



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

VOL. XXV Aizawl Wednesday, 6. 3. 1996 Phalguna 16, S.E. 1917 Issue No. 97

NOTIFICATION

No. G. 27038/1/93-TAX/119, the 19th February, 1996. In exercise of the powers conferred by section 1 of the Assam Amusement and Betting Tax Act, 1939 (Assam Act VI of 1939) adapted in the State of Mizoram and all other powers enabling him in this behalf, the Governor of Mizoram is pleased to make the following rules further to amend the Assam Amusement and Betting Tax Rules, 1939 namely:—

Short title and commencement

1. (1) These Rules may be called the Assam Amusement and Betting Tax (Mizoram Amendment) Rules, 1996.

(2) They shall come into force on and from the date of publication in the Mizoram Gazette.

Insertion of new rule

2. In the Assam Amusement and Betting Tax Rules, 1939, after rule 14, the following rule shall be inserted namely :—

“14 A. Payment of entertainment tax on Cable Television —

(1) Every proprietor of entertainment provided with the aid of antenna or Cable Television shall furnish to prescribed Officer of his area information in Form XIX giving full details of the name and type of entertainment, place and full address of the proprietor, number of connection holders, amount of monthly subscription fee paid by each holder, amount of installation or connection charges for each connection holder and particulars of his licence required for running such entertainment.

(2) The total amount of tax payable shall be determined at the rate of tax prescribed under section 3C with reference to the amount of payment for admission received by the proprietor per connection per month. This amount of tax shall be paid by the proprietor in cash in the appropriate Government Treasury through Challan by seventh day of each month following the month to which the payment relates and produce proof of payment to the prescribed officer of his area by tenth day of the month alongwith the statement in Form XX.

(3) Every proprietor shall maintain a register in Form XXI which shall be up-dated every month.

(4) Every proprietor in the event of surrender of connection by the connection holder shall inform the prescribed officer in writing within thirty days of such surrender".

Insertion
of new forms

3. In the Assam Amusement and Betting Tax Rules, 1939, after Form XVIII, the following Forms shall be added, namely :—

Form XIX

(See rule 14A (1))

Name and type of entertainment	Place/area covered by the entertainment	Name and full address of the proprietor.	Number of connection holders at the time of report.
1	2	3	4

Amount of monthly connection fee paid by each connection holder.	Connection or installation charge for each connection holder.	Particulars of license issued by authority for running the entertainment.	Remarks, if any.
5	6	7	8

Form XX

(See Rule 14A (2))

Month	Total number of connection holders during the month	Amount of entertainment tax payable.	Amount of entertainment tax paid.	Treasury Challan No. & date (copy of Treasury Challan to be attached.)	Remarks.
1	2	3	4	5	6

Form XXI

(See Rule 14A (3))

Sl.	Year	Month	Name and address of the connection holder.	Connection No. with date of connection	Amount charged for connection /subscription or installation charges	Rate of monthly subscription fee charged per connection.	Remarks. if any
1	2	3	4	5	6	7	8

C. Nag,
Secretary,
Excise & Taxation Department