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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.XIII-I(I)E-TAX/2015

Dated, Agartala, the 10/08/2015.

NOTIFICATION

In exercise of the powers conferred under Section 27 of the Tripura Entertainment Tax Act, 1997, the State Government hereby makes the following rules to amend the Tripura Entertainment Tax Rules, 1998, with objective to carry out implementation of various provisions of the Tripura Entertainment Tax Act, 1997:-

Short title and commencement

Operator shall

1. (1) These Rules may be called the 'Tripura Entertainment Tax (Amendment) Rules, 2015.'

(2) These rules shall come into force from the date of their publication in official gazette.

2. Insertion of new rule 6A

After rule 6 of the principal rule, the following new rule namely, '6A' shall be inserted:-

"6A. (1) An application for Registration under subsection (1) of Section 6A for a Direct-to-Home (DTH) Service Provider or a Multi System Operator (MSO) shall be in Form-2A. Such application shall be signed and verified, in the case of:-

(i) individual, by the proprietor of the business;

(ii) an association of persons, by an adult member of the association authorized in this behalf;

(iii) a firm, by the managing partner or an adult member of the firm authorized in this behalf;

Registration for DTH Service Provider and Multi System Operator

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(iv) a Hindu undivided or joint family, by the Karta or the Manager or any adult member of the family authorized in this behalf;

(v) a company, by the Managing Director or the Secretary or the Manager or the Principal or the Chief Executive Officer of the Company in India, authorized in this behalf.

(2) The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

(3) On scrutiny of the application submitted in Form-2A, if the Commissioner or the Officer authorized by him in this behalf finds the application in order, shall ask the applicant to furnish a security of an amount and the manner of payment of security, as may be determined by the Commissioner or the Officer authorized by him in this behalf. On furnishing of the security by the applicant, the registration shall be granted and a certificate of registration shall be issued to the applicant in Form-3A.

(4) Register of Certificate of Registration issued to the DTH Service Provider and Multi System Operator shall be maintained by the Sub Divisional Officer in Form-3B."

3. Amendment of rule 10

The rule 10 of the principal rule, shall be substituted as under;-

Returns

rom the date

"10. (1) Every proprietor other than DTH Service Provider and Multi System Operator holding entertainment shall file returns in Form-5 to the Sub Divisional Officer;

of the firm authorized in this penalf;

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"Operator"

.No. 181

(2) Every DTH Service Provider shall file return in Form-5A alongwith a statement in Form-5B to the Sub Divisional Officer;

(3) Every Multi System Operator shall file return in Form-5C alongwith a statement in Form-5D to the Sub Divisional Officer;

(4) The returns under sub-rule (1), (2) & (3) shall be filed monthly within one month from the expiry of each month: 6. Amandment al

Provided that the Commissioner or any other officer not below the rank of Sub Divisional Officer may, by an order in writing, direct any proprietor or DTH Service Provider or Multi System Operator to submit return for period less than a month within such date as may be specified in the order, and may likewise at any time modify or annul such order and shall record the reason for directing any proprietor or DTH Service Provider or Multi System Operator to submit such return."

4. Insertion of new rule 11A

After rule 11 of the principal rule, the following new rule namely, '11A' shall be inserted:-

Maintenance and submission of accounts by DTH Service Providers and Multi System

"11A. The DTH Service Provider shall maintain a register in Form-6A and the Multi System Operator shall maintain a register in Form-6B, which shall be month wise. At the end of the every month a statement in Form-6A or Form-6B, as the case may be, shall be Operators submitted to the Sub Divisional Officer or any other officer authorised by the Commissioner."

5. Insertion of new rule 13A

After rule 13 of the principal rules, the following new rule namely, '13A' shall be inserted:-

Issue of receipt by DTH Service Providers and Multi System Operators

proprietor or DTH

Inspection

"13A. Every Proprietor of Cable Television Network. DTH Service Provider and Multi System Operator shall provide a receipt to the subscriber/customer in Form-9 charges whenever received against from the subscriber/customer."

6. Amendment of rule 17

(1) After clause (v) of sub-rule (1) of rule 17 of the principal rule, following new clause namely, '(vi)' shall be inserted:-

"(vi) the numbers of subscribers connected to DTH Service or the numbers of DTH Service Provider connected to the Multi System Operator."

(2) In sub-rule (2) of rule 17 of the principle rule, after expressions "including the cinema halls", the expressions ", DTH Service Providers and Multi System Operators" shall be inserted.

7. Amendment of Form-5

"At the end of the every month a statement in

The Form-5 prescribed under the principle rule 10 shall be substituted by a new Form-5 appended to these Rules. register in Form-6A and the Multi System Operator shall

By Order of the Governor,

Form-6A or Form-6B, as the case may be, shall be redito yns to realitio lanolaivio due ent of bettim (Dr. G.S.G. Ayyangar) Principal Secretary, er authorised by the Commissioner " Government of Tripura Finance Department

TET FORM NO. 2A [See Rule-6A]

Application Form for Registration for DTH Service Provider & Multi System Operator

The Sub-Divisional Officer (Sub Divisional Magistrate)

Affix a recent Passport size colour Photograph of the applicant duly attested by a Gazetted Officer

("Strike out a

13. Banker

5

1. Name of the Applicant

Family Name

First Name

e Middle Name

2. Sex and asbivora solves

To

: Male / Female

3. Nationality of ango man

[Proof of Nationality (Citizenship Certificate or Permanent Resident Certificate or Voter Identity Card or Aadhaar Card or Passport to be enclosed]

4. Address of the applicant

(i) Permanent:	No./Street	Street / Lane)
	City	(III) Sub-Division & Durpet
share L naibuladi	Pin Code	L. Particulars of Marable and Immova
(ii) Present:	No./Street	Property of Proprietors / Partners: :
Details of	City	SL No. Proprietor / Pro
Property	Pin Code	Partner's Name

[Proof of address (Electricity Bill or Telephone Bill or Bank Account or Ration Card or Rent Receipt or Passport or Citizenship Certificate or Permanent Resident Certificate or Voter Identity Card or Aadhaar Card or Driving License) to be enclosed]

5. Trade Name of the Business

6. Business Address

No.	/Street

City

Pin Code

(Proof of occupancy of the premises to be enclosed)

- 7. Telephone/Mobile No. Fax No .:_ E-Mail Id:
- 8. (a) Details of Proprietor / Partners in firm, Chief Executive in Company, Co-operative, etc. (Proof of Nationality and Address of the Proprietor / each Partner, as the case may be, to be enclosed):

	Sl. No.	Name	Status in the business	Permanent Home Address	Age	Father's / Husband's Name
dic.	pipggald	colour Ph	al-Magistrate).	Bridson Division		म्याणमध्यम्यात्वन् अतिहाः

(b) Interest (of Proprietor, Partners in Firm, Chief Executive in Company, Co-operative, etc.) in other Business:

Sl. No.	Name	Firm's Name	Address of the Firm	Registration number(s) of the firm, if any	

9. Nature of Business

: Direct-to-Home (DTH) Service Provider / Multi System Operator *

ista (i) Permanent:

(*Strike out whichever is not applicable) HProof of Nationality (Citizenship

- 10. Area for operation of business:
 - (i) Name of Town / Village
 - (ii) Exact area of operation (Road / Street / Lane)
 - (iii) Sub-Division & District
- 11. Particulars of Movable and Immovable Property including Landed Property of Proprietors / Partners:

Sl. No.	Proprietor / Partner's Name	Property Type (Movable / Immovable)	Details of Property	
	spont Bill or Bank	(Electricity Bill or Te)	Proof of address	

:

12. Information of Liability:

Sl. No.	Proprietor / Partner's Name	Nature of liability	Details of liability
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	۲	- Dusmess	TD TO STREET SOM

13. Banker's Name

Branch Name

Account Number:_ Nature of Account Held:

(Photocopy of the 1st Page of the Pass book or a cancelled check or Bank Account Statement to be enclosed)

14. Trade License issued by the Municipal Corporation / Municipal Council / Nagar Panchayat:

No._____ Date:_____ Period of validity: _____

(Photocopy of the license to be enclosed)

15. DTH Service Provider License

10 19

No._____ Date:_____ Period of validity (if any): _________ (Photocopy of the license to be enclosed)

16. Multi System Operator License

No._____ Date:_____ Period of validity (if any): ______ logo of the license to be enclosed)

17. Permanent Account Number (PAN)

(Photocopy of the PAN Card to be enclosed) and a same anived (see bbs)

18. Language to be used in maintaining accounts : ______

VERIFICATION

I _______ (Proprietor / Partner / Director / Secretary or any authorized Person) of _______ (Name of firm) hereby declare that the particulars given herein are correct and I hereby apply for registration for Tripura Entertainment Tax.

Place :	Signature of the applicant
Date :	Name in Full:
	Designation:

The firm / prop lase * is liable to pray tax w.e.t

FOR OFFICE USE ONLY

Date of Registration :	Day	Month	Year
Registration Number:	perilder or a		
Amount of Security depos	sit: (Rs.)	A application.	special list support and
Bank Scroll No.:		D	ate:
Remarks, if any :		tet opplicable.	trike out whichever is n

Signature of the Registering Authority

Tols certificate should be ext

TET FORM NO. 3A [See Rule-6A(3)]

Certificate of Registration for Direct-to-Home (DTH) Service Provider and Multi System Operator (MSO)

(Photocopy of the license to be enclosed)

Registration Certificate Number :

THIS IS TO CERTIFY THAT ___________(Name of the applicant) __________(Status) carrying on business, under the trade name of _________, whose principal place of business is situated at ________, (address) having area of operation __________ has been registered as a Direct-to-Home (DTH) Service Provider / Multi System Operator (MSO)* under section 6A of the Tripura Entertainment

Tax Act, 1997.

The Income Tax Permanent Account No. of the firm / proprietor *:

Name & address of Proprietor / Partners in firm, Chief Executive in Company, Co-operative, etc.*:

Sl. No.	Name	Status in the business	Permanent Home Address	Age	Father's Name	
		Name in Full:		STALL STALL		
		Desimation	Carner to Pyre			

The firm / proprietor * is liable to pay tax w.e.f. _

The certificate is valid w.e.f. _____ until cancelled.

Date :____

Sub Divisional Officer (Sub Divisional Magistrate) Place: _____

8

(*Strike out whichever is not applicable.)

This certificate should be exhibited at a conspicuous place within the premises of the Business.

TET FORM NO. 3B [See Rule-6A(4)]

Register of Certificate of Registration issued to the Direct-to-Home (DTH) Service Provider and Multi System Operator (MSO)

Name, address & jurisdiction of the registering authority:

Month :_____

Type of entertain rasY (cable, cinema, video etc.)

License valid till

Name and address of proprietor

SI. No.	Name & Address of the DTH Service Provider and MSO	Registration Number and date of issue	Date of liability to pay tax	Registered under section	Amount of Security deposited	Signature of Dealing Clerk	Signature of the Registering Authority	Remarks with signature
1	2	3	4	5	60119	I edi7tol x	nours of te	9
-						terest	nount of in	(ii) A1
-					1(ii) + (i)	t payable	stal amoun	(iii) T
			Ma	Challan			nount of te	
		UBU			(b	is enclose	nal challan	
	-						: 31	For othe
				•		: swod	umber of a	1. Total r
	Tax pavab (4) X (6	Fotal no. of persons admitted	(total ber of ws)		Tox on c	Rate o ticket	Capacity of the class	Class
	(7)	(6)	(1	2)	(4)	(8)	(2)	
				Total				-

TET	FC	DRM	IN	ю.	5
[Se	e F	Rule-	10	1)]	

Return Form

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[For ot]	her than Direct-to	-Home (DTH	Service Provide	er and Multi Sy	stem Operator (A	ISO)]	
Name an	nd address of	proprietor	:	10280 1			
Period o	f return		:1	: From			
License	No.		· · · · ·	srity:	istering autho	the reg	
License	valid till		:				
Type of	entertainment		:_		(ear:	Month	
(cable, c	inema, video	etc:)					
	le TV networ	No. Inc.	Rate	to Enter		Mame 6 Address of the	
	mum capacity		bers :_	Lisbility Reg	Aurope A	SI. of DTH	
2. No. o	f Subscribers	ty Dealin	Securi	u to pay	Vied Vied	Provide	
	bscribers gett	ing enterta	ainment free	or at reduce	d rate)	MSO	
3. Rate			:-			1-2-	
4. (i) A:	mount of tax f	or the peri	od :			-	
(ii) A	mount of inter	rest					
(iii) T	otal amount p	payable [(i)	+ (ii)] :				
(iv) A	mount of tax	paid :	Cha	allan No. ; _	Date	:	
(Orig	inal challan is	s enclosed)					
For oth	ers :					an ent	
1. Total	number of sh	ows :					
Class .	Capacity of the class	Rate of ticket	Tax on each ticket	(2) x (total number of shows)	Total no. of persons admitted	Tax payable (4) X (6)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Place			Signa	ine, of the	different si		

Total

2. (i) Amount of tax for the period	ROT TET.
(ii) Amount of interest	(628)
(iii) Total amount payable [(i) + (ii)]	autos of DTE Service in Botels
(iv) Amount of tax paid :	Challan No. :Date:
(Original challan is enclosed)	

The above statements are true to the best of my knowledge and belief.

Place :____

Signature of the authorised signatory Name in Full: ______ Designation:

(a) Mumber of colsest tions in Hotel(s)

(ii) interest payable if any

(iii) Total arcount payable [(i) + (iii)

given above are control to the heat of my knowledge and belief.

e Lessontus out to enurang Signature of the authorised signatory

Date :

certify that the particulars

TET FORM NO. 5A [See Rule-10(2)]

Return Form (a) sideved income lator (iii)

(To be submitted monthly by the Direct-to-Home (DTH) Service Provider)

	IUTIENEL CREIER IS CRCIOSEDI
1.	Name and Address of the DTH Service Provider :
2.	Registration No.
3.	Return month :
4.	Total number of new connection during the return month :
	(i) Number of individual subscribers :
	(ii) Number of connections in Hotel(s) :
5.	Total number of Subscribers during the return month :
	(i) Number of individual subscribers :
	(ii) Number of connections in Hotel(s) :
	(Statement in Form-5B in respect of connection in Hotels is enclosed with the Return)
6.	(i) Total amount of Entertainment Tax payable for the :
	(ii) Interest payable, if any :
	(iii) Total amount payable [(i) + (ii)] :
7.	Total amount paid :
8.	Challan No. & Date (Original challan is enclosed)

I ______ certify that the particulars given above are correct to the best of my knowledge and belief.

Place :

Date :

Signature of the authorised signatory Name in Full:_____ Designation: _____

Seal

TET FORM NO. 5B [See Rule-10(2)]

Statements in respect of connection(s) of DTH Service to Hotels

(To be submitted alongwith monthly return by the Direct-to-Home (DTH) Service Provider)

1. Name & address of the DTH Service Provider

2. Registration No.

3. Return month

4. Details of connections in Hotel(s):

Sl. No.	Name & Address of Hotel	Total no. of rooms connected	Total no. of TV Sets (including lounge, office, reception, etc.) having DTH service connection	Rate of Entertainment Tax per set	Amount of Entertainment Tax payable	Remarks
		Hors 1	e TV Operators	debages agroad		
		tted	o (ii) is subm	tors for both (i	Cable TV Opera	to jeil)
				ac ketting	Lana Succession	0.10 · · · ·
		the : 1	ix payable for	itertainment T	amount of E	3. (i) Tota
				ny	est payable, if a	enur (e)
				((ii) + (i)) 5	d aprount payab	toT (iii)
					bieg tough	in Total of
	Mo	nthly, Total	enclosed) vintu	ginai challan is	HO, OBCOD ON	

I ______ certify that the particulars given above are correct to the best of my knowledge and belief.

Place : disting beamoniture and to outling

Signature of the authorised signatory

Name in Full:

Designation:

Date :

Seal

TET FORM NO. 5C [See Rule-10(3)]

Return Form

Hotels

[To	be	submitted	monthly	by	the	Multi	System	Operator	(MSO)]		
						al mant				directore e	(To be

1.	Name and Address of the Multi System Operator (MSO) :
2.	Registration No. :
3.	Return month :
4.	Total number of new connection during the month :
	(i) Number of Cable TV Operators
	(ii) Number of Hotel(s) operates as Cable TV Operators :
5.	Total number of Cable TV Operators during the month :
	(i) Number of Cable TV Operators other than Hotel(s) :
	(ii) Number of Hotel(s) operates as Cable TV Operators :
	(List of Cable TV Operators for both (i) & (ii) is submitted in Form-5D alongwith the Return)
6.	(i) Total amount of Entertainment Tax payable for the : month
	(ii) Interest payable, if any :
	(iii) Total amount payable [(i) + (ii)] :
7.	Total amount paid :
8.	Challan No. & Date (Original challan is enclosed)

I ______ certify that the particulars given above are correct to the best of my knowledge and belief.

Place :	Signature of the authorised signatory
	Name in Full:
Date :	noisensie Designation:
Los P	Seal

TET FORM NO. 5D

[See Rule-10(3)]

List of Cable TV Operators

[To be submitted monthly alongwith return by Multi System Operator (MSO)]

1. Name & address of the

Multi System Operator (MSO)

- 2. Registration No.
- 3. Return month

4. List of Cable TV Operators:

Sl. No.	Name & Address of the Operators	Subscriptions / charges received during the month	Rate of Entertainment Tax	Amount of Entertainment Tax payable	Remarks		
-							
	• •						
	Monthly Total						

I _ certify that the particulars given above are correct to the best of my knowledge and belief.

Designation:

Place :_____ Signature of the authorised signatory Name in Full:

Name & address of the

Details of subscribers

Date :_

Seal

TET FORM NO. 6A

(See Rule-11A)

Register to be maintained by DTH Service Provider

	ne & address of th		anna Spíraíon (i		· · · · · · · · · · · · · · · · · · ·	
DTH	DTH Service Provider					
Reg	istration No.:		MSO)]	tem Operator () on No.	2. Registrati	
Mo	nth:	connection di	tring the month	Year:	3. Return m	
Det	ails of subscribers	s: Openions		ble TV Openete	4. List of Ca	
Sl. No.	Name & Address of Subscribers including hotel	No. of connections	Entertainment Tax	Entertainment Tax payable (in Rs.)	Remarks	
1	2	. 3	4	5	6	
-	the the tree	compare for the	(1) (1) (8 (11) 18 SI	tomatica and		
	terest parable	it any				
	rian postar pa					
1	the amount pers		The second	Monthly		
	M	lonthly Total	146/01			

Place :______ Signature of the authorised signatory

given above are correct to the best of my knowledge and beliefs such rever

Name in Full: _____

Date :_____ Designation: ____

Seal

TET FORM NO. 6B (See Rule-11A)

Register to be maintained by Multi System Operator (MSO)

Name & address of the	Dperators / Dl against charge	Network C	Cable Television	perators for	0
Multi System Operator (MSO)	*				
mani bystem operator (moo)					S/M

Registration No.:

Month:

Year:

Registration Number:

Details of Cable TV Operators:

Sl. No.	Name & Address of Operators	Subscriptions / charges received during the month	Rate of Entertainment Tax	Amount of Entertainment Tax payable	Remarks
1000	in a lagor	abel			30
10 1		inter listrovi	89	Rupe	
101	SPAIRID 101		etion) Dout eee	number of conn	
10101	necwork / N	VI JUBO (Jok	territoria aditat	le TV Network* 6	System Cal
	16	91	IC Introne one of		
	*				
				and an other and the	
tory.	orised signat	Monthly Total	Signa	Tagrissons an	C O Manual Si

Name in Full:

Designation:

Place :___

Signature of the authorised signatory Name in Full:

Date :_

("Strike out which applicable is not applicable i

Designation: _____

Printed at the Tripura Government Press, Agartala.

TET FORM NO. 9

(See Rule-13A)

Register to be maintaine TqIEDERi System Operator (MSO)

.

(To be issued by Cable Television Network Operators / DTH Service Providers / Multi System Operators for Cable Television Network against charges received from the subscribers)

M/S	Registration No.:			
Address:				
Registration Number:	Details of Cable TV Operators:			
x Tax payable	No. Address of received during Entertai Operators the month Ta			
	(name of Subscriber)			
of (address) a sum of Rs [Rupees (in words)] against charges for (number of connection) DTH service / Cable TV network / Multi System Cable TV Network* for the month of, Year				
Signature of the Subscriber Name in Full: Date:	Designation:			
ture of the authorised signatory in Full:				

(*Strike out whichever is not applicable.)

Printed at the Tripura Government Press, Agartala.