

## The Andhra Pradesh Entertainment Tax (Amendment) Act, 1986

Act 4 of 1986

**Keyword(s):**

Entertainment, Entertainment Tax Officer, Proprietor

Amendments appended: 23 of 1988, 24 of 1988, 23 of 1991, 32 of 1995, 18 of 1997, 26 of 2002 , 30 of 2005 , 32 of 2005

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THE ANDHRA PRADESH ENTERTAINMENT  
TAX (AMENDMENT) ACT, 1986.\*

ACT No. 4 OF 1986

[ 29th March, 1986 ]

An Act further to amend the Andhra Pradesh Entertainments Tax Act, 1939.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Andhra Pradesh Entertainment Tax (Amendment) Act, 1986. Short title and commencement.

(2) It shall be deemed to have come into force on the 31st January, 1986.

2. In the Andhra Pradesh Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),— Amendment of section 8. Act X of 1939.

(1) section 8 shall be numbered as sub-section (1) thereof and in sub-section (1) as so numbered—

(a) for clause (b), the following clause shall be substituted, namely :—

“(b) that the entertainment is a film produced or exhibited by or under the authority of the Government of India or the State Government or under the auspices of the Director of Film Festivals, the National or State Film Development Corporation ;”

(b) the proviso shall be omitted.

(2) after sub-section (1), the following sub-section shall be inserted, namely :—

“(2) Any exemption granted under sub-section (1) may be subject to such restrictions and

\*Received the assent of the Governor on the 29th March, 1986. For Statement of Objects and Reasons, please see the *Andhra Pradesh Gazette*, Part IV-A, Extraordinary, dated the 3rd March, 1986, at page 4.

conditions as may be specified in the order and may extend—

(a) to the whole of the State or to such area or areas as may be specified in such order ; or

(b) to specified class of theatres in regard to the whole or any part of their entertainments during any period specified in such order.”

Insertion of  
new section  
17 - A.

3. After section 17 of the principal Act the following section shall be inserted, namely :—

17-A. Save as otherwise expressly provided in this Act, no Court shall entertain any suit, or other proceedings to set aside or modify or question the validity of any assessment, order or decision made or passed by any officer or authority under this Act or rules made thereunder, or in respect of any other matter falling within its or his scope.”

Repeal of  
Ordinance 1  
of 1986.

4. The Andhra Pradesh Entertainments Tax (Amendment) Ordinance, 1986 is hereby repealed.



THE ANDHRA PRADESH ENTERTAINMENTS TAX  
(AMENDMENT) ACT, 1988.

ACT NO. 23 OF 1988\*

[6th September, 1988.]

An Act further to amend the Andhra Pradesh Entertainments Tax Act, 1939.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-ninth Year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Entertainments Tax (Amendment) Act, 1988. Short title and Commencement.

(2) It shall be deemed to have come into force on the 20th May, 1988.

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\*Received the assent of the Governor on the 5th September, 1988. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 29th July, 1988, at page 9.



Amendment  
of  
section 3,  
Act X of  
1939.

2. In section 3 of the Andhra Pradesh Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act.) after clause (2), the following clauses shall be inserted, namely :—

“(2a) “Cinematograph” includes any apparatus for the representation of moving pictures or series of pictures ;

(2aa) “Cinematograph film” includes video films, the sound track and any work produced by any process analogous to cinematography ;”

Amendment  
of  
section 4.

3. In section 4 of the principal Act, in sub-section (1), for the Table, the following Table shall be substituted, namely :—

“THE TABLE

<i>Local Authority.</i>	<i>Theatre.</i>	<i>Rate of tax on the gross collection capacity per show.</i>
(1)	(2)	(3)
(a) Municipal Corporations and the Secunderabad Cantonment Area.	(i) Air Conditioned.	28%
	(ii) Air Cooled.	27%
	(iii) Ordinary (other than Air Conditioned and Air Cooled.)	24%
(b) Selection Grade Municipalities.	(i) Air Conditioned.	27%
	(ii) Air Cooled.	26%
	(iii) Ordinary (other than Air Conditioned and Air Cooled.)	23%



(1)	(2)	(3)
(c) Special Grade Municipalities.	(i) Air Conditioned.	26%
	(ii) Air Cooled.	25%
	(iii) Ordinary (other than Air Conditioned and Air Cooled.)	49%
(d) First Grade Municipalities.	(i) Air Conditioned.	25%
	(ii) Air Cooled.	24%
	(iii) Ordinary (other than Air Conditioned and Air Cooled.)	51%
(e) Second Grade Municipalities.	All Categories.	20%
(f) Third Grade Municipalities.	All Categories.	19%
(g) Gram Panchayats, Townships and any other local authorities,—		
(1) with a population of 15,000 and above:	(i) Permanent and semi-permanent.	19%
	(ii) Touring and temporary.	18%
(2) with a population of 7,500 and above but below 15,000.	(i) Permanent and semi-permanent.	18%
	(ii) Touring and temporary.	17%
(3) with a population of less than 7,500.	(i) Permanent and semi-permanent.	17%
	(ii) Touring and temporary.	17%

4. In section 4A of the principal Act,—

Amendment  
of  
section 4-A.

(a) in sub-section (1), for the Table, the following Table shall be substituted, namely:



## "THE TABLE

<i>Local Authority.</i>	<i>Rate of tax for every show, other than the show specified in sub-section (1A).</i>
(1)	(2)
(a) Municipal Corporations, the Secunderabad Cantonment Area, Selection Grade, Special Grade and First Grade Municipalities.	Twelve rupees.
(b) Second Grade and Third Grade Municipalities.	Eight rupees.
(c) Gram Panchayats, townships and any other local authorities,—	
(i) with a population of 15,000 and above	Four rupees.
(ii) with a population of less than 15,000	Two rupees!

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) There shall be levied and paid to the State Government in addition to the tax under section 4,—

(i) a tax of Rs. 75/- on every show of cinematograph film imported into India and exhibited in any of the local authorities of the State;



(ii) a tax of Rs. 50/- on every show of 16 mm. Cinematograph film exhibited in any of the local authorities of the State; and

(iii) a tax of Rs. 50/- on every show of any film on television screen exhibited through video cassette recorder in any of the local authorities of the State;"

(c) in sub-sections (2) and (3), for the expression "sub-section (1)", the expression "sub-sections (1) and (1A)" shall be substituted.

5. In section 5 of the principal Act,—

Amendment  
of  
section 5.

(i) in sub-section (1), for the Table, the following Table shall be substituted, namely:—

"THE TABLE

<i>Local Authority</i>	<i>Theatre</i>	<i>Amount of Tax</i>
(1)	(2)	(3)
(a) Municipal Corporations and the Secunderabad Cantonment area.	(i) Air Conditioned	23% of the gross collection capacity per show multiplied by 22.
	(ii) Air Cooled.	22% of the gross collection capacity per show multiplied by 22.
	(iii) Ordinary (other than Air-Conditioned and Air Cooled.)	19% of the gross collection capacity per show multiplied by 22.
(b) Selection Grade Municipalities	(i) Air Conditioned.	22% of the gross collection capacity per show multiplied by 22.



21.

(1)	(2)	(3)
	(i) Air Cooled.	21% of the gross collection capacity per show multiplied by 22.
	(ii) Ordinary (other than Air Conditioned and Air Cooled).	18% of the gross collection capacity per show multiplied by 22.
(c) Special Grade Municipalities.	(i) Air Conditioned.	21% of the gross collection capacity per show multiplied by 21.
	(ii) Air Cooled.	20% of the gross collection capacity per show multiplied by 21.
	(iii) Ordinary (other than Air Conditioned and Air Cooled).	17% of the gross collection capacity per show multiplied by 21.
(d) First Grade Municipalities.	(i) Air Conditioned.	20% of the gross collection capacity per show multiplied by 21.
	(ii) Air Cooled.	19% of the gross collection capacity per show multiplied by 21.
	(iii) Ordinary (other than Air Conditioned and Air Cooled).	16% of the gross collection capacity per show multiplied by 21.



1)	(2)	(3)
(e) Second Grade Municipalities.	All Categories.	15% of the gross collection capacity per show multiplied by 21.
(f) Third Grade Municipalities.	All Categories	14% of the gross collection capacity per show multiplied by 17.
(g) Gram Panchayats, Town-ships and any other local authorities :—		
(1) with a population of 15,000 and above	(i) Permanent and semi-permanent.	14% of the gross collection capacity per show multiplied by 14.
	(ii) Touring and temporary	13% of the gross collection capacity per show multiplied by 10.
(2) with a population of 7,500 above but below 15,000.	(i) Permanent and semi-permanent.	13% of the gross collection capacity per show multiplied by 14.
	(ii) Touring and temporary.	12% of the gross collection capacity per show multiplied by 10.
(3) with a population of less than 7,500.	(i) Permanent and semi-permanent.	12% of the gross collection capacity per show multiplied by 14.
	(ii) Touring and temporary.	12% of the gross collection capacity per show multiplied by 7."



(ii) after sub-section (6), the following sub-section shall be inserted, namely:—

“(6A) Notwithstanding anything contained in sub-section (6), it shall be lawful for the prescribed authority to reduce the amount of tax payable by the proprietor under sub-section (1) during the financial year commencing from the 1st April, 1988 and ending with the 31st March, 1989, if there is a reduction in the seating capacity or accommodation of the place of entertainment at any time during the period commencing from the 1st April, 1988 and ending with the 30th September, 1988.”

Repeal  
of  
Ordinance  
8 of  
1988.

6. The Andhra Pradesh Entertainments Tax (Amendment) Ordinance, 1988 is hereby repealed.



**THE ANDHRA PRADESH ENTERTAINMENTS TAX  
(SECOND AMENDMENT) ACT, 1988.**

**ACT NO. 24 OF 1988\***

[6th September, 1988]

An Act further to amend the Andhra Pradesh  
Entertainments Tax Act, 1939.

Be it enacted by the Legislative  
Assembly of the State of Andhra Pradesh  
in the Thirty-ninth Year of the Republic  
of India as follows:-

1. (1) This Act may be called the Short title  
and  
Commencement.  
Andhra Pradesh Entertainments Tax (Second  
Amendment) Act, 1988.

(2) It shall be deemed to have come  
into force on the 23rd March, 1984.

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\*Received the assent of the Governor on the 5th September, 1988. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 4th April, 1988, at page 4.



Amendment  
of section 4  
Act X of  
1939.

2. In section 4 of the Andhra Pradesh Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in sub-section (1), the Explanation shall be numbered as Explanation I thereof and after the Explanation as so numbered, the following Explanation shall be inserted, namely:—

“Explanation II: For the purposes of this section and sections 4A and 5 any local area declared as a notified area and equated to that of a particular grade of Municipality under section 389A of the Andhra Pradesh Municipalities Act, 1965, shall be deemed to be a Municipality of the same grade to which the notified area is equated.”

Validation.

3. Notwithstanding any Judgement, decree or order of a Court, Tribunal or any other authority, no tax levied on entertainments under section 4 of the principal Act, no tax levied on entertainment shows under section 4A of the principal Act and no amount of tax payable under section 5 of the principal Act in lieu of the tax payable under section 4 of the principal Act, in any local area declared as a notified area and equated to that of particular grade of Municipality under section 389A of the Andhra Pradesh Municipalities Act, 1965 shall be deemed to be invalid or ever to have become invalid by reason only of the fact that no provision was made for the levy of the taxes aforesaid in a notified area treating it as a Municipality of the same grade to which it is equated under the provisions of the principal Act and accordingly:—

Act 6 of 1965

(a) every tax levied and collected under sections 4 and 4A and the amount of tax payable under section 5 in lieu of the tax payable under section 4 of the principal Act, in any notified area treating it as a Municipality of the same grade to which it is equated shall for all purposes, be deemed



to be and to have always been levied and collected in accordance with the provisions of the principal Act, as amended by this Act, as if the concerned notified area is a Municipality of the same grade; and

(b) all acts, proceedings or things done or taken by any Officer of the State Government or by any authority for the levy and collection of the aforesaid taxes shall be deemed always to have been done or taken in accordance with law and no suit or other proceeding shall be instituted or continued in any court against the State Government or any officer or other authority whatsoever on the ground only that any such levy and collection was not made in accordance with law.



**THE ANDHRA PRADESH ENTERTAINMENTS TAX  
(AMENDMENT) ACT, 1991.**

**ACT No. 23 OF 1991.**

**[23rd October, 1991]**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH  
ENTERTAINMENTS TAX ACT, 1939.**

BE it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-second Year of the Republic of India, as follows:-

1. (1) This Act may be called the Short title Andhra Pradesh Entertainments Tax (Amend- and ment) Act, 1991. Commencement

(2) Clause (ii) of Section 4 shall be deemed to have come into force on the 11th January, 1991 and the remaining provisions of the Act shall be deemed to have come into force on the 24th April, 1991.

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\* Received the assent of the Governor on the 21-10-1991.  
For statement of object and reasons please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated 09-09-1991 at Pages 10 and 11.



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Amendment of section 4, Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), in sub-section (1), for the Table, the following Table shall be substituted, namely:-

THE TABLE

Local Authority,		Theatre.	Rate of tax on the gross collection capacity per show.
(1)		(2)	(3)
(a) Municipal Corporation and the Secunderabad Cantonment areas,	(i)	Air conditioned	30%
	(ii)	Air Cooled.	29%
	(iii)	Ordinary (other than air Conditioned and air cooled).	26%
(b) Selection Grade Municipalities,	(i)	Air Conditioned	29%
	(ii)	Air cooled	28%
	(iii)	Ordinary (other than air conditioned and air cooled)	25%
(c) Special Grade Municipalities,	(i)	Air conditioned	28%
	(ii)	Air cooled	27%
	(iii)	Ordinary (other than air conditioned and air cooled).	24%
(d) First Grade Municipalities.	(i)	Air conditioned	27%
	(ii)	Air cooled	26%
	(iii)	Ordinary (other than air conditioned and air cooled).	23%
(e) Second Grade Municipalities.		All categories	22%



(1)	(2)	(3)
(f) Third Grade Municipalities.	All Categories	21%
(g) Gram Panchayats, Townships and any other local authorities:-		
(1) With a population of 15,000 and above.	(1) Permanent and semi-permanent. (ii) Touring and Temporary.	20% 19%
(2) With a population of 7,500 and above but below 15,000.	(1) Permanent and semi-permanent (ii) Touring and Temporary.	19% 18%
(3) With a population of less than 7,500.	(1) Permanent and semi-permanent, (ii) Touring and Temporary.	18% 18%

3. In sub-section (1A) of section 4A of the principal Act, item (i) shall be omitted. Amendment of section 4 A.

4. In section 5 of the principal Act,- Amendment of section 5.  
(i) in sub-section (1), for the Table, the following Table shall be substituted, namely:-



THE TABLE

Local Authority.	Theatre.	Amount of Tax.
(1)	(2)	(3)
(a) Municipal Corporations and the Secunderabad Contonment. Area.	(i) Air conditioned.	25% of the gross collection capacity per show multiplied by 22.
	(ii) Air cooled	24% of the gross collection capacity per show multiplied by 22.
	(iii) Ordinary (other than air conditioned and air cooled).	21% of the gross collection capacity per show multiplied by 22.
(b) Selection Grade Municipalities	(i) Air conditioned	24% of the gross collection capacity per show multiplied by 22.
	(ii) Air cooled	23% of the gross collection capacity per show multiplied by 22.
	(iii) Ordinary (other than air conditioned and air cooled).	20% of the gross collection capacity per show multiplied by 22.
(c) Special Grade Municipalities.	(i) Air conditioned	23% of the gross collection capacity per show multiplied by 21.



(1)	(2)	(3)
	(ii) Air cooled.	22% of the gross collection capacity per show multiplied by 21.
	(iii) Ordinary (other than air conditioned and air cooled).	19% of the gross collection capacity per show multiplied by 21.
(d) First Grade Municipalities.	(i) Air conditioned	22% of the gross collection capacity per show multiplied by 21.
	(ii) Air cooled.	21% of the gross collection capacity per show multiplied by 21.
	(iii) Ordinary (other than air conditioned and air cooled).	18% of the gross collection capacity per show multiplied by 21.
(e) Second Grade Municipalities.	All categories	17% of the gross collection capacity per show multiplied by 21.
(f) Third Grade Municipalities.	All categories	16% of the gross collection capacity per show multiplied by 17.

(1)	(2)	(3)
(g) Gram Panchayats, Townships and any other local authorities:-		
(1) with a population of 15,000 and above.	(i) Permanent and semi-permanent	15% of the gross collection capacity per show multiplied by 14.
	(ii) Touring and temporary,	14% of the gross collection capacity per show multiplied by 10.
(2) with a population of 7,500 and above but below 15,000.	(i) Permanent and semi-permanent.	14% of the gross collection capacity per show multiplied by 14.
	(ii) Touring and temporary.	13% of the gross collection capacity per show multiplied by 10.
(3) with a population of less than 7,500.	(i) Permanent and semi-permanent.	13% of the gross collection capacity per show multiplied by 14.
	(ii) Touring and temporary.	13% of the gross collection capacity per show multiplied by 7 <sup>11</sup> .

(ii) for sub-section (6) the following shall be substituted, namely:-

"(6) It shall be lawful for the prescribed authority to vary the amount of tax payable by the proprietor under sub-section (1) during the period of option permitted under this section at any time,-

(a) where the amount of tax payable under sub-section (1) has been modified by law; or

(b) if there is an increase in the gross collection capacity per show in respect of the place of entertainment by virtue of an upward revision of the rate of payment for admission therein or of the seating capacity or accommodation thereof; or

(c) where the local area in respect of which permission is granted is upgraded; or

(d) if it is found for any reason that the amount of tax has been fixed lower than the correct amount.";

(iii) for sub-section (6A), the following sub-section shall be substituted, namely:-

"(6A) Notwithstanding anything contained in sub-section (6), it shall be lawful for the prescribed authority to reduce the amount of tax payable by the proprietor under sub-section (1) if there is reduction in the seating capacity or in the accommodation of the place of entertainment at any time during the period of six months commencing from the 1st day of April and ending with 30th day of September or



from the 1st day of October and ending with 31st day of March of any financial year."

Substitution of section 10. 5. For section 10 of the principal Act, the following section shall be substituted, namely:-

"payment of tax and other dues under the Act. 10. (1) If the tax payable or penalty levied or any other amount due under this Act, is not paid within the time specified for such payment the proprietor shall pay in addition to such tax or penalty, an interest at the rate of one rupee and fifty paise for every one hundred rupees or part thereof for each month or part thereof from the date specified for its payment.

(2) The Deputy Commissioner may by an order, on an application made to him by the proprietor allow extension of time for payment of tax, penalty or other amount due under this Act or permit the payment thereof in such instalments, within such intervals and subject to such conditions as he may specify in the said order, having regard to the circumstances of each case.

(3) In every case where extension of time for such payment is allowed or where such payment of instalments is permitted, the proprietor shall pay, interest at the rate of one rupee and fifty paise for every hundred rupees or part thereof, from the date specified for its payment for the period so extended or on the instalments so permitted.

(4) If the tax payable, penalty levied, interest payable on any instalment thereof is not paid by the proprietor within the time specified therefor the whole of the amount then remaining unpaid



shall be recovered from him as if it were an arrear of Land Revenue.

(5) The penalty leviable under this Act shall be without prejudice to the institution of any proceeding for an offence under this Act, or for the recovery of the entire amount remaining unpaid under sub-section (4)".

6. In section 19-A of the principal Act for the expression "referred to in sub-section (1) of section 5" the expression "referred to in section 4 or in sub-section (1) of section 5" shall be substituted. Amendment of section 19A.

7. The Andhra Pradesh Entertainments Tax (Amendment) Ordinance, 1991 is hereby repealed. Repeal of Ordinance 1 of 1991.

8. The Andhra Pradesh Entertainments Tax (Second Amendment) Ordinance, 1991 is hereby repealed. Repeal of Ordinance 9 of 1991.



**THE ANDHRA PRADESH ENTERTAINMENT TAX  
(AMENDMENT) ACT, 1995.**

ACT NO. 32 OF 1995

(7th July, 1995.)

**AN ACT FURTHER TO AMEND THE ANDHRA  
PRADESH ENTERTAINMENTS TAX ACT, 1939**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty - sixth Year of the Republic of India as follows :—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Andhra Pradesh Entertainments Tax (Amendment) Act, 1995.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the Government may, by notification, appoint.

Insertion of  
new section  
15A.

2. In the Andhra Pradesh Entertainments Tax Act, 1939, after section 15, the following section shall be inserted, namely:—

15A (1) Every cable operator shall pay entertainment tax every month for each connection given to subscriber at the rates specified in the Table below :—

“Levy of Entertainment tax on cable service.

TABLE

Local Authority	Rate of tax
(a) Area covered by Municipal Corporations and Secunderabad Cantonment area and Selection Grade Municipalities and contiguous area of two kilo metres thereof.	Rupees 20.85 per month but not exceeding rupees 250/- per annum.

\*Received the assent of the Governor on the 6th July, 1995. For statement of Objects reasons 9 please see the *Andhra Pradesh Gazette*. Part IV-A, Extraordinary dated 15-6-5 at page 4.



(b) Area covered by the all other Municipalities and contiguous area of two kilometres thereof.	Rupæes 12.50 per month but not exceeding rupæes 150/- per annum.
(c) Area covered by Gram Panchayats and town ships and any other local authorities.	Rupæes 8.35 per month but not exceeding rupæes 100/-per annum.

(2) The words "cable operator", "cable service" and "subscriber" used in this section shall have the same meanings assigned to them in the Cable Television Networks (Regulation) Act, 1995.

Central Act.  
7 of 1995.

(3) The manner of levy and collection of tax under this section. submission of returns and other incidental matters shall be such as may be prescribed.

(4) The provisions of sections 9B to 11, 14 to 19 and section 20 shall mutis mutandis apply in regard to the tax payable under this section as they apply to the tax payable under sections 4 and 5 of this Act.

(5) The proceeds of the tax payable under this section within the limits of any local authority shall be apportioned between the State Government and the local authority concerned in a ratio of 10:90 respectively and the proceeds made over to the local authorities shall be utilised for such purposes as may be prescribed".



**THE ANDHRA PRADESH ENTERTAINMENTS  
TAX (AMENDMENT) ACT, 1997.**

**ACT No. 18 OF 1997\***

**[13th August, 1997]**

**An Act further to amend The Andhra Pradesh  
Entertainments Tax Act, 1939.**

Be it enacted by the Legislative  
Assembly of the State of Andhra Pradesh  
in the Forty-eighth Year of the Republic  
of India, as follows:-

1. (1) This Act may be called the **Short title**  
Andhra Pradesh Entertainments Tax (Amend- **and com-**  
ment) Act, 1997. **mencement.**

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\*Received the assent of the Governor on: 8th August, 1997.  
For Statement of the Objects and Reasons. Please see the  
L.P. Gazette Part IV-A Extraordinary dated 25th July,  
1997 at P-5



(2) It shall deemed to have come into force with effect from the 3rd May, 1997.

Amendment of sections 15A. Act X of 1939. 2. In the Andhra Pradesh Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act) for sub-section(1) of section 15A, the following shall be substituted, namely:-

"(1) Every Cable Operator shall pay entertainment tax every month for the number of connections given to the subscribers at the rates specified under each category in the table below:-

Sl. No.	No. of connections	Cat.A	Cat.B	Cat.C	Cat.D
		(Per Mensum in Rupees)			
		<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
1.	Upto 250	1000/-	750/-	500/-	250/-
2.	251-500	2000/-	1500/-	1000/-	500/-
3.	501-750	3000/-	2250/-	1500/-	750/-
4.	751-1000	4000/-	3000/-	2000/-	1000/-
5.	1,000 and above for every 250 connections.	4,000/- +1000/-	3000/- +750/-	2000 + 500/-	1000/- +250/-

**EXPLANATION:**

Category - A: Areas covered by Municipal Corporations, Areas covered by the Urban Development Authorities.

Category - B: Selection Grade Municipalities.

Category - C : Other Municipalities and Major Gram Panchayats.

Category - D : Other Gram Panchayats."

3. After section 15-A of the principal Act, the following sections shall be inserted, namely:-

Insertion  
of new  
sections

15B and 15C

\*Levy of licence fees. 15-B. Every Cable Operator seeking a licence shall be charged at the rate of ₹.5000/- (Rupees five thousand only) in the case of Category-A; ₹.3000/- (Rupees three thousand only) in the case of Category-B; ₹.2000/- (Rupees two thousand only) in the case of Category-C; and ₹.500/- (Rupees five hundred only) in the case of Category-D.

Collec- 15-C. Every Master Cable Operator tin of in Category A who is seeking a Security licence under section 15B for a Deposit. master control room shall deposit an amount of ₹.50,000/- (Rupees fifty thousand only) and every Cable Operator in any of the remaining categories who is seeking a licence under section 15B for a control room shall deposit an amount of ₹.25,000/- (Rupees twenty five thousand only) towards security deposit."

4. The Andhra Pradesh Entertainments Tax (Amendment) Ordinance, 1997 is hereby repealed.

Repeal of  
Ordinance  
8 of 1997.

G. BHAVANI PRASAD,  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.



## ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 21st December, 2002 and the said assent is hereby first published on the 23rd December, 2002 in the Andhra Pradesh Gazette for general information.

### ACT NO. 26 OF 2002.

#### AN ACT FURTHER TO AMEND THE ANDHRA PRADESH ENTERTAINMENTS TAX ACT, 1939.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty third Year of the Republic of India as follows:

Short title and  
Commence-

1. (1) This Act may be called the Andhra Pradesh Entertainments Tax (Amendment) Act, 2002.

(2) It shall come into force on such date as the State Government may, by notification in the Andhra Pradesh Gazette, appoint.

Amendment of  
section 3, Act X  
of 1939.

2. In the Andhra Pradesh Entertainment Tax Act, 1939 (hereinafter referred to as the principal Act), in section 3, after clause (9), the following clauses shall be added, namely:-

“(10) “Master Cable Operator” means a person who receives signals from satellite and provides connections to the subscribers either directly or through the Cable Operator from his control room;

(11) “Cable Operator” means a person who receives signals from the Master Cable Operator and provides connections to the subscribers.”

Amendment of  
section 3, 15A.

3. In section 15A of the principal Act,—

(i) for sub-section (1) the following shall be substituted, namely:—



“(1) Every Master Cable Operator shall pay entertainment tax every month for the number of connections provided to the subscribers either directly or through his cable operator at the rates specified under each category as given in the table below:-

TABLE

Sl. No.	Category	Local Area	Rate per connection per month
(1)	(2)	(3)	(4)
1.	A	Municipal Corporations and Secunderabad Cantonment area	Rs. 5/-
2.	B	Selection Grade Municipalities	Rs. 4/-
3.	C	Grade-I & II Municipalities	Rs. 3/-
4.	D	Other Municipalities	Rs. 2/-
5.	E	Major Gram Panchayats	Rs. 200/- p. m. (Irrespective of no. of connections)
6.	F	Minor Gram Panchayats	Rs. 100/- p.m. (Irrespective of no. of connections)”.

(ii) sub-section (2) shall be omitted.

Substitution of  
section 15B

4. For section 15B of the principal Act, the following shall be substituted, namely:-

"15B. Every Master Cable Operators seeking a licence under any category shall be charged a fee of Rs. 100/- payable before 31st January of the year for which the licence has to be renewed."

Amendment of  
section 15C.

5. For section 15C of the principal Act, the following shall be substituted, namely:-

"15C Every Master Cable Operator who is seeking licence under section 15-B for a master control room shall deposit an amount at the rates specified under each category in the Table given below towards security deposit:-

**TABLE**

Sl. No.	Category	Local Area	Amount of Deposit
(1)	(2)	(3)	(4)
1.	A	Municipal Corporations and Secunderabad Cantonment area	Rs. 10,000/-
2.	B	Selection Grade Municipalities	Rs. 5,000/-
3.	C	Grade-I & II Municipalities	Rs. 3,000/-
4.	D	Other Municipalities	Rs. 2,000/-
5.	E	Major Gram Panchayats	Rs. 1,000/-
6.	F	Minor Gram Panchayats	Rs. 500/-

**K.G. SHANKAR,**  
*Secretary to Government,  
Legislative Affairs & Justice (FAC),  
Law Department.*



## STATEMENT OF OBJECTS AND REASONS

It is observed that the Security Deposit to be paid by the Master Cable Operators is fixed at a very high rate and some of the Master Cable Operators are avoiding registration for this reason which is causing loss of revenue to the State. After a detailed examination it has been decided to rationalise the Security Deposit to be paid by the Master Cable Operators so that the compliance level goes up. Opportunity has also been taken to rationalise the rate of Entertainment tax to be paid for each connection given by the Cable Operator. It varies from Rs. 5.00 to Rs. 2.00 per month per connection in the Municipalities and in the Gram Panchayats, a fixed amount is proposed. The above changes in the rate structure are expected to yield good results and improve the revenue.

This Bill seeks to give effect to the above decisions.

**K. VIJAYARAMA RAO,**  
*Minister for Commercial Taxes.*

Registered No. HSE/49

[Price : Rs. 0-15 Paise.]



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PART IV-B EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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No. 51] HYDERABAD, THURSDAY, OCTOBER 27, 2005.

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**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 25th October, 2005 and the said assent is hereby first published on the 27th October, 2005 in the Andhra Pradesh Gazette for general information:-

**ACT No. 30 OF 2005.**

**AN ACT FURTHER TO AMEND THE ANDHRA  
PRADESH ENTERTAINMENTS TAX ACT, 1939.**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-sixth Year of the Republic of India as follows:-

[1]

A-252

**Short title, extent and commencement.**      1. (1) This Act may be called the Andhra Pradesh Entertainments Tax (Amendment) Act, 2005.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

**Amendment of section 9-A. Act 10 of 1939.**      2. In section 9-A of the Andhra Pradesh Entertainments Tax Act, 1939, in clause (a) of sub-section (4), for the words "not exceed one and half times", the words "not be less than three times but it may extend to five times" shall be substituted.

**T. MADAN MOHAN REDDY,**  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.

Registered No. HSE/49

[Price : Rs. 0-45 Paise.



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PART IV-B EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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No. 53] HYDERABAD, THURSDAY, OCTOBER 27, 2005.

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**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 25th October, 2005 and the said assent is hereby first published on the 27th October, 2005 in the Andhra Pradesh Gazette for general information:-

**ACT No. 32 OF 2005**

**AN ACT FURTHER TO AMEND THE ANDHRA  
PRADESH ENTERTAINMENTS TAX ACT, 1939.**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-sixth Year of the Republic of India as follows:-

[1]

A.254-1

**Short title, extent and commencement.**

1. (1) This Act may be called the Andhra Pradesh Entertainments Tax (Third Amendment) Act, 2005.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall be deemed to have come into force with effect on and from the 4th June, 2005.

**Amendment of section 4. Act 10 of 1939.**

2. In the Andhra Pradesh Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act), In section 4,-

(1) for sub-section (1), the following shall be substituted namely,-

“(1) There shall be levied and paid to the State Government a tax on the amount collected on actual sale of tickets for admission to every show (hereinafter referred to as Entertainments Tax) in respect of entertainments held in the theatres specified in column (2) of the table below and located in the local areas specified in the corresponding entry in column (1) of the said table, calculated at the rates specified in the corresponding entry in column (3) thereof.

**THE TABLE**

Local Authority	Theatre	Rate of tax on sale of tickets
(1)	(2)	(3)
(a) Municipal Corporation	(i) A/C and Air Cooled Theatres	20 %
	(ii) Other Theatres	18 %
(b) Selection Grade Municipality	(i) A/C and Air Cooled Theatres	20 %
	(ii) Other Theatres	18%
(c) Special Grade Municipality	(i) A/C and Air Cooled Theatres	20 %
	(ii) Other Theatres	18%

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Explanation-I:- For the purpose of this sub-section “the amount collected on the actual sale of tickets” means the total amount collected on the number of tickets sold for admission to each show excluding the permissible amount of service charge collected thereon but including the element of entertainment tax.

Explanation-II:- For the purpose of this sub-section “Municipal Corporation of Hyderabad” means any local area as notified by the Government under section 3 of the Hyderabad Municipal Corporations Act, 1955 and also includes the peripheral areas of Alwal, Rajandra Nagar, Gaddi Annaram Municipalities and the Secunderabad Contonment area.

Explanation-III:- For the purpose of this sub-section and sub-section (1-A) any local area declared as a notified area and equated to that of a particular grade of Municipality under section 398-A of the Andhra Pradesh Municipalities Act, 1965, shall be deemed to be a municipality on the same grade to which the notified area is equated”.;

(2) after sub-section (1), the following new sub-section (1-A) shall be added, namely,-

“(1-A) There shall be levied and paid to the State Government a tax on the Gross Collection Capacity on every show (hereinafter referred to as the Entertainments tax) in respect of entertainments held in the theatres specified in Column (2) of the table below and located in the local areas specified in the corresponding entry in Column (1) of the said table, calculated at the rates specified in the corresponding entry in Column (3) thereof for the number of shows prescribed therein for every week.

**THE TABLE**

Local Authority	Theatre	Rate of tax on the Gross Collection Capacity per show.
(1)	(2)	(3)
(a) First Grade Municipality	All categories of theatres	10% of the gross collection capacity per show multiplied by 21.
(b) Second Grade Municipality	All categories of theatres	9% of the gross collection capacity per show multiplied by 21.
(c) Third Grade Municipality	All Categories of theatres	8% of the gross collection capacity per show multiplied by 17.
(d) Gram Panchayats, Townships and any other local authorities;		
(1) With a population of 15,000 and above	(i) Permanent and semi-permanent (ii) Touring and Temporary	7% of the gross collection capacity per show multiplied by 14. 7% of the gross collection capacity per show multiplied by 10.
(2) With a population of 7,500 and above but below 15,000	(i) Permanent and Semi-permanent (ii) Touring and Temporary	6% of the gross collection capacity per show multiplied by 14. 6% of the gross collection capacity per show multiplied by 10.
(3) With a population of less than 7,500	(i) Permanent and Semi-permanent  (ii) Touring and Temporary	5% of the gross collection capacity per show multiplied by 14.  5% of the gross collection capacity per show multiplied by 7.

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Explanation-I:- For the purpose of this sub-section the term “gross collection capacity per show” shall mean the notional aggregate of all payments for admission, the proprietor would realise per show, if all the seats or accommodation as determined by the licensing authority under the Andhra Pradesh Cinemas (Regulation) Act, 1955, in respect of the place of entertainment are occupied and calculated at the maximum rate of payments for admission as determined by the said licensing authority.”.

3. Section 5 of the principal Act shall be omitted.

**Omission  
of  
section 5.**

4. The Andhra Pradesh Entertainments Tax (Amendment) Ordinance, 2005 is hereby repealed.

**Repeal of  
Ordinance  
7 of 2005.**

**T. MADAN MOHAN REDDY,**  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.