

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE****Agartala, Monday, August 10, 2015 A. D., Sravana 19, 1937 S. E.**

**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/2015Dated, 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

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:-

Registration for
DTH Service
Provider and
Multi System
Operator

"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;

(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 **"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;

(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:

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 Operators

"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 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

"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 against charges whenever received from the subscriber/customer."

6. Amendment of rule 17

Inspection

(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 the expressions "including cinema halls", the expressions ", DTH Service Providers and Multi System Operators" shall be inserted.

7. Amendment of Form-5

The Form-5 prescribed under the principle rule 10 shall be substituted by a new Form-5 appended to these Rules.

By Order of the Governor,

ema
7/12/15

(Dr. G.S.G. Ayyangar)
Principal Secretary,
Government of Tripura
Finance Department

TET FORM NO. 2A

[See Rule-6A]

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

To
The Sub-Divisional Officer (Sub Divisional Magistrate)

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

1. Name of the Applicant

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Family Name

First Name

Middle Name

2. Sex : Male / Female

3. Nationality :

[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 : _____

City : _____

Pin Code : _____

(ii) Present: No./Street : _____

City : _____

Pin Code : _____

[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

(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 *

(*Strike out whichever is not applicable)

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

12. Information of Liability:

Sl. No.	Proprietor / Partner's Name	Nature of liability	Details of liability

13. Banker's Name : _____

Branch Name : _____

Nature of Account Held: _____ Account Number: _____

(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

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): _____

(Photocopy of the license to be enclosed)

17. Permanent Account Number (PAN)

(Photocopy of the PAN Card to be enclosed)

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: _____

Seal

FOR OFFICE USE ONLY

Date of Registration :

Day	Month	Year

Registration Number: _____

Amount of Security deposit: (Rs.) _____

Bank Scroll No.: _____

Date: _____

Remarks, if any : _____

Signature of the Registering Authority

TET FORM NO. 3A

[See Rule-6A(3)]

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

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

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: _____

(*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 : _____

Year : _____

Sl. 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	6	7	8	9

TET FORM NO. 5

[See Rule-10(1)]

Return Form

[For other than Direct-to-Home (DTH) Service Provider and Multi System Operator (MSO)]

Name and address of proprietor : _____
 Period of return : From..... To.....
 License No. : _____
 License valid till : _____
 Type of entertainment : _____
 (cable, cinema, video etc.)

For cable TV network only :

1. Maximum capacity of subscribers : _____
 2. No. of Subscribers : _____
 (incl. subscribers getting entertainment free or at reduced rate)
 3. Rate of tax : _____
 4. (i) Amount of tax for the period : _____
 (ii) Amount of interest : _____
 (iii) Total amount payable [(i) + (ii)] : _____
 (iv) Amount of tax paid : _____ Challan No. ; _____ Date: _____
 (Original challan is enclosed)

For others :

1. Total number of shows :

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)
Total						

2. (i) Amount of tax for the period : _____
 (ii) Amount of interest : _____
 (iii) Total amount payable [(i) + (ii)] : _____
 (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
Date : _____	Name in Full: _____
	Designation: _____
	Seal
	(Statement in Form-5B in respect of connection in Hotels is enclosed with the Return)
	(i) Total amount of Entertainment Tax payable for the return month
	(ii) Interest payable, if any
	(iii) Total amount payable [(i) + (ii)]
	Total amount paid
	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: _____ Designation: _____
 Seal

TET FORM NO. 5A

[See Rule-10(2)]

Return Form

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

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 return 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 : _____

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
Monthly Total						

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 : _____ Designation: _____

Seal

TET FORM NO. 5C

[See Rule-10(3)]

Return Form

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

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 : _____ Designation: _____

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.

Place : _____ Signature of the authorised signatory

Name in Full: _____

Date : _____ Designation: _____

Seal

TET FORM NO. 6A

(See Rule-11A)

Register to be maintained by DTH Service Provider

Name & address of the DTH Service Provider : _____

Registration No.: _____

Month: _____

Year: _____

Details of subscribers:

Sl. No.	Name & Address of Subscribers including hotel	No. of connections	Rate of Entertainment Tax	Entertainment Tax payable (in Rs.)	Remarks
1	2	3	4	5	6
Monthly Total					

Place : _____

Signature of the authorised signatory

Name in Full: _____

Date : _____

Designation: _____

Seal

Seal

TET FORM NO. 6B

(See Rule-11A)

Register to be maintained by Multi System Operator (MSO)

Name & address of the Multi System Operator (MSO) _____

Registration No.: _____

Month: _____

Year: _____

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
Monthly Total					

Place : _____

Date : _____

Signature of the authorised signatory

Name in Full: _____

Designation: _____

Seal

TET FORM NO. 9

(See Rule-13A)

RECEIPT

(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 _____

Address: _____

Registration Number: _____

Receipt Number: _____

Date: _____

Received from _____ (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

Signature of the authorised signatory.

Name in Full: _____

Name in Full: _____

Date: _____

Designation: _____

Seal _____

(*Strike out whichever is not applicable.)