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#### **NOTIFICATION**

No.F-16013/1/97-TAX, the 10th June, 2003. Whereas the stock of Entertainment Stamp has been exhausted and that there is no scope of printing and procuring the Stamp in the near future:

And whereas realisation of the Entertainment Tax in respect of cinematograph exhibition has nevertheless to continue without interruption.

And now, therefore, in exercise of the powers conferred by Sub-Section (3) of Section 3 of the Assam Amusement and Betting Tax Act, 1939 as adapted in Mizoram, the Governor of Mizoram is pleased to allow the proprietors of all the Cinema Halls in Mizoram to pay the Entertainment Tax due from them by means of consolidated payment of Fifty per centum of the gross sum received by the proprietors on account of payment for admission to the Entertainment and on account of the Tax, subject to the following conditions:

- (1) The rate of admission to the Entertainment for different entry and the amount of tax payable on such admission fees as approved by the concern taxing authority shall remain unchanged unless otherwise revised by the competent authority on the application of the proprietors.
- (2) Total number of tickets for each class of admission to the entertainment printed for sale or held in stock for sale by the proprietor should be reported to the taxing authority concern for every month not later than 10th day of the following month.
- (3) Apart from other particulars as may be required, the ticket for admission to the entertainment printed for sale shall bear the name of the printer, address of the printer and the first serial number of the ticket printed for sale at the bottom of each ticket.

- (4) The tickets shall be stamped with the inscription "Entertainment Tax @ 50% Consolidated Payment" and shall be duly countersigned by the Officer-in-Charge of the area before it is sold to the purchaser.
- (5) The proprietor of the Entertainment shall, in addition to records required to be maintained under the Act, maintain the following books of accounts and up dated at the end of every month;
  - (i) Register of tickets printed or held in stock in class-wise.
  - (ii) Register showing daily sales of the tickets for each class of entry.
- (6) The proprietor of the Entertainment shall make deposit of the amount of tax due from him every following month into the Government Treasury through challan which shall be in quadruplicate under the head of account '0045' -Other taxes and duties on Commodities & Services, 101-Entertainment Tax" —

The above system of payment of the Entertainment Tax shall commence from such date as the proprietor of the entertainment may opt for it and shall remain in force until further orders.

Rochila Saiawi,  
Secretary to the Govt. of Mizoram,  
Taxation Department.