



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष १, अंक ३२]

शुक्रवार, जून १२, २०१५/ज्येष्ठ २२, शके १९३७

[ पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक ५९

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 Maharashtra Entertainments Duty (Amendment) Ordinance, 2015 (Mah. Ord. XI of 2015) 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 and  
R.L.A. to Government,  
Law and Judiciary Department.

[Translation in English of the Maharashtra Entertainments Duty (Amendment) Ordinance, 2015 (Mah. Ord. XI of 2015), published under the authority of the Governor].

### REVENUE AND FORESTS DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 12th June 2015.

### MAHARASHTRA ORDINANCE No. XI OF 2015.

#### AN ORDINANCE

*further to amend the Maharashtra Entertainments Duty Act.*

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

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Entertainments Duty Act, for the purposes hereinafter appearing;

I of 1923.

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 :—

1. (1) This Ordinance may be called the Maharashtra Entertainments Duty (Amendment) Ordinance, 2015.

Short title and commencement.

(2) It shall come into force at once.

(१)

Amendment of section 4 of I of 1923.

**2.** In section 4 of the Maharashtra Entertainments Duty Act I of 1923. (hereinafter referred to as “the principal Act”), in sub-section (3), the words and figure “and of section 5” shall be deleted.

Amendment of section 4B of I of 1923.

**3.** In section 4B of the principal Act, in sub-section (4), for the portion beginning with the words “and may also direct” and ending with the words “one and half times that amount”, the words and figure “and the proprietor shall also be liable to pay penalty as per section 5 in addition to the amount of duty so assessed” shall be substituted.

Substitution of section 5 of I of 1923.

**4.** Section 5 of the principal Act shall be substituted as follows, namely :—

Punishment for non-compliance with section 4.

**5. (1)** If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, in addition to the entertainment duty which should have been paid, also be liable to pay to the Collector for each such non-compliance, a penalty equal to rupees fifty thousand or ten times of such entertainment duty, whichever is higher :

Provided that, no order requiring the proprietor to pay such penalty shall be passed by the Collector, unless such proprietor is given an opportunity of being heard.

(2) Every order made by the Collector under this section shall be appealable under section 10A.”

Amendment of section 10A of I of 1923.

**5.** In section 10A of the principal Act, in sub-section (1), after the words, figure and letter “under section 4B”, the words and figure “or order under section 5” shall be inserted.

Power to remove difficulties.

**6. (1)** If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Ordinance, 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.

(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

The Maharashtra Entertainments Duty Act (I of 1923) provides for the levy and collection of entertainment duty on different types and forms of entertainments in the State. Section 5 of the said Act provides that if any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction, before a Magistrate, be liable in respect of each offence to a fine of not less than rupees fifty thousand for each offence or ten times of the revenue loss, whichever is higher. However, conviction of the proprietor before a Magistrate is often time consuming and results in delay in imposing fine and recovery thereof.

2. In order to ensure speedy action in case of non-compliance of the provisions of section 4, it is proposed to substitute section 5 of the said Act so as to empower the Collector to impose penalty upon the proprietor of the entertainment for such non-compliance after giving him an opportunity of being heard. It is also proposed to provide for an appeal against such order of the Collector passed under section 5 by suitably amending section 10A of the said Act.

3. In order to avoid having two different penalties for non-furnishing of returns regarding any entertainment in respect of which duty is payable, it is proposed to amend sub-section (4) of section 4B of the said Act, suitably.

4. 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 Maharashtra Entertainments Duty Act (I of 1923), for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,  
Dated the 12th June 2015.

CH. VIDYASAGAR RAO,  
Governor of Maharashtra.

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

MANU KUMAR SRIVASTAVA,  
Principal Secretary to Government.