



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक १८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी 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 Maharashtra Entertainments Duty (Amendment) Bill, 2013 (L. A. Bill No. X of 2013), introduced in the Legislative Assembly on the 5th April 2013, 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.

L. A. BILL No. X OF 2013.

A BILL

further to amend the Maharashtra Entertainments Duty Act.

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

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing; and, therefore, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2013 on the 22nd February 2013;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature with certain changes; it is hereby enacted in the Sixty-fourth Year of the Republic of India as follows:—

I of
1923.

Mah.
Ord. IV
of 2013.

Short title
and
commencement.

1. (1) This Act may be called the Maharashtra Entertainments Duty (Amendment) Act, 2013.

(2) It shall be deemed to have come into force on the 22nd February 2013.

Amendment
of section 2 of
I of 1923.

2. In section 2 of the Maharashtra Entertainments Duty Act (hereinafter referred to as "the principal Act"),—

I of
1923.

(a) in clause (b),—

(i) in the second proviso, for the words "five rupees in case of ordinary and air-cooled cinemas and six rupees in case of air-conditioned cinemas" the words "seven rupees in case of ordinary and air-cooled cinemas and nine rupees in case of air-conditioned cinemas" shall be substituted;

(ii) in the fifth proviso, for the words "fifty paise" the words "one rupee" shall be substituted;

(iii) in the sixth proviso, for the words "fifty paise" the words "one rupee" shall be substituted;

(b) after clause (g-g1), the following clause shall be inserted, namely:—

"(g-g1a) "single-screen cinema" means a place of entertainment not having more than one auditorium with one screen using cinematography projection system having licence under the Maharashtra Cinemas (Regulation) Act, other than Multiplex Theatre Complex;"

XI of
1953.

Amendment
of section 3 of
I of 1923.

3. In section 3 of the principal Act, after sub-section (13), the following sub-section shall be inserted, namely:—

"(13A) (a) Notwithstanding anything contained in clause (c) of sub-section (1) of section 3 and any other provisions of this Act, but subject to the terms and conditions prescribed by the State Government in this behalf, no entertainment duty shall be levied and paid to the State Government under the provisions of clause (c) of sub-section (1) of section 3 by the proprietor of a single-screen cinema equipped with modernized and technological up-gradation and situated within the limits of,—

(i) village *panchayats*, for a period of seven years; and

(ii) 'A', 'B' and 'C' Class Municipal Councils, for a period of five years.

(b) In case of violation of the terms and conditions prescribed by the State Government under clause (a), the exemptions shall be liable to be withdrawn and the duty shall be levied and collected with effect from the date of commencement of the exemption at the rate specified in clause (c) of sub-section (1) of section 3, alongwith the interest leviable at the rate specified in section 9B."

4. In section 7 of the principal Act, in sub-section (1), after clause (j), the following clause shall be added, namely:—

Amendment of section 7 of I of 1923.

“(k) for prescribing the terms and conditions for exemption of duty under sub-section (13A) of section 3.”

Mah. Ord. IV of 2013.

5. (1) The Maharashtra Entertainments Duty (Amendment) Ordinance, 2013 is hereby repealed.

Repeal of Mah. Ord. IV of 2013 and saving.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS.

As the Indian Cinema is celebrating its centenary, the State Government decided to encourage the cinema in the State, to boost technological upgradation and bring greater transparency. In view of the pitiable condition of the existing single-screen cinemas in the jurisdiction of village *panchayats* and 'A', 'B' and 'C' Class municipal councils and considering the various representations made to the State Government, the Government decided to grant exemption from payment of entertainment duty to the proprietors of such single-screen cinemas and also to adopt certain other measures to achieve the said objectives, by amending the Maharashtra Entertainments Duty Act (I of 1923) as follows :-

(i) It was proposed to grant total exemption from the payment of entertainment duty under clause (c) of sub-section (1) of section 3 of the said Act payable to the State Government by the proprietor of single-screen cinema equipped with modernized and technological upgradation for a period of seven years in the area of village *panchayats* and for the period of five years in a area of 'A', 'B' and 'C' Class municipal councils.

(ii) To facilitate the adequate safety and hygiene measures, it was proposed to increase the rate of service charge leviabale in case of the air-conditioned cinemas by rupees three per ticket and in case of ordinary and air-cooled cinemas by rupees two per ticket.

(iii) It was proposed to increase the amount of service charges from fifty paise to one rupee per ticket in case of touring cinemas and in case of quasi-permanent cinemas having computerised ticket terminal network with the help of Information Technology through satellite.

2. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act (I of 1923), for the purposes aforesaid, the Maharashtra Entertainments Duty (Amendment) Ordinance, 2013 (Mah. Ord. IV of 2013) was promulgated by the Governor of Maharashtra on the 22nd February 2013.

3. The Bill is intended to replace the said Ordinance by an Act of the State Legislature with certain changes.

Mumbai,
Dated 2nd April 2013.

BALASAHEB THORAT,
Minister for Revenue.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

Clauses 3 and 4.—Under these clauses, which seek to amend section 3 and 7 of the Maharashtra Entertainments Duty Act, whereunder power is taken to the State Government to prescribe by rules the terms and conditions subject to which exemption from payment of entertainment duty will be granted under sub-section (13A) of section 3.

2. The abovementioned proposal for delegation of legislative power is of a normal character.

FINANCIAL MEMORANDUM

The Bill provides to grant total exemption from the payment of entertainment duty under clause (c) of sub-section (1) of section 3 of the Maharashtra Entertainments Duty Act payable to the State Government by the proprietor of single-screen cinema equipped with modernized and technological up-gradation for a period of seven years in the area of village panchayats and for a period of five years in the area of 'A', 'B' and 'C' Class municipal councils.

The total collection of entertainment duty from the proprietors of the existing single-screen cinema in the areas where exemption has been proposed, is approximately yearly Rs. 5 to 7 crores. For granting exemption and to levy service charges no new administrative expenses will be incurred and thus there is no provision in the Bill which would involve the recurring expenditure or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.