



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष २, अंक ५५]

शनिवार, जानेवारी १५, २०११/पौष २५, शके १९३२

[पृष्ठे ३, किंमत : रुपये १९.००

असाधारण क्रमांक ५

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Entertainments Duty (Amendment) Ordinance, 2011 (Mah. Ord. III of 2011), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,  
Secretary to Government,  
Law and Judiciary Department.

(Translation in English of the Bombay Entertainments Duty (Amendment) Ordinance, 2011 (Mah. Ord. III of 2011), published under the authority of the Governor.).

### REVENUE AND FORESTS DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 15th January 2011.

### MAHARASHTRA ORDINANCE No. III OF 2011.

#### AN ORDINANCE

*further to amend the Bombay Entertainments Duty Act, 1923.*

WHEREAS both Houses of the State Legislature are not in session ;

AND WHEREAS the Governor of Maharashtra is satisfied that

Bom. I of 1923. circumstances exist which render it necessary for him to take immediate action further to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing ;

महाराष्ट्र शासन राजपत्र असाधारण भाग आठ, जानेवारी १५, २०११/पौष २५, शके १९३२

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title  
and  
commence-  
ment.

1. (1) This Ordinance may be called the Bombay Entertainments Duty (Amendment) Ordinance, 2011.

(2) It shall come into force at once.

Amendment  
of section 3  
of Bom. I  
of 1923.

2. In section 3 of the Bombay Entertainments Act, 1923, in sub-section (1),—

Bom. I  
of  
1923.

(i) for the words " on all payments for admission " the words " on payment for admission fixed by the proprietor " shall be substituted ;

(ii) in clause (b), in TABLE,—

(a) in column (3), for the heading " Amount payable as entertainment duty out of Gross value of the ticket " the heading " Rate of entertainment duty on payment for admission fixed by the proprietor " shall be substituted ;

(b) against entry 4, in column (3), for the words " No duty " the figures and words " 10 per cent. " shall be substituted.

STATEMENT

The Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), has been enacted for the levy and collection of a duty in respect of admission to certain entertainments mentioned in the said Act. Section 3 of the said Act specifies the different rates of entertainment duty on different types and forms of entertainments and for different areas.

2. Section 3 (1)(b) of the said Act provides for levy of an entertainment duty on the gross value of the ticket, however, subsection (1)(c) of the said section 3 provides for levy of entertainment duty on payment for admission fixed by the proprietor. The Government, therefore, considers it expedient to remove this anomaly by rationalising the basis of levy of an entertainment duty and for that purpose to amend section 3(1) of the said Act for providing levy of the entertainment duty on payment for admission fixed by the proprietor. It is further considered expedient to amend the Table in the said section 3 (1)(b) with a view to levy an entertainment duty also within limits of the areas presently not covered in the said Table.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Bombay Entertainments Duty Act, 1923, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,  
Dated the 15th January 2011.

K. SANKARANARAYANAN,  
Governor of Maharashtra.

By order and in the name of the Governor of Maharashtra,

S. S. KSHATRIYA,  
Principal Secretary to Government.