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:

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 sub-section (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;

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

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

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:-

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:

"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

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

"(vii) 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,

(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

<table>
<thead>
<tr>
<th>Family Name</th>
<th>First Name</th>
<th>Middle Name</th>
</tr>
</thead>
</table>

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):

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Status in the business</th>
<th>Permanent Home Address</th>
<th>Age</th>
<th>Father's / Husband's Name</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Firm's Name</th>
<th>Address of the Firm</th>
<th>Registration number(s) of the firm, if any</th>
</tr>
</thead>
</table>

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:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Proprietor / Partner's Name</th>
<th>Property Type (Movable / Immovable)</th>
<th>Details of Property</th>
</tr>
</thead>
</table>

12. Information of Liability:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Proprietor / Partner's Name</th>
<th>Nature of liability</th>
<th>Details of liability</th>
</tr>
</thead>
</table>

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: ____________________ Date: ____________

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.) ____________________ Date: ____________

Bank Scroll No.: ____________________

Remarks, if any: ____________________

Signature of the Registering Authority
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 ____________________________, 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.*:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Status in the business</th>
<th>Permanent Home Address</th>
<th>Age</th>
<th>Father's Name</th>
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</table>

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.)
## 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: __________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of the DTH Service Provider and MSO</th>
<th>Registration Number and date of issue</th>
<th>Date of liability to pay tax</th>
<th>Registered under section</th>
<th>Amount of Security deposited</th>
<th>Signature of Dealing Clerk</th>
<th>Signature of the Registering Authority</th>
<th>Remarks with signature</th>
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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:

<table>
<thead>
<tr>
<th>Class</th>
<th>Capacity of the class</th>
<th>Rate of ticket</th>
<th>Tax on each ticket</th>
<th>(2) x (total number of shows)</th>
<th>Total no. of persons admitted</th>
<th>Tax payable (4) X (6)</th>
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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.

<table>
<thead>
<tr>
<th>Place: __________</th>
<th>Signature of the authorised signatory</th>
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<tbody>
<tr>
<td>Date: __________</td>
<td>Name in Full: ____________________________</td>
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<td>Designation: ____________________________</td>
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I certify that the particulars given above are correct to the best of my knowledge and belief.
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 along with 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):

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of Hotel</th>
<th>Total no. of rooms connected</th>
<th>Total no. of TV Sets (including lounge, office, reception, etc.) having DTH service connection</th>
<th>Rate of Entertainment Tax per set</th>
<th>Amount of Entertainment Tax payable</th>
<th>Remarks</th>
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**Monthly Total**

I hereby 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 along with 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
Tripura Gazette, Extraordinary Issue, August 10, 2015 A. D.

**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:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of the Operators</th>
<th>Subscriptions / charges received during the month</th>
<th>Rate of Entertainment Tax</th>
<th>Amount of Entertainment Tax payable</th>
<th>Remarks</th>
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<th>Monthly Total</th>
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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:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of Subscribers including hotel</th>
<th>No. of connections</th>
<th>Rate of Entertainment Tax</th>
<th>Entertainment Tax payable (in Rs.)</th>
<th>Remarks</th>
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</table>

Monthly Total

Place: __________________________

Signature of the authorised signatory

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 Multi System Operator (MSO)

Registration No.: __________________________

Month: __________________________ Year: __________

Details of Cable TV Operators:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of Operators</th>
<th>Subscriptions / charges received during the month</th>
<th>Rate of Entertainment Tax</th>
<th>Amount of Entertainment Tax payable</th>
<th>Remarks</th>
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**Monthly Total**

Place: __________ Seal: __________  
Signature of the authorised signatory  
Name in Full: __________________________

Date: __________ 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 __________________________________________

(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: __________________________

________________________

Signature of the authorised signatory.

Name in Full: __________________________

Designation: __________________________

Seal

(*Strike out whichever is not applicable.)

Printed at the Tripura Government Press, Agartala.