

No. 75 A

Registered No. N. E. 930.

**TRIPURA**  **GAZETTE**

*Published by Authority*

**EXTRAORDINARY ISSUE**

---

*Agartala, Monday, March 30, 2015 A. D., Chaitra 9, 1937 S. E.*

---

PART--III- Acts of Tripura Legislature

GOVERNMENT OF TRIPURA  
LAW DEPARTMENT  
SECRETARIAT : AGARTALA

*No.F.8(16)-Law/Leg-I/2014*

*Dated, Agartala 30th March, 2015*

**NOTIFICATION**

The following Act of the Tripura Legislative Assembly received the assent of the Governor on 27-03-2015 and is hereby published for General Information.

D. M. JAMATIA  
L.R & SECRETARY, LAW.  
GOVERNMENT OF TRIPURA

---

**THE TRIPURA ENTERTAINMENT TAX (AMENDMENT) ACT, 2014**

**AN**

**ACT**

to amend the Tripura Entertainment Tax Act, 1997.

WHEREAS it is felt expedient to amend the Tripura Entertainment Tax Act, 1997,

BE it enacted by the Tripura Legislative assembly in the sixty sixth year of Republic of India as follows:-

**1. Short title and commencement:**

- i) This Bill may be called "The Tripura Entertainment Tax (Amendment) Act, 2014";**
- ii) It extends to the whole of Tripura;**
- iii) It shall come into force at once from the date of its publication in the Official Gazette.**

**2. Amendment of Section 1:**

In Sub-section (1) of Section 1 of the Tripura Entertainment Tax Act, 1997 (hereinafter referred to as 'Principal Act'), after the word "Tripura" and before the word "Tax", the word "amusement" shall be substituted with the word "Entertainment".

**3. Amendment of Section 2:**

- i) In sub-section (d) of Section 2 of the Principal Act, after the expressions "cable television network" and before the expressions "and any other class of entertainment" the expression " , **all DTH (direct-to-home) services provided through antennae or cable television or any other means or devices and Multi System Operator (MSO) engaged in the business of receiving and distributing satellite television signals, communication network, including production and transmission of programmes and packages.**" shall be added.
- ii) After sub-section (k) of Section 2, three new sub-sections namely '(l)', '(m)' and '(n)' shall be inserted, as under:-

"(l) - '**DTH Services**' means distribution of multi-channel television programmes by using a satellite system by providing television signals direct-to-subscriber's premises without passing through an intermediary such as Cable Operator."

"(m) - '**Subscriber**' means a person who receives the signals of television networks and value-added services from direct-to-home (DTH) broad casting service at a place indicated by him to the service provider, without further transmitting it to any other person.

**Explanation** - In case of Hotel or Restaurant each room or premises where signals of direct to home broadcasting service are received shall be treated as a separate place of entertainment and for that purpose the Proprietor of the Hotel or Restaurant shall be the subscriber for all the rooms or premises that receive signals of the direct to home broadcasting service."

*“(n) – ‘Multi System Operator’ means a person engaged in the business of receiving and distributing satellite television signals, communication network, including production and transmission of programmes and packages.”*

**4. Amendment of Section 4:**

In Section 4 of the Principle Act, the expressions, “Proprietor of a cable television network shall be liable to pay tax at such rate for every subscriber to such cable television network as specified in the schedule attached to this Act” shall be substituted by the following expressions:-

“Proprietor of a cable television network shall be liable to pay tax at such rate for every subscriber to such cable television network as specified in the schedule attached to this Act and shall provide a receipt against charges paid, to the subscriber/customer, *in the format*, as may be prescribed.”

**5. Insertion of new Section 4A:**

After Section 4 of the Principal Act, a new Section ‘4A’ shall be inserted as follows:-

“4A – The dealers of DTH (direct-to-home) service provider shall be liable to pay tax at such rate as specified in the Schedule attached to this Act on any amount collected from the customer / subscriber against DTH service provided and shall provide a receipt against charges paid, to the subscriber/customer, *in the format*, as may be prescribed.”

**6. Insertion of new Section 4B:**

*After Section '4A', a new Section '4B' shall be inserted as follows:-*

*"4B – Tax on Multi System Operator- Notwithstanding anything contained in sections 4 and 4A, there shall be levied and collected a tax at the rate as specified in the Schedule attached to this Act on the amounts received by a Multi System Operator towards distributing satellite television signals, communication network, including production and transmission of programmes and packages and a Multi System Operator shall provide a receipt against charges paid, to the subscriber/customer, in the format, as may be prescribed."*

**7. Insertion of a new Section:**

After Section 6 of the Principal Act, a new Section namely Section '6A' shall be inserted as follows:-

**"6A. Registration –**

- (1)** Notwithstanding anything contained in Section 6, the provider of every direct-to-home (DTH) service and the Multi System Operator (MSO) shall apply for registration to the Commissioner in the prescribed manner;
- (2)** If the said authority is satisfied after such enquiry, as may be deemed necessary, that an application for registration is in order, he shall grant Registration to the applicant and issue a Certificate of Registration, in the prescribed form as per Rules made under this Act;

(3) *The Commissioner may, for good and sufficient reasons, to be recorded in writing, require the person, who has applied for registration under sub-section (1), to furnish in the prescribed manner, such security, as may be prescribed for securing proper and timely payment of tax or any other sum payable by him under this Act.*

**8. Amendment of Section 10:**

After sub-section (1) of Section 10, the following new sub-sections namely sub-section (2), (3) and (4) shall be inserted as under:-

*“(2) Every registered DTH Service Provider and Multi System Operator (MSO) shall furnish return in the prescribed form for such period, by such date and to such authority, as may be prescribed;*

*(3) Every registered DTH Service Provider and Multi System Operator (MSO) required to file return under sub-section (2) shall pay the full amount of tax payable according to the return into the Government Treasury or in such other manner as may be prescribed, and shall furnish alongwith the return a receipted copy of challan showing full payment of such amount;*

*(4) If any registered DTH Service Provider or if any registered Multi System Operator (MSO) liable to pay tax under this Act, without sufficient cause, fails to pay the amount of tax due and interest alongwith return, the Commissioner may, after giving such DTH Service Provider or the Multi System Operator (MSO), as the case may be, reasonable opportunity of being heard, direct him to pay in addition to the tax and interest payable by him a penalty, not exceeding one and half times of the tax due but which shall not be less than 10% of that amount.”*

**9. Amendment of Section 18:**

*The expressions, in Section 18 of the Principal Act shall be substituted with the following expressions:-*

“If any proprietor fails to pay the amount of tax due within the time prescribed for its payment, such proprietor shall, in addition to the tax, be liable to pay simple interest, at the rate of one and half per cent, per month on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period, for the period commencing on the day following the day of expiry of the due date to the date of payment or the date of assessment, whichever is earlier. If any proprietor fails to pay interest along with the return or revised return in accordance with the provisions of this subsection, such interest shall be levied by the Commissioner or any officer authorized in this behalf by him.

Explanation- For the purpose of calculating interest;-

(a) ‘month’ shall means thirty days;

(b) where the period of defaults is in respect of a period of less than one month, the interest shall be computed proportionately.”

**10. Amendment of Schedule:**

After Section 28 of the Tripura Entertainment Tax Act, 1997 the existing Schedule shall be substituted by the following new Schedule:

**"SCHEDULE**

Sl. No.	Nature of Entertainment	Rate of Entertainment Tax
A	Admission to cinematographic exhibition including video shows.	20% of face value of ticket excluding service charge. A tax free service charge @ Rs.3/- per ticket for AC halls and Rs. 2/- per ticket for Non-AC halls can be taken by the Proprietor in addition.
	The proprietor of a cinema hall, who makes any expansion or modernization of his existing cinema hall through technical up-gradation/introduction of new or additional facilities shall be entitled to retain, by way of subsidy, the amount of entertainment tax collected, under the provisions of the Act for a period of two years or till such date when such amount does not exceed the total amount invested for the purpose of the aforesaid expansion / modernisation, whichever is earlier.	
B	Admission to all other entertainment covered under section 3 of the Act. When price of the ticket excluding tax is;	
	Less than Rs. 3/-	25%
	Less than Rs. 20/- but more than or equal to Rs. 3/-	50%
	More than or equal to Rs. 20/-	100%
	Ticket upto Rs. 100/- in case of theatrical and other similar performances other than cinematographic exhibitions and video shows organised by Cultural Groups.	Nil
	Ticket above Rs. 100/- in case of theatrical and other similar performances other than cinematographic exhibitions and video shows organised by Cultural Groups.	20%



	<i>Puppet Dance (Putul Nach) performed by local group(s)</i>	<i>Exempted</i>
<b>C</b>	Cable Television Network	10% of the monthly subscription subject to a minimum of Rs. 10/- per subscriber per month.
<b>D</b>	DTH (direct-to-home) services	<b>(a)</b> Rs.25/- per subscriber per month in case of individual subscribers. <b>(b)</b> Rs.50/- per TV set served by direct to home service per month in case of hotels.
<b>E</b>	Multi System Operator (MSO)	10% on the amounts received monthly by a Multi System Operator towards distributing satellite television signals, communication network, including production and transmission of programmes and packages.”

**D. M. JAMATIA**  
**L.R & SECRETARY, LAW.**  
**GOVERNMENT OF TRIPURA**