



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA ENTERTAINMENT TAX
(AMENDMENT) BILL, 2008**

(Bill No. 10 of 2008)

^{As}
~~To be~~ introduced in the Legislative Assembly of the State of Goa

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
MARCH, 2008.**

**The Goa Entertainment Tax (Amendment)
Bill, 2008.**

(Bill No. 10 of 2008)

A

BILL

*further to amend the Goa Entertainment Tax Act,
1964 (Act 2 of 1964).*

5 Be it enacted by the Legislative Assembly of Goa
in the Fifty-eightth Year of the Republic of India as
follows:- ninth

1. *Short title and commencement.*— (1) This Act
may be called the Goa Entertainment Tax
10 (Amendment) Act, 2008.

(2) It shall be deemed to have come into force
on 13th day of October, 2007.

2. *Amendment of section 2.*— In section 2 of the
Goa Entertainment Tax Act, 1964 (Act 2 of 1964)
15 (hereinafter referred to as the "principal Act"), for
clause (g), the following clause shall be
substituted, namely :- "(g) "Commissioner" means
the Commissioner of Entertainment Tax appointed
under sub-section(1) of section 2A of this Act;".

20 3. *Amendment of section 2A.*— In section 2A of
the principal Act,—

(i) for sub-section (1), the following sub-
section shall be substituted, namely:—

25 "(1) The Government shall appoint an
Officer to be called the Commissioner of

Entertainment Tax for carrying out the purposes of this Act.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Government shall appoint an 5
Additional Commissioner of Entertainment
Tax, Assistant Commissioner of Entertainment
Tax and such number of Entertainment Tax
Officers as it deems necessary to assist the
Commissioner in the execution of his 10
functions under this Act.”;

(iii) sub-section (5) shall be omitted.

4. *Insertion of new section 10A.*— After section 10 of the principal Act, the following section shall be inserted, namely:— 15

“10A. *Delegation of powers.*— (1) The Government may, subject to such restriction and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner or to any other officer, all or 20
any of its powers (not being powers relating to the appointment of Additional Commissioner of Entertainment Tax or Assistant Commissioner of Entertainment Tax or other officers) under this Act. 25

(2) The Commissioner may, by order in writing and subject to such restrictions and conditions as may be specified therein, delegate any of his powers under this Act to any officer subordinate to him.”. 30

5. *Repeal and Saving.*— (1) The Goa Entertainment Tax (Amendment) Ordinance, 2007 (Ordinance No. 6 of 2007) is hereby repealed.

(2) Notwithstanding the repeal of Goa 5
Entertainment Tax (Amendment) Ordinance, 2007 (Ordinance No. 6 of 2007), anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act, as 10
amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend sections 2 and 2A of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), so as to enable the Government to make appointment of officers at different levels for the purpose of said Act. Further, the Bill seeks to insert a new section 10A in the said Act so as to empower the Government to delegate its powers under the said Act to Commissioner and to enable the Commissioner to delegate its powers to any officers subordinate to him.

As the Legislative Assembly of Goa was not in session and the above mentioned amendments were required to be carried out immediately, the Governor of Goa promulgated the Goa Entertainment Tax (Amendment) Ordinance, 2007 (Ordinance No.6 of 2007), on the 13th day of October, 2007. The Bill seeks to replace the said Ordinance.

This Bill seeks to achieve the above objects.

FINANCIAL MEMORANDUM

No financial implications are involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 4 of Bill empowers the Government to delegate to the Commissioner its power under the Act, by notification in the official Gazette. Clause 4 of the Bill also empowers the Commissioner to delegate his powers under the Act to any officer subordinate to him by order in writing.

These delegations are of normal character.

Assembly Hall,
Porvorim-Goa.
14th March, 2008.

DAYANAND G. NARVEKAR
Minister for Finance

Assembly Hall,
Porvorim - Goa.
14th March, 2008.

R. KOTHANDARAMAN
Secretary to the Legislative
Assembly of Goa

Governor's Recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the Constitution of India, I.S.C Jamir, the Governor of Goa, hereby recommends to the Legislative Assembly of Goa, the introduction and consideration of the Goa Entertainment Tax (Amendment) Bill, 2008.

Extract of the Goa Entertainment Tax Act, 1964
(Goa Act 2 of 1964)

2. Definitions:— In this Act unless there is any thing repugnant in the subject or context

(a) **"Admission to any entertainment"** includes admission to any place in which the entertainment is held;

(b) **'Antennae'** means an apparatus which receive television signals that enables viewers to tune into transmission including national or international satellite transmission or moving pictures or series of pictures, by means of transmission of television signals by wire where subscriber's television sets at the residential or non-residential places are linked by metallic co-axial or optic fiber cable to a central system, called headend;

(c) **'Cable television'** means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a control system called the 'headend' and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder,".

(d) **'Cable operator'** means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network;

(e) **'Cable service'** means the transmission by cables of programmes including re-transmission by cables of any broadcast of television signals;

(f) **'Cable television network'** means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipments, designed to provide cable services, for reception by multiple subscribers;

(g) **'Commissioner'** means the Commissioner of Entertainment Tax appointed under sub-section (1) of section 2A and includes an Additional Commissioner of Entertainment Tax

(h) **"Complimentary ticket"** means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;

(i) **'Distributor'** means any person who is engaged in selling, supplying or distributing or making available on rental or hire basis feature films for exhibition of cinematograph show or providing cable television network by means of any system consisting of a set of closed transmission parts and associated signal generation, control and distributing equipments, designed to provide cable service for reception by multiple subscribers and/or cable operator whether for cash or for deferred payment, or for rental or for hire charges or for payment in any ratio or any proportion to the total payment in respect of the said sale/services;

(j) **Entertainment** with its grammatical variations and cognate expressions means,-

(1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set,

with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever.”;

(2) A horse race either live or displayed for viewing through any electronic media connected with the help of the server application or otherwise to which persons are admitted on payment;

(3) Any amusement or exhibition or performance or pageant or a game or a sport, whether held indoor or outdoor, to which the persons are admitted on payment;

(4) River/boat cruise or boat rides or water sports or para sailing or boat skiing or motor cart rides or any other similar activities of entertainment;

(5) Casinos and Casino games on slot machines, cyber cafe and/or pool parlours, disco and any other entertainment provided by clubs/ organisations/ institutions/individuals for commercial purpose but will not include entertainment defined separately;

(6) Dance performances, musical performances, theatrical performances including cultural programmes ,drama, ballets to which persons are admitted on payments;

(7) Circus to which persons are admitted on payment;

(8) DTH (Direct to Home) disc service for which persons are required to make payment by way of contribution or subscription or installation and any other charges collected in any manner whatsoever.;

[Amendment of section 2] [Act 20 of 2006 w.e.f. 1-9-2006]

(k) **“Government”** means the Government of the State of Goa;

(l) **“Month”** means a calendar month;
[Amendment of section 2] [Act 20 of 2006 w.e.f. 1-9-2006]

(m) **‘Payment for admission’** means the amount paid for admission and includes-

(i) any payment for seats or other accommodation in a place of entertainment;

(ii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance such person would not get ;

(iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof 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;

(iv) 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 tax or more tax is required;

(v) any payment made by a person or persons for having admitted for viewing any games or race or a show connected through any electronic media or services either with the help of server or control room ;

Explanation.— (1) Where any amount is separately charged on the ticket for admission as tax, the amount so collected by way of tax under this Act shall not form the part of payment for admission;

(2) Where any amount is charged as composite fee for the services rendered, without indicating the amount separately charged for payment for admission, such fees, when exceeding the amount of exemption so specifically provided, shall be deemed to have included the amount for payment for admission for the purpose of levy under this Act."

(n) "**Person**" includes an individual, any Government, any company whether incorporated or not, society, club, association or body of individuals, a Hindu undivided family, a firm, a local authority, and every artificial juristic person not falling within any of the preceding descriptions;" ;

[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(o) "**Place of entertainment**" means a place where the entertainment is held and includes the operating office and the place from where the entertainment is provided by means of cable connections from any type of antennae with the cable network attached to it or cable television or any off course betting center run by any club or association or individual for viewing any game or races or show connected through electronic media and such other place where account and other documents connected with the entertainment are kept;" ;

[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(p) "**Prescribed**" means prescribed by rules made under this Act;

[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(q) "**Proprietor**" in relation to any entertainment includes any person or a club or an institution or any organization responsible for or for the time being in charge of the management thereof or any person or persons conducting, organising, sponsoring or patronising any such entertainments;" ;
[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(r) "**Subscriber**" means a person who receives the signals of cable television network at a place indicated by him to the cable operator, without further transmitting it to any other person ;" ;
[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(s) "**Tax**" or "**Entertainment Tax**" means tax leviable under section 3 and under section 3E of this Act;" ;
[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(t) "**Schedule**" means schedule appended to this Act;" .

(u) "**Year**" means a financial year." .
[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

(v) "**Tribunal**" means Tribunal constituted as per section 2B." .
[Amendment of section 2][Act 20 of 2006 w.e.f. 1-9-2006]

2A. Taxing Authorities.—

(1) The Government shall appoint an officer to be called 'Commissioner and/or Additional Commissioner'

(2) The Government shall appoint an Assistant Commissioner of Entertainment Tax and such number of Entertainment Tax Officers as it deems necessary to assist the Commissioner in the execution of his function under this Act.

(3) The Commissioner may appoint such number of,— Assistant Entertainment Tax Officers; Entertainment Tax Inspectors; and

Other officers and such ministerial staff as he thinks necessary to assist him in the execution of his functions under this Act.

(4) The Commissioner and all other Officers and persons appointed under this section shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860

(5) The Government may, subject to such conditions and restrictions as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioner of Entertainment Tax, Assistant Commissioner of Entertainment Tax and Entertainment Tax Officers conferred on the Government by sub-section (1) and sub-section (2).

(6) The Commissioner and all officers and persons appointed under this Act shall exercise such powers as may be conferred and perform such duties as may be required by or under this Act.

(7) The superintendence and control for the proper execution of the provisions of this Act and rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner."
[Amendment of section 2A][Act 20 of 2006 w.e.f. 1-9-2006]

10. Powers of Commissioner.—

(1) In discharging his functions under this Act, the Commissioner shall have all the powers of a Civil Court for the purpose of,—

(a) proof of facts by affidavit;

(b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;

(c) compelling the production of documents; and

(d) issuing commissions for the examination of witnesses.

(2) In the case of any affidavit to be made for the purpose of this Act, any Officer appointed by the Commissioner may administer the oath to the deponent.

(3) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summon is issued by the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Commissioner may impose on him such fine not exceeding one thousand rupees as he thinks fit and the fine so levied may be recovered in the manner provided in this Act for recovery of arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(4) If any documents are produced by a person on whom a summon was issued by the Commissioner, and the Commissioner has reason to believe that any proprietor or person has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against such proprietor or person, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in

connection with the proceedings under this Act, or for a prosecution.”.

[Substitution of section 10][Act 20 of 2006 w.e.f. 1-9-2006]

Assembly Hall,
Porvorim - Goa.
14th March, 2008.

R. KOTHANDARAMAN
Secretary to the Legislative
Assembly of Goa