

THE JAMMU AND KASHMIR ENTERTAINMENT DUTY RULES, 2016.

Srinagar, the 8th July, 2016

1. Short title and commencement

- (i) These Rules may be called the Jammu and Kashmir Entertainment Duty Rules, 2016.
- (ii) They shall come into force with effect from the date of their publication in the Official Gazette.

2. Definitions

In these Rules, unless the context otherwise requires-

- (i) **“Act”** means the Jammu and Kashmir Entertainment Duty Act, 2016;
- (ii) **“Assessing Authority”** means Entertainment Duty Officer.
- (iii) **“authorized agent”** means any person authorized in writing by a proprietor to appear on his behalf before any officer empowered under the Act for carrying out the purpose of the Act or before any court;
- (iv) **“authorized officer”** means the Commissioner of Entertainment Duty under sub section (1) of section 3 of the Act, and includes a Deputy Entertainment Commissioner, if any, appointed under sub section (2) of section 3 of the Act for the purposes of exercising powers and performing functions of the Commissioner under section 8 and 13, sub section (3) of section 15 and section 19 and 33 of the Act and the rules made thereunder;
- (v) **“inspecting officer”** means any officer authorized under sub section (1) of section 18 of the Act to enter, inspect and search any place of entertainment;
- (vi) **“inspector”** means any person appointed by the government as Entertainment Inspector under sub section (2) of section 3 of the Act and includes a Sub Inspector;
- (vii) **“form”** means a form prescribed under these rules;
- (viii) **“public holiday”** means any Gazetted holiday declared as such by the state government but does not include a local or restricted holiday;
- (ix) **“video service”** means the exhibition by means of a video or similar electronic or mechanical device of an entertainment and includes video cinema, video games, etc;
- (x) **“stamp”** means an entertainment Duty stamp issued by the Government for the purposes of clause (a) of section 11 of the Act;
- (xi) **“treasury”** means a government treasury and includes a sub treasury.

3. Entertainment Duty Authorities.-

1. The Excise commissioner, J&K, shall exercise the powers and functions of the Commissioner of Entertainment Duty, J&K under the said Act.
2. The Deputy Excise commissioner (Executive), Jammu and Deputy Excise commissioner (Executive), Kashmir, shall exercise the powers and functions of the Deputy Commissioner of Entertainment Duty, Jammu and Deputy

Commissioner of Entertainment Duty, Kashmir respectively under the said Act.

3. Every Excise & Taxation officer of the Excise Department shall exercise the powers and functions of the Entertainment Duty Officer under the said Act.
4. Every Excise Inspector and Excise Sub-Inspector of the Excise Department shall exercise the powers and functions of the Entertainment Inspector and Entertainment Sub-Inspector under the said Act.

4. Means of collection and levy of duty

- (1) The proprietor of an entertainment in respect of which duty is leviable under section 6 of the Act shall intimate in writing to the Assessing Authority the rates of admission, excluding duty, to various classes, and the rates of different kinds of tickets for each class, the amount of duty leviable on each kind of ticket and the total value of the ticket.
- (2) The entertainment duty levied under section 6 of the Act shall be collected by the proprietor from every person obtaining admission to an entertainment along with the charge for admission by issuing ticket authenticated for each such payment.
- (3) The application for grant of "admission fee and duty collection authorization certificate" under section 19 of the Act shall be made in **Form '1'** at least fifteen clear days before commencement of the entertainment.
- (4) The Assessing Authority, if satisfied, shall grant, "admission fee and duty collection authorization certificate" in **Form "2"**.

5. Form of ticket

- (1) A ticket for admission to an entertainment on which duty is leviable shall be in **Form "3"** which shall clearly bear the name and place of entertainment in block letters, serial number printed automatically/electronically, class, show, amount of entertainment duty, price of admission to entertainment and total amount payable.
Provided that only computerized e tickets shall be issued for admission to entertainment in multiplexes/cinemas.

PROVIDED FURTHER that for casual entertainment the Assessing Authority may permit ticket books containing two counter foils in **Form "4"**.

6. Issue of tickets

- (1) The proprietor of a multiplex/ cinema hall/ video parlour/ 3D, 5D, 7D video hall shall issue a computer generated e-ticket to every purchaser/customer for admission to entertainment.
- (2) Each ticket shall be issued strictly in serial order only from one ticket roll at a time and no ticket from fresh serial/new roll shall be issued unless all the tickets of the current roll have been exhausted. Each ticket roll shall consist

of 250 or 500 tickets. Any ticket issued in contravention of this rule shall, unless proved to contrary, be considered to be duplicate ticket issued with the object of evading the duty.

- (3) The proprietor of a casual entertainment shall issue the outer counter-foil of ticket to the purchaser/customer thereof and shall retain inner counterfoil in the ticket book;

PROVIDED that for casual entertainment, the Assessing Authority may permit sale of tickets from more than one counter and from more than one ticket book;

7. Retention of tickets in multiplex/ cinema hall/ video parlour/ 3D, 5D, 7D video halls/ casual entertainment

- (1) The computerized e-tickets issued to the persons obtaining admission to entertainment to a multiplex/ cinema hall/ video parlour/ 3D, 5D, 7D video halls/ casual entertainment shall be retained by him till the end of the show.
- (2) The counterfoils of different kinds of tickets issued to purchaser/customer in case of casual entertainment shall be retained by the purchaser/customer of the class concerned till the end of the show. The inner counterfoils of the tickets remaining in the ticket book shall be retained by the proprietor for a period of thirty days.

8. Production of tickets

On demand by the inspecting officer, computerized e-tickets issued or portions of tickets retained as aforesaid shall be produced before him immediately by the proprietor or the person obtaining admission to the entertainment, as the case may be.

9. Restriction on use of plural tickets

A ticket shall be issued for each person and not more than one person shall be admitted on one ticket.

PROVIDED that in the casual entertainment programmes, more than one person can be admitted in the programme on one ticket with the prior approval of the Commissioner.

10. Attestation of tickets

The proprietor of a dutiable entertainment shall before bringing into use, get all ticket rolls/ books available with him, for computerized generation of e-tickets attested by the Entertainment Duty Officer, or the Inspector in such manner as may be directed by the Commissioner and any unattested ticket roll/ book found in use shall, unless proved to the contrary, be considered to be a duplicate ticket roll/book used for evading the payment of due duty.

11. Form and manner of information before holding an entertainment

A person, society or proprietor desirous of holding an entertainment shall submit to the Assessing Authority an application in **Form "5"** where it is ticketed programme and in **Form "6"** where the admission to the entertainment is exclusively by invitation, at least seven clear days before the date of such entertainment.

PROVIDED that, the Assessing Authority may accept the application at a shorter period if he is satisfied that there were cogent grounds or difficulties for not submitting the application earlier and there is sufficient time for depositing the security, getting the tickets attested, obtaining **Form "7"** register and for completing other necessary formalities before starting the show.

12. Permission to be obtained to operate cable TV network/direct to home (DTH) service

The proprietor of cable TV network/direct-to-home (DTH) service liable to pay duty in accordance with sub-section (1) of section 7 of the Act, shall submit to the Assessing Authority an application in **Form "8"** along with an undertaking in **Form "9"** within fifteen days from the date on which these rules come into force, or, at least, fifteen days before the start of such cable TV network/DTH service. The proprietor shall also submit a security of an amount fixed by the Commissioner, along with other information which may be so required by the Assessing Authority. The permission by way of duty collection authorization shall be issued in **Form "10"**.

13. Admission without payment of duty

If in any entertainment on which duty is leviable under the Act any person in respect of whom duty is payable is found witnessing the show without a ticket it shall, unless proved to the contrary, be presumed that such person has been allowed admission without payment of due entertainment duty by the proprietor of such entertainment.

14. Return for payment of duty

- (1) The proprietor of every entertainment shall prepare separately for each show a return in **Form "7"** in duplicate, showing the number of each kind of ticket issued for various classes, the number of tickets cancelled and amount refunded, gross amount received from the sale of tickets and the amount of entertainment duty collected.
- (2) The account in **Form "7"** shall be completed within one hour from the commencement of the show or ten minutes before the commencement of the interval, whichever is earlier, and shall be kept readily available for inspection

in the manager's office, or in the booking office/counter which shall be treated as manager's office for the purpose.

- (3) No ticket shall be sold after the account in **Form "7"** has been prepared.
- (4) Where it may be necessary to make corrections in the **Form "7"** no over writing or correction in the figures shall be made and the corrections shall be made only by encircling the wrong figure and writing the correct figure above it neatly under the signature of manager. No cutting or over writing in the **Form "7"** shall be made.
- (5) Contravention of sub rules (2), (3) and (4) shall, unless proved to the contrary be deemed to be the evasion of duty.

15. Return of duty in respect of cabaret or floor show or programmes of establishment on special occasions in hotel, restaurant, club or in any other place.

- (1) Where entertainment is held in a hotel or a restaurant alongwith any meal or refreshment and is leviable under sub section (8) of section 6 of the Act, the proprietor of such hotel or restaurant shall prepare a return in duplicate showing the amount payable by the customer for such meal or refreshment and the payment for admission, if any charged distinctly, and the amount of entertainment duty due.
- (2) The return required under sub rule (1) above shall be prepared separately for each session in such manner and giving such details as may be required by the Assessing Authority keeping in view the manner of admission to such entertainment duty due.
- (3) The return required by the Assessing Authority under sub rule (2) shall be completed fifteen minutes before the end of each session.

16. Submission of Form "7" and weekly statement

The proprietor shall within four days from the last day of each week ending with Thursday or any other period which may be specified for the purpose by the Assessing Authority, submit to him the original **Form "7"** statements and also a consolidated statements in each form as may be specified by the Assessing Authority showing the total number of tickets of each kind issued and the total amount of entertainment duty collected during the period.

17. Payment of duty by stamping the ticket

- (1) Where the amount of duty has been paid by stamping the tickets in accordance with provisions of clause (a) of section 11 of the Act, every duty ticket for admission shall also have securely affixed, upon the inner and the outer counterfoil of the ticket, a stamp of the value of entertainment duty payable thereon;

PROVIDED that no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued to any person by the proprietor of an entertainment.

- (2) On admission of the purchaser of a ticket to the entertainment the proprietor shall cause the stamp to be defaced/ stamped as "cancelled".

18. Purchase and issue of stamps

- (1) The stamps required for payment of duty under clause (a) of section 11 of the Act shall be purchased by the proprietor of an entertainment only from such officer as may be authorized by the Government to sell such stamps.
- (2) No stamp purchased by a proprietor for payment of duty shall be issued to any person by or on behalf of the proprietor otherwise than securely affixed to a ticket issued for the purpose of authorizing admission to an entertainment.

PROVIDED that when the proprietorship of a entertainment changes hands, it shall be lawful for the new proprietor, after giving prior information to the Assessing Authority, to purchase from the former proprietor, after giving due notice to the Assessing Authority, to purchase from the former proprietor the stock of unused stamps in the latter's possession;

PROVIDED FURTHER that on receipt of the prior information from the new proprietor the Assessing Authority may permit the purchase of stamp by new proprietor after getting the accounts of the old proprietor thoroughly checked and after satisfying himself that the value of stamps to be purchased is actually the balance left with the old proprietor after up-to-date payment of due duty.

- (3) The proprietor of every entertainment required to pay the duty under clause (a) of section 11 of the Act shall keep sufficient stock of stamps all the time and shall for this purpose replenish the stock of stamps from time to time.

19. Refund of value of unused stamps

The proprietor of an entertainment who closes his business for any reason may, at any time, apply in writing to the Assessing Authority for return of the balance of unused stamps in his possession and refund of their value to him. The Assessing Authority may permit the stamps to be returned to the officers from whom they were purchased and for refund of their value after getting the accounts thoroughly checked and after satisfying himself that the value of the stamps proposed to be returned is actually the balance left with the proprietor after up-to-date payment of duty due.

20. Renewal of damaged or spoiled stamps

When any stamps purchased for payment of duty under the Act have been damaged or spoiled, the proprietor may apply in writing to the officer authorized by in this behalf to sell such stamps, who, after satisfying himself that they have not been willfully damaged or spoiled, may give in lieu thereof-

- (a) Fresh stamps of the same denomination and value, or
- (b) Stamps of any other denomination but of the same amount and value.

21. Payment of duty by methods other than stamping of tickets

- (1) Proprietor of every entertainment required to make the payment of duty in accordance with the provisions of clauses (b), (c) or (d) of section 11 of the Act shall deposit the amount of duty into government treasury within four days from the last day of each week ending with Thursday or within such period as may be specified for the purpose by the Assessing Authority and which shall correspond with the period prescribed under rule 16 for submission of **Form "7"** statements.

PROVIDED that where the fourth day is gazette holiday the duty may be deposited on the next working day.

- (2) The treasury challans shall be prepared separately for depositing the entertainment duty in triplicate bearing the words "Treasury Copy", "Departmental Copy", and "Depositor's Copy" and shall be presented, before the Entertainment Duty Officer alongwith the statements, for verification of amount of duty and head of account.
- (3) The proprietor shall, immediately after the duty has been paid, intimate the treasury challan or receipt number and the date of deposit to the Assessing Authority and shall also keep the depositor's copy of the treasury receipt received back after depositing the duty alongwith the weekly statement of the period to which the payment relates in a file strictly in chronological order and shall on demand, produce the same before an inspecting officer.

PROVIDED that the proprietor may collect the entertainment duty while allowing entry to entertainment online through web portals, which he shall subsequently deposit in the government treasury as per the manner prescribed.

PROVIDED FURTHER that the proprietor may deposit advance entertainment duty in the government treasury to be accounted for the number of persons admitted to entertainment.

22. Payment of duty for cable TV network or direct-to-home (DTH) facility

- (1) The proprietor of cable TV network or direct-to-home (DTH) facility liable to pay duty in accordance with sub-section (1) of section 7 of the Act, shall file monthly returns in **Form "11"** in duplicate showing the number of subscribers, the amount received from the subscribers and the amount of duty calculated as per the rates notified by the Government. The proprietor in the first such return shall enclose the complete list of names and addresses of the subscribers in hard copy as well as in soft copy. The proprietor in the subsequent monthly returns

- shall enclose addition/deletion list of subscribers in hard copy and the complete list of subscribers for the corresponding month in soft copy.
- (2) The amount of duty so calculated shall be deposited in the government treasury and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which the duty is due. The provisions of sub-rules (2) and (3) of rule 21 shall *mutatis mutandis* apply with regard to payment of duty by the proprietor of Cable TV/ direct-to-home (DTH).
 - (3) Where entertainment duty is payable by a hotel in accordance with sub-section (3) of section 7 of the Act, the duty shall be payable at a rate to be notified by the Government for every room having the facility of Cable TV/ direct-to-home (DTH) service. The proprietor of the hotel shall file a monthly return in **Form "12"** in duplicate showing the category of hotel, the number of rooms having the facility of Cable TV/ direct-to-home (DTH) facility and the amount of duty calculated. The amount of duty so calculated shall be deposited in the Government treasury. The return and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which duty is due. The provision of sub-rules (2) and (3) of rule 21 shall apply *mutatis mutandis*."

23. Payment of duty for mobile/ fixed line internet entertainment facility/ video service

- (1) The proprietor of a internet entertainment liable to pay duty in accordance with the sub section (4) of section 7 of the Act shall immediately after closing of the month on 1st day of new month prepare and submit to the Assessing Authority a return showing the total value of mobile and fixed line internet data package recharges sold during the month and the amount of duty payable. The provisions of rule 21 shall *mutatis mutandis* apply.

PROVIDED that Commissioner may issue such instructions from time to time so as to ensure hassle free collection of entertainment duty from the internet entertainment providers.

- (2) The proprietor of a video service or any other form of similar entertainment shall pay duty showing the number and type of video game machines employed, by him during the month and the amount of duty payable per machine at the rate to be notified by the government, under sub section (2) of section 6 of the Act. The proprietor shall immediately after closing each month on 1st day of next month prepare and submit a return to the Assessing Authority in **Form "13"**.

24. Refund of duty deposited in excess

The proprietor of an entertainment claiming refund of duty under sub section (1) of section 12 of the Act shall submit an application in this behalf to the Assessing Authority within three months of the deposit of the duty stating clearly the period to which the duty relates, the amount of duty actually due, the amount of duty actually deposited, the treasury challan number and the

reasons for the deposit of the duty in excess. An application for refund not submitted within time shall be liable to be rejected.

25. Remission of duty when entertainment is not completed

- (1) The proprietor of an entertainment claiming remission of duty under sub section (2) of section 12 of the Act shall submit an application in this behalf to the Assessing Authority within two days of the date of entertainment alongwith the original **Form "7"** statement in respect of the show which could not be completed stating clearly the reasons for non completing the show and certifying that the same were beyond his control. If the Assessing Authority remits the duty and orders the show to be treated as cancelled the duty payable for that show shall be deducted from the weekly statement and shall not be deposited where the payment is made under clause (b), (c) and (d) of section 11 of the Act and, and where duty is paid by stamping the tickets under clause (a) of section 11 of the Act, the stamps used on the tickets refunded shall be renewed in accordance with the provisions of rule 20. An application for remission of duty not submitted within time shall be rejected.
- (2) Where the order for remission of duty and cancellation of the show is not passed by the Assessing Authority before the due date for depositing the duty and the duty is deposited by the proprietor, the Assessing Authority may allow the amount remitted to be adjusted against the duty for the subsequent week.

26. Manner of depositing security

The proprietor required to deposit security under sub section (1) of section 13 of the Act shall furnish a security in the form of bank draft or bank guarantee for such amount as may be specified by the Commissioner under rule 27.

27. Amount of security

- (1) The amount of security shall be fixed by the Commissioner and shall not be more than the amount of the total duty chargeable for the full house capacity. In case of multiplexes/ cinemas and other regular programmes of entertainment it shall be for seven days as calculated with reference to the number of maximum shows to be held during seven days and shall not be less than fifty per cent of such amount.
- (2) The amount of security for a cable TV operator or direct-to-home (DTH) service shall be fixed by the Commissioner and shall not be more than the total duty chargeable for a period of three months."

PROVIDED that the amount of security may be fixed at an amount higher than the full house capacity, if the Commissioner deems it fit in the interest of revenue.

28. Deduction of duty from security and forfeiture of security

- (1) The Assessing Authority may order for the deduction of any arrears of duty from the security and a copy of such order shall be given to the proprietor.

The proprietor shall make good the forfeited amount of security within seven days from the receipt of the order unless the Assessing Authority grants him more time. The Assessing Authority shall have the power to suspend the license or the permission for holding the entertainment granted under any law for the time being in force if the proprietor fails to make good the security within the time allowed for the purpose.

- (2) The order passed by the Assessing Authority to forfeit the security shall clearly state the amount forfeited and the forfeited amount shall not be withdrawn unless such order has been communicated in writing to the proprietor.
- (3) Where the license or permission has been suspended under sub rule (1), the Assessing Authority shall also have the power to adjust the balance of security towards the outstanding amount of up-to-date duty and to realize the remaining amount, if any, as arrears of land revenue.

29. Refund of security

Where the proprietor of an entertainment sells or otherwise disposes of his business and ceases to be the proprietor of such entertainment for the purposes of the Act or where he discontinues his entertainment, the Commissioner may, upon application, and after satisfying himself that no dues are outstanding and no case is pending for decision against the said proprietor under the Act or these rules, release the security and order the balance in the security deposit account to be refunded to the proprietor.

30. Exemption by government under section 14 of the Act

- (1) An application for exemption under sub section (3) of section 14 of the Act shall be presented to the Commissioner at least fifteen days before the proposed date of entertainment stating the full description and nature of entertainment and any other details which may be required by the Commissioner with necessary proof as also the particular clause of sub section (3) of section 14 under which exemption is sought.

PROVIDED that an application may be admitted after the expiry of the period thereof, if the applicant satisfies the Commissioner or any other officer authorized by him that he had sufficient cause for not preferring the application within that period.

- (2) The government may grant exemption on such terms and conditions as it may deem fit to impose in the particular case.
- (3) Where exemption is granted a certificate shall be issued to the applicant by the Commissioner or any other officer authorized by him and the same shall on demand be produced before an inspecting officer. The proprietor shall comply with the condition stated in the certificate.

31. Exemption by government under section 14(4) of the Act

- (1) The application for exemption under sub section (4) of section 14 of the Act shall be presented to the Commissioner, at least, fifteen days before the date of the entertainment stating clearly the full description, the nature of entertainment and the purpose of entertainment with necessary proof.

PROVIDED that the application may be admitted after the expiry of the period thereof, if the applicant satisfies the Commissioner or any other officer authorized by him that he had sufficient cause for not preferring it within that period.

- (2) The application for exemption shall be made in the manner required by the Commissioner.
- (3) Where the government is satisfied it may grant the exemption after taking such security as it may consider necessary to secure payment of the due duty in case the exemption is cancelled under sub section (6) of section 14 of the Act.
- (4) Where exemption is granted a certificate shall be issued to the applicant by the Commissioner or the officer authorized by him and the same shall, on demand, be produced before an inspection officer.
- (5) The proprietor of the exempted entertainment shall submit to the Commissioner all tickets for admission for attestation in the manner required by the Commissioner before bringing them into use. He shall also prepare and submit to the Commissioner within fifteen days from the date of entertainment full and true account of the ticket issued at different rates and the gross amounts collected from the sale thereof alongwith the counterfoils of used tickets and all the unused ticket books. He shall also furnish a full and true account of the expenditure incurred alongwith the vouchers, if so required by the Commissioner, within fifteen days from the date of the entertainment.
- (6) The proof of utilization of the entire gross proceeds for philanthropic, religious or charitable purposes shall be furnished by the proprietor of the entertainment within thirty days from the date of entertainment in such manner as may be required by the Commissioner.

PROVIDED that if the proprietor satisfies the Commissioner that he had sufficient reasons for not submitting the proof of utilization within the period prescribed, the Commissioner may extend the period of time to extend as he may deem fit.

32. Cancellation of exemption under section 14(6) of the Act

Where an exemption granted is proposed to be cancelled under sub section (6) of section 14 of the Act or under proviso to sub section (3) of section 14 of the Act, the Commissioner shall give a reasonable opportunity of being heard to the person to whom exemption was granted before submitting his findings to the government for such action as the government may deem fit.

33. Manner of sale of tickets

- (1) The tickets for admission to an entertainment or any other regular programme of entertainment shall be issued by the proprietor only from a booking office provided for the purpose. In case of programme of casual nature, the ticket shall be issued only from the counters which have been permitted by the Commissioner under sub rule (2) of rule 6.

34. Receipt for records taken into possession

Where any books of accounts or other records are taken into possession by any inspecting officer he shall grant a receipt for the same to the proprietor by making a list of all such records in duplicate and obtain the signatures of the proprietor on the duplicate copy thereof.

35. Recovery of government dues

For the amount of any duty, interest, penalty or other amount due under the Act and recoverable in terms of section 32 of the Act, the Commissioner may issue to the Collector a Recovery Certificate in **Form "14"**.

36. Special mode of recovery

For the purpose of section 33 of the Act, the Commissioner shall serve on the person a notice in **Form "15"** notifying the person of the requirement to pay the specified amount to the Commissioner in the manner prescribed in rule 41.

37. Delegation of powers

The powers under the Act or these rules shall be exercised by the Commissioner or by any other officer to whom such powers have been delegated in accordance with the provisions of the Act to the extent and in the manner prescribed under the Act or these rules.

38. Appeals

- (1) An appeal under sub section (3) of section 13 , sub section (3) of section 15, sub section (4) of section 19 of the Act, shall be preferred to the appellate authority alongwith along with a certified copy of the order against which the appeal is made and stating clearly the ground or grounds of appeal. A copy of the notice, if any, received, and the reply to notice, if any, given shall also be annexed with the appeal and the appeal should be presented before the Appellate Authority within 60 days from the date of impugned order.
- (2) A copy of the appeal alongwith its enclosures shall also be supplied simultaneously to the officer against whose order the appeal is preferred.
- (3) Where, on perusal of the appeal, the appellate authority is satisfied, it may grant a temporary stay and send a copy of its order to the Assessing

Authority and on receipt of such order no further action in the matter be taken by any of the said officer.

- (4) A copy of the final order passed by the appellate authority on the appeal shall also be sent to the Commissioner and,
- (i) if The appeal is finally allowed by the appellate authority and the temporary stay granted, if any, is confirmed, all further proceedings in the matter shall be dropped;
 - (ii) if the appeal is allowed only partially, the order under appeal shall stand amended in accordance with the orders issued by the appellate authority and action shall be as per amended orders;
 - (iii) if the appeal is rejected, the temporary stay granted, if any, shall stand vacated.

39. Manner of service of notice, etc.

Any notice or order under the Act or these rules shall be served by the officer issuing the same in any of the following ways, namely-

- (a) By sending the same to the person concerned under certificate of posting or by registered post at the address of his place of business or residence;
- (b) By giving it personally to the person concerned or his duly authorized manager or agent or to any adult member of his family if none of the aforesaid persons are available;
- (c) By affixing it at some conspicuous place at the last known place of business or residence of the person concerned.

40. Inspection book

Proprietor of every entertainment shall maintain an inspection book and produce the same immediately on demand for recording of remarks by various inspection officers. The inspection book shall contain one hundred pages serially numbered and shall be brought into use after getting the same authenticated in the manner as may be required by the Commissioner for the attestation of the ticket books. When an inspection book is exhausted a new inspection book shall be brought into use after getting it authenticated as aforesaid and the previous book shall be surrendered to the Commissioner for record after obtaining a receipt for the same which shall be pasted on the first page of the new inspection book.

41. Review

- (1) No application for review under sub section (2) of section 37 of an assessment or an order made under the Act or these rules shall be entertained if the application is not presented within thirty days from the date of such assessment or order.
- (2) The Commissioner or any person appointed under section 3 or the appellate authority shall be competent under sub section (2) of section 37 to review any assessment or order made by his predecessor in office.

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 1

APPLICATION FOR GRANT OF "ADMISSION FEE AND DUTY
COLLECTION AUTHORIZATION CERTIFICATE" TO BE ISSUED UNDER
SECTION 18 OF THE ACT.

To
The Entertainment Duty Officer,

I _____ proprietor/partner/karta/principal officer/head of department of the business known as _____ whose head office in J&K, situated at _____ hereby apply on behalf of the said business for grant of "**Admission Fee and Duty Collection Authorization Certificate**" under the J&K Entertainment Duty Act, 2016.

2. The nature of business is as under:-

3. Particulars in respect of the persons having interest in the business are as under:-

Sr. No.	Name in full	Father's/ Husband's name	Age	Extent of interest in the business	Present address	Permanent address	signatures

4. The business keeps accounts in _____ and maintain the following books of accounts:-

VERIFICATION

I/We _____ do hereby solemnly affirm and declare that the information contained in paragraphs 1 to 4 are true and correct to the best of my/our knowledge and belief.

Signature _____

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016
FORM 2

“ADMISSION FEE AND DUTY COLLECTION AUTHORIZATION CERTIFICATE” TO
BE ISSUED UNDER SECTION 18 OF THE ACT.

This is to certify that business known as _____ having its place of business at _____ has been authorized under section 18 of the J&K Entertainment Act, 2016 to charge payment for admission and collect entertainment duty and to deposit the same with the government as per the provisions of the Act and the rules framed thereunder:-

Name	Signature	Signature of authorized officer

Date

Signature of the authorized officer

Note: This certificate shall be displayed by the proprietor at his place of business.

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 3

TICKET PRESCRIBED UNDER RULE 5

S.No. _____

1. Name of entertainment _____
2. Place _____
3. Class and kind of ticket _____
4. Show/day and show _____
5. Admission charge _____
6. Entertainment duty _____
7. Total payable _____
8. Date of issue _____

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 4

SEASON TICKET PRESCRIBED UNDER RULE 10

Inner Foil

S.No. _____

Outer Foil

S.No. _____

1. Name of entertainment _____
2. Place _____
3. Class and kind of ticket _____
4. No. of show and date for which
issued _____
5. Admission charge _____
6. Entertainment duty _____
7. Total payable _____
8. Date of issue _____

Government of Jammu & Kashmir

Excise Department

J&K ENTERTAINMENT DUTY RULES, 2016

FORM 5

INFORMATION BEFORE HOLDING AN ENTERTAINMENT ON WHICH DUTY IS
LEVIABLE UNDER SECTION 6 OF THE ACT.

To
The Entertainment Duty Officer,

Sir,

I desire to hold an entertainment on which duty is leviable under section 6 of the J&K Entertainment Duty Act, 2016 and submit the following information as required under rule 12 of the rules made under the said Act:

1. Name of entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the proprietor
4. Name and permanent as well as local address of the person who will be responsible for management and for conducting day to day business
5. Place or places where shows are proposed to be held
6. Date from which shows are proposed to be started
7. Charge for admission to various classes (excluding duty), entertainment duty and total payable
8. Number of shows to be given daily as well as special shows, if any, and the time of starting of each show
9. Number of seats in each class
10. Starting S.No. of each kind of tickets for each class for each show
11. Total number of each kind of tickets printed for each class for each show
12. Whether exemption from payment of entertainment duty is claimed and, if so, specify purpose and the rule.
13. Specimen signature of the owner
14. Specimen signature of the person responsible for management.
15. Additional information, if any, required by the Commissioner

Date _____

Signature

Government of Jammu & Kashmir

Excise Department

J&K ENTERTAINMENT DUTY RULES, 2016

FORM 6

**INFORMATION BEFORE HOLDING AN ENTERTAINMENT WHERE
ADMISSION TO THE ENTERTAINMENT IS EXCLUSIVELY BY INVITATION.**

To
The Entertainment Duty Officer,

Sir,

I desire to hold an entertainment in which admission is solely on the basis of invitation and submit the following information as required under rule 12 of the rules made under the said Act:

1. Name of entertainment
2. Nature of entertainment
3. Name and permanent as well as local address of the proprietor
4. Name and permanent as well as local address of the person who will be responsible for management and for conducting day to day business
5. Place or places where shows are proposed to be held
6. Estimate of expenses with details
7. Source of meeting the expenses
8. Name of source and the amount sponsored by them
9. Number of shows to be given daily as well as special shows, if any, and the time of starting of each show
10. Total number of each kind of tickets printed for each class for each show
11. Name of place and date, if any, where shows were last held
12. Last serial number of each kind of ticket for each class and for each show issued at last place.
13. Manner and criteria of distribution of invitation cards
14. Outlets of distribution of invitation cards if distribution is on first come first serve basis
15. Specimen signature of the owner
16. Specimen signature of the person responsible for management.
17. Additional information, if any, required by the Commissioner

Date_____

Signature

Government of Jammu & Kashmir

Excise Department

J&K ENTERTAINMENT DUTY RULES, 2016

FORM 7

RETURN SHOWING THE NUMBER OF EACH KIND OF TICKETS ISSUED FOR VARIOUS CLASSES, GROSS AMOUNT RECEIVED FROM THE SALE OF TICKETS AND THE AMOUNT OF ENTERTAINMENT DUTY COLLECTED

Book No. _____

Serial No. _____

1. Name and nature of entertainment
2. Place of entertainment
3. Date of performance
4. Show
5. Time of starting of show
6. Admission fee and duty collection authorization certificate No:

Date:

Class	Price of admission ticket		No. of ticket issued			No. of tickets cancelled	Amount of refund made
	Admission charge	Entertainment Duty	Opening No.	Closing No.	No. issued		
1	2	3	4	5	6	7	8
Total Duty Collected	Remarks also mention No. of persons, if any, on duty						
9	10						

1. Total for the show
 2. Total brought forward
 3. Prospective total
- Remarks by inspecting office
Time of inspection _____

Certified that the above account has been prepared correctly and the number of person in each class tallies with number of ticket shown in column 6.

Signature of Proprietor/Manager

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

“FORM 8”

Application for **“Admission Fee and Duty Collection Authorization Certificate”** by
Cable TV/ direct-to-home (DTH) service provider
(To be submitted in duplicate)

To
The Entertainment Duty Officer,

_____.

Sub: Application for “Admission Fee and Duty Collection Authorization Certificate” by
Cable TV/ Direct-to-home (DTH) service provider

Sir,

1. (a) Name of the proprietor (individual / firm / company / association of persons / body of individuals)*
(b) Bank account
- (c) PAN No.
- (d) Age /Date of establishment/ Date of incorporation.
2. (a) Address (Office)
(b) Telephone number
3. (a) Nationality (for individual applicants / body of individuals)
(b) By birth / domicile
4. (a) Security Amount deposited
5. Area in which Cable TV/ direct-to-home (DTH) service is operating/ proposed to be set up.
6. Date from which the Cable TV/ direct-to-home (DTH) service is operating / proposed to be set up
7. Declaration in Form 9 enclosed Yes/No

I/Wethe
applicant(s) *(individual/firm/company/association of persons/body of individuals)
do hereby declare that the above facts are correct in all respect.

Signature of Applicant
*(individual/firm/company/
association of persons/
body of individuals)

Place
Date
Address.....

Name

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 9

I/We authorized person(s) of the
.....the Cable TV Network/ Direct-to-home (DTH) service do
hereby declare that –

- (1) I/We shall ensure that my/our Cable TV Network/ direct-to-home (DTH) service shall run in accordance with the provisions of the J&K Entertainment Duty Act, 2016 at all times.
- (2) I/We shall strive to the best of my/our ability to provide direct-to-home service to the satisfaction of the subscriber(s) of my/our Cable TV Network/ direct-to-home (DTH) service.
- (3) I/We shall strive to the best of my/our ability to ensure that my/our Cable TV Network/ direct-to-home (DTH) service is not used for any unlawful purpose.
- (4) I/We shall obtain the necessary approval/clearance from the relevant authority for the running of my/our Cable TV Network/ direct-to-home (DTH) service.
- (5) I/We shall abide all direction issued by the Government in respect of the running of a Cable TV Network/ Direct-to-home (DTH) service within the J&K.

Signature of authorized person(s)
*(individual/firm/company/
Association of persons/
body of individuals)

Place

Name

Date

Address.....

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 10

“Admission Fee and Duty Collection Authorization Certificate”

No.

Date

M/s Cable TV Network/ direct-to-home (DTH) service provider situated at..... and declared office inat is hereby authorized for collection of entertainment tax as levied as per the J&K Entertainment Duty Act, 2016 with following conditions.

1. The Duty Collection authorization certificate is valid for the premises stated above only.
2. This Duty Collection authorization certificate is not transferable.

Entertainments Duty Officer

.....

Place

Date

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

“FORM 11”

STATEMENT SHOWING DETAILS OF SUBSCRIBERS OF CABLE TV NETWORK/ DIRECT-
TO-HOME (DTH) AND THE ENTERTAINMENT DUTY DUE FOR THE MONTH
ENDING.....

1. Name of the Cable TV/ Direct-to-home (DTH) service provider
.....
2. **“Admission Fee and Duty Collection Authorization Certificate”** No and date
.....
3. Local and permanent residential
address of the proprietor
4. Area of business
(with the name of the locality etc.)
5. Business address of the proprietor.....
6. License number of Ministry of Information &
Broadcasting, Govt. of India
7. Month to which statement relates
- (a) Total No. of subscribers
- (b) Total amount received or receivable
from all subscribers
- (c) Amount of monthly entertainment duty
- (d) Amount and date of duty last paid
- (e) The first such return shall show the complete list of subscribers, along with the name
and address and the amount of duty calculated as per the rates notified by the
government in hard copy as well as in soft copy. The subsequent returns shall show
addition/deletion list of subscribers in hard copy showing the amount of duty
calculated as per the rates notified by the government and complete list of
subscribers in soft copy.

Certified that the information given above is correct and nothing material has been
concealed.

Date.....

Proprietor/Manager

*the proprietor of direct-to-home (DTH) service shall maintain data at his designated
office in Jammu/Srinagar depicting name of subscriber and address, rate of duty
applicable per subscriber, amount received from each subscriber and duty liability. The
data will be submitted to the Commissioner or any Officer authorized in his behalf, as
and when required and which shall be open for inspection.

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

“FORM 12

**STATEMENT SHOWING THE PARTICULAR OF ROOMS HAVING CABLE SERVICE/
DIRECT TO HOME (DTH) SERVICE AND ENTERTAINMENT DUTY DUE FOR THE
MONTH ENDING.....”;**

1. Name of the Hotel
.....
2. **“Admission Fee and Duty Collection Authorization Certificate”** No. and date
.....
3. Area of business
(with the name of the locality etc.)
5. Business address of the proprietor.....
7. Month to which statement relates
- (a) Total No. of subscribers
- (b) Total amount received or receivable
from all subscribers
- (c) Amount of monthly entertainment duty
- (d) Amount and date of duty last paid

Certified that the information given above is correct and nothing material has been concealed.

Date.....

Proprietor/Manager

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 13

**STATEMENT SHOWING NUMBER OF VIDEO GAME MACHINES EMPLOYED DURING A
MONTH AND THE AMOUNT OF DUTY PAYABLE.**

1. Name of the proprietor=
2. Address of the proprietor=
3. Duty collection authorization certificate No.=
4. Week to which duty relates=
5. Total no. of fresh cards sold during the week=
6. Total no. of issued cards recharged during the week=
7. Amount collected by selling of fresh cards during the week=
8. Amount collected by recharging old cards during the week =
9. Total amount collected during the week =
10. Amount of weekly duty paid=
11. Amount and date of duty last paid=

Certify that the information given above is correct.

Date

Proprietor/Manager

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

**“FORM 14”
Recovery Certificate**

Office of the Assessing Authority,.....

Date : _____

Recovery Certificate No. _____

To

The Collector

It is hereby certified that a sum of Rs. _____ is due from _____ on account of arrears of entertainment duty, interest and penalty as per details provided below:

Sr. No.	Date of issue of notice	Duty period	Amount due

As per our records, the proprietor has his principal place of business at _____ and the lists of additional places of business are provided below :-

- 1.
- 2.
- 3.

With reference to the provision of section 32 of the J&K Entertainment Duty Act, 2016 and the Rule 35 of J&K Entertainment Duty Rules, 2016, you are hereby requested to recover the said sum as if it was an arrear of land revenue. The amount recovered may please be credited in the appropriate Government Treasury (provide appropriate details).

As per our records, the particulars of the person or persons liable to pay the amount due under this certificate are given below:-

Name of the proprietor/partner/Director, etc.	Father's name	Residential address	Details of properties owned

Signature/Seal/Designation/Place/Date

Government of Jammu & Kashmir
Excise Department
J&K ENTERTAINMENT DUTY RULES, 2016

FORM 15

No.

Date

Notice for special mode of recovery under section 33 of the J&K Entertainment Duty Act, 2016.

To

----- (name of the proprietor)

----- (address of the proprietor)

Whereas a sum of Rs. _____ on account of duty / interest / penalty payable under the J&K Entertainment Duty Act, 2016 is due as arrears from <<Name of the Proprietor>> having his principle place of business at _____ who has failed to make payment of the said arrears; and

Whereas money is due or may become due to the said proprietor from your; or you hold or may subsequently hold money for/or on account of the said proprietor;

You are hereby required under section 33 of the to pay into the Government Treasury the amount due from you to, or held by you for or on account of the said proprietor up to amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may become due from you to the said proprietor or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith or such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 33 of the J&K Entertainment Duty Act, 2016 to have been under the authority of the proprietor and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said proprietor to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the proprietor after receipt of this notice, you will be personally liable to the Commissioner under section 33 of the J&K Entertainment Duty Act, 2016 to the extent of the liability discharged, or to the extent of the arrears of the proprietor towards tax / interest / penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Commissioner as mentioned above, shall, if it

remains unpaid, be recoverable as an arrear of land revenue under section 33 of the J&K Entertainment Duty Act, 2016.

Necessary challan for depositing the money to the credit of Government Treasury is enclosed herewith.

(Signature)/Seal of the authority/(Designation)/(Place)/(Date)

Copy to:
(Name of the proprietor)
(Address of the proprietor).”.