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## FINANCE DEPARTMENT

### NOTIFICATION

The 5th October, 2010

**S.R.O.No. 431/2010**— In exercise of the powers conferred by Section 36 of the Orissa Entertainment Tax Act, 2006 (Orissa Act 7 of 2006) the State Government do hereby make the following rules further to amend the Orissa Entertainment Tax Rules, 2006, namely: —

1. (1) These rules may be called the Orissa Entertainment Tax (Amendment) Rules, 2010.

(2) They shall come into force on the date of their publication in the *Orissa Gazette*.

2. In the Orissa Entertainment Tax Rules, 2006, (hereinafter referred to as the said rules), rule 12 including the marginal heading thereof shall be substituted by the following rule and the marginal heading, namely:—

**“12. Permission to operate cable television network or connection for the Direct-to-Home (DTH) Broadcasting Service.**

(1) The proprietor of a cable television network or a Direct-to-Home (DTH) Broadcasting Service shall submit to the Commissioner an application in Form XA within fifteen days from the date of commencement of these rules bringing the Direct-to-Home (DTH) Broadcasting Service under purview of the Act or at least fifteen days before the date of such entertainment and shall furnish any other information which may be so required by the Commissioner for the purpose.

(2) The Commissioner, after making such enquiry as he may deem proper and after being satisfied that the application is in order, shall issue certificate in form XIII A permitting the proprietor of a cable television network or a Direct-to-Home (DTH) Broadcasting Service”.

3. In the said rules in rule 14, in sub-rule (2), after the words “cable services” the words “or Direct-to-Home (DTH) Broadcasting Services” shall be inserted.

4. In the said rules, in rule 27,

(i) in sub-rule (2), after the words “the proprietor of a cable television network”, the words “or a Direct-to-Home (DTH) Broadcasting service”, shall be inserted; and

(ii) after rule 27, the following proviso shall be added thereto, namely:—

“Provided that where the proprietor providing entertainment through cable television network or Direct-to-Home (DTH) Broadcasting Service at places falling under the jurisdiction of more than one Entertainment Tax Officer, the Commissioner, by an order, may grant permission for filing consolidated return for all such places before one Entertainment Tax Officer as specified in that order”.

5. In the said rules, in rule 28, in sub-rule (1), in clause (b), after the words “every proprietor of cable services”, the words “or Direct-to-Home (DTH) Broadcasting services”, shall be inserted.

6. In the said rules, in rule 35, sub rule (1) shall be substituted by the following sub-rule namely: —

(1) Any officer authorized under sub-section (1) of Section 15 to enter any place of entertainment or any place ordinarily used as a place of entertainment including a house, building, tent or any other place where the books of account, ticket books and other relevant records pertaining to the entertainment or pertaining to the management of providing cable connections from any type of antenna or cable television or pertaining to the management of providing Direct-to-Home (DTH) Broadcasting Service are kept or are believed to have been kept.

7. In the said rules, for Form-XA, the following Form shall be substituted, namely: —

“FORM XA

[See rule 12]

**INFORMATION BEFORE HOLDING AN ENTERTAINMENT UNDER SECTION 7 OF  
THE ORISSA ENTERTAINMENT TAX ACT**

To

The Commissioner

.....

Sir,

I desire to hold an entertainment under section 7 of the Act and submit the following information as required under rule 12 of the rules made under the said Act:—

1.	Name of Entertainment	
2.	Nature of entertainment	
3.	Name and permanent as well as local address of the Proprietor	
4.	Name and permanent as well as local address of the person who will be responsible for management and for conducting day-to-day business.	
5.	Place or places where cable service/Direct-to-Home (DTH) Broadcasting Service shows are proposed to be held.	
6.	Date from which cable services/Direct-to-Home (DTH) Broadcasting Service are proposed to be started	
7.	Total No. of subscribers	
8.	Name of subscribers	
9.	Amount fixed for each subscriber	
10.	The amount of security deposit if any, lying with the Deptt. if services were previously held	
11.	The amount of arrears of tax, if any to be deposited in respect of services held previously	
12.	Manner and criteria of distribution of cable network services/Direct-to-Home (DTH) Broadcasting Service	
13.	Specimen signature of the persons who own	
14.	Specimen signature of the person responsible for management	
15.	Additional information, if any, required by the Commissioner	

*Signature*

Date.....

Seal

”.

8. In the said rules, after Form XIII, the following Form shall be inserted, namely:—

“FORM XIII A

*[See rule 12(2)]*

**CERTIFICATE GRANTING PERMISSION TO OPERATE A CABLE TELEVISION  
NETWORK – A DIRECT-TO-HOME (DTH) BROADCASTING  
SERVICE**

This is certify that the business known as \_\_\_\_\_ having his place of business at \_\_\_\_\_ has been permitted under section 9 (2) of the Orissa Entertainment Tax Act, 2006 provide entertainment and collect entertainment tax and to deposit the same with the Government as per the provisions of the Act and Rules framed thereunder.

Certificate No.: \_\_\_\_\_

Signature of the Authorised Officer

Place : \_\_\_\_\_

Date: \_\_\_\_\_

9. In the said rules for Form-XVIII, the following Form shall be substituted, namely: —

FORM XVIII

**RETURN FOR CABLE TELEVISION NETWORK OPERATORS/DTH SERVICE PROVIDER FOR THE MONTH ENDING.....**

1. Return for the period ending.....
2. Name of the Proprietor of Cable Television Network/DTH Service Provider.....
3. Local and Permanent residential address of the Proprietor.....
4. Area of business (with the name of the locality etc.).....
5. Business address of the Proprietor.....
6. Admission fee and tax collection authorization Certificate No. and date of issue .....
7. Month to which return relates.....

Sl. No.	Total No. of subscribers	Rate of subscription per subscriber	Total amount received	Entertainment Tax payable
(1)	(2)	(3)	(4)	(5)

8. Amount of monthly entertainment tax.....
9. Amount and date of tax last paid.....
10. Payment details

Entertainment Tax due	Mode of payment				Entertainment Tax paid
	D.D.	Banker's Cheque	Treasury Challan No.	Date	
(1)	(2)	(3)	(4)	(5)	(6)

I (name).....(being) status .....certified that the information given above are true and correct to the best of my knowledge and belief and nothing has been concealed.

Date.....

Proprietor/Manager ”.

**[No.42723-CTE-4/2010-F.]**

By order of the Governor

S. ROUT

Under-Secretary to Government