ORISSA ORDINANCE No. 8 OF 1971

THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ORDINANCE, 1971

[*Promulgated by the Governor of Orissa on the 29th December, 1971, published in an extraordinary issue of the* Orissa Gazette, *dated the 29th December, 1971*]

AN

ORDINANCE

TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946

WHEREAS the Legislature of the State of Orissa is not in session;

AND WHEREAS the Governor of Orissa is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Orissa Entertainments Tax Act, 1946 in the manner hereinafter appearing; Orissa Act 5 of 1946.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor of Orissa is pleased to make and promulgate the following Ordinance in the Twenty-second Year of the Republic of India:—

Short title and commencement.

1. (1) This Ordinance may be called the Orissa Entertainments Tax (*Amendment*) *Ordinance*, 1971.

(2) It shall come into force on the first day of January, 1972.

Insertion of new section 7-A, Orissa Act 5 of 1946.

2. In the Orissa Entertainments Tax Act, 1946, after section 7 the *following new section shall be inserted, namely:*— Orissa Act 5 of 1946.

Surcharge on payments for admission.

"7-A. (*1*) *In respect of every payment for admission* on which tax is leviable under this Act, there shall be levied and paid to the State *Government*, in addition to such tax, a surcharge at the following rates, namely:—

(*a*) when tax is paid by means of affixing stamps on the ticket the amount of surcharge shall be—

(*i*) ten paise, if the payment for admission to the entertainment including the tax is one rupee or less; and

(*ii*) in any other case, fifteen paise ;

(*b*) when tax is payable in any other manner, the surcharge shall be equal to twenty-five percentum of the tax payable.

(2) The surcharge shall be paid in the same manner as the tax.

(3) Subject to the provisions of sub-sections (*1*) and (*2*), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the surcharge leviable under sub-section (1) as they apply in relation to the tax leviable under this Act."

JOGENDRA SINGH

Dated the 29th December, 1971 GOVERNOR OF ORISSA