



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

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असाधारण क्रमांक ४५

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 and Continuance) Bill, 2014 (L. A. Bill No. XV of 2014), introduced in the Legislative Assembly on the 2nd June 2014, is hereby published under the authority of the Governor.

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

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

L. A. BILL No. XV OF 2014.

A BILL

further to amend the Maharashtra Entertainments Duty Act.

WHEREAS the Governor of Maharashtra had, with a view further to amend the Maharashtra Entertainments Duty Act, promulgated the Maharashtra Entertainments Duty (Amendment) Ordinance, 2014, on the 10th February 2014 (hereinafter referred to as "the said Ordinance");

I of 1923.
Mah.
Ord. IV
of 2014.

AND WHEREAS upon the re-assembly of the State Legislature on the 24th February 2014, a Bill for converting the said Ordinance into an Act of the State Legislature was introduced in the Maharashtra Legislative Assembly as L. A. Bill No. II of 2014, on the 24th February 2014;

AND WHEREAS the said Bill could not be passed by the State Legislature, as the session of the State Legislature prorogued on the 28th February 2014;

AND WHEREAS as provided by article 213 (2)(a) of the Constitution of India, the said Ordinance would have ceased to operate after the 6th April 2014, the date on which the period of six weeks from the date of re-assembly of the State Legislature would have expired ;

AND WHEREAS it was considered expedient to continue the operation of the provisions of the said Ordinance;

AND WHEREAS 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 to continue the operation of the provisions of the said Ordinance, for the purposes hereinafter appearing; and therefore, promulgated the Maharashtra Entertainments Duty (Amendment and Continuance) Ordinance, 2014 on the 5th April 2014;

Mah.
Ord. X
of 2014.

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

Short title
and
commencement.

1. (1) This Act may be called the Maharashtra Entertainments Duty (Amendment and Continuance) Act, 2014.

(2) It shall be deemed to have come into force on the 10th February 2014.

Amendment
of section 2 of
I of 1923.

2. In section 2 of the Maharashtra Entertainments Duty Act I of 1923. (hereinafter referred to as "the principal Act"),—

(i) after clause (a-1), the following clauses shall be inserted, namely :—

"(a-2) "cable operator" means any person or a company registered as a cable operator and has also been registered as a Multi-System Operator for a notified area as per the provisions of the Cable Television Networks (Regulation) Act, 1995 and re-transmits digital television signal installed for exhibition of films or moving pictures or series of pictures to subscriber's television sets at the residential or non-residential places ; 7 of 1995.

(a-3) "local cable operator" means any person or a company who accepts digital television signal from Multi-System Operator and re-transmits at the residential or non-residential places on payment by a subscriber ;";

(ii) after clause (a-a), the following clause shall be inserted, namely :—

"(a-ab) "Multi-System Operator" means a cable operator who receives a programming service from a broadcaster or its authorised agencies and re-transmits the same or transmits his

own programming service, for simultaneous reception either by multiple subscribers directly or through one or more local cable operators and includes his authorised distribution agencies, by whatever name called;”;

(iii) sub-clause (v) of clause (c) shall be deleted.

3. In section 3 of the principal Act, the existing sub-section (4) shall be re-numbered as clause (a) thereof; and after clause (a) as so re-numbered, the following clauses shall be inserted, namely:— Amendment of section 3 of I of 1923.

“(b) Notwithstanding anything contained in sub-section (2) or in any other provisions of this Act, there shall be levied, and paid by the Multi-System Operator to the State Government, the entertainments duty at the rate specified in the table below, per television set which receives radio frequency signals for exhibition of films or moving pictures or series of pictures with the aid of any type of antenna or any other apparatus for securing transmission through cable network or cable television attached to it or through Internet Protocol Television.

(c) The local cable operator shall recover the entertainments duty from the connection holders and shall handover the same to the Multi-System Operator, within a time, where the Multi-System Operator is registered, or pay directly to the State Government where the Multi-System Operator is not registered, however, the entertainments duty shall be levied on the television sets which receives the radio frequency signals through pre-activated and activated set top box at the rate specified in the table below.

(d) For securing levy, recovery and payment of the entertainments duty payable under clauses (b) and (c), the Multi-System Operator or cable operator shall furnish to the Collector of District, such security deposit and such information, as may be prescribed.”.

4. In section 5 of the principal Act, for the words “be liable in respect of each offence to a fine of not less than rupees five hundred and not more than one thousand” the words “a fine not less than rupees twenty-five thousand for each offence or five times of the revenue loss, whichever is higher” shall be substituted. Amendment of section 5 of I of 1923.

5. In section 7 of the principal Act, after clause (c), the following clause shall be inserted, namely:— Amendment of section 7 of I of 1923.

“(ca) for prescribing the amount and manner of furnishing a security deposit and also the form in which the information is to be furnished to the Collector under clause (d) of sub-section (4) of section 3;”.

Mah. Ord. X of 2014. 6. (1) The Maharashtra Entertainments Duty (Amendment and Continuation) Ordinance, 2014 is hereby repealed. Repeal of Mah. Ord. X of 2014 and saving.

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

Power to
remove
difficulties.

7. (1) If any difficulty arises in giving effect to the provisions of the Maharashtra Entertainments Duty Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, give such directions not inconsistent with the provisions of this Ordinance, which appears to it to be necessary or expedient for the purposes of removing the difficulty: I of 1923.

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

STATEMENT OF OBJECTS AND REASONS

The Maharashtra Entertainments Duty Act (I of 1923), provides for the levy and collection of entertainments duty on different types and forms of entertainments including cable television. Section 3 of the said Act *inter alia* provides for rates of entertainment duty payable on cable television in the State.

2. The Cable Television Network (Regulation) Act, 1995 (7 of 1995) regulates the operation of cable television networks in the country. The television transmission is being made mandatory through digital addressable system *via* set top box in different areas of the country in phased manner. Accordingly, in the State of Maharashtra, the cable digitalization *via* set top box has been made mandatory in three phases, *i.e.* by 31st October 2012 for Mumbai and Mumbai Suburban district, by 31st March 2013 for the cities having population more than ten lakh and by 31st December 2014 in remaining area of the State.

3. As, after digitalization *via* set top box, the role of Multi-System Operators and Cable Operators being vital, the Government of Maharashtra, considered it expedient to bring the Multi-System Operators and Cable Operators within the purview of the Maharashtra Entertainments Duty Act to hold them responsible for levy, recovery and payment of entertainments duty to the Government. For that purpose it was proposed to amend sections 2, 3 and 7 of the Maharashtra Entertainments Duty Act. With a view to secure better compliance, it was proposed to enhance the quantum of fine, from the then existing not less than rupees five hundred and not more than rupees one thousand to rupees twenty-five thousand or five times of revenue loss, whichever is higher, by amending section 5 of the said Act.

4. 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, 2014 (Mah. Ord. IV of 2014) was promulgated by the Governor of Maharashtra on the 10th February 2014.

5. Thereafter, upon the re-assembly of the State Legislature on the 24th February 2014, a Bill for converting the said Ordinance into an Act of the State Legislature was introduced in the Maharashtra Legislative Assembly, as L.A. Bill No. II of 2014, on the 24th February 2014. However, the said Bill could not be passed, as the session of the State Legislature was prorogued on the 28th February 2014. As provided by article 213(2)(a) of the Constitution of India, the said Ordinance would have ceased to operate after the 6th April 2014. It was, therefore, considered expedient to continue the operation of the provisions of the said Ordinance.

6. 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 to continue the operation of the provisions of the Maharashtra Entertainments Duty (Amendment) Ordinance, 2014 (Mah.Ord. IV of 2014), for the purposes aforesaid, the Maharashtra Entertainments Duty (Amendment and Continuance) Ordinance, 2014 (Mah. Ord. X of 2014), was promulgated by the Governor of Maharashtra on the 5th April 2014.

7. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,
Dated the 23rd May 2014.

BALASAHEB THORAT,
Minister for Revenue.

MEMORANDUM REGARDING DELEGATED LEGISLATION.

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

Clause 3.—Under this clause, power is taken to the State Government to prescribe security deposit and information to be furnished by the Multi-System Operator or Cable Operator to the Collector of District, as per clause (d) to be inserted in sub-section (4) of section 3 of the Maharashtra Entertainments Duty Act.

Clause 5.—Under this clause, power is taken to the State Government to prescribe the amount and manner of furnishing a security deposit and also the form in which the information is to be furnished to the Collector of District under clause (d) of sub-section (4) of section 3 of the Maharashtra Entertainments Duty Act.

Clause 7.—Under this clause, power is taken to the State Government to remove, by an order published in the *Official Gazette*, any difficulty arising in giving effect to the provisions of this Act.

2. The above-mentioned proposals for delegation of legislative power are of a normal character.

FINANCIAL MEMORANDUM

The Bill proposed to amend sections 2, 3 and 7 of the Maharashtra Entertainments Duty Act with a view to bring the cable operators and Multi-System Operators within the purview of the said Act to hold them responsible for levy, recovery and payment of entertainments duty to the State Government. With a view to secure better compliance of the said Act, it is proposed to enhance the quantum of fine by amending section 5 of the said Act. Thus, there is no provision in the Bill involving any recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.