of of recipient of refund voucher	Initials of assessing authority	Remarks
1	2	3	4	5	6	7	8	9

---

(78)

FORM J.K.E.T.6

REFUND VOUCHER

[See rule 12 of the Jammu and Kashmir Entertainment Tax(Cinematograph Shows )  
rules,1962]

Voucher No.....

Certified that a refund of Rs.....(both in words and figures) has been allowed  
To the proprietor of .....Area.....

Assessing Authority

Dated.....

Pay rupees.....(both in words and figures)

Received payment.....

Area.....

Dated.....(10.N.P.receipt stamp is required for sum over Rs.20).

Head Treasury Clerk

Treasury Officer



(79)  
FORM J.K.E.T.7  
REFUND ADJUSTMENT VOUCHER

[See rule 12 of the Jammu and Kashmir Entertainment Tax (Cinematographs Shows,  
1962 ]

BookNo.....Refund.....

Voucher.....

To

\_\_\_\_\_  
\_\_\_\_\_

- (1) Certified that a refund of (Rs .....in figures),  
(Rupees.....in words) is  
Due to (name).....
- (2) Certified that the tax concerning which this refund is allowed has been credited  
into the treasury
- (3) Certified that no refund order regarding the sum in question has previously been  
granted and this order of refund has been entered in the original file of  
assessment under my signature .
- (4) This refund will be adjusted towards the amount of tax due from the said  
proprietor for the .....or any subsequent period.
- (5) The proprietor shall attach this order to the return to be furnished by him for the  
period which the refund is desired.

Seal of assessing authority.

Dated .....19.....

Signature.....  
Assessing authority.  
.....Area.

CERTIFICATE OF EXEMPTION

[.See rule 15 of the ,Jammu and Kashmir Entertainment Tax (Cinematograph shows) Rules, 1962] is to certify that the undersigned authorised the entertainment specified below to be given free of tax under the Act provided that the whole of the net proceeds are devoted to philanthropic, charitable, educational or scientific purposes:

Description

Date

Place

This certificate is issued on the following conditions :

(1) The whole of the net proceeds of the entertainment shall be paid over to.....

(2) If the Deputy Excise Commissioner so required a full and true account of It he whole of the takings, together with a written acknowledgement from the Society, Institution or Fund specified under condition (1) shall be furnished to him by the persons responsible for the management of the entertainment within one month after the date of entertainment and those persons will be liable for the payment of the proper tax of the Deputy Excise Commissioner is satisfied that the whole of the net proceeds have not in fact been paid over to the Society, Institution or Fund referred to.

(3) This certificate shall not be used for any other entertainment than that specified above and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.

(4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it.

Deputy Excise Commissioner,

The \_\_\_\_\_ 19

\_\_\_\_\_ Area.

**(81)**  
**FORM J. K. E. T 9**

DEMAND AND COLLECTION REGISTER

*(See rule 16 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962)*

Name and address of the Proprietor.....

S.No	Period for which amount due.	Tax	Previous arrears	Total demand (column 8+4)	Amount paid	Number and date of treasury receipt	Arrears (col. 5-6)	Signature of the Assessing Authority	Remarks
1	2	3	4	5	6	7	8	9	10

FORM J. K. E. T. 10

NOTICE OF APPEARANCE UNDER SECTION 8 OF THE JAMMU AND KASHMIR ENTERTAINMENT TAX (CINEMATOGRAPH SHOWS) Act, 1962

[See rule 18 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962]

Office of the Assessing Authority,

..... Area.

No. ....

Dated.....

To

.....

Whereas

.....

(a) You being a proprietor of..... Cinema premises have not furnished the return or/and paid the tax for the fortnight ending.....19

(b) I am not satisfied that the return filed by you or/and the tax paid by you for the fortnight ending..... 19, has been correctly filed/and paid.

(c) I am satisfied that you have wilfully failed to comply with the provisions of section..... of the Act and it appears to me to be necessary to make an assessment under section..... of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962.

You are hereby directed to attend in person or by an agent at (place)... .. on (date) ... .. (time) ... .. and there to produce or cause there to be produced at the said time and place the documents specified below for the purposes of such assessment.

2. In the event of your failure to comply with this notice, I shall proceed to assess the amount of tax due to the best of my judgment and without any further reference to you.

Seal.....

Signature of Assessing Authority,

Dated.....

.....Area.

(83)  
FORM .J. K. E. T. 11

REGISTER OF NOTICES ISSUED IN FORM .J. K. E. T. 10

{See rule 22 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows, Rules, 1962]}

Year.....Area

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S. No.	Name and address of proprietor	Date of issue of notice	Date of final order	Gist of the final order	Initials of the assessing aut- hority	Remarks
1	2	3	4	5	6	7

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FORM J. K. E. T. 12  
NOTICE OF DEMAND

[See rule 23 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962]

Office of the Assessing Authority,

..... Area.

No.....

Dated.....

To

.....

.....

You are hereby informed that the amount of tax payable by you has been assessed as under:

Tax assessed... .. Rs.

Less amount paid already... .. Rs.

Net amount due... ..Rs.

You are hereby directed to pay the sum of .....(in figures) Rupees... ..  
... ..(in words) into Treasury/Sub-Treasury at place... .. on or before (date)... ..  
... ..and furnish the receipt in proof of payment to this office on or before (date) ...  
.....failing which the said sum will be recoverable from you as arrears of land revenue.

2. A challan in Form J. K. E. T. 4 is enclosed for the purpose.

(Seal)

Signature... ..

Assessing Authority,

Dated... ..

.....Area.

SUMMONS TO APPEAR IN PERSON AND/OR TO PRODUCE DOCUMENTS

[See rule 25 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962]

To

.....

Whereas your attendance is necessary to give evidence

-----  
Whereas the following documents are required.

With reference to an enquiry under the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, regarding the case concerning ..... son of..... of..... now pending before me, you are hereby summoned to appear in person \*/produce or cause to be produced....., ...the said document(s) before me on the.....day of..... at (time).....a. m./p.m. at (place).....and not to depart until permitted by me.

2. A sum of Rs ..... being your diet money and travelling expenses is lying in deposit and will be paid to you in due course.

3. Failure without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the; case may be, is punishable under the provision of Order XVI, Rule 12 code of Civil Procedure, 1920.

Given under my hand and seal, this..... day of.....

Signature.....

Assessing Authority,

..... Area.

(Seal of Assessing Authority)

Dated.....

Note.-In case the summons is merely for the production of a document it will be proper compliance with it if the document is sent per registered post.

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\*These words should be scored out where the summons is for the production of document only.

FORM J.K.E.T 14

*See rule 18(c) of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962]*

FORM J. K. E. T. 14

FORM J.K.E.T.14

No. ----- Dated -----

No.....Dated.....

Certificate of payment made under r111e---of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Rules, 1962

Certificate of payment made under rule..... of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows)rules. 1962.

Certified that.....

Certified that.....

.....Proprietor of...Cinema, located at .....the area of.....has paid a sum of Rs.-- -by Treasury Receipt No.....dated .....on account of the tax on cinematograph shows held during the fortnight from.....19 to.....19

Proprietor of .....cinema located at .....in the area of.....has paid a sum of Rs. ....by treasury receipt no.....dated.....on account of the tax on cinema- to graph shows held during the fortnight from.....19 to.....19

Assessing Authority,

Assessing Authority

Dated-----19 .....Area.

Dated.....19 .....Area.



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**PART V**

**STATUTORY NOTIFICATIONS UNDER THE JAMMU  
AND KASHMIR ENTERTAINMENTS DUTY ACT**

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EXEMPTION OF ENTERTAINMENTS ORGANISED BY THE  
MILITARY AUTHORITIES OR BY THE NATIONAL CULTURAL  
FRONT FOR CHARITABLE PURPOSES

<sup>1</sup>*Annexure (A) to Cabinet Order No. 87-C of 1950 dated 19-1-1950.* -  
In exercise of the powers conferred by sub-section (2) of section 8 of  
the Entertainments Duty Act, 2004, the Government are pleased to  
exempt from liability to entertainment duty under the said Act all  
entertainments held in the Jammu and Kashmir State and organised by  
the Military authorities or under their patronage for charitable purposes.

The Government are further pleased to direct that this exemption  
shall have effect from the 15th Sawan, 2004, i.e. the date of  
enforcement of the Entertainments Duty Act, 2004.

*Annexure (B) to Cabinet Order No. 87-C of 1950 dated 19-1-1950.* -  
In exercise of the powers conferred by sub-section (2) of section 8 of  
the Entertainments Duty Act, 2004, the Government are pleased to  
exempt from liability to entertainment duty under the said Act all  
entertainments held in Jammu and Kashmir State and organised by  
National Cultural Front or under their patronage for charitable  
purposes.

The Government are further pleased to direct that this exemption  
shall have effect from 15th Sawan, 2004, i.e. the date of enforcement of  
Entertainments Duty Act, 2004.

GAMES ARRANGED FOR CHILDREN IN EXHIBITION  
GROUNDS SRINAGAR

<sup>2</sup>*Annexure to Cabinet Order No. 1272-C of 1954 dated 14th  
September 1954.* -In exercise of the powers conferred by subsection (2)  
of section 8 of the Jammu and Kashmir Entertainments Duty Act, 2004,  
the Government are pleased to order that payment for admission into  
the Exhibition premises at Srinagar and charges levied on the games  
arranged for children within the Exhibition Grounds shall be exempt  
from the entertainment duty.

<sup>3</sup>MILITARY PERSONNEL IN UNIFORM

In exercise of the powers conferred by sub-section (2) of section 8 of  
the Jammu and Kashmir Entertainments Duty Act, 2004, the  
Government are pleased to direct that the admission of military  
personnel in uniform to cinemas shall be exempted from the  
entertainment duty payable under the said Act.

- 
1. Published in the Government Gazette dated 21-10-2006.
  2. Published in the Government Gazette dated 14-6-2011.
  3. Published in the Government Gazette dated 13-12-2004.

CHILDREN'S FILMS PRODUCED BY THE CHILDREN FILMS SOCIETY, GOVERNMENT OF INDIA

<sup>1</sup>*Finance Department Order No. 25-F of 1957 dated 23rd February 1957.* -In exercise of the powers conferred by subsection (2) of section 8 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government are pleased .to exempt from liability to entertainment duty under, the said Act the Children's Films produced by the Children Films Society, Government of India.

FILMS'BHARAT DARSHAN' THE DOCUMENTARY FILM ON BUDHISM

<sup>2</sup>*Finance Department Order No. 60-F of 1957 dated 16th March 1957.* -In exercise of the powers conferred by sub-section (2) of section 8 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government are pleased Ito exempt from the liability to entertainment duty under the said Act the film 'Bharat Darshan' the documentary film on Budhism produced by the Government of India, Ministry of Information and Broadcasting.

Further the action taken by the Excise & Taxation Department in exempting films from payment of tax in anticipation of formal sanction is also regularised.

HIS HIGHNESS' GOVERNMENT JAMMU AND KASHMIR CHIEF SECRETARIAT, POLITICAL DEPARTMENT

Notification

In exercise of the powers conferred by sub-section (2) of section 8 of the J & K Entertainments Duty Act, 2004, the Government hereby pleased to direct that the admission of the military personnel in uniform to Cinema shall be kept exempt from the entertainment duty payable under the said Act.

By order of the Government.

(Sd.).....

Chief Secretary to Government.

- 
1. Published in the Government Gazette dated 7-3-1957 (Part III).
  2. Published in the Government Gazette dated 4th April 1957 (Part III No.1).

(91)

GOVERNMENT OF JAMMU & KASHMIR  
FINANCE DEPARTMENT

Sub: -Exemption from payment of entertainment tax to the civilians at the shows staged by the Bharatiya Kala Kendra.

Notification

Srinagar the 10th May, 1962

SRO-71. -In exercise of the powers conferred under subsection (3) of section 11 of the J & K Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the Cultural shows of "Ram Lila" from 22nd May to end of June 1962 within the State from liability to pay duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Sub: -Exemption from payment of Entertainment tax to the civilians at the shows staged by the J & K Militia.

Notification

Dated Srinagar the 16th October, 1962

SRO-294. - In exercise of the powers conferred under subsection (3) of section 11 of the J & K Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempts the variety shows to be staged by the J & K Militia during, the J & K Militia annual week in October 1962 from liability to pay duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

(92)

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated, Srinagar, the 31st Oct., 1962

SRO-325. -In exercise of the powers conferred under subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the show the proceeds of which will be donated to Prime Minister of India's fund for help of the Jawans on Sunday morning the 4th November, 1962 in Regal Cinema Srinagar, from liability to pay duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu the 26th December, 1962

SRO-424. -In exercise of the powers conferred by sub-section (3) of section 11 of the J & K Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the variety show exhibited by Young Tailants Dramatic Club Srinagar on Sunday the 10th November, 1962, collection hereof shall be denoted to the National Defence Fund from liability to pay the duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department. .

(93)

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Sub: -Exemption of the film "Kabuli Walla" from payment of  
Entertainment duty in the J & K State,

Ref: -Council of Ministers' decision No.37-GB/M/62 dated 4-1-1962,

Notification No. 13-F of 1962

Dated 4th January 1962

In exercise of the powers conferred by sub-section, (3) of section 11  
of the Entertainments Duty Act, 1959, the film Kabuli Walla is hereby  
exempted from payment of entertainment duty in Jammu and Kashmir  
State,

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 2nd February 1963

SRO-41. -In exercise of the powers conferred by sub-section (3) of  
section 11 of the J&K Entertainments Duty Act, 1959 (XXVIII of  
1959), the Government hereby exempt all entertainments the payment  
for admission to which is wholly donated to National Defence Fund  
from liability to pay entertainment duty under the said Act:

Provided that the Proprietor of the entertainment 511a11 notify  
sufficiently in advance to the Provincial Dy, Excise and Taxation  
Commissioners the date and the time of holding such, entertainments  
and credited the entire proceeds thereof to the National Defence Fund  
immediately and furnish the receipt thereof obtained from the bank or  
treasury Jammu and Srinagar (Kashmir) National Defence Fund to the  
Excise and Taxation Officer (Entertainment) concerned.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government  
Finance Department.

(94)

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu the 28th March, 1963

SRO-139. -In exercise of the powers conferred by sub-section (3) of section 11 of the J & K Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt army personnel combatant and non-combatant and other civilian employees of the Army and their families from payment of entertainment tax at the cinemas run by the Army situated in the cantonments,

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 28th October, 1963

SRO-459. \_In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959, the Government hereby accord its approval to the organisation of a variety programme in the Tagore Hall by the Akashwani Club, Srinagar for raising funds for the Badgam Earthquake and Bandipora fire sufferers, which is a philanthropic purpose,

By order of the Government of Jammu and Kashmir.

(Sd.) A. H. KHAN,

Under Secretary to Government.

(95)

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu the 29th January, 1964

SRO-27. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959, the Government hereby exempt all entertainments performed by the Soviet Circus Party in Srinagar during the months of March and April 1964, from liability to pay duty under the., said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar the 26th September 1964

SRO-253. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the entertainments to be performed by the Azad Dramatic Club Srinagar, at Tagore Hall, the sale proceeds whereof are to be contributed to the welfare of the poor boys and also to the Nehru Memorial Fund, a philanthropic purpose, shall be exempt from payment of duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.



(96)

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Srinagar, the 6th October 1964

SRO-331. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the entertainments performed by Kashmir School of Fine Arts; Srinagar at Tagore Hall on 6th July, 1964, the proceeds whereof are to be contributed to Nehru Memorial Fund philanthropic purpose, shall be deemed to have been exempted from liability to pay duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department. .

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 11th February 1965

SRO\_51. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the entertainments performed under the auspices of the Lions Club on 18th September, 1964 in the Srinagar Stadium shall be deemed to have been exempted from payment of duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(97)

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Jammu, the 16th February 1965

SRO-59. -In exercise of the powers conferred by sub-section (3) of section 11-of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt all casual entertainments that would be organised by the Academy of Arts, Cultural and Languages, from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) A. H. KHAN,

Dy. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 24th May, 1965

SRO-169. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt 'Tambolas' organised by the Ladies Club, Jammu, from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) A. H. KHAN,

Dy. Secretary to Government,  
Finance Department.

(98)

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 24th May, 1965

SRO-170.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the personnel of CRP/PAP Battalions shall be exempt from payment of entertainment duty under the said Act at the Cinema run by the Army within their cantonment areas.

By order of the Government of Jammu & Kashmir.

(Sd.) A. H. KHAN,  
Dy. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 28th July, 1965

SRO-279. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt exhibition of film the "HAMARA GHAR" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) A.H.KHAN  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar the 28th August, 1965

SRO-316. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959), the Government hereby exempt the film "Haqeeqat" from payment of duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(99)

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 9th October, 1965

SRO-410. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act, the special cinema shows to be arranged by the East Punjab Motion Picture Association in the State on 10th October, 1965 the collections whereof shall be donated to the National Defence Fund.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 19th October, 1965

SRO-426. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "Mainz Raat" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) D. N. GUPTA,  
Secretary to Government,  
Finance Department.

-

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 17th November, 1965

SRO-477. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt exhibition of film 'DOSTI' from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

(100)

GOVERNMENT OF JAMMU & KASHMIR FINANCE DEPARTMENT

Notification

Dated Jammu, the 14th January, 1966

SRO1. -In exercise of the powers conferred by subsection (3) of section 11 of the, Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt Military-personnel in Mufti clothings, visiting cinemas or, places of entertainment from payment of entertainment duty leviable under the said Act subject to the condition that the person claiming exemption by virtue of this notification shall while purchasing a ticket for the performance, produce his identity card and a certificate in the Form J., K. E. D. 15 duly signed by an officer of his Unit not below the rank of Junior Commissioned Officer.

This notification shall remain in force up to the 31st March, 1966.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 6th July, 1966

SRO-284. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVTII of 1959), the Government hereby direct that in the Notification SRO No: 1 dated 4th January, 1966 the words and figures "31st Mar, 11, 1966" shall 'be substituted by the words and figures "31st March. 1967":

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to -Government,  
Finance Department.

(101)

GOVERNMENT OF JAMMU & KASHMIR FINANCE DEPARTMENT

Notification

Jammu, the 25th March, 1966

SRO-117. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the film "Muje Jeene Do" exhibited in -the, New Uttam Talkies Jammu on 2nd October, 1965, shall be deemed to have been exempted from payment of duty leviable under the said Act:

Provided that the whole proceeds on account of admission to the said show are donated, in aid of families of Jawans who died on front.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to. Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Jammu, the 25th March, 1966

SRO-118. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt from payment of duty leviable under said Act, the exhibition of the film "Raja Rammohan" in the Jammu and Kashmir State.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(102)

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT.

Notification

Dated Jammu, the 25th March, 1966

SRO-119. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the sports events held in State from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Jammu, the 19th April, 1966

SRO-177. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of Dogri film "Gallan Hoian Beetian" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 6th May, 1966

SRO-283. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt exhibition of film the "Shaheed" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

(103)

GOVERNMENT OF JAMMU & KASHMIR FINANCE  
DEPARTMENT

Notification

Srinagar, the 6th July, 1966

SRO-293.-The following draft of amendments to the Jammu and Kashmir Entertainments ,Duty Rules, 1963 which the Government propose to make, in exercise of t he powers conferred upon them by sub-section (1) of section 20 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959), is hereby published for the information of all persons likely to be effected thereby as required under the said sub-section and notice is hereby given that the said draft will be taken into consideration by the Government in the Finance Department on or before 31st July, 1966.

Any objection or suggestion regarding the said draft by any person shall be received by the Government in the Finance Department on or before the above-mentioned date.

DRAFT AMENDMENTS

In the said rules and forms: -

1. The words "and Taxation" and "naya" wherever occurring shall be omitted.
2. In sub-rule 2 for the words "Purchase" the word "Purchaser" shall be substituted.
3. In Form JK/ED-9 for the letters "np" the word "Paixa" shall be substituted.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated 20th June, 1966

SRO-261. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIJI of 1959), the Government hereby exempt the film "Neetaji Subhash Chander Bose" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DW ARKA NATH,  
Secretary to Government,  
Finance Department.



(104)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 4th July, 1966

SRO-278.- In exercise of the powers conferred by sub-section (3), of section 11 of the Jammu and Kashmir Entertainments Duty, Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Nai Umar Ki Nai Fasal" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 3rd September, 1966

SRO-367.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the plays in Hindi, English and Kashmiri to be staged by the Dramatic Society of Government College for Women Srinagar, at College Hall, in August, October and November, 1966 in aid of the Nehru Memorial Fund shall be kept exempt from payment of duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

(105)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.

Notification

Dated Srinagar, the 10th October, 1966

SRO-408.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of the Notification No. SRO--283 dated 6th May, 1966, the Government hereby exempt the exhibition of the film "Shaheed" produced by Messrs. K. P. K. Movies, Bombay from the payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 22nd June, 1967

SRO-243.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Assman Mahal" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(106)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 26th June, 1967

SRO-249.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the films, specified in Annexures 'A' and 'B' to this notification, which were exhibited at Jewal Cinema, Jammu from 27-5-1966 to 2-6-1966 and at Broadway Theatre Srinagar from 3-6-1966 to 9-6-1966, shall be deemed to have been exempted from payment of duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

Annexure 'A' to the Notification SRO No. 249 dated 26th June, 67

Films exhibited at Jewal Cinema, Jammu from 27-5-1966 to 2-6-1966.

- |  |                                   |
|--|-----------------------------------|
| 1. The Forty First                                       | 9. Tashkant Meet                  |
| 2. Unsent letters  | 10. The Monuments of Tashkant     |
| 3. Tale of Don   | 11. They are learning in U.S.S.R. |
| 4. Your own Blood  | 12. Man and the Beast             |
| 5. The fate of Man                                       | 13. Great son of India            |
| 6. Carnival  | 14. Factory of White Gold         |
| 7. The cranes are flying                                 | 15. Health in U. S. S. R.         |
| 8. Tashkant Meet and the<br>death of late Prime Minister |                                   |

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

Annexure 'B' to the Notification SRO No. 249 dated 26th June, 67

Films exhibited at Broadway Theatre, Srinagar from 3-6-1966 to 9-6-1966.

1. Hamlet
2. Letter that was sent
3. Tales of Don
4. Cranes are flying
5. Forty First.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 1st July, 1967

SRO-262.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act, the special cinema shows to be arranged by the East Punjab Motion Pictures Association in the state on 2nd July, 1967 the collection whereof shall be denoted to the Prime Minister's Bihar Relief Fund.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(108)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Sri nagar, the 11th July, 1967

SRO-281.-- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt exhibition of the film "Amarpali" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 21st Sept., 1967

SRO-289.- In exercise of the powers conferred by sub-section 11 of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "UPKAR" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(109)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 27th Sept., 1967

SRO-390.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act, the Charity Show to be organised by the Music Director and Principal A.R.G. Sangeet Vidyalay, Bombay in Sringar/Jammu under the auspices of Academy of Art, Culture and Language, Srinagar, in the aid of the Free School for Dancing and Music mainly for the poor, blind and dumb orphans.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 19th October, 1967

SRO-428.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "Baharon Ke Sapne" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(110)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu the 17th January, 1968

SRO-27.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby rescind the following notifications, namely:-

1. SRO-279 dated 28th July, 1965
2. SRO-316 dated 28th August, 1965
3. SRO-426 dated 19th October, 1965
4. SRO-477 dated 17th November, 1965
5. SRO-117 dated 25th March, 1966
6. SRO-118 dated 25th March, 1966
7. SRO-177 dated 19th April, 1966
8. SRO-261 dated 20th June, 1966
9. SRO-408 dated 10th October, 1966
10. SRO-278 dated 4th July, 1966
11. SRO-243 dated 22nd June, 1967
12. SRO-281 dated 11th July, 1967
13. SRO-289 dated 21st September, 1967
14. SRO-428 dated 19th October, 1967 .

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

1. Substituted for the following *vide* Corrigendum 17-1-1968 issued by the Finance Department:-  
"SRO-283 dated 6-5-1966."

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Corrigendum to notification SRO-27 dated 17th January, 1968

In notification SRO-27 dated 17th January, 1968 please read "SRO-408 dated 10th October, 1966" in place of "SRO-283 dated 6-5-1966" appearing at serial No.9 of the said Notification.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH GUPTA,

Secretary to Government,  
Finance Department.

(111)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu the, 9th Feb., 1968

SRO-60.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of all previous notifications on the subject, the Government hereby direct that the admission of Military personnel in uniform and Air Force personnel in or without uniform, visiting Cinemas and other places of Entertainment shall be exempt from payment of entertainment duty under the said Act, subject to the condition that a person belonging to the Air Force while not in uniform shall be eligible to the said exemption, only when he produces his Identity Card and a certificate in the Form JK/ED-15 duly signed by an officer of the Unit not below the rank of Junior Commissioned Officer, at the time of purchasing a ticket for the performance.

By order of The Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 20th February, 1968

SRO-74.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "UPKAR" from payment of duty leviable under the said Act for a period of one month from the date the said film is screened in Kashmir Province for the first time.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH GUPTA,

Secretary to Government,  
Finance Department.



(112)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 20th March, 1968

SRO-114.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Parivar" from payment of duty leviable under the said Act for a period of one month from the date the said film is screened in the State for the first time.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 27th March, 1968

SRO-120.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act, the special cinema show of film "Kanoon" to be arranged by the Lions Club Jammu in the Jewel Cinema on 28th March, 1968, the collection whereof shall be donated to the Lions Free Dispensary for the poor.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(113)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.

Notification

Dated 1st April, 1968

SRO-131.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Pilgrimage to Mecca" from payment of duty leviable under the said Act for a period of one month from the date the said film is screened in the State for the first time.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.

Notification

Dated 18th April, 1968

SRO-145.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of duty leviable under the said Act, the film "Akhri Khat" for a period of two weeks, from the date the said film is exhibited in the state, for the first time.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(114)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 22nd April, 1968

SRO-152.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the drama show of "Foot Path Ke Shahzadia" to be arranged by the Anjuman Adab Jammu at Gulab Bhavan on 22nd April, 1968 from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DWAR-AK'NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 3rd June, 1968

SRO-189.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct -that in the Notification SRO No. 74 ,dated 20th February, 1968, for the words "one month" the words "one month and "two weeks" shall be substituted.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(115)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 11th July, 1968

SRO-247.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the pictorial exhibition to be held by Shri Vinod Kumar Bhagodia, Bombay-1 at various places in the state shall be exempt from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 18th July, 1968

SRO-251.-In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959, the Government hereby exempt the Free Style Wrestling Bouts to be held at Maulana Azad Stadium Jammu from the liability to pay entertainment duty to the extent of 50% of the rate payable under the Act. for a period of 3 days with effect from the date such entertainment commences at the said stadium in Jammu.

By order of the Government of Jammu and Kashmir.

(Sd.) DW ARKA NATH,

Secretary to Government,  
Finance Department.

(116)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated 24th July, 1968

SRO-:272.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that in the Notification SRO-74 dated 20th February, 1968 as modified *vide* SRO-189 dated 3rd June, 1968 for the words "one month and two weeks" the words "one month and three weeks" shall be substituted.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated 3rd August, 1968

SRO-285.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby rescind the notification SRO-114 dated 20th March, 1968.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 12th of September, 1968

SRO-362 -The following draft of amendment to the Jammu and Kashmir Entertainment Duty Rules, 1963, which the Government propose to make in exercise of the powers conferred by section 20 of the Jammu and Kashmir Entertainments

Duty Act, 1959 is published as required by sub-section (1) of section 20 of the said Act, for information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration after 30th September, 1968.

Any objection or suggestion which may be received from any person with respect to the said draft on or before the date aforesaid will be considered by the Government in the Finance Department.

DRAFT AMENDMENT

In the said rules-

1. for rule 8, the following shall be substituted, namely:-

8. *Complimentary tickets.*-A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainment duty shall be in Form JK/ED-2 and such a ticket when issued by the Management of the entertainment in favour of any person for admission to a box attached to the place of entertainment, shall be deemed to have been issued for admission to such a part of the said place of entertainment to which a person is admitted on the highest payment. Such tickets shall be dated and rubber-stamped:

Provided that the proprietor of an entertainment shall not be bound to introduce tickets for admission in Form JK/ED-2 for a period of 30 days from coming into force of these rules.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 26th September, 1968

SRO-389.- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the Drama Show of "Taqdeer Saaz" arranged by Rangamch Club, Srinagar at Tagore Hall on 2nd September, 1968 at 6.30 P.M. from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

(118)  
GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 28th September, 1968

SRO-391.-In pursuance of sub-section (1) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959, the Government hereby accord its approval to the organisation of a "Qawali Programme" at Maulana Azad Stadium Jammu on 9th October, 1968 by the Jai Jawan Committee, Jammu for raising funds for the rehabilitation of disabled jawans which is declared as a charitable purpose for the purposes of the aforesaid sub-section.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 5th October, 1968

SRO-398.-In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt the Drama Show of "Aram Haram Hai" performed by the People's Theatre, Srinagar at Tagore Hall on the 9th and 10th of September, 1968, from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

(119)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 19th October, 1968

SRO-420.-In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the musical performance by Shri Mukesh well known singer of India to be arranged under the patronage of Champ Vati Charitabe Trust, Amritsar Srinagar on the 27th October, 1968 from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 30th October, 1968

SRO-437.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of Notification No. SRO-420 dated 19th October, 1968, the Government hereby exempt the Musical performance by Shri Mukesh, well known singer of India to be arranged under the patronage of Champavati Charitable Trust, Amritsar at Jammu on 5th November, 1968 from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.



(120)  
GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 29th November, 1968

SRO-476.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Parivar" from payment of duty leviable under the said Act for a period of one month from the date the said film is screened in Srinagar for the first time.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 25th February, 1969

SRO-114.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII) of 1959), the Government hereby exempt from payment of entertainment duty the admission tickets for entry to the 10th Industrial Exhibition to be held at Jammu from 25th February, 1969 for the duration of the said exhibition leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 15th March, 1969

SRO-145.- In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby

exempt from payment of Entertainment Duty leviable under the said Act, the Cinema Film performance to be arranged by the Rotary Club, Jammu in the Uttam Talkies Jammu at 10 A. M. on 16th March, 1969, the collection whereof shall be donated to the Home for the aged and infirm, tailoring class in the Boys Orphanage at Jammu for the issue of scholarship, text-books and school uniforms free on merit poverty basis to deserving students.

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 31st March. 1969

SRO-173:-In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in super session of Notification No. SRO-60 dated 9th February, 1968, the Government hereby direct that the admission of Military personnel in uniform and Air Force personnel in or without uniform, visiting cinemas and other places of entertainment on Sundays and on such Gazetted holidays as are observed by the Government of India, Offices in the State shall be exempt from payment of entertainments duty under the said Act, subject to the condition that a person belonging to the Air Force while not in uniform shall be eligible to the said exemption, only when he produces his Identity Card and certificate in the Form JK-ED-15 duly signed by an Officer of the unit not below the rank of Junior Commissioned Officer, at the time of purchasing a ticket for the programme. This shall take effect from 1st April 1969.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

(122)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 18th May, 1969

SRO-626:-In exercise of the powers conferred by subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in super session of Notification No. SRO-173 dated 31st March, 1969, the Government hereby direct that the admission of the Defence Forces personnel (excluding civilian employees) in uniform to cinemas and other places of entertainment whether organised by the civilians or by the Armed Forces shall be exempt from payment of entertainment duty under the said Act on the days in the shows, as specified below subject to the condition that a person belonging to Air Force while not in uniform shall be eligible to the said exemption in the aforementioned cinemas and other places of entertainment when he produces his Identity Card or a certificate in the Form JK-ED-15 duly signed by an Officer of the Unit not below the rank of Junior Commissioned Officer, at the time of purchasing a ticket for the programme.

1. Cinemas and other places of entertainments organised by the Armed Forces on all days in all shows;

2. Cinemas and other places of entertainments organised by the Civilians (a) daily in the show following the matinee show and (b) in all the shows on Sundays and on such Gazetted holidays as are observed by the Government of India Offices in the State.

By order of the Government of Jammu and Kashmir.

Resources Officer,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 22nd May, 1969

SRO-281:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act. the cultural Programme to be arranged by the Jammu and Kashmir Cultural Society, Jammu in Gulab Bhawan, Jammu

(123)

On 24th and 25th May, 1969, the collection whereof shall be donated to the Chief Minister's fund for the relief of sufferers due to recent un clement weather and abnormal snow-fall, landslides etc.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Resources Officer,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 27th May 1969

SRO-289:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the Cultural Shows organised by the player's on 12th, 13th and 14th June, 1968 in Nedous Hotel, Srinagar shall be deemed to have been exempted from payment of duty leviabale under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Resources Officer,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 27th May 1969

SRO-290:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959 the Government hereby exemot the exhibition of film "Mahatama" from payment of duty leviabale under the said Act for a period of one month from the date the said film is exhibited in each Tehsil or District in the State.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Resources Officer,  
Finance Department.

(124)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 5th June 1969

SRO-303:-In exercise of the powers conferred under subsection (3) of section 11 of the Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempts the exhibition of film "MAHJOOR" from payment of duty leviable under the said Act for a period of one month from the date the said film is exhibited in each Tehsil or District in the State.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 5th September 1969

SRO-491:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt from payment of entertainments duty leviable under the said Act the play "Under Secretary" to be arranged by the Beacon Amateur Theatrical society at Tagore Hall Srinagar on 5th and 7th September, 1969 at 18.30 hours; the collection whereof shall be donated to the welfare of the GREF troops in the Project Beacon.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 1st October. 1969

SRO-555:-In exercise of the Dowers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVTIT of 1959) the Government hereby exempt from payment of entertainment duty leviable under the

said Act, the Cinema show of the feature film "Romeo and Juliet" to be arranged by the Kashmir, Press Club, Srinagar at Broadway Theatres, Srinagar on October 2, 1969, at 19.00 hours, the collection whereof shall be donated to the aid of said Club.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 14th November 1969

SRO-619:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duly leviable under the said Act, the wrestling championship styled as Rustam-i-Hind and Bharat Tuvat Dungal to be arranged by the General Wazir Zorawar Singh Souvenir Committee N-12 Green Park Extension New Delhi-6 at Moulana Azad Stadium Jammu on the 15th and 16th of November, 1969 the collections whereof shall be donated for the purpose of erecting an architecture in memory of the said General.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 18th November 1969

SRO-626:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959) and in super session of

Notification No. SRO-173 dated 31st March, 1969, the Government hereby direct that the admission of the Defence Forces personnel (excluding civilian employees) in uniform to cinemas and other places of entertainment whether organised by the Civilians or by the Armed Forces shall be exempt from payment of entertainment duty under the said Act on the days in the shows as specified below subject to the condition that a person belonging to Air Force while not in uniform shall be eligible to the said exemption in the aforementioned cinemas and other places of entertainment when he produces his Identity Card or a certificate in the Form JK/ED-15 duly signed by an Officer of the Unit not below the rank of Junior Commissioned Officer at the time of purchasing a ticket for the programme.

1. Cinemas and other places of entertainments organised by the Armed Forces on all days in all shows.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 7th February 1970

SRO-61:-In exercise of the powers conferred under subsection (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act the fun fair to be held on 8th February, 1970 by the Rotarv Club, Jammu in aid of Rotary Dispensary at Top Sherkhonian which is being run free for the poor.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government.  
Finance Department.

(127)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated 27th February 1970

SRO-97:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "PREM PUJARI" in Apsra Theatre from payment of duty leviable under the said Act for a period of one week with effect from 27th February, 1970.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Resources Officer,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 28th February 1970

SRO-102:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act on admission tickets for entry to the 11th Industrial Exhibition to be held at Jammu from 1st March, 1970 till the duration of the said exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 2nd May 1970

SRO-207:- In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby



exempt the exhibition of film "SAAT HINDUSTANI" from payment of duty leviable under the said Act for a period of two weeks with effect from the date of its exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 2nd May 1970

SRO-208:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "NANK NAAM JAHAZ HAI" from payment of duty leviable under the said Act for a period of four weeks from the date the said film is exhibited in each District in the State.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 2nd May 1970

SRO-209:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Jahan Pyar Miley" from payment of duty leviable under the said Act for a period of two weeks from the date the said film is exhibited in each District in the State.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 2nd May 1970

SRO-210:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "BETI TUMAHARE JAISI" from payment of duty leviable under the said Act for a period of two weeks from the date the said film is exhibited in each District in the State.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 2nd May 1970

SRO-215:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the Cinema show to be held on 3rd May 1970 between 1900 hrs and 1200 hrs in Broadway Theatre for the entertainment of Beacon troops provided it is certified by the Officer Commanding Station Beacon Troops 'W' Station that the said show is meant for entertainment of Beacon troops only.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 2nd May 1970

SRO-216:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act, the Wrestling Show to be organised by the Red Cross Jammu in aid of Red Cross on 3rd of May, 1970 at Maulana Azad Memorial Stadium Jammu.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 12th May 1970

SRO-219:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt the exhibition of film 'DARPAN' from payment of duty leviable under the said Act for a period of one month from the date the said film is screened for the first time in the State.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 30th June 1970

SRO-305:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of Notification SRO-210 dated 2nd of May, 1970, the Government hereby exempt the exhibition of film "Beti Tumahere Jaise" from payment of duty leviable under the said Act for a period of four weeks from the date of the said film is exhibited in each city of Jammu and Srinagar.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 14th August 1970.

SRO-408:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act the admission tickets for entry to the 33rd Industrial Exhibition to be held at Srinagar from 17th August, 1970 till the duration of the said exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Resources Officer,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 3rd September 1970

SRO-430:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of Notification SRO-303 dated 5th June 1969 the Government hereby exempt the exhibition of film "Mahjoor" from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 21st September 1970

SRO-465 :-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act the Cultural Show to be arranged by the Jammu and Kashmir Youth Cultural Association. Srinagar at Tagore Hall, Srinagar on 21st September: 1970 at 6 P. M.

By order of the Government of Jammu and Kashmir,

(Sd.).....

Addl Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 23rd September 1970

SRO-470 :-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Dutv Act. 1959 (XXVIII of 1959), the Government hereby exempt admission of students of schools and colleges in six

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morning shows of the film "Foot Prints on the Moon" to be exhibited at 11 A. M. daily with effect from 18th September, 1970 at the Broadway Theatre from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 14th November 1970

SRO-528:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of Notifications SRO-110 and SRO-305 dated 2nd May, 1970 and 30th June, 1970 respectively, the Government hereby exempt the exhibition of the film "BETI TUMARI JESI" in the cities of Jammu and Srinagar from payment of duty leviable under the said Act for a period of 28 cinema days in each city the number of days for which the film is exhibited in one or more cinemas in each city being added together for determining the total number of cinemas days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Addl Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 8th January 1971

SRO-8: - In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of Notification SRO-219 dated 12th May 1970 the Government hereby exempt the exhibition of film, 'DARPAN' from payment of duty

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leviable under the said Act for a period of 53 Cinema days from the date the said film was screened for the first time in the State.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 13th March 1971

SRO-104:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act the admission tickets, for entry to the 12th Industrial Exhibition to be held at Jammu from 15th March, 1971 till the duration of the said exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 16th March 1971.

SRO-107:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt the exhibition of film "ERUV AN SHOME" from payment of duty leviable under the said Act for a period of 15 Cinema days from the date the said film is exhibited in the State for the first time.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 27th May 1971

SRO-202:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of the entertainment duty leviable under the said Act the exhibition of the pictures in all the Cinemas in the State on 30th May, 1971 at 10-30 A. M. (in Kashmir Province) and 12-30 P. M. (in Jammu Province) respectively, the collections whereof shall be donated to the Bangla Dosh Refugee Fund.

By order of the Government of Jammu and Kashmir.

(Sd.) VED PRAKASH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 4th June 1971

SRO-218:-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the play "Adrak-ke-Panje" to be arranged by the Citizens Art Academy Hyderabad in Tagore Hall Srinagar at 6-30 P. M. for ten shows from 5th June, 1971 to 15th June, 1971 from the liability to pay entertainments duty to the extent of 50% of the rate payable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government.

Finance Department.



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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 22nd July 1971

SRO-312:-The following draft of the Jammu and Kashmir Entertainments Duty Rules, 1963 which the Government proposes to make in exercise of the powers conferred by section 20 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) is published as required by sub-section (1) of the said section for information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on 30th August, 1971.

Any objection or suggestion received from any person with respect to the said draft before the date so specified will be considered by the Government in the Finance Department.

DRAFT RULES

In the said rules: -

1. For rule 21, the following shall be substituted, namely:-

21. (1) Where the Government grants exemption from the payment of entertainments duty in favour of members of the defence or allied forces, the civilian employees of the Defence Department or the families of either, the words "Defence Personnel" shall be printed, stamped or written on the tickets sold to such persons.

(2) The tickets sold as above shall be in Form JKED-16 and the proprietor shall submit to the Excise and Taxation Officer Entertainment of the area concerned within three days of the entertainment a return of such tickets in Form JKED-17.

Provided that when a mechanical contrivance under section 10(2)(c) is used the persons referred to in this rule shall be admitted by a special entrance.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE DEPARTMENT

Notification

Dated Srinagar, the 4th August, 1971

SRO-345. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII) of 1959), the Government hereby exempt the exhibition of film "EVEREST" from payment of duty leviable under the said Act for a period of 15 cinema days from the date the said film is screened for the first time in the State.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Srinagar, the 17th August, 1971

SRO-365.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the 'Sapno-ka-Sudagar' film show exhibited on 1st June, 1971 in Shanker Theatre, Jammu, collection whereof shall be donated to the Bangla Desh Relief Fund from liability to pay duty under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) VED PRAKASH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Srinagar, the 20th August, 1971

SRO-369. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby

exempt from payment of entertainment duty leviable under the said Act the admission tickets for entry to the 34th Industrial Exhibition to be held at Srinagar from 21st of August, 1971, till the duration of the said exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Srinagar, the 15th September, 1971

SRO-446. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act 1959 (XXVIII of 1959) and in supersession of Notifications SRO-139 dated 28th March, 1963, SRO-170 dated 24th May, 1965, SRO-173 dated 31st March, 1969 and SRO-626 dated 18th November, 1969, the Government hereby direct that admission of the Defence Forces personnel (whether combatant or noncombatant) and their families the civilian employees of the Defence Department and their families, the C. R. P., the B. S. F., IGREF and P. A. P. personnel posted in the State to cinemas and other places of entertainment shall be exempt from payment of entertainment duty under the said Act in the manner indicated below :

*A-Defence personnel and B.S.F. personnel in uniform*

(i) In the cinemas run by the army: -  
All shows.

(ii) In cinemas run by civilians: -  
In the show following the matinee show and in all shows on Sundays and on such Government of India holidays as are observed by the Defence personnel posted in the State:

Provided that the members of Air Force while not in uniform shall also be eligible to the said exemption on their production of Identity Cards or certificates in the Form JKED-15 duly signed by an officer of their unit not below the rank of a Junior Commissioned Officer in case of Defence personnel and of an Assistant Commandant in case of B.S.F. personnel at the time the ticket for admission is purchased.

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1. "IGREF" inserted *vide* notification SRO-173. dated 14-4-1973,

*B-Families of the members of the Defence personnel*

In the cinemas run by the army:

All shows.

*C- Civilian employees of the Defence Department*

In the cinemas run by the army:

All shows.

Provided that they produce at the time of purchase of tickets for admission Identity Cards bearing their photographs and issued by the Officer Commanding of the Units to which the employees belong.

*D-Families of the civilian employees of the Defence Department*

In the cinemas run by the army:

All shows.

Subject to the condition that at the time of purchasing tickets for admission a certificate from the Officer Commanding of the- Unit in the following form is produced.

"I hereby certify that the family of Shri \_\_\_\_\_  
\_\_\_\_\_ a civilian employee of the Defence Department  
is in station and consists of \_\_\_\_\_ members."

<sup>1</sup>[E-P.A.P., GREF and C.R.P] *personnel in uniform*

In the cinemas run by the army:

All shows.

By order of the Government of Jammu and Kashmir

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification  
Dated Srinagar the 27th October. 1971

SRO-520. -In exercise- of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby

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1.Substituted *vide* Notification SRO-173 dated 14-4-1973.

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exempt the exhibition of Film "Mata Vaishno Devi" from payment of entertainment duty leviable under the said Act for a period of 15 cinema days subject to the condition that such exemption shall be availed of only after the expiry of two weeks from the date the said film is exhibited for the first time in the State.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Subject: -Grant of remission from payment of entertainment duty.

Government Order No. 592-F of 1971

Dated 3rd November, 1971

Sanction is accorded to the remission of Entertainment Duty to the extent of Rs. 300/- (Rupees three hundred only) payable by the Youth Cultural Crew for shows conducted by the Crew in Tagore Hall, Srinagar on 4th August, 1971, and at Sopore on 7th August, 1971.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL,  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated 8th March, 1972

SRO-144. -In exercise of the powers conferred by subsection (3) of section] 1 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt from liability to pay duty under the said Act, the prohibition of one show on every last Sunday of a month of the Films distributed by the East Punjab Motion Pictures Association in the cinema houses of the State collections whereof shall be denoted to National Defence Fund.

(141)

This Notification shall remain in force for a period of one year from the date it is issued.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL,  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 20th March, 1972

SRO-236. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviable under the said Act, the admission tickets for entry to the 13th Industrial Exhibition to be held at Jammu from 24th March, 1972 till the duration of the said Exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.) .....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu Dated 11th April, 1972

SRO-274.-In exercise of the powers conferred by sub-section (3) of section] 1 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959) the Government hereby exempt the exhibition of film "EVEREST" from payment of duty leviable under the said Act for a period of one year from the date the said film is screened for the first time in the State.

Provided that the said film is exclusively show not jointly with any other film exhibited in a show not jointly with any other film.

By order of the Government of Jammu and Kashmir.

(Sd.) .....  
Secretary to Government.  
Finance Department.

(142)

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Srinagar, the 3rd June, 1972

SRO. -379. - In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act 1959 (XXVIII of 1959), the Government hereby exempt the below noted-plays to be arranged by the B. N. Theatrical Company Bombay, in Tagore Hall, Srinagar on the dates specified against each, from the liability to pay entertainment duty to the extent of 50% of the duty payable under the said Act.

Name of the play	Dates
NEK KHATUN	June 1, 6, 7 and 8, 1972
AANKH KA NASHA	June 11, 13,14,15, 16and 17,1972
DIL K1 PIYAS	June 19,24,25,26,27, 29 and 30,1972.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL,  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Srinagar, the 31st July, 1972

SRO-515. In exercise of the powers conferred by sub-section(3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty, leviable under the said Act the admission tickets for entry to the 35th Industrial Exhibition to be held at Srinagar from 1st of August, 1972 till the duration of said Exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government.  
Finance Department.

(143)

GOVERNMENT OF JAMMU AND KASHMIR FINANCE  
DEPARTMENT

Notification

Srinagar, the 26th August, 1972

SRO-600. -In exercise *of* the powers conferred by sub-section (3) of section 11 *of* the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainments duty leviable under the said Act, the admission tickets for entry to the "Sound and Light Show" to be arranged by the India Tourism Development Corporation in collaboration with the State Government at Shalimar, Srinagar from 1st September, 1972 to the end of <sup>1</sup>[March, 1975.]

By order *of* the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated 12th September, 1972

SRO-631. -In exercise *of* the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainment Duty Act, 1959 (XXVIII *of* 1959) the Government hereby direct that in Notification SRO-446 dated 15th September, 1971 for items (i) and (ii) under the heading "A-Defence personnel and B.S.F. personnel in uniform" the following items shall be substituted namely: -

(i) In cinemas belonging to the army and run by the army

ALL SHOWS

(ii) In cinemas belonging to the army civilians; and but run by the civilians; and

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1. Substituted vide Notification SRO-323 dated 10-7-1974 for the following:

"March, 1973",



- (iii) In cinemas owned and run by the civilians in the show' following the matinee show and in all shows on Sundays and on such Government of India holidays as are observed by the defence personnel posted in the State;

Provided that the members of Air Force while not in uniform shall also be eligible to the said exemption on the production of Identify Cards or certificates in the Form JKED-15 duly signed by an officer of their unit not below the rank of a Junior Commissioned Officer at the time the ticket for admission is purchased.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Srinagar, the 10th October, 1972

SRO-710. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "DARAR" from payment of duty leviable under the said Act for a period of 30 cinema days at each station in the State, the number of days for which the film is exhibited in one or more cinemas at each station being added together for determining the total number of cinema days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 28th February, 1973

SRO-84. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959), the Government hereby

(145)

exempt from payment of entertainment duty, leviable  
under the said Act, the admission tickets for entry to the 14th  
Industrial Exhibition to be held at Jammu from 1st March, 1973.  
till the duration Of the said exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification  
Jammu, the 2nd March, 1973

SRO-90\_-In exercise of the powers conferred by sub-section(3) of  
section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959  
(XXVIII of 1959), the Government hereby exempt the exhibition of  
the film "BHARAT KE SHAHEED" from payment of duty leviable  
under the said Act for a period, of 30 cinema days at each station in the  
State the number of, days for which the film is exhibited in one or more  
cinemas at each station' being added together for determining the total  
number of cinema days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 20th March, 1973

SRO-123. -In exercise of the powers conferred by sub-section  
(1) of section 3 of the Jammu and Kashmir Entertainments Duty Act,  
1959 (XXVIII of 1959), the Government hereby levy a duty on all  
admission to Apollo Circus at Jammu during March- April 1973 at the  
rate of 25% of the payment of such admission instead of rates charged  
at present on other entertainments. The Government further In exercise  
of the powers conferred by

(146)

the 1st proviso to sub-section (2) of the said section direct that.  
in view of the fact that the case is one of emergency, the order will not  
be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.) .....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 30th March, 1973

SRO-137. -In exercise of the powers conferred by sub-section (3) of  
section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959  
(XXVIII of 1959), the Government hereby direct that in Notification  
SRO-600 dated 25th August, 1972 for the figures "1973" appearing at  
the end the figures "1974" shall be substituted.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 14th April, 1973

SRO-173.-In exercise of the powers conferred by sub-section (3) of  
section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959  
(XXVIII of 1959), the Government hereby direct that in Notification  
SRO-446 dated 15th September, 1971 , the following amendment shall  
be made, namely :

In the said Notification-

(1) after the letters "B.S.F." and- before the word "and" appearing in  
ninth line the letters "GREF" shall be inserted.

(147)

- (2) for the letters and words "P.A.P. and C.R.P. personnel in uniform" appearing in item E the letters and words "P.A.P., GREF and C.R.P. personnel in uniform!" shall be substituted.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 30th April, 1973

SRO-205. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "Do Boond Pani" from payment of duty leviable under the said Act for a total period of 60 cinema days in the State provided the number of days for which the film is exhibited in one or more cinemas at each station being added together for determining the total number of cinema days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 30th April, 1973

SRO-210. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt

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the tickets issued by the Government Transport Undertaking  
Department for operation of Mini-train in industrial Exhibition  
till the duration of the said Exhibition, from the payment of  
entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT.

Notification Jammu, the 25th May, 1973

SRO-254 .....In exercise of the powers conferred by sub-section  
(3) of section q of the Jammu and Kashmir Entertainments Duty, Act,  
1959 (XXVIII of 1959) and in supersession of Government Order No.  
25-F of 1957 dated 23rd February, 1957, the Government here by  
exempt the exhibition of 78 Children's films produced/acquired by the  
Children's Film Society Hingorani House, Dr, Annie Besant Road,  
Worli Bombay and entered in the list forming annexure to this  
Notification from payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

Annexure to Notification SRO-254.

Dated 25-5-1973

CHILDREN'S FILM SOCIETY

HINGORANI HOUSE, DR. ANNIE BESANT ROAD, WORLI,  
BOMBAY-18WR.

LANGUAGE VERSION IN WHICH FILMS ARE AVAILABLE.

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S.No.	Title of the film	Language in which available
1. JAIDEEP (9 Reels-Feature)		Hindi, Tamil, Telugu also with commentary in English.
2. CHAR DOST (7 Reels-Feature)		Hindi.
3. BACHON SE RATEN(1 Reel-Short)		Hindi.
4. BAL RAMAYAN (10, Reels-Feature)		Hindi
5. RAMSHASTRI KA NYAYA (8 Reels-Feature)		Hindi
6. CHUK. & GEK (5Reels-Feature)		Hindi and Tamil
7. CROW AND THE FOX (1 Reel-Short)		Hindi

S.No.	Title of the film	Language in which available
8.	LU BROTHERS (3 Reels-Short)	Hindi
9.	SCOUT CAMP (8 Reels-Feature)	Hindi also with commentary in English
10.	GANGA KI LAHREN (2 Reels-Short)	Hindi & Tamil
11.	HARIA (7 Reels-Feature)	Hindi also with commentary in English and Bengali
12.	GHULAB KA PHOOL (2 Reels-Short)	Hindi also with commentary in Bengali.
13.	YATRA (6 Reels-Feature)	Hindi also with commentary in English.
14.	ALLADIN & THE MAGIC LAMP (2 Reels-Short)	Hindi
15.	EKATA(4Reels-Short)	Hindi, also with commentary in English, Marathi, Gujarati, Bengali, Punjabi, Oriya, Assamese, Tamil, Telugu, Malayalam, Kannada and Kashmiri.
16.	26TH JANUARY (3 Reels-Short)	Hindi.
17.	GURU BHAKTI (6 Reels-Feature)	Hindi also with commentary in English, Marathi, Gujarati, Bengali, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.

S.No.	Title of the film	Language in which available
18.	SARAL BISWAS (2 Reels-Short)	Hindi, Bengali also with commentary in English, Marathi, Gujarati, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.
19.	PANCHTANTRA KI EK KAHANI (3 Reels-Short)	Hindi also with commentary in English, Marathi, Gujarati, Bengali, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.
20.	CHETAK (3 Reels-Short)	Hindi also with commentary in English, Marathi, Gujarati, Bengali, Oriya, Kashmiri and Kannada.
21.	IDD MUBARAK (2 Reels-Short)	Hindi also with commentary in English, Marathi, Gujarati, Bengali, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.
22.	MEERA KA CHITRA (5 Reels-Feature)	Hindi also with commentary in English, Marathi, Gujarati, Bengali, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.
23.	VEER PURUSH (1 Reel-Short)	Hindi, Bengali, English, Marathi, Gujarati, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.



S. No.	Title of the film	Language in which available
24.	DILLI KI KAHANI (7 Reels-Feature)	Hindi, Bengali, English, Marathi, Gujarati, Oriya, Kashmiri, Punjabi, Assamese, Tamil, Telugu, Malayalam and Kannada.
25.	NYAYA (4 Reels-Feature)	Hindi.
26.	CHHATRAPATI SHIVAJI (6 Reels-Feature)	Hindi Marathi and Tamil.
27.	THE STORY OF TWO STAMPS (4 Reels Short)	Hindi, English, also with commentary in Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Oriya, Punjabi and Assamese.
28.	SAVITRI (6 Reels-Feature)	Hindi, also with commentary in English, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Oriya, Punjabi and Assamese.
29.	MAHA TEERTH (5 Reels-Feature)	Hindi, also with commentary in English, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Oriya, Punjabi and Assamese.
30.	BAPU NE KAHA THA (10 Reels-Feature)	Hindi, English, Bengali, Marathi, Tamil, Telugu and Gujarati.
31.	HAME KHELNE DO (7 Reels-Feature)	Hindi with commentary in Marathi, Punjabi, Kannada and Oriya.

S.No	Title of the film	Language in which available
32.	RAJU AUR GANGARAM (5 Reels-Feature)	Hindi also with commentary in English, Gujrati Assamese, Bengali, Malayalam and special international Version in French and English.
33	PAHADON KI PUKAR (2 Reels-Short)	Hindi, Bengali, Marathi, Gujrati, Tamil and Telgu.
34.	CHATUR BALAK (2 Rels-Short)	Hindi
35.	BOOND BOOND SE SAGAR (2 Reels-Short)	Hindi
36.	PANCH PUTLIYAN (3 Reels-Short)	Hindi & English, Bengali, Marathi, Gujrati, Tamil and Telgu
37.	MONCEY & THE CROCODILE (1 Reels-Color-Cartoon)	Hindi and English.
38.	DEPAK (7 Rules-Feature)	Hindi, Tamil, Telgu, Kannada and Malayam,
39.	BAL SAMACHAR CHITRA NO. 1 (1 Reel-Short)	Hindi
40.	RAHUL-MATRA BHAKTI ( 7 Rules- Feature)	Hindi
41.	THE ADVENTURES OF A SUGAR DOLL ( 2 Rels-Color-Cartoon)	English & Hindi
42.	MASTERJI ( 5 Reels-Feature)	Hindi, Tamil

S.No	Title of the film	Language in which available
43.	KUTTE KI KAHANI ( 8 Reels-Feature)	Hindi, Tamil, Malayalam, Kannada, Marathi Gujrati, Oriya, and Bengali
44.	BAL CHITRA PATRIK NO. 2 ( 2 Reels-Short)	Hindi
45.	WO KATA ( 6 Reels-Feature)	Hindi
46.	AS YOU LIKE IT ( 2 Reels-Color-Puppet)	English
47.	SHARATAT ( 2 Reels-Short)	Hindi
48.	JAISA KO TAISE ( 1 Reels-Color-Catroon)	Hindi
49.	DAK CHOR ( 6 Reels-Feature-Color)	Hindi
50.	BIRTHDAY ( 5 Reels-Feature)	Hindi
51.	THE GOLDEN AXE ( 1 Reels-Short)	Hindi
52.	BANDAR MERA SATHI ( 8 Reels-Feature)	Hindi
53.	ANMOL MOTI ( 6 Reels-Feature)	Hindi
54.	CHANCHAL KA SWAFNA ( 7 Reels-Feature)	Hindi
55.	KAZAKI ( 8 Reels-Feature)	Hindi
56.	EK THA CHOTU AUR THA MOTU (6 Reels Feature)	Hindi

S.No	Title of the film	Language in which available
57.	BHOLA MOHAN ( 2 Reels-Short)	Hindi
58.	BAL JAGAT ( 2 Reels-Short)	Hindi
59.	HEERER PRAJAPATI ( 8 Reels-Feature)	Bengali, Hindi, Marathi, Kannada, Tamil, Gujrati.
60.	NAG AUR KAUWA	Hindi
61.	JAWAB AAYEGA ( 8 Reels-Feature-Color)	Hindi, Marathi, Gujrati, Bengali, Oriya, Assamese, Tamil, Malayalam, Kannasa and Telgu
62.	BAL JAGAT NO. 4 ( 2 Reels-Short)	Hindi
63.	MUNNA ( 5 Reels-Feature)	Hindi
64.	VIDYAT ( 1 Reels-Short)	Hindi
65.	BAL JAGAT NO. 5 ( 2 Reels-Short)	Hindi
66.	ICHAPURAN ( 7 Reels-Feature)	Bengali, Marathi and Hindi
67.	OUR NAVY ( 3 Reels-Short) (SAGAR KE PRAHARI)	Hindi
68.	BLACK MOUNTAIN	Hindi

S.No	Title of the film	Language in which available
69	ABHI KAL KI BAAT HAI	Hindi, Telgu, Tamil, Kannada, Malayalam, Gujrati Marathi, Bengali, Oriya, Assamese, Punjabi, Kashmiri, And English.
70	EK THI TITALI	Hindi
71	BAL JAGAT NO. 6	Hindi
72.	FISHERMEN AND THE LAKE	Hindi
73	LAV KUSH	Hindi
74	STONE AGE	Hindi
75	NANGE PAV (Bare Footed)	Hindi & Marathi
76	BAL JAGAT NO. 7	Hindi
77	BHARAT DARSHAN	Hindi
78	HAMARA GHAR	Hindi

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(Sd.) .....  
Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, Dated 1st June, 1973

SRO-264.---In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments. Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the Qawali Programme arranged by the Secretary, Exhibition Committee in the Sports Stadium, Jammu from 30th March, 1973 to 2nd April, 1973, shall be and shall always be deemed to have been exempted from the payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 28th June, 1973

SRO-309.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "Koshish" from payment of duty leviable under the said Act for a period of 30 cinema days at each station; provided the number of days for which the film is exhibited in one or more cinemas at each station being added together for determining the total number of cinema days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, Dated 21st July, 1973

.SRq-360---- ; -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXXVIU of 1959), the Government hereby exempt the tickets to be issued by the Government Transport Undertaking for operation of Mini-train in the 36th Industrial Exhibition at Srinagar till the duration of the said Exhibition from the payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, Dated 24th July, 1973

SRO-369.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments .Duty Act, 1959 (XXVIII of 1959) the Government hereby exempt the film "ANURAG" to the extent of 50% from the liability to pay duty under the said Act for fifteen cinema days at each station in the State.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Under Secretary to Government  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, dated 1st August, 1973

SRO-384.-In exercise *of* the powers conferred by sub-section (3) *of* section 11 *of* the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII *of* 1959), the Government hereby exempt from payment *of* entertainments duty leviable under the said Act, the admission tickets *for* entry to the 36th Industrial Exhibition to be held at Srinagar from 1st *of* August, 1973 till the duration *of* the said exhibition.

By order *of* the Government *of* Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

Notification

Srinagar, the 22nd October 1973

SRO-527.-In exercise *of* the powers conferred by sub-section (3) *of* section 11 *of* the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII *of* 1959), the Government hereby exempt the exhibition in Regal Cinema, Srinagar *of* seven Czechoslovak festival films shown in the list forming annexure to this Notification from the liability to pay duty under the said Act from 26th October. 1973 to 1st day *of* November 1973.

By order *of* the Government *of* Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government.  
Finance Department.



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Annexure to S. R. O

Dated 22-10-1973

FESTIVAL OF CZECHOSLOVAK FILMS

Names of films. Order of Screening, Gauge, Categories and running  
Time of the Czechoscivak Festival Films

S.NO	Title of the Film	Category	Gauge	Whether Color or B&W	Running Time
1	The Gambler (Feature) Visiting Czechoslovakia (Documents)	'U'	Normal	Color	1:30 Mts.
2	The Eagle's Feather (Feature)  Ariound Trebon (Documentary)	'U'	Normal Cinema Scope	B & W Color	1:30 Mts.
3	My love to the Swallows (Feature) (Cannes Film Festival 1972-Award Winner)  The Country and its People (Documentary)	'U'	Normal Normal	Color Color	1:30Mts.
4	It will be too late tomorrow (Feature)  The Hol and the Nedgehog (Documentary)	'U'	Cinema  Scope	Color	1:40Mts.

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5	Failry Decent Fellows (Feature)				
	(Kariovy Vary Film Festival 1972-Award Winner)	'U'	Normal	B & W	1:30Mts.
			Normal	Color	
6	Prince Bayaya (Feature)				
	(Children Film)	'U'	Normal	Color	1:35Mts.
	Czechoslovakia-A Country where People meet				
	(Documentary)		Normal	Color	
7	The Girl on Sroom Stick (Feature)	'U'	Normal	Color	1:50Mts
	Czechoslovakia-Country od Sports (Documentary)		Normal	Color	

(Sd) .....

Under Secretary to Government

Finance Department

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 6th December 1973

SRO-618.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "Hindustan Ki Kasam" from payment of duty leviable under the said Act for a period of 15 cinema days at each station in the State, the number of days for which the film is exhibited in one or more cinemas at each station being added together for determining the total number days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 5th February 1974

SRO-52.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Jalte Badan" from payment of duty leviable under the said Act for a period of 4 weeks at each station in the State where film is exhibited, the number of days for which the film is exhibited in one or more cinemas at each station being added together for determining the total number of cinema days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 5th February, 1974

SRO-53.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of film "Sampooran Ramayan" from payment of duty leviable under the said Act for a period of 15 cinema days at each station in the State where the film is exhibited, the number of days for which the film is exhibited in one or more cinemas at each station being added together for determining the total number of cinema days referred to hereinbefore.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 13th March 1974

SRO-110.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt performances by the Amateur Dramatic Clubs recognised by the Jammu and Kashmir Academy of Art, Culture and Languages, from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT,

Notification

Dated Jammu, the 30th March 1974

SRO-135.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of seven feature and eight short Russian films from the liability to pay duty leviable under the said Act from 26th April, 1974 to 2nd May, 1974.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 18th May. 1974

SRO-226.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the Exhibition of six short and six documentary Russian films from the liability to pay duty leviable under the said Act from 18th of May, 1974 to 23rd of May, 1974.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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(165)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 10th July 1974

SRO-323.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that in Notification SRO-600 dated 26th August, 1972 for the figures "1974" appearing at the end the figures -"1975" shall be substituted.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 10th October 1974

SRO-516.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the admission tickets for entry to the film "The Victory Story" from payment of 50% of the duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 27th October 1974

SRO-534.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of seven children's films, acquired by Children's Film Society, India and detailed in the annexure to this notification, from payment of 75% of the duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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ANNEXURE

1. The laughing twenties.
2. Dost in Desert
3. Disorderly orderly.
4. Taffy and the Jung'e Hunter.
5. Phantrom.
- 6 Lad a Dog.
7. Gay purree.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 14th November 1974

SRO-553.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment d\_ty, leviable under the

said Act, the exhibition of the film "Roti Kapada Aur Makaan" on 14th November, 1974 at Apsra Theatre, Jammu for one show being shown to School Children.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 28th November 1974

SRO-580.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty, leviable under the said Act the exhibition of the film "GUPT-GIAN" on 28th November, 1974 at Swaran Theatre, Jammu for one show, subject to the condition that the show is exclusively shown to Girls College Gandhinagar, Jammu.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 19th March 1975

SRO-122.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt one free style wrestling show to be held in Jammu during 1975 by the Wrestler Welfare Society, Jammu from pay of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Srinagar, the 7th June 1975

SRO-268.-Whereas, the Government considers the case to be one of emergency;

Now, therefore, in exercise of the powers conferred by subsection (1) read with the first proviso to sub-section (2) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby levy entertainment duty on all admission to Amar Circus in Kashmir division at the rate of 70% of normal rate of duty payable on such admission.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 12th November, 1975

SRO-525.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "David Copper Field" at Swaran Theatre, Jammu on 14th November, 1975 for one show only from payment of entertainment duty leviable under the said Act, being shown to School Children.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 17th November, 1975

SRO-535. -In exercise of the powers conferred by sub-section (1) of section 14 of the Jammu and Kashmir Entertainments Duty Act, 1959, the Government hereby prescribe the following as the Officers for purposes of the said sub-section within their respective jurisdiction, namely:

1. Financial Commissioner.
2. Secretary to Government, Finance Department.
3. Divisional Commissioners Kashmir and Jammu.
4. Deputy Commissioner of all Districts.
5. Special Secretary to Government, Finance Department.

By order of the Government of Jammu and Kashmir

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 17th November, HJ75

SRO-536. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty, leviable under the said Act, the admission tickets for entry to the 37th Industrial Exhibition to be held at Srinagar from 11th October, 1975 till the duration of the said exhibition.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 15th January, 1975

SRO-20. -In exercise of the powers conferred by sub-section C ) of section 15 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby authorised the Deputy Commissioner of each District to make complaints under section 15 of the aforesaid Act within his respective jurisdiction.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 31st of January, 1976

SRO-62. -In exercise of the powers conferred by sub-section (i) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt the exhibition of the film "Rani Aur Lalpari" in each division from payment of entertainment duty, leviable under the said Act for a period of one month.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu the 11th February 1976

SRO-80. \_ In exercise of the powers conferred by sub-section (3) pf section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVTTT of 195m the Government hereby exempt the county Women's Cricket Match between the

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visiting Newzeland Women's Cricket Team and All India Universities to be played at M. A. Stadium on 11th and 12th February 1976 from payment of entertainment duty leviabale under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 10th March, 1976

SRO-127. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainnment duty leviabale under the said Act the film "Dahej" for a period 01' 14 cinema days at each station where the said film be screened in the State,

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department,

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 12th March, 1976

SRO-132. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt Torch Light Tatoon, to be held on 2nd, 3rd and 4th April, 1976 at Maulana Azad Stadium, Jammu for raising funds for the welfare of troops, from payment of entertainment duty leviabale under the said Act.

By order of the Government of Jammu and Kashmir,

(Sd.).....  
Under Secretary to Government,  
Finance Department,

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 25th March, 1976

SRO-160. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt variety show, to be organised by Cultural Association Jammu on 11th April, 1976, at M. A. Stadium, Jammu from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 1st May, 1976

SRO-264 -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act. ] 959 (XXVIII of 1959) the Government hereby exempt charity film show organised by the Lions Club, Jammu on the morning of 2nd May, 1976 at Jewel Cinema from the payment of duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government.  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Srinagar, the 28th May, 1976

SRO-317. -In exercise of the powers: conferred pay sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby exempt one Free Style Wrestling Show to be held in Jammu in <sup>1</sup> [July and August] 1976 by the Wrestler Welfare Society, Jammu from payment of duty leviable, under the said Act,

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Srinagar, the 8th June, 1976

SRO 350. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959)" the Government hereby exempt the Cultural Show, to be organized by Kalakar Sewa Samaj, Jammu on 20th June, 1976, at M.A. Stadium, Jammu from payment of entertainment duty leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

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1. Substituted for the words "June" vide S.R.O. No. 408 dated 5th July, 1976.

GOVERNMENT OF JAMMU AND KASHMIR FINANCE  
DEPARTMENT

Notification

Srinagar, the 22nd June, 1976

Sro-383. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainment Duty Act,1939(XXVIII of 1959),the Government hereby exempt Free Style Wrestling Shows to beheld in Srinagar on 23<sup>rd</sup>, 25<sup>th</sup>,27<sup>th</sup>,29<sup>th</sup> June and 2<sup>nd</sup> July,1976by Shri Ram Nath Jagdish Lal Amirakadal,Srinagar from payment of duty levilabe under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Srinagar, the 31st August, 1976

SRO-345. -In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act 1959 (XXVIII of 1959), the Government hereby exempt from payment of entertainment duty leviabale under the said Act, the admission tickets for entry to the 38th industrialExhibition to be held at Srinagar from 1<sup>st</sup> September, 1976,till the duration of the said Exhibition,

By order of the Government of Jammu and Kashmir,

(Sd.).....  
Secretary to Government  
Finance Department.

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**EXEMPTIONS**

**UNDER**

**THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) ACT, 1962**

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GOVERNMENT OF JAMMU AND KASHMIR FINANCE  
DEPARTMENT

Notification  
Dated Jammu, the 16th January 1963

SRO-25. -In exercise of the powers conferred by sub-section (2) of section 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962), the Government hereby exempt the following cinemas run by the Army from payment of the tax under the said Act, namely:

1. Chinar Kutir Picture House, Udhampur;
2. Tiger Cinema Satwari, Jammu;
3. 19 Inf. Bde. Cinema;
4. \*\*\*Garrison Cinema Samba;
5. Brar Cinema, Rajouri;
6. 93 Inf. Bde. Cinema/\*Garris6n' Cinema/Dobey Cinema;
7. Badam Kutir Cinema, Srinagar;
8. 19 Inf. Div. Cinema;
9. 104 Inf. Bde. Cinema;
10. 161 Inf. Bne. Cinema;
11. Brave Garrison Cinema;
12. 121 Inf. Bde. Cinema; and
13. \*\*Rajouri Cinema at Muthi Barnai, Jammu.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

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"Added *vide* SRO-212 dated 18-7-1974.

\*\*Added *vide* SRO-337 dated 19-7-1969.

\*\*\*Substituted *vide* SRO-54 dated 2-2--1967- for the words "168 Inf Bde. Cinema".

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GOVERNMENT OF JAMMU AND KASHMIR FINANCE  
DEPARTMENT

Notification

Dated Srinagar, the 19th July, 1969

SRO-377. -In exercise of the powers conferred by sub-section (2) of section 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962), the Government hereby direct that in Notification No. SRO-25 dated 16-1-1963, after item 12, the following shall be added, namely:

"13. Rajouri Cinema at Muthi Barnai Tehsil Jammu."

By order of the Government of Jammu and Kashmir.

(Sd.) DWARKA NATH,

Secretary to Government.  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 24th February, 1964

SRO-41.-In exercise of the powers conferred by sub-section (2) of section 6 of the Jammu and Kashmir Entertainment Tax

(Cinematograph Shows) Act, 1962 (XXIII of 1962), the Government hereby direct that Notification No. SRO-25 dated 16th January, 1963 shall be deemed to have come into force with effect from 24th September, 1962.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government  
Finance Department

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Srinagar, the 18th July, 1964

SRO-212 -In exercise of the powers conferred by sub-section /2) of section 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962), the Govern-

ment hereby direct that in Notification SRO-25 dated 16-1-1963 for item 6 the following shall be substituted, namely:

"6. 93 Inf. Bde. Cinema/Garrison Cinema/Dobey Cinema".

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 2nd February, 1967

SRO-54. -In exercise of the powers conferred by sub-section (2) of section 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962), the Government hereby direct that in notification SRO No. 25 dated 16th January, 1963 for the words and figures "168 Inf. Brie. Cinema" occurring against item 4 the words "Garrison Cinema Samba" shall be and shall be deemed to have been substituted with effect from 14th September 1966.

By order of the Government of Jammu and Kashmir.

(Sd.) .....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Jammu, the 20th February, 1968

SRO-76. -In exercise of the powers conferred by sub-section (2) of section 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962), the Government hereby exempt the Proprietor of the Garrison Cinema at Trishul, Leh from payment of the tax leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government.  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT.

Notification  
Srinagar, the 10th September, 1969

SRO-503. -In. exercise of the powers conferred by sub-section (2) of section,6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962), the Government hereby direct that the Proprietor of Garrison Cinema at Trishul, Leh shall be deemed to have been exempted from the operation of the provisions of the said Act; for the period intervening 7th April, 1964 and 19th February, 1963 both dates inclusive.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Addl. Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification  
Srinagar, dated 14th August, 1972

SRO-569. -In exercise of the powers conferred by sub-section (2) of section 6 of the. Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962" (XXIII of 1962), the Government hereby exempt the exhibition of one show in all cinema houses of Jammu District on 15th August, 1972 at 10-30 A. M. from payment of tax leviable under the said Act:

Provided that a certificate is given in respect of each such show by the Deputy Commissioner Jammu that the show is a free one arranged for Jawans in connection with 25<sup>th</sup> Anniversary of India's Independence.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department

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GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification  
Srinagar, 25th June, 1975

SRO-296. -In exercise of the powers conferred by sub-section 6 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 the Government hereby direct that the cinema shows conducted by 3 Advance Base Workshop EME during the period from 6th June, 1974 to 31st October, 1974 shall be deemed to have been exempted from payment of the tax leviable under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government.  
Finance Department

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**DELEGATION OF POWERS  
UNDER  
THE JAMMU AND KASHMIR ENTERTAINMENTS  
DUTY ACT, 1959**

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THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY  
ACT, 2004 (1947-AD)

Act No. II of 2004

<sup>1</sup>*Annexure to Cabinet Order No. 489-C of 1947 dated 11th July, 1947.* -In exercise of the powers conferred by sub-section (2) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government are pleased to appoint the 15th day of Sawan, 2004, as the date on which the said Act shall come into force.

ALL THE PROVISIONS OF THE ACT EXTEND TO THAT  
PART OF THE JAMMU AND KASHMIR STATE TO WHICH  
THE ACT DOES NOT EXTEND

<sup>2</sup>*Annexure to Cabinet Order No. 54-C of 1957 dated 1st January, 1957.* -In exercise of the powers conferred by subsection (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby extend all the provisions of the said Act to the part of the Jammu and Kashmir State to which the said Act has not been extended so far.

ACT APPLIED TO THE TOWN AREA LIMITS OF RANBIR  
SINGH PORA

<sup>3</sup>*Annexure to Cabinet Order No. 662-C of 1955 dated 3rd March 1955.* -In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby extend all the provisions of the said Act to the Town Area Limits of Ranbir Singh Pora.

ACT EXTENDED TO RAJOURI TOWN AREA LIMITS

<sup>4</sup>*Annexure to Cabinet Order No. 187-C of 1955-dated 10<sup>th</sup> March 1955.* -In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby extend all the provisions of the said Act to the Town Area Limits of Rajouri.

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1. Published in the Government Gazette dated 9-4-2004.

2. Published in the Government Gazette dated 28-1-1957.

3. Published in the Government Gazette dated 23-6-1955.

4. Published in the Government Gazette dated 11-12-2011.

ACT EXTENDED TO THE SAMBA TOWN AREA

<sup>1</sup>*Annexure to Cabinet Order No. 1779-C of 1954 dated 30th Dec., 1954.* -In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby extend all the provisions of the said Act to the Town Area Limits of Samba.

ACT EXTENDED TO THE KATHUA TOWN AREA

<sup>2</sup>*Annexure to Cabinet Order No. 206-C of 1954 dated 20th February 1954.* -In exercise of the powers conferred by subsection (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby extend all the provisions of the said Act to the Town Area Limits of Kathua Town.

ACT EXTENDED TO THE ANANTNAG TOWN AREA

<sup>3</sup>*Annexure to Cabinet Order No. 1333-C of 1953 dated 7th November, 1953.* -In exercise of the powers conferred by subsection (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby extend all the provisions of the said Act to the Town Area Limits of Anantnag Town with effect from 20th April, 1953 subject to the condition that retrospective effect to the Notification shall be deemed to have been sanctioned merely to regularise the already realised amount of tax and for no other purpose.

DELEGATION OF CERTAIN POWERS TO THE MINISTER  
INCHARGE

<sup>4</sup>*Annexure to Cabinet Order No. 1535-C of 1954 dated 9th November, 1954.* -In exercise of the powers conferred by section 12 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government hereby direct that the power conferred on them by section 10 of the said Act in so far as it relates to empowering any officer or class of officers for the purpose of the said section shall be exercisable also by the Minister Incharge (Entertainment Duty).

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1. Published in the Government Gazette dated 30-9-2011.
  2. Published in the Government Gazette dated 28-11-2010.
  3. Published in the Government Gazette dated 4-8-2010.
  4. Published in the Government Gazette dated 24-8-2011.



ACT EXTENDED TO MUNICIPAL LIMITS OF POONCH

<sup>1</sup>Annexure to Cabinet Order No. 1105-C of 1953 dated 12th September, 1953. -In exercise of the powers conferred by subsection (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government are pleased to extend all the provisions of the said Act to the Municipal Limits of Poonch.

ACT EXTENDED TO THE UDHAMPUR TOWN AREA

<sup>2</sup>Annexure to Cabinet Order No. 201-C of 1952 dated 10th March, 1952. -In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 2004, the Government are pleased to extend the provisions of said Act to the Town Area of Udhampur with immediate effect.

ACT EXTENDED TO BARAMULLA

<sup>3</sup>Annexure to Cabinet Order No. 491-C of 1949 dated 21st June, 1949. -In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, (2nd of 2004), the Government are pleased to extend all the provisions of the said Act to the Baramulla Notified Area with immediate effect.

MINISTRY OF FINANCE

Notification

<sup>4</sup>In exercise of the powers conferred by Notification forming annexure to Cabinet Order No. 1535-C of 1954 dated 9th November, 1954, I, Bakhshi Ghulam Mohamad Minister Incharge, Entertainment Duty, hereby empower Tehsildar, Leh

Tehsil to: -

- (i) enter any place of entertainment in Leh Tehsil, at any reasonable time, with a view to seeing that the provisions of the Jammu and Kashmir Entertainments Duty Act, 2004 are being complied with; and
- (ii) call upon the proprietor of any such entertainment to produce for inspection all books and records and all tickets or portions of tickets in his possession relating to such entertainment.

(Sd.) BAKHSHI GHULAM MOHD

Minister Incharge Entertainment Duty.

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1. Published in the Government Gazette dated 16-6-2010.  
2. Published in the Government Gazette dated 15-12-2008  
3. Published in the Government Gazette dated 31-3-2005.  
4. Published in the Government Gazette dated 26-9-1957.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Sub: -Empowering of the officers of the Excise and Taxation Department to act as Entertainment Officers.

Ref: -Letter No. 1342/Trade dated 3rd November, 1956 from the Excise and Taxation Commissioner.

Govt. Order No. 53 of 1956

Dated 24th December, 1956

In exercise of the powers conferred under Cabinet Order No. 1535/C of 1954 dated 9th November, 1954, the Inspectors of Excise and Taxation Department are hereby invested with the powers to perform the functions defined in section 10 of the Jammu and Kashmir Entertainments Duty Act, 2004.

By order of the Government.

(Sd).....

Under Secretary to Government,

Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR  
MINISTRY OF FOOD AND LOCAL SELF GOVERNMENT

Subject: -Delegation of powers to the Sub-Inspectors, Excise and Taxation under section 10 of the Entertainments Duty Act, 2004.

Reference: -Memo No. 76/Trade dated 29th April, 1958 from the Excise and Taxation Commissioner.

Govt. Order No. F. T. 59/56 of 1958

Dated 13th May, 1958

In exercise, of the powers conferred under Cabinet Order No. 1535-C of 1954 dated 19th November, 1954, it is ordered that in Government Order No. 53 of 1956 dated 24th December, 1956 issued from the Ministry of Finance, the words "and the Sub-Inspectors" be inserted after the word "Inspectors".

By order of the Government of Jammu and Kashmir.

(Sd.) ABDUL REHMAN,

Under Secretary to Government.

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GOVERNMENT OF JAMMU AND KASHMIR,  
DEPARTMENT OF EXCISE & TAXATION

Subject: -Delegation of powers to the Excise and Taxation Officer, under section 10 of the Entertainments Duty Act, 2004.

Reference: -Memo No. 682/Trade dated 29th September, 1958 from the Excise and Taxation Commissioner.

Government Order No. 21-E of 1958

Dated 4th November, 1958

In exercise of the powers conferred under Cabinet Order No. 1535/C of 1954 dated 9th November, 1954, it is ordered that in Government Order No. 53 of 1956 dated 24th December, 1956 issued from the Ministry of Finance, as amended *vide* Govt. Order No. FT-59/56 of 1958 dated 13th May, 1958 issued from this Department, the words "Excise and Taxation Officers" be inserted before the word "Inspectors".

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Excise & Taxation Department.

GOVERNMENT OF JAMMU AND KASHMIR  
DEPARTMENT OF EXCISE & TAXATION

Subject: -Empowering the Deputy Excise and Taxation Commissioners to compound offences under section 7(i) of the Entertainments Duty Act, Svt. 2004.

Reference: -Excise and Taxation Commissioner's memo No. 767/Trade dated 18th October, 1958.

Government Order No. 33-E of 1958

Dated 27th December, 1958

Sanction is accorded to the issue of the Notification forming annexure to this order and it is directed that it be published in an Extraordinary issue of the Government Gazette.

By order of the Government of Jammu and Kashmir.

(Sd.) NOOR-UD-DIN DAR,

Dy. Secretary to Government

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Annexure to Government Order No. 33-E of 1958

Dated 27th December, 1958

Notification

In exercise of the powers conferred by section 12 of the Jammu and Kashmir Entertainments Duty Act, Svt. 2004, the Government hereby empowers the Deputy Excise and Taxation Commissioner of province to compound the offence under subsection (1) of section 7 of the said Act within his jurisdiction.

By order of the Government of Jammu and Kashmir.

(Sd.) NOOR-UD-DIN DAR,

Dy. Secretary to Government.

GOVERNMENT OF JAMMU AND KASHMIR  
DEPARTMENT OF EXCISE & TAXATION  
(MINISTRY OF LOCAL SELF GOVERNMENT)

Notification No. 6-E of 1960

Dated 19th March, 1960

In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby appoint the first day of April, 1960 as the date on which the said Act shall come into force.

By order of the Government of Jammu and Kashmir.

(Sd.) .....

Dy. Secretary to Government.

Excise & Taxation.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Subject :-Issue of Notification under sub-section (2) of section 15 of the  
Jammu and Kashmir Entertainments Duty Act,  
1959.

Reference: -Secretary to the Council of Ministers' U. O. No. GDC-612/61  
dated 22nd June, 1961 covering Council Decision No. 989 dated 22nd  
June, 1961.

Notification No. 263-F of 1961

Dated 25th June, 1961

In exercise of the powers conferred by sub-section (2) of section 15  
of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of  
1959), the Government hereby authorise the Provincial Dy. Excise &  
Taxation Commissioners (Executive) for the purposes of the said sub-  
section within their jurisdiction.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government.

Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 6th July, 1966

SRO-288.-In exercise of the powers conferred by clause (b) of  
section 2 of the Jammu and Kashmir Entertainments Duty Act, 1959  
(Act No. XXVIII of 1959), the Government hereby appoint Shri  
Surrinder Nath Dogra Excise Commissioner as Commissioner under  
the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 6th July, 1966

SRO-29L-In exercise of the powers conferred by section 6 of the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959), the Government hereby appoint Servashri S. N. Wadhwa and Abdul Ahad Excise and Taxation Officers as Entertainment Tax Officer for the Jammu Province and the Kashmir Province respectively under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government.  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 6th July, 1966

SRO-292.-In exercise of the powers conferred by sub-section (2) of section 15 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in supersession of notification No. 263/F of 1961 dated 22nd June, 1961, the Government hereby authorise the Provincial Deputy Excise Commissioners (Executive) for the purposes of the said sub-section within their respective jurisdictions.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 4th April, 1969

SRO-193. -In exercise of the powers conferred by clause (b) of section 2 of the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959) and in supersession of Notification SRO-288 dated 6th July, 1966, the Government hereby appoint the Commissioner of Excise Department as "Commissioner" under the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU.

Resources Officer,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Jammu, the 4th April, 1969

SRO-194. -In exercise of the powers conferred by sub-section (2) of section 16 of the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959) and in supersession of notification No. SRO-292 dated 6th July 1966, the Government hereby authorise Deputy Commissioners of the Excise Department of the Jammu Province and the Kashmir Province for the purposes of the said sub-section within their respective jurisdiction.

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,  
Resources Officer,  
Finance Department.

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GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 4th April, 1969

SRO-195 In exercise of the powers conferred by section 6 of the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959) and in supersession of notification No, SRO-291 dated 6th July, 1966, the Government hereby appoint every Excise and Taxation Officer of the Excise Department as "Entertainment Tax Officer" under the said Act,

By order of the Government of Jammu and Kashmir.

(Sd.) R. K. SADHU,

Resources Officer,  
Finance Department,

OFFICE OF THE EXCISE COMMISSIONER,  
JAMMU AND KASHMIR GOVERNMENT, SRINAGAR

No. 728/Entt- VII/988-94-TR

Dated Srinagar, the 4th August, 1971

In exercise of the powers vested in me under sections of the Jammu and Kashmir Entertainments Duty Act, 1959 read with rule 3 (b) of the rules made there under, I, Pushkarnath Kaul, Excise Commissioner hereby require the proprietor of every casual entertainment to deposit into a Government Treasury before the entertainment is given a sum of Rs. 500/- as security for payment of entertainment duty due on the entertainment.

(Sd.) PUSHKARNATH KAUL,  
Excise Commissioner,  
J & K, Srinagar.



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GOVERNMENT OF JAMMU & KASHMIR  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 28th of September, 1971

SRO-464 In exercise of the powers conferred by section 20 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby make the following amendment in the Jammu and Kashmir Entertainments Duty Rules, 1963, the same having previously been published as required by sub-section (1) of section 20 of the said Act, namely:

In the said- rules-

1. For rule 21, the following shall be substituted, namely:

"21(1) Where the Government grants exemption from the payment of entertainments duty in favour of members of the defence or allied forces, the civilian employees of the Defence Department or the families of either, the words "Defence personnel" shall be printed, stamped or written on the tickets sold to such persons.

(2) The tickets sold as above shall be in Form JKED-16 and the proprietor shall submit to the Excise and Taxation Officer Entertainment of the area concerned within three days of the entertainment a return of such tickets in Form JKED-17.

Provided. that when a- mechanical contrivance under section 10 (2)(c) is used the persons referred to in this rule shall be admitted by a special entrance."

By order of the Government of Jammu and Kashmir.

(Sd.) VED PRAKASH,

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 23rd December, 19.71

SRO-618. -In exercise of 'the powers conferred by clause (b) of section, 2 of the Jammu and Kashmir Entertainments Duty Act. 1959 (XXVIII- of 1959) and in supersession of Notification SRO193 dated 4th April, 1969, the Government hereby appoint

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the Joint Commissioner Excise and Taxation Jammu and Kashmir, to exercise the functions of the Commissioner under the said Act till further orders.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL,  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT  
Notification

Dated Jammu, the 14th April, 1972

SRO-280.-In exercise of the powers conferred by clause (b) of section 2 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that in Notification SRO-618 dated 23rd December, 1971 for the words "Joint Commissioner Excise and Taxation" the words "Excise and Taxation Commissioner" shall be substituted.

This Notification shall take effect from 8th April, 1972.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL,  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU & KASHMIR  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 21st February, 1975

SRO-82. -In exercise of the powers conferred by clause (b) of section 2 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that in Notification SRO-618 dated 23rd December, 1971 for the words "Excise and Taxation Commissioner" the words "Excise Commissioner" shall be substituted.

This Notification shall be deemed to have come into force with effect from 16th November, 1974.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Commissioner and Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 17th November, 1975

SRO-535. -In exercise of the powers conferred by sub-section (1) of section 14 of the Jammu and Kashmir Entertainments Duty Act, 1959, the Government hereby prescribe the following as the Officers for purposes of the said sub-section within their respective jurisdiction, namely:

1. Financial Commissioner.
2. Secretary to Government, Finance Department.
3. Divisional Commissioners Kashmir and Jammu.
4. Deputy Commissioner of all districts.
5. Special Secretary to Government, Finance Department.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 16th January, 1976

SRO.20. - In exercise of the powers conferred by sub-section (2) of section 15 of the Jammu and Kashmir Entertainments Duty Act, 195D XXVII of 1959), the Government hereby authorise the Deputy Commissioner of each District to make complaints under section 15 of the aforesaid Act within his respective jurisdiction.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

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DELEGATION OF POWERS  
UNDER  
THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) ACT, 1962

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GOVERNMENT OF JAMMU AND KASHMIR.  
FINANCE DEPARTMENT

Notification

Srinagar, the 19th November 1962

SRO-350:-In exercise of the powers conferred by section 4 of the Jammu and Kashmir Entertainment Tax (Cinematographic Shows) Act. 1962 (XXIII of 1962), the Government hereby appoints the following officers to assist the Commissioner. These officers exercise these powers within the areas specified against each:-

- |  |  |
|--|--|
| 1. Excise and Taxation officer I/C Entertainment Tax Srinagar. | All the cinematographic exhibition held in the city of Srinagar.               |
| 2. Inspector Excise &Taxation Anantnag Range.                  | All the cinematographic exhibitions held in Anantnag District.                 |
| 3. Excise & Taxation Inspector, Baramulla Range.               | All the cinematographic exhibition held in Baramulla District.                 |
| 4. Excise and Taxation officer Entertainment Jammus.           | All the cinematographic exhibitions held in the Jammu city and Jammu Cantt.    |
| 5. Excise & Taxation Inspector, R.S. Pura Range.               | All the cinematographic exhibitions held in Kathua District.                   |
| 6. Excise & Taxation Inspector, Poonch-Rajouri Range.          | All the cinematographic exhibitions held in Jammu District except Jammu Cantt. |
| 7. Excise & Taxation Inspector, Poonch-Rajouri Range.          | All the cinematographic exhibitions held in Poonch District.                   |
| 8. Excise & Taxation Inspector, Udhampur Range.                | All the Cinematographic exhibitions held in Udhampur District.                 |

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9. Excise & Taxation Inspector, Bhadarwah Range.

All the Cinematographic exhibitions held in Doda  
District.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,

FINANCE DEPARTMENT

Notification

Dated Jammu, the 4<sup>th</sup> April 1969

SRO-190: - In exercise of the powers conferred by clause (a) of section 2 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (Act No. XXIII of 1962) and in super session of notification SRO 285 dated 6<sup>th</sup> July, 1966, the government hereby appoint the commissioner of excise department as “ commissioner “ under the said act.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Resources officer.  
Finance Department

GOVERNMENT OF JAMMU AND KASHMIR

FINANCE DEPARTMENT

Notification

Dated Srinagar, the 6<sup>th</sup> July 1966

SRO-285:-In exercise of the powers conferred by clause (a) of section 2 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows Act No. XXVIII of 1962) the Government hereby appoints Shri Surrinder Nath Dogra, Excise Commissioner as Commissioner under the said Act.

By order of the Government Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,

FINANCE DEPARTMENT

Notification

Jammu, the 9<sup>th</sup> February 1972

SRO-76:- In exercise of the powers conferred by clause (a) of section 2 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (XXIII of 1962) and in super session of notification SRO-90 dated 4<sup>th</sup> April, 1969, the Government hereby appoint Shri G. N. Drabu, Joint Excise and Taxation commissioner to exercise the powers of the commissioner under the said Act till further orders.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to government,

Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,

FINANCE DEPARTMENT

Notification

Dated 14<sup>th</sup> April 1972

SRO-286:- In exercise of the powers conferred by clause (a) of section 2 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows Act, 1962 (XXIII of 1962) the Government hereby direct that in Notification SRO-76 dated 9<sup>th</sup> February, 1972 for the words "Shri G.N.Drabu, joint excise and taxation Commissioner" the words "Shri P.N. Koul, Excise and Taxation Commissioner" shall be substituted.

This notification shall come into effect from 8<sup>th</sup> April 1972.

By order of the Government of Jammu and Kashmir.

(Sd.) J. N. KAUL

Secretary to Government,

Finance Department.

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GOVERNMENT OF JAMMMU AND KASHMIR,

FINANCE DEPARTMENT

Notification

Jammu, the 21<sup>st</sup> February 1975

SRO-83: - In exercise of the powers conferred by clause (a) of section 2 of the Jammu and Kashmir Entertainment Tax (cinematograph Show) Act, 1962 (XXIII of 1962) and in super session of notification SRO-76 dated 9<sup>th</sup> February, 1972, the Government hereby appoint Excise Commissioner Jammu and Kashmir to exercise the function of the commissioner under the said Act.

This notification shall be deemed to have come into force from 16<sup>th</sup> November 1074.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Commissioner and Secretary to Government,

Finance Department



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RATES OF DUTY  
AS PRESCRIBED FROM TIME TO TIME  
UNDER  
THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY ACT.

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(207)

RATE OF DUTY UNDER THE ACT

<sup>1</sup>Annexure to cabinet order No. 1071-C of 1950 dated 30<sup>th</sup> September, 1950: - In exercise of the power conferred by subsection (1) of section 3 of Jammu and Kashmir entertainments Duty Act, 2004 and super session of Notification forming Annexure to Council order No. 489-C of 1947 dated 11<sup>th</sup> July, 1947, the Government are pleased to order that the entertainments duty on all payments for admission to any entertainment shall be levied and paid at the following rates: -

Where the payments, excluding the

Amount of duty dose not exceed 8 Annas	one Anna and 6 pies
Exceeds 8 Annas but dose not exceed 1Re.	3 Annas.
Exceeds 1 Re. But dose not exceeds 2 Rs.	6 Annas.
Exceeds 2 Rs. but dose not exceeds 3 Rs.	9 Annas.
Exceeds 3 Rs. but dose not exceeds 4 Rs.	12 Annas
Exceeds 4 Rs. but dose not exceeds 5 Rs.	1 Re. And 2 Annas.
Exceeds 5 Rs. but dose not exceeds 7 Rs.	1 Re. And 8 Annas.
Exceeds 7 Rs. and 8 Annas but dose	
Not exceeds. 10 Rs.	2 Rs. and 4 Annas.
On every 5Rs. or part thereof in addition to	
The payment on first 10 Rs.	1 Re. And 8 Annas

This notification shall come in to force with effect 12<sup>th</sup> day of Assuj, 2007.

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1. Published in the Government Gazette dated 19-6-2007.

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Order No. 227-F of 1957

Dated 29<sup>th</sup> August 1957

Sanction is accorded to the issue of the notification forming annexure to this order and it is directed that it be published in an extraordinary issue of the Government Gazette.

By order of the Government of Jammu and Kashmir.

(Sd.) P.N. CHAKU,

Secretary to Government,

Planning and Finance Department,

Annexure to order No. 227-F of 1957

Dated 29<sup>th</sup> August 1957

Notification

In exercise of the power conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 2004, and in super section of the Notification forming an Annexure to cabinet Order No. 1071-C of 1950 dated 30<sup>th</sup> September, 1950, the Government hereby direct that the entertainment shall be levied and paid at the following rates: -

Where the payments excluding the amount of duty does

Not exceed 50 Naya paisa .....	12 N.P.
Exceeds 50 N.P but dose not exceeds 1 rupee.....	25 N.P.
Exceeds 1 rupee but dose not exceed 2 rupees.....	50 N.P.
Exceeds 2 rupees but dose not exceed 3 rupees.....	75 N.P.
Exceeds 3 rupees but dose not exceed 4 rupees.....	Re. 1
Exceeds 4 rupees but dose not exceed 5 rupees.....	Rs. 1.50
Exceeds 5 rupees but dose not exceed 7 rupees and 50 N.P.....	Rs. 2

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Exceeds 7 rupees and 50 N.P. but dose not exceeds

10 rupees.....Rs. 3

For every 5 rupees or part thereof in excess of the first 10 rupees in addition to the payment on the first 10 rupees

By order of the Government of Jammu and Kashmir.

(Sd.).....

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
MINISTRY OF FINANCE

Subject:- Entertainment of the value of Entertainment Stamps of 12 N. P. Denomination to 15 N. P. with effect from 1<sup>st</sup> April, 1958.

Order No. 134-F of 1958

Dated 27<sup>th</sup> March, 1958

Sanction is hereby accorded to the Notification forming an annexure this order and it is directed that it be published in an extraordinary issue of the Government Gazette.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Under Secretary to Government,  
Finance Department.

*Annexure to Order No. 134-F of 1958 dated 27<sup>th</sup> March, 1958*

Notification

In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, Svt. 2004, the Government hereby direct that in the Notification of the Finance Department forming annexure to government Order No. 227-F of 1957 dated 29<sup>th</sup> August, 1957 for the words "twelve N. P." the words "fifteen N. P." shall be substituted. The revised rate of duty shall take effect from the first day of April, 1958.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Under Secretary to Government,  
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

Notification

Dated 4<sup>th</sup> July, 1962

SRO-119.- In exercise of the powers conferred by sub-section (1) of section 3 of J&K Entertainments Duty Act, 1959 read with the first proviso to sub-section (2) of the said section and in supersession of notification forming annexure to Cabinet Order No. 227/F of 1957 dated 29<sup>th</sup> August, 1957, the Government hereby direct that the entertainment duty on all payments for admission to any entertainment shall be levied and paid at the following rates with effect from 15<sup>th</sup> July, 1962:-

Where the payment excluding the amount of duty is 37 N. P. but does not exceed to 50 N. P.	15 N. P.
-do- 50 to 60 N. P.	19 N. P.
-do- 62 to 75 N. P.	23 N. P.
-do- 75 to 87 N. P.	28 N. P.
-do- 87 to Re. 1	32 N. P.
-do- Re. 1 to 1.50 N. P.	37 N. P.
-do- Rs. 1.50 to 2.00	56 N. P.
-do- Rs. 2.00 to 2.50	75 N. P.
-do- Rs. 2.50 to 3.00	94 N. P.
-do- Rs. 3.00 to 3.50	Rs. 1.12
-do- Rs. 3.50 to 4.00	Rs. 1.31
-do- Rs. 4.00 to 4.50	Rs. 1.50
-do- Rs. 4.50 to 5.00	Rs. 1.69
-do- Rs. 6.00 to 7.00	Rs. 2.25
-do- Rs. 7.00 to 8.00	Rs. 2.62
-do- Rs. 8.00 to 9.00	Rs. 3.00
-do- Rs. 9.00 to 10.00	Rs. 3.37

For every rupee or part thereof exceeding Rs. the 10 entertainment duty shall be charged at rate not exceeding 37<sup>1/2</sup>%.

The Government further direct that in view of the fact that the case is one of emergency the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 2<sup>nd</sup> August, 1962

SRO-157.- In exercise of the powers conferred by section 1 (3) of the Jammu and Kashmir Entertainments Duty Act, 1959 read with the first proviso to sub-section (2) dated 4<sup>th</sup> July, 1962, the Government hereby direct that the entertainment duty on all payments for admission to any entertainment shall be levied and paid at the following rates with effect from 5<sup>th</sup> August, 1962:-

Where the payment excluding the amount of duty is 13 N. P. but does not exceed

	24 N. P.	4 N. P.
-do- 25 N. P.	-do- 36 N. P.	9 N. P.
-do- 37 N. P.	-do- 50 N. P.	15 N. P.
-do- 51 N. P.	-do- 61 N. P.	19 N. P.
-do- 62 N. P.	-do- 74 N. P.	23 N. P.
-do- 75 N. P.	-do- 86 N. P.	28 N. P.
-do- 87 N. P.	-do- 99 N. P.	32 N. P.
-do- Re. 1	-do- 1.24	37 N. P.
-do- Rs. 1.25	-do- 1.49	46 N. P.
-do- Rs. 1.50	-do- 1.75	56 N. P.
-do- Rs. 1.76	-do- 1.99	65 N. P.
-do- Rs. 2.00	-do- 2.24	75 N. P.
-do- Rs. 2.25	-do- 2.49	84 N. P.
-do- Rs. 2.50	-do- 2.74	

Where the payment excluding the amount of duty is

Rs. 2.75 but does not exceed	2.99	Rs. 1.03
-do- Rs. 3.00	-do- 3.49	Rs. 1.12
-do- Rs. 3.50	-do- 3.99	Rs. 1.31
-do- Rs. 4.00	-do- 4.49	Rs. 1.50
-do- Rs. 4.50	-do- 4.99	Rs. 1.69
-do- Rs. 5.00	-do- 5.99	Rs. 1.87
-do- Rs. 6.00	-do- 6.99	Rs. 2.25
-do- Rs. 7.00	-do- 7.99	Rs. 2.62
-do- Rs. 8.00	-do- 8.99	Rs. 3.00
-do- Rs. 9.00	-do- 10.00	Rs. 3.37

For every rupee or part thereof exceeding Rs. 10 entertainment duty shall be charged at rate not exceeding 37<sup>1/2</sup>%.

The Government further direct that in view of the fact that the case is one of emergency, the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT  
Notification

Dated Srinagar, the 4<sup>th</sup> September, 1963

SRO-367.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby levy a duty on all admissions to the game of playing Tumbola in clubs at the rate of 20% of the payment for such admissions, the same having been previously notified by sub-section (2) of section 3 of the said Act.

By order of the Government of Jammu and Kashmir.

(sd.).....  
Under Secretary to Government,  
Finance Department.

(213)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 1<sup>st</sup> April, 1966

SRO-132.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959), the Government hereby levy a duty on all admission instead of the rates of 25% of the payment of such admission instead of the rates charged at present on other powers conferred by 1<sup>st</sup> proviso to sub-section (2) of the said section direct that in view of the fact that the case is one of emergency, the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 8<sup>th</sup> April, 1966

SRO-140.- In exercise of the powers conferred by sub-section (2) of section 10 of the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959), the Government hereby direct that the entertainment duty chargeable at the rate of 25% of the payment of admission under SRO No. 132 dated 1<sup>st</sup> April, 1966 shall be in cash by the Management of Rayman Circus for the show to be held on 8<sup>th</sup> April, 1966 in accordance with the returns of payments for admission to the said Circus.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.



(214)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 14<sup>th</sup> June, 1967

SRO-229.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in partial modification of all previous notifications on the subject, the Government hereby direct that every person admitted to all India Wrestling Competition Srinagar, shall be liable to pay an entertainment duty at the rate of 20% of the payment for such admission.

The Government further in exercise of the powers conferred by 1<sup>st</sup> proviso to sub-section (2) of the said section direct that in view of the fact that the case is one of emergency, the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 8<sup>th</sup> September, 1967

SRO-368.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in partial modification of all previous notifications on the subject, the Government hereby direct that every person admitted to Dev Kumar Magic Shows Tagore Hall Srinagar shall be liable to pay an entertainment duty at the rate of 20% of the payment for such admission.

The Government further in exercise of the powers conferred by 1<sup>st</sup> proviso to sub-section (2) of the said section direct that in view of the fact that the is one of emergency, the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

(215)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 26<sup>th</sup> October, 1967

SRO-456.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that every person admitted to Dev Kumar Magic Shows in Jammu at the rate of 20% of the payment for such admission.

The Government further in exercise of the Powers conferred by 1<sup>st</sup> proviso to sub-section (2) of the said section direct that in view of the fact that the case is one of emergency, the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 21<sup>st</sup> June, 1969

SRO-324.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) read with the first proviso to sub-section (2) of the said section and in supersession of Notification SRO-157 dated 2<sup>nd</sup> August 1962, the Government hereby direct that the entertainment duty shall be levied and paid at the following rates with effect from 1<sup>st</sup> July, 1969:-

Where the payment made by a person for admission to a place of entertainment excluding the amount of duty

	<u>Rate of duty</u>
exceeds 12 paise but does not exceed 60 paise	40% of the said payment
exceeds 60 paise but does not exceed Rs. 1.75	45% of the said payment
exceeds Rs. 1.75	50% of the said payment

Note.- For calculating duty at the rates prescribed above a fraction of less than 0.5 paise shall be omitted; while a fraction of 0.5 paise or above shall be rounded off to 1 paise.

(216)

The Government further direct that in view of the fact that the case is one of emergency, the order will not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 26<sup>th</sup> September, 1972

SRO-667.- In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) read with the first proviso to sub-section (2) of the said section and in supersession of Notification SRO-324 dated 21<sup>st</sup> June, 1969, the Government hereby direct that entertainments duty shall be levied and paid at the following rates with effect from 1<sup>st</sup> October, 1972:-

Where the payment made be a person for admission to a place of entertainment excluding the amount of duty:-

	<u>Rate of duty</u>
Exceeds 12 paise but does not exceed 40 paise	40% of the said Payment
Exceeds 40 paise but does not exceed Rs. 1.75	45% of the said Payment
Exceeds Rs. 1.75	50% of the said Payment

<sup>1</sup>[Provided that in calculating the amount of tax payable the amount shall be rounded to the nearest 5 paise.]

The Government further direct that in view of the fact that the case is one of emergency, the order shall not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 13th October, 1973

SRO-506.-In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959), the Government hereby direct that the proviso to Notification SRO-667 dated 26th September, 1972, shall be and shall always be deemed to have been deleted.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 1st October, 1974

SRO-494.-In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in suppression of all the previous Notifications on the subject, the Government hereby direct that entertainments duty shall be levied and paid at the following rates with effect from the 5th day of October, 1974, namely :-

Where the payment made by a person for admission to a place of entertainment excluding the amount of duty:-

Rate of duty

- |   |                           |
|---|---------------------------|
| (i) exceeds 12 paise but does not exceed 90 paise | 50 % of the said payment  |
| (ii) exceeds 99 paise                             | 75 % of the said payment. |

Provided that in calculating the exact amount of tax payable the amount as determined above shall be rounded off to the next higher 5 Paise.

Further in exercise of the powers conferred by proviso to sub-section (2) of the said section the Government hereby direct that in view of the case being one of the emergency, the; order shall not be published prior to its enforcement.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 28th October, 1974

SRO-542.-In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in suppression of all the Notifications on the subject, the Government hereby direct that with effect from 1st November, 1974 the admission of the Defense Forces personnel (whether combatant or noncombatant) and their families, the civilian employees of the Defense Department and their families, the C.RP., the B.S.F., the GREF and the P.A.P. personnel posted in the State to cinemas and other places of entertainment shall be exempt from the payment of entertainment duty under the said Act in the manner, subject to the condition and to the extent indicated below:-

*A--Defence personnel, GRRF personnel and B. S. F. personnel in uniform*

Extent of exemption

I. In the cinemas belonging to and run by the Army--All shows.

Full exemption.

II. In cinemas belonging to Army but run by civilians.

III. In the cinemas owned and run by civilians.

In the show following the matinee show and in all shows on Sundays and on such Government of India holidays as are observed by the Defence personnel posted in the State;

50% of the duty normally payable

Provided that the members of the air force while not in uniform shall be eligible to the said exemption on their production of identity cards or certificates in the Form JKED-15 duly signed by an officer of their unit not below the rank of Junior Commissioned Officer at the time the ticket for admission is purchased.

*B-Families of the members of the Defence personnel*

In the cinemas run by the Army- All shows.	<u>Extent of exemption</u> Full exemption.
---	---

*C-Civilian employees of the Defence Department*

In the cinemas run by the Army- All shows.  Provided that they produce at the time of purchase of tickets for admission Identity Card bearing their photographs and issued by the Officers Commanding of the Units to which the employees belong.	} Full exemption.
--	-------------------

*D--Families of civilian employees of the Defence Department*

In the cinemas run by Army- All shows.  Subject to the condition that at the time of purchasing tickets for admission a certificate from the Officer Commanding of the Unit in the following form is produced.  "I hereby certify that the family of Shri ..... a civilian employee of the Defence Department is in station and consists of.....members."	} Full exemption
--	------------------

*E-P. A. P. and C. R. P. personnel in uniform*

In the cinemas run by Army- All shows.	Full exemption
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Note.-In calculating the exact amount of tax payable the amount as determined above shall be rounded off to the next higher 5 paise.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department

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GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 24th June, 1976

SRO-389.-In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and all other powers enabling it in this behalf, the Government hereby direct that the entertainment duty charged on the concessional tickets issued to students studying in the educational institutions in the State for their admission to the cinemas in the State shall,- from 1st November, 1972 to the date of issue of this notification (both days inclusive), be deemed to have been charged at the rates indicated in the Schedules 'A' and 'B' appended to this notification; provided that no refund shall be made if the said duty has been charged in excess to the rates specified in the said schedules.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

Annexure 'A' to notification SRO-389 dated 24-6-1076 showing the rates of entertainment duty charged from students with effect from 1-11-1972 to 4-10-1974 (both days inclusive)

Class      Rate of entertainment duty

(A) KASHMIR DIVISION

1. Cinemas of Srinagar City	Balcony	Rs. 1.00
	Dress Circle	Rs. 0.70
	Stall	Rs. 0.47
1.A Regal Cinema, Srinagar	Inter Class	Rs. 0.45
		W. e. f. 1-11-72 to 31-1-73
2. Nishat Talkies, Anantnag	Inter Class	Rs. 0.47

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	Class	Rate of entertain- ment duty
3. Regina Cinema, Baramulla	Box	Rs. 0.70
	1 <sup>st</sup> Class	Rs. 0.47
4. Samad Talkies, Sopore	Dress Circle	Rs. 0.70
	Stall	Rs. 0.47
(B) JAMMU DIVISION		
1. Hari Talkies, New Uttam Talkies and Jewel Cinema, Jammu	Balcony	Rs. 1.50
	Stall	Rs. 1.00
	Second Class	Rs. 0.62
2. Shanker Theatre, Jammu	Balcony	Rs. 1.34
	Stall	Rs. 1.00
	Upper Stall	Rs. 0.62
3. Swaran Theatre, Jammu	Dress Circle	
	Balcony	Rs. 1.50
	King Circle	Rs. 1.00
	Special Class	Rs. 0.62
4. Apsra Theatre, Jammu	Balcony	Rs. 1.50
	Dress Circle	Rs. 1.00
	Stall	Rs. 0.62
5. K. C. Theatre, Jammu	Balcony	Rs. 1.50
	Stall	Rs. 1.00
	Upper Stall	Rs. 0.65
6. Moonlight Cinema, Kathua	Circle A	Rs. 0.45
7. Natraj, City Light and Raj Cinema, Udhampur	Balcony	Rs. 1.50
	Stall	Rs. 0.74
	Upper Stall	Rs. 0.50
8. Raj Theatre, R. S. Pura	Upper Stall	Rs. 1.00
	Middle Stall	Rs. 0.55
9. Garriso Cinema, Poonch	Box	Rs. 1.10
	Stall	Rs. 1.00
	Upper Stall	Rs. 0.59
10. For second run pictures i.e. pictures screened at reduced rates of admission, in		
(a) Hari Talkies New Uttam	Balcony	Rs. 1.00
Talkies, Jewel Cinema	Stall	Rs. 0.62
Shanker Theatre, Jammu	Upper Stall	Rs. 0.31



	Class	Rate of entertain- Ment duty
(b) Swaran Theatre, Jammu	Dress Circle	
	Balcony	Rs. 1.30
	King Circle	Rs. 0.75
	Special Class	Rs. 0.37
(c) Apsara Theatre, Jammu	Balcony	Rs. 1.08
	Dress Circle	Rs. 0.75
	Stall	Rs. 0.37
(d) K. C. Theatre, Jammu	Balcony	Rs. 1.00
	Stall	Rs. 0.70
	Upper Stall	Rs. 0.40

(Sd.).....

Under Secretary to Government,  
Finance Department.

Annexure 'B' to Notification SRO-389 dated 24-6-1976 showing the rates of entertainment duty charged from students with effect from 5-10-1974 to 23-6-1976 (both days inclusive)

	Class	Rate of entertain- ment duty
(A) KASHMIR DIVISION		
1. Cinemas of Srinagar City	Balcony	Rs. 1.70
	Dress Circle	Rs. 1.25
	First Class	Rs. 0.75
2. Regina Cinema, Baramulla	Stall	Rs. 1.51
	First Class	Rs. 0.90
3. Samad Talkies, Sopore	Dress Circle	Rs. 1.30
	Stall	Rs. 0.90
4. Nishat Talkies, Anantnag	Inter Class	Rs. 0.75
(B) JAMMU DIVISION		
5. Cinemas of Jammu City	Balcony	
	Dress Circle	Rs. 1.50

	Class	Rate of entertain- ment duty
	Stall	
	King Circle	Rs. 1.00
	Upper Stall	
	Special Class	Rs. 0.62
6. Raj Theatre, R. S. Pura	Upper Stall	Rs. 1.00
	Middle Stall	Rs. 0.55
7. Garrison Cinema, Poonch	Stall	Rs. 1.50 (in 10/74)
		Rs. 1.00 (from 1-11-74)
	Upper Stall	Rs. 1.00 (in 10/74)
		Rs. 0.59 (from 1-11-74)
8. Moonlight Cinema, Kathua	Box	Rs. 1.00
	Balcony	Rs. 0.62
	Circle A	Rs. 0.45
9. Raj, Natraj and City Light Cinema, Udhampur	Balcony	Rs. 1.00
	Stall	Rs. 0.74
	Upper Stall	Rs. 0.50
10. For second run pictures i.e pictures screened at the reduced rates of admission, in		
(a) Hari Talkies and New Uttam Talkies, Jammu	Stall	Rs. 1.00
	Upper Stall	Rs. 0.62
(b) Jewel Cinema, Jammu	Gallery	
	Balcony	Rs. 1.50
	Stall	Rs. 1.00
	Upper Stall	Rs. 0.62
(c) Shanker Theatre, Jammu	Gallery	
	Balcony	Rs. 1.75

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	Class	Rate of entertain- ment duty
	Upper Stall	Rs. 1.30
	Lower Stall	Rs. 0.50
(d) K. C. Theatre, Jammu	Gallery	
	Balcony	Rs. 1.00
	Stall	Rs. 0.70
	Upper Stall	Rs. 0.40
(e) Apsara Theatre, Jammu	Balcony	Rs. 1.30
	Dress Circle	Rs. 1.00
	Special Circle	Rs. 0.62
(f) Swaran Theatre, Jammu	Balcony	Rs. 1.50
	Dress Circle	Rs. 1.00
	King Circle	
	Special Class	Rs. 0.62
	Special circle	

(Sd.).....  
Under Secretary to Government,  
Finance department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 24th June, 1976

SRO-390.-Whereas the Government considers the case to be one of emergency;

Now, therefore, in exercise of the powers conferred by subsection (1) of section 3 read with the second proviso to sub-section (2) of the said section of the Jammu and Kashmir Entertainments Duty Act, 1959 (XXVIII of 1959) and in partial modification of Notification SRO-494 dated 1st October, 1974, the Government

hereby direct that the entertainment duty on concessional tickets issued to students studying in the educational institutions in the State for their admission to the cinema halls in the State shall be imposed with effect from 25th June, 1976 at 50% (fifty per cent) of the payment for admission; provided that in calculating the exact amount of tax payable the amount as determined in accordance with the levy shall be rounded off to the next higher 5 (five) paise.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

**RATES OF TAX  
UNDER  
THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) ACT, 1962.**

(229)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 14th August, 1962

SRO-179----The following draft of the order fixing the rates of Cinematograph Shows Entertainment Tax which the Government proposes to levy in exercise of the powers conferred upon it by section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 is published as required under sub-section (2) of section 3 of the said Act, for information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th September, 1962.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Government.

DRAFT ORDER

In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, the Government hereby direct that with effect from-----the entertainment tax shall be levied, charged and paid to the Government under the said Act on all public cinematograph exhibitions at the rates specified below:-

Public Cinematograph Exhibitions held

- |   |     |                    |
|---|-----|--------------------|
| (a) within the cities of Jammu and Srinagar including the areas within a radius of 5 miles from the end of Municipal limits | ... | Rs- 5.00 per show. |
| (b) in other areas of the State   | ... | Rs. 3.00 per show. |

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

(230)

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 18th September, 1962

SRO-249.-In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, the Government hereby direct that with effect from 24th September, 1962 the entertainment tax shall be levied, charged and paid to the Government under the said Act on all public cinematograph exhibitions at the rates specified below:--

Public Cinematograph Exhibitions held

- |   |     |                      |
|---|-----|----------------------|
| (a) within the cities of Jammu and Srinagar including the areas within a radius of 5 miles from the end of Municipal limits | ... | Rs. 5.00<br>per show |
| (b) in other areas of the State   | ... | Rs. 3.00<br>per show |

By order of the Government of Jammu and Kashmir.

(Sd.).....

Under Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 21st July, 1967

SRO-297.-The following draft of the order varying the rates of Cinematograph Shows Entertainment Tax which the Government proposes to levy in exercise of the powers conferred upon it by section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, is published as required under sub-section (2) of section 3 of the said Act, for information or all persons, likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the Government Gazette.

Any objection or suggestion, which may be received from any person with respect to the said draft before the aforesaid date, will be considered by the Government in the Finance Department.

DRAFT ORDER:

"In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 and in super session of Notification SRO249 dated 18th September, 1962, the Government hereby direct that ,the entertainment tax shall be levied, charged and paid to the Government under the said Act on all public cinematograph exhibitions at the rates specified below:-

Public Cinematograph Exhibitions held

- (a) within the cities of Jammu and Srinagar including the areas within a radius of 8 Kilometres from the end of Municipal Limits of the said cities Rs. 10 per show
- (b) in other areas of the State Rs. 5 per shows.

By order of the Government of Jammu and Kashmir.

(Sd.) M. P. KHOSLA  
Addl. Secretary to Government,  
Finance Department

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Jammu, the 2nd December, 1967

SRO-518.-Whereas no objection or suggestion has been received by the Government relating to the draft order issued under notification SRO-297 dated 21st July, 1967, within a period of thirty days from the date of its publication;

Now, therefore, in exercise of the powers conferred by subsection (1) of section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 and in super session of Notification SRO-249 dated 18th September, 1962, the Government hereby direct that the entertainment tax shall be levied,



charged and paid to the Government under the said Act on all public cinematograph exhibitions at the rates specified below:

Public Cinematograph Exhibitions held

(a) Within the cities of Jammu and Srinagar including the areas within a radius of 8 kilometers from the end of Municipal limits of the said cities-Rs. 10 per show;

(b) in other areas of the State-Rs. 5 per show.

By order of the Government of Jammu and Kashmir.

(Sd.).....

Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT

Notification

Dated Srinagar, the 1st October, 1974

SRO-493.-The following draft of the order varying the rates of Cinematograph Shows Entertainment Tax which the Government proposes to levy in exercise of the powers conferred upon it by section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, is published as required under sub-section (2) of section 3 of the said Act, for information of all persons, likely to be affected thereby and notice is hereby given that the said draft shall be taken into consideration after fifteen days from the date of its publication in the Government Gazette.

Any objection or suggestion which may be received from any person with respect to the said draft before the aforesaid date will be considered by the Government in the Finance Department.

DRAFT ORDER

In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 and in super session of Notification SRO-518 dated 2nd December, 1967, the Government

hereby direct that the entertainment tax shall be levied, charged and paid under the said Act on all public cinematograph exhibitions at the rates specified below:

Public Cinematograph Exhibitions held

(a) within the Cities of Jammu and Srinagar including the areas within a radius of 8 kilometres from the end of Municipal limits of the said cities-Rs. 20 per show;

(b) in areas other than those mentioned under column (a) above-Rs. 10 per show.

By order of the Government of Jammu and Kashmir.

(Sd.).....,  
Secretary to Government,  
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR, FINANCE  
DEPARTMENT

Notification

Dated Jammu, the 18th November. 1974

SRO-558.-In exercise of the powers conferred by sub-section (1) of section 3 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, the Government hereby direct that with effect from 20th November, 1974 the entertainment tax shall be levied, charged and paid under the said Act on all public cinematograph exhibitions at; the rates specified below :

Public Cinematograph Exhibitions held

(a) within the cities of Jammu and Srinagar including the areas within a radius of 3 kilometres from the end of Municipal limits of the said cities-Rs. 20 per show;

(b) in areas other than those mentioned under column (a) above-Rs. 10 per show.

By order of the Government of Jammu and Kashmir.

(Sd.).....  
Under Secretary to Government,  
Finance Department.

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**PART VI-APPENDICES**

**APPENDIX (a)**

**AMENDING ACTS AND ORDINANCES**

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1. Corrigendum of 1961.
2. Act No. XXV of 1963.
3. Act No. XVII of 1964.
4. Act No. XI of 1966.
5. Act No. XII of 1966.
6. Act No. XL of 1966.
7. Act No. XIII of 1969.
8. Act No. XXV of 1972.

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT-LAW DEPARTMENT

<sup>1</sup> [Corrigendum] to the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959) published in the Government Gazette (Extraordinary) dated 8th January 1960

In the said Act-

1. In sub-section (2) of section 11 *read* ("proceeds" for "proceed".
2. In section 14
  - (a) After the marginal heading "Entry into and Inspection of place of entertainments" insert the brackets and figure "(1)".
  - (b) In the last line for the words "to be person" substitute the words "to be a person".
3. In sub-section (1) of section 20 after the words "the Government may" insert the words "after previous publication".

(Sd.) BODH RAJ SHARMA,  
Dy. Secretary to Government,  
Law Department.

THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY  
(AMENDMENT) ACT, 1963

**Act No. XXV of 1963**

[Received the assent of the Sadar-i-Riyasat on 10th October, 1963 and published in Government Gazette dated 11th October, 1963.]

An Act to amend the Jammu and Kashmir Entertainments Duty Act, 1959.

Be it enacted by the Jammu and Kashmir State Legislature in the Fourteenth Year of the Republic of India as follows :-

1. *Short* title. -This Act may be called the Jammu and Kashmir Entertainments Duty (Amendment) Act, 1963.

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1. Published in the Government Gazette dated 23rd of May, 1961.

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2; O' *Amendment of section 11, Act XXVIII of 1959.*-In section 11 of the Jammu' and Kashmir Entertainments Duty Act, T959, for sub-section (3), the following sub-section shall be substituted, namely:

"(3) The Government may, by notification in the Government Gazette, exempt any entertainment or class of entertainments or any class of persons from liability to pay duty under this Act."

THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY  
(AMENDMENT) ACT, 1964

**Act No. XVII of 1964**

*[Received the assent of the Sadar-i-Riyasat on 22nd October, 1964 and published in Government Gazette dated 22nd October, 1961.]*

An Act further to amend the Jammu and Kashmir Entertainments Duty Act, 1959.

Be it enacted by the Jammu and Kashmir State Legislature in the Fifteenth Year of the Republic of India as follows:

1. *Short title.*-This Act may be called the Jammu and Kashmir Entertainments Duty (Amendment) Act, 1964.

2. *Insertion of section 9-A in Act XXVIII of 1959.*-After section 9 of the Jammu and Kashmir Entertainments Duty Act, 1959, the following section shall be inserted, namely:

"9-A. *Prohibition against resale of tickets.*-(1) Notwithstanding anything contained in section 56 of the Jammu and Kashmir Easements Act, Samvat 1977, a ticket for admission to an entertainment shall not be resold for profit by the purchaser thereof.

(2) Whoever resells any ticket for admission to an entertainment for profit shall be punishable with a fine not exceeding rupees two hundred.

(3) The offence under this section shall be tried summarily notwithstanding anything contained in sub-section (2) of section 23."

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THE JAMMU AND KASHMIR ENTERTAINMENTS  
DUTY (AMENDMENT) ACT, 1966

**Act No. XI of 1966**

*[Received the assent of the Governor on 24th May, 1966 and published in Government Gazette dated 24th May, 1966 Extraordinary Part III, No.7-b.]*

An Act to amend the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959).

Be it enacted by the Jammu and Kashmir State Legislature in the Seventeenth Year of the Republic of India as follows;

1. *Short title and commencement.* -(1) This Act may be called the Jammu and Kashmir Entertainments Duty (Amendment) Act, 1966.

(2) It shall come into force at once.

2. *Amendment of Act XXVIII of 1959.* -In the Jammu and Kashmir Entertainments Duty Act, 1959 (Act No. XXVIII of 1959) (hereinafter referred to as the Principal Act) for the words "Excise and Taxation Department" wherever occurring the words "Entertainment Duty Department" shall be substituted.

3. *Amendment of section 2, Act No. XXVIII of 1959.*-For clause (b) of section 2 of the Principal Act, the following shall be substituted, namely :

“(b) "Commissioner" means any person appointed by the Government to exercise the functions of the Commissioner under this Act.”

THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) (AMENDMENT) ACT, 1966

**Act No. XII of 1966**

*[Received the assent of the Governor on 24th May, 1966 and published in Government Gazette dated 24th May, 1966 Extraordinary, Part III, No.7-b.]*

An Act to amend the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1966 (Act No. XXIII of 1962).

Be it enacted by the Jammu and Kashmir State Legislature in the Seventeenth Year of the Republic of India as follows:

1. *Short title and commencement.*-(1) This Act may be called the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) (Amendment) Act, 1966.

(2) It shall come into force at once.

2. *Amendment of Act XXIII of 1962.* -In the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962 (Act No. XXIII of 1962) (hereinafter referred to as the Principal Act) for the words "Excise and Taxation Department" wherever occurring, the words "Entertainment Tax Department" shall be substituted.

3. *Amendment of section 2, Act No. XXIII of 1962.* -For clause (a) of section 2 of the Principal Act, the following shall be substituted, namely:

(a) "Commissioner" means any person appointed by the Government to exercise the functions of the Commissioner under this Act.

## THE JAMMU AND KASHMIR SEPARATION OF JUDICIAL AND EXECUTIVE FUNCTIONS ACT, 1966

### Act No. XL of 1966

*[Received the assent of the Governor on 28th October, 1966 and published in the Government Gazette dated 29th October, 1966, Extraordinary Part III, No. 3D-v.]*

An Act to provide for the separation of Judicial and Executive, Functions in the State.

Be it enacted by the Jammu and Kashmir State Legislature in the Seventeenth Year of the Republic of India as follows: -

1. *Short title, extent and commencement.* -(1) This Act may be called the Jammu and Kashmir Separation of Judicial and Executive Functions Act, 1966.

(2) It shall extend to the whole of the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Government may by notification specify in this behalf; and different dates may be specified for different areas.

2. *Amendment of the Code of Criminal Procedure and other laws.* -The Code of Criminal Procedure, Samvat 1989 and other State laws specified in the Schedule appended to this Act (hereinafter referred to as the 'Schedule') are amended to the extent and in the manner mentioned therein.



3. *Amendment not to render invalid notifications, orders etc. issued before commencement of Act.*

x x x x x

SCHEDULE IV

Additional powers with which Magistrates may be invested

PART I

x x x x x

PART II

x x x x x

THE JAMMU AND KASHMIR ENTERTAINMENTS DUTY  
ACT, 1959

In sub-section (2) of section 8 for the word "Magistrate" the words "Judicial Magistrate" shall be substituted.

THE JAMMU AND KASHMIR ENTERTAINMENT TAX  
(CINEMATOGRAPH SHOWS) ACT, 1962

In sub-section (2) of section 14 for the word "Magistrate" the words "Judicial Magistrate" shall be substituted.

GOVERNMENT OF JAMMU AND KASHMIR,  
CIVIL SECRETARIAT-LAW DEPARTMENT

Dated Srinagar, the 9th June 1969

The following Act as passed by the Jammu and Kashmir State Legislature received the assent of the Governor on 7th June, 1969 and is hereby published for general information:

THE JAMMU AND KASHMIR TAXATION LAWS  
(AMENDMENT) ACT, 1969

[7th June 1969]

An Act to amend the Jammu and Kashmir Excise Act. Samvat 1958, the Stamp Act, Samvat 1977 the Jammu and Kashmir Entertainments Duty Act, 1959, the Jammu and Kashmir General Sales Tax Act, 1962 and the Jammu and Kashmir Passengers Taxation Act, 1963.

Be it enacted by the Jammu and Kashmir State Legislature in the Twentieth Year of the Republic of India as follows:

CHAPTER I

**Preliminary**

1. *Short title.* - This Act may be called the Jammu and Kashmir Taxation Laws (Amendment) Act, 1969.

CHAPTER II

**Amendment to the Jammu and Kashmir Excise Act, Samvat 1958**

x x x x x

CHAPTER III

**Amendment to the Stamp Act, Samvat 1977**

x x x x x

CHAPTER IV

**Amendment to the Jammu and Kashmir Entertainments Duty Act, 1959**

6. *Amendment of section 3, Act XXVIII of 1959.*-In the Jammu and Kashmir Entertainments Duty Act, 1959 (hereinafter referred to as the Principal Act) in sub-section (1) of section 3

(a) for the figures, "37 ½ %", the figures, "50%" shall be substituted; and

(b) the full-stop at the end shall be substituted by a colon and thereafter the following proviso shall be added, namely:

"Provided that the Government may specify different rates of duty for different classes of seats in a place of entertainment on the basis of the value of the tickets of admission subject to the maximum specified in this sub-section."

7. *Amendment of section 10, Act XXVIII of 1959.*-In clause i (a) of sub-section (2) of section 10 of the Principal Act, for the words and figures "37<sup>1/2</sup> per cent" the words and figures "50 per cent" shall be substituted.

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CHAPTER V

**Amendment to the Jammu and Kashmir  
General Sales Tax Act, 1962**

x x x x x

CHAPTER VI

**Amendment to the Jammu and Kashmir Passengers  
Taxation Act, 1963**

x x x x x

(Sd.) GHULAM SHAH,  
Additional Secretary to Government.

GOVERNMENT OF JAMMU AND KASHMIR,  
CIVIL SECRETARIAT-LAW DEPARTMENT

Jammu, the 24th November, 1972

The following Act as passed by the Jammu and Kashmir State  
Legislature received the assent of the Governor on 21st November,  
1972, and is hereby published for general information:

THE JAMMU AND KASHMIR TAXATION LAWS  
(AMENDMENT) ACT, 1972

**Act No. XXV of 1972**

[21st November, 1972]

An Act to amend the Jammu and Kashmir Excise Act, Samvat 1958,  
the Jammu and Kashmir Octroi Act, Samvat 1953, the Jammu and  
Kashmir Entertainments Duty Act, 1959, the Jammu and Kashmir  
General Sales Tax Act, 1962 and the Jammu and Kashmir Urban  
Immovable Property Tax Act, 1962.

Be it enacted by the Jammu and Kashmir State Legislature in the  
Twenty-third Year of the Republic of India as follows :

**Preliminary**

1. *Short title and commencement.*-(1) This Act may be called the  
Jammu and Kashmir Taxation Laws (Amendment) Act, 1972.

(2) It shall come into force with effect from such date as the  
Government may by Notification in the Government Gazette appoint.

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CHAPTER I

.....  
**Amendment to the Jammu and Kashmir Excise Act, Samvat 1958**

XXXXXXXXXX

CHAPTER II

**Amendment to the Jammu and Kashmir Octroi Act, Samvat  
1958**

X X X X X

CHAPTER III

**Amendment to the Jammu and Kashmir Entertainments Duty Act,  
1959**

11. *Amendment of section 5, Act XXVIII of 1959.* -For section 5 of the Jammu and Kashmir Entertainments Duty Act, 1959, the following shall be substituted, namely:

“5. *Deposits of security by the proprietor.*-The prescribed authority may in the manner prescribed require the proprietor of an entertainment to deposit into a Government Treasury or a Bank as security for the payment of entertainment duty under this Act an amount not exceeding one thousand rupees in the case of regular entertainments and not exceeding two thousand rupees in the case of casual entertainments and on the requisition being so made the amount shall be so deposited.”

CHAPTER IV

**Amendment to the Jammu and Kashmir General Sales Tax Act,  
1962**

X X X X X

CHAPTER V

**Amendment to the Jammu and Kashmir Urban Immovable  
Property Tax Act, 1962**

X X X X X X X X

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**APPENDIX**  
**THE JAMMU AND KASHMIR ENTERTAINMENTS**  
**DUTY ACT, 2004**

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**APPENDIX (b)**

**THE JAMMU AND KASHMIR ENTERTAINMENTS  
DUTY ACT, 2004**

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HIS HIGHNESS' GOVERNMENT, JAMMU AND KASHMIR

PRAJA SABHA SECRETARIAT

Certified that the following Bill has been passed by the Jammu and Kashmir Praja Sabha on 8th April, 1947 and has received the assent of His Highness the Maharaja Bahadur on 18th May, 1947. It is hereby published under section 31 (3) of the Constitution Act, 1996 and is numbered as Act No. II of 2004.

(Sd.) ANANT RAM,

Secretary to Government,  
Praja Sabha Department.

AN ACT TO IMPOSE A DUTY IN RESPECT OF ADMISSION  
TO ENTERTAINMENTS IN THE JAMMU AND  
KASHMIR STATE

Whereas it is expedient to provide for the levy of a duty in respect of admission to theatres, cinemas and other places of public entertainments in the State; it is hereby enacted as follows :-

1. *Short title, extent and commencement.*-(1) This Act may be called the Jammu and Kashmir Entertainments Duty Act, 2004. '

<sup>1</sup>(2) It shall come into force on such day as the Government may by notification appoint in this behalf.

(3) It shall extend in the first instance only to the municipal area limits of Jammu and Srinagar cities and to the Gulmarg Notified Area but the Government may by notification from time to time extend all or any of the provisions of this Act to any other local area.

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

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

(b) "entertainment" includes any exhibition, performance; amusement, game, or sport to which persons are admitted on payment;

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1. The Act was enforced with effect from 15th of Sawan, 2004 *vide* Cabinet Order No. 489-C of 1947 dated 11-7-1947.

(c) "payment -for admission" includes

- (i) 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 duty or additional duty is required;
- (ii) any payment for seats or other accommodation in a place of entertainment;
- (ii) any payment for any purpose whatsoever connected with .an entertainment 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;

(d) "prescribed" means to prescribe by rules made under this Act;

(e) "proprietor" in relation to any entertainment includes any person responsible for the management thereof; and

(f) "seats" includes standing accommodation.

3. *Duty on payments for admission to entertainments.*-(1) There shall be levied and paid to the Government on all payments for admission to any entertainment a duty (hereinafter referred to as the "entertainment duty") at such rate or rates as may from time to time be prescribed by the Government by notification.

(2) 'Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a seat on 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 duty shall be paid on the amount of the lump sum; but where the Government are 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 duty has not been in operation, the duty shall be charged on such amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments duty is payable.

4. . *Liability of complimentary tickets issued to entertainments duty.*-Entertainments duty shall be levied and paid -on all complimentary tickets issued by the proprietor of an entertainment for any performance.



5. *Method of levy*-(1) Save as otherwise provided by this Act no person shall be admitted on payment to any entertainment where the payment is subject to entertainments duty except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp not before used issued by the Government for the purpose of revenue and denoting that the proper entertainments duty has been paid.

(2) The Government may, on the application of the proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, permit the proprietor, on such conditions as the Government may prescribe, to pay the amount of the duty 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 payments for admission to the entertainment and on account of the duty, or

(b) in accordance with returns of the payments for admission to the entertainment and on account of the duty, or

(c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.

(3) The provisions of sub-section (1) of this section and of section 6 shall not apply to any entertainment in respect of which the duty due is payable in accordance with the provisions of sub-section (2).

6. *Punishment for non-compliance with section 5*- If any person is admitted on payment to any place of entertainment and the provisions of section 5 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 five hundred rupees and shall also be liable to pay any duty which should have been paid.

7. *Power to compound offences*-(1) The Government may accept from any person who has committed an offence punishable under this Act, by way of composition of such offence, a sum of money not exceeding two hundred and fifty rupees or a sum double the amount payable under section 3 whichever is greater.

(2) On payment of such sum of money the accused person, if in custody, shall be discharged and no further proceedings shall be taken against such person in respect of such offence.

8. *Entertainments for charitable or educational purposes exempted*-(1) No entertainments duty shall be levied on payments for admission to any entertainment where the Government

are satisfied that the whole of the net proceeds of the entertainment will be devoted to philanthropic, charitable, educational or scientific purposes.

(2) *Exemption by Government.*-The Government may, by general or special order, exempt any entertainment or class of entertainments from liability to entertainments duty.

9. *Power to make rules.*-(1) The Government may make rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, and in particular,

(a) for the supply and use of stamps or stamped tickets or for the stamping of tickets sent to be stamped; and for securing the defacement of Stamps when used;

(b) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;

(c) for controlling the use of mechanical contrivances including the prevention of the use of the same mechanical contrivances *for* payments of different amount, and for securing proper records of admission by means of mechanical contrivances;

(d) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the duty due is payable in accordance with the provisions of sub-section (2) of section 5 ;

(e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund;

(f) for the keeping of accounts of all stamps used under this Act ; and

(g) for the presentation and disposal of applications for exemption from payment of the entertainments duty or for the refund thereof.

(2) If any person acts in contravention of or fails to comply with any such rules, he shall, on conviction before a magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

(3) Such rules shall be made after previous publication.

10. *Power to enter place of entertainment for purposes of the Act.*-Any officer or any class of officers empowered by the

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Government by general or special order 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 seeing whether the provisions of this Act or the rules made thereunder are being complied with.

(Sd.) FERAZ DIN,

Secretary to Government,  
Revenue Department.

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**APPENDIX (c)**

**INSTRUCTIONS ISSUED BY THE  
COMMISSIONERS**

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OFFICE OF THE EXCISE AND TAXATION COMMISSIONER,  
JAMMU AND KASHMIR GOVERNMENT, JAMMU

No. 41-42/TR

Dated, the 9th April, 1963

In exercise of the powers conferred by section 5 of the Jammu and Kashmir Entertainments Duty Act, 1959, the proprietors of Entertainments in the Jammu and Kashmir State are hereby directed that they should within 15 days of the receipt of this order deposit into the Treasury as security pledged to Government an amount of Rs. 500/- in the case of cinemas situated within the cities of Jammu and Srinagar and Rs. 300/- in respect of other cinemas functioning in the State except those run by the Army.

(Sd.) ABDUL RASHID,

Excise and Taxation Commissioner,  
J & K Government, Jammu.

OFFICE OF THE EXCISE AND TAXATION COMMISSIONER

No. 304-05/TR

Dated, the 22nd May, 1963

In exercise of the powers conferred by sub-section (2) of section 14 of the Jammu and Kashmir Entertainment Tax (Cinematograph Shows) Act, 1962, sanction is accorded to the prosecution of the proprietors of the cinemas noted below for failure to deposit into the Government Treasury the amount of security required to be deposited by them under section 5 of the said Act:

1. Shanker Talkies Canal bank Jammu.
2. Pawan Talkies Bhadarwah.

(Sd.) ABDUL RASHID,

Excise and Taxation Commissioner,  
J & K Government, Srinagar.

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OFFICE OF THE EXCISE COMMISSIONER, JAMMU AND  
KASHMIR GOVERNMENT, SRINAGAR

No. 728/Entt- VII/988-94- TR

Dated, the 4th August, 1971

In exercise of the powers vested in me under section 5 of the Jammu and Kashmir Entertainments Duty Act, 1959 read with rule 3(b) of the rules made thereunder, I, Pushkernath Kaul, Excise Commissioner hereby require the proprietor of every casual entertainment to deposit into a Government Treasury before the entertainment is given a sum of Rs. 500/- as security for payment of entertainment duty due on the entertainment.

(Sd.) PUSHKERNATH KAUL,

Excise Commissioner,  
J & K, Srinagar.

GOVERNMENT OF JAMMU & KASHMIR.  
EXCISE AND TAXATION DEPARTMENT

CIRCULAR

No. 489-ST/2030-54/STC

Dated 29th January, 1974

It has been brought to my notice that the Appellate Authorities do not straightway issue certified copies of the orders made by them to persons making an application therefor and paying copying fee under rules. I have been told that applicants are being asked to collect the certified copies from the Appellate Authority's office personally or through an authorised representative or by sending to the Appellate Authority a self-addressed envelope for this purpose.

For entitling the person to have a certified copy of a document the Government have prescribed a fee known as the copying fee which the person requiring the copy has to pay. Once the amount of fee is paid and other formalities fulfilled the applicant is entitled to have a certified copy without either having to approach the concerned authority personally or through his authorised representative and without incurring any further expenditure in this behalf.

It is accordingly ordered that as soon as a case is complete for issue of a certified copy, the same shall be handed over to the

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applicant personally if he is present in the office concerned or sent to him by registered post if he is at a place other than the Headquarter of copy issuing authority.

All concerned officers shall please take action in the matter -accordingly.

(Sd.) PUSHKERNATH KAUL,

Excise and Taxation Commissioner,  
J & K Government, Jammu.

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**APPENDIX (d)**  
**NAMES OF THE COMMISSIONERS**

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LIST OF OFFICERS WHO HAVE HEADED THE DEPARTMENT  
FROM TIME TO TIME

S. NO	Name of the Officer	Designation by which Know from time to time	Period	
			From	To
1..	Col Baldev Singh Samyal	Inspector General Customs & Excise	22 <sup>nd</sup> Bhadon, 2003 (Svt.)/4-9-1946 (AD)	Enn of Assuj, 2005 (Svt.)/ 12-10-1984(AD)
2..	Shri Bhim Sen	Inspector General Customs & Excise	11 <sup>th</sup> Marg, 2005 (Svt) /23-1-1949 (AD) 2010 (Svt)/	End of Sawan 18-8-1958 (AD)
3.	Shri Nila Kanth Bhat	Inspector General Customs & Excise	Ist Bhadon, 2010 (Svt.)/14-8-1953 (AD)	End of May, 1956 (AD)
4..	Shri Nila Kanth Bhat	Excise & Taxation Commissioner	1-6-1956 (AD)	30-9-1957 (AD)
5	Shri Abdul Rashid, IAS	-do-	1-10-1957 (AD)	18-2-1964 (AD)
6	Shri Ghulam Nabi	-do-	19-2-1964 (AD)	11-3-1964 (AD)
7	Sheikh Gulam Ahmed, IAS	-do-	12-3-1964 (AD)	21-10-1964(AD)
8.	Shri Ghulam Mohd Buth	-do-	22-10-1964(AD)	31-10-1965(AD)

S. NO	Name of the Officer	Designation by which Know from time to time	Period	
			From	To
9.	Shri Surinder Nath Dogra	Excise & Taxation Commissioner	1-11-1965 (AD) Ending Feb,	1966
10.	Shri Surinder Nath Dogra	Excise Commissioner	1-3-1966 (AD)	1-12-1968(AD)
11.	Shri Krshen Dayal Sharma IAS,	-do-	2-12-1968 (AD)	1-8-1969 (AD)
12.	Shri Pushkernath Kaul,IAS	-do-	2-8-1969 (AD)	4-11-1971 (AD)
13.	Shri. Gh. Nabi Drabu, IAS	Joint Excise & Taxation Commissioner	5-11-1971 (AD)	7-4-1972 (AD)
14.	Shri. Pushkarnath Kaul IAS	Excise and Taxation Commissioner	8-4-1972 (AD)	16-11-1974(AD)
15.	Shri Gh. Hassan Unto, IAS	Excise Commissioner	16-11-1974(AD)	31-8-1976(AD)
16.	Shri. G. N. Draboo, IAS	-do-	1-9-1976 (AD)	

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**APPENDIX (e)**  
**MISCELLANEOUS**

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GOVERNMENT OF JAMMU AND KASHMIR,  
GENERAL DEPARTMENT

Subject :-Bifurcation of Excise and Taxation Department.

Reference :-Council Decision No. 120 dated 1st February, 1966.

Government Order No. 28-C of 1966

Dated Jammu, the 28th February, 1966

In the interest of administration sanction is accorded to the following :

(1) Bifurcation of the existing Excise and Taxation Department into two Departments *viz.* Excise Department and Sales Tax Department. Former Department will be headed by the Excise Commissioner and the latter by the Sales Tax Commissioner and both will be Major Heads *of* Departments.

(2) The two Departments will deal with the following subjects :

EXCISE DEPARTMENT

- (a) Excise.
- (b) Road Toll.
- (c) Entertainment Tax.
- (d) Collection of Octroi duty on behalf of Municipal Councils of Jammu and Srinagar.

Enforcement of the following Government of India Acts and the rules made thereunder :

- (i) Dangerous Drugs Act.
- (ii) Indian Medicinal and Toilet Preparation Act.
- (iii) Opium Act of 1878. (iv) Opium Act of 1857.

SALES TAX DEPARTMENT

- (i) Sales Tax.
- (ii) Urban Immovable Property Tax.
- (iii) Passenger Tax

(iv) Agricultural Income Tax.

(v) Stamps.

(vi) Any other tax that may be levied in future.

(vii) Enforcement of the following Government of India Acts and Rules made thereunder

Central Sales Tax Act.

(3) The existing post of Excise and Taxation Commissioner is redesignated as Excise Commissioner. Shri Surrinder Nath Dogra will work in officiating capacity as Excise Commissioner in the scale of 500-1000 plus a D. A. of Rs. 200 per month and a conveyance allowances of Rs. 150/- per month which he is drawing at present. The post of Joint Commissioner Excise and Taxation is redesignated as Sales Tax Commissioner and added to the senior scale of Kashmir Administrative Service. Shri Maqsd Ali on deputation from Government of India is appointed to officiate as Sales Tax Commissioner. His pay will continue to be governed by his deputation terms.

(4) (a) Out of the existing five posts of Deputy Excise and Taxation Commissioners, three posts along with their existing grades are redesignated as Deputy Excise Commissioners and placed in the Excise Department one in each Divisions of Jammu and Kashmir and one for Accounts. The remaining two posts of Deputy Excise and Taxation Commissioners along with their grades are redesignated as Deputy Sales Tax Commissioners and placed in the Sales Tax Department one each for Inspections and Appeals.

(b) Temporary promotion of MIS Abdul Rashid Wani and Hamid Khan Excise and Taxation Officers to the two posts of Deputy Excise Commissioner and Deputy Sales Tax Commissioner resulting from the vacancies caused due to the appointment of Mr. IVlaqsUid Ali as Sales Tax Commissioner and retirement of Mirza Noor Din. Adjustment of incumbents of the posts of Deputy Excise and Taxation Commissioners to the redesignated posts will be made by the Administrative Department (Finance Department).

(5) The Sales Tax Commissioner will have a Sales Tax Officer (250-500) to function as his P. A. who will also look after administrative work of the Department and the administration of taxes.

(6) The staff of the erstwhile Excise and Taxation Department will be distributed between the Excise and Taxation Departments on functional basis by the administrative (Finance Department) who will also be responsible for co-ordination of administration and control over the two departments.

(7) Creation of the following posts in the Sales Tax Department ;

(i)	Sales Tax Officer	250-500 I
(ii)	Stenographer	145-100 I
(iii)	Superintendent	200-450 I
(iv)	Head Assistant	140-250 I
(v)	Senior Assistance	100-200 4
(vi)	Junior Assistance	70-180 4
(vii)	Jamadar	65-951
(viii)	Orderlies	65-802

(8) The gazetted posts of the erstwhile Excise and Taxation Department which stand included in the Jammu and Kashmir Administrative Service and have now been redesignated or which may be redesignated subsequently will continue to be in that service and in the same grade/scale as heretofore.

(9) The seniority of the staff of the two Departments with respect to the posts outside the Jammu and Kashmir Administrative Service will remain combined and will be maintained by the Administrative Department i. e. Finance Department.

(10) The entire organisation will continue to be permanent as heretofore.

By order of the Government of Jammu and Kashmir.

(Sd.) SHEIKH GHULAM AHMED,

Secretary to Government,  
General Department.

GOVERNMENT OF JAMMU AND KASHMIR  
GENERAL DEPARTMENT

Subject :-Amalgamation of Excise and Sales Tax Departments.

Reference :-Cabinet Decision No. 434 dated 1st November, 1971.

Government Order No. 2871-GD of 1971

Dated 6th November, 1971

It is hereby ordered that Excise and Sales Tax Departments constituted into two Departments *vide* Government Order

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No. 28-C of 1966 dated 28th February, 1966 be amalgamated and in future redesignated as Excise and Sales Tax Department.

2. Finance Department is hereby authorised to issue necessary orders for giving effect to this decision

By order of the Government of Jammu and Kashmir.

(Sd.) SHEIKH GHULAM RASPOL,

Secretary to Government,  
General Department.

GOVERNMENT OF JAMMU AND KASHMIR  
GENERAL DEPARTMENT

Government Order No. 1371-GD of 1972

Dated 19<sup>th</sup> May, 1972

Sanction is accorded to the creation on temporary basis for a period of one year of the post of Excise and Taxation Commissioner in the Supertime Scale of I.A.S viz, 2500-125-2750 scale with effect from 8<sup>th</sup> April, 1972 F. N and to the posting of Shri P. N. Kaul I.A.S thereon from the date. Shri Kaul will continue to draw pay in the scale of 2500-125-2750. The post is declared equivalent in status and responsibilities to the cadre post of Division Commissioner in terms of rule 9-D of the I.A.S (Pay) Ruled.

This order issues with the concurrence of Finance Department conveyed *vide* No. FS-658/72 dated 16th May, 1972.

By order of the Government of Jammu and Kashmir.

(Sd.) SHEIKH GHULAM RASOOL,

Secretary to Government,  
General Department.