



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक ४२]

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असाधारण क्रमांक १०६.

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, 2014 (L. A. Bill No. XXXV of 2014), introduced in the Legislative Assembly on the 12th December 2014, is hereby published under the authority of the Governor.

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

M. A. SAYEED,
Principal Secretary to Government,
Law and Judiciary Department.

L.A. BILL No. XXXV OF 2014.

A BILL

further to amend the Maharashtra Entertainments Duty Act.

I of 1923. WHEREAS, it is expedient further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :-

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

I of 1923. 2. In section 2 of the Maharashtra Entertainments Duty Act, in clause (b), after the sixth proviso, the following proviso shall be added, namely :- Amendment of section 2 of I of 1923.

“ Provided also that, any payment not exceeding ten rupees or any such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, per ticket if charged by the proprietor himself or through any service provider towards

service charges, separately for providing facility for online ticket booking in all entertainments, in that case, such payment towards such service charges shall not be included in the payment for admission, subject to the condition that the proprietor and the service provider shall submit the data of online tickets sold per month, and online internet handling fee or convenience charges charged therefor and also the certified copies of agreement for online ticket booking services to the Collector before seventh day of every succeeding month; and any amount of such service charge in any form more than ten rupees or more than such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, levied by the proprietor himself or through any service provider, for providing facility for online ticket booking, shall be included in the payment for admission.

Explanation.—For the purposes of this proviso, the expression “service provider” means and includes any person or any company or agent who is authorized or permitted by the proprietor of any entertainment to book online tickets through their website or portal or by any other means.

Removal of
difficulty.

3. (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 order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing such 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 in the State.

2. Now a days, use of modern technology is a necessity of life especially in the urban areas. There is high demand for booking tickets online for various entertainments, like Cinema, International One day Cricket Matches and Indian Premier League (IPL) One day Cricket Matches, Amusement Park, etc. It is observed that the service providers authorized by the proprietors are charging exorbitant amount per ticket as internet handling fee or convenience charge for online ticket booking service, which resulted in undue financial exploitation of persons admitted to such entertainments.

In order to curb this exploitation, the Government of Maharashtra has decided to levy entertainment duty on the amounts charged towards service charges by the proprietors themselves or through service providers which exceeds rupees ten or any such amount as may be specified by the State Government, from time to time, by notification in the *Official Gazette*, per ticket as internet handling fee or convenience charge for online ticket booking services for all entertainments, which will result into restricting the amount of service charges for online ticket services. It is, therefore, expedient to amend section 2 of the Maharashtra Entertainments Duty Act (I of 1923) suitably.

3. The Bill seeks to achieve the above objectives.

Nagpur,
Dated the 9th December 2014.

EKNATHRAO KHADSE,
Minister for Revenue.

MEMORANDUM REGARDING DELEGATED LEGISLATION

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

(a) *Clause 2.*- Under this clause, power is taken to the State Government, to specify by notification in the *Official Gazette*, the maximum amount per ticket to be charged by the proprietor himself or through any service provider towards service charges, separately for providing facility for online ticket booking, which shall not be included in the payment for admission to entertainment.

(b) *Clause 3.*- Under this clause, power is taken to the State Government, as occasion arises, by an order published in the *Official Gazette*, to remove any difficulty, which may arise in implementation of the Maharashtra Entertainments Duty Act (I of 1923) as amended by this Act.

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

FINANCIAL MEMORANDUM

The Bill proposes to amend section 2 of the Maharashtra Entertainments Duty Act (I of 1923) with a view to levy entertainment duty on the amounts charged by the proprietors or service providers which exceeds rupees ten per ticket as internet handling fee or convenience charge for online ticket booking services for all entertainments. To levy entertainment duty on such online 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.