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# The Calcutta Gazette

## Extraordinary

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### PART IV A

Bills introduced in the Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

**BENGAL LEGISLATIVE ASSEMBLY  
DEPARTMENT.**

**NOTIFICATION.**

No. 1481I.A.—7th April, 1939.—It is hereby notified for general information that at the meeting of the Bengal Legislative Assembly held on the 6th April, 1939, a motion was carried that the Bengal Amusements Tax (Amendment) Bill, 1939, by the Hon'ble Mr. Nalini Ranjan Sarker, Minister in charge of the Finance Department, be circulated for the purpose of eliciting opinion thereon by the 20th April, 1939. Expressions of opinion by public bodies or by individuals interested in the said Bill which was published before introduction together with its Statement of Objects and Reasons in the *Calcutta Gazette* of the 16th February, 1939, and is hereby republished together with its Statement of Objects and Reasons in an extraordinary issue of the *Calcutta Gazette*, should be sent so as to reach the undersigned before that date.

**THE BENGAL AMUSEMENTS TAX (AMENDMENT)  
BILL, 1939.**

**A  
BILL**

*further to amend the Bengal Amusements Tax Act, 1922.*

WHEREAS it is expedient to bring betting on dog-racing within the operation of the Bengal Amusements Tax Act, 1922 and for that purpose to amend Chapter II of that Act in the manner hereinafter appearing; Ben. Act  
V of 1922.

It is hereby enacted as follows:—

Short title  
and commence-  
ment.

1. (1) This Act may be called the Bengal Amusements Tax (Amendment) Act, 1939.

(2) It shall come into force on such date as Provincial Government may, by notification in the *Official Gazette*, appoint.

Amendment of  
section 14 of  
Bengal Act  
V of 1922.

2. In section 14 of the Bengal Amusements Tax Act, 1922 (hereinafter referred to as the said Act)—

(1) in clause (3) for the words "racing club or by the stewards thereof" the word "promoter" shall be substituted;

(2) for clause (5) the following clause shall be substituted, namely:—

"(5) 'promoter' means any person, club, association, society or other body of persons, corporate or incorporate, engaged in—

(a) promoting horse-racing, pony-racing or dog-racing or in holding race-meetings, or

(b) conducting or controlling such meetings;"; and

(3) in clause (6) for the words "stewards controlling a race-meeting have" the words "promoter has" shall be substituted.

Amendment of  
section 15.

3. In section 15 of the said Act—

(a) the words and figure "as from the second day of April, 1922," shall be omitted; and

(b) for the words "stewards of the race-meeting" the word "promoter" shall be substituted.

Amendment of  
sections 16  
and 17.

4. In sections 16 and 17 of the said Act for the word "stewards" the word "promoter" shall be substituted.

Amendment of  
section 18.

5. In sub-section (1) of section 18 of the said Act the words and figure "as from the second day of April, 1922," shall be omitted.

Amendment of  
section 20.

6. In sub-section (1) of section 20 of the said Act—

(a) for the word "stewards" the word "promoter", and

(b) for the word "them" the words "the promoter" shall be substituted.

*The Bengal Amusements Tax (Amendment) Bill, 1939.*

(Clauses 7-10.)

Amendment of section 21.

7. For sub-section (1) of section 21 of the said Act the following sub-section shall be substituted, namely:—

“(1) the totalisator tax payable under section 15 shall be recoverable from the promoter as a public demand.”

Insertion of new section 21A.

8. After section 21 of the said Act the following section shall be inserted, namely:—

“21A. (1) Any officer authorized by the Provincial Government for the purpose may enter any enclosure or premises used by any promoter in connection with horse-racing, pony-racing or dog-racing with a view to seeing whether the provisions of this chapter or any rules made thereunder are being complied with.

(2) If any person prevents or obstructs the entry of any officer so authorized, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable, on conviction before a Magistrate, to a fine not exceeding two hundred rupees.

(3) Every officer authorized under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.” Act XLV of 1860.

Amendment of section 22.

9. Section 22 of the said Act shall be re-numbered as sub-section (1) of section 22, and after sub-section (1), as re-numbered, the following sub-section shall be inserted, namely:—

“(2) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.”

Substitution of new section for section 23.

10. For section 23 of the said Act the following section shall be substituted, namely:—

“23. For the definition of ‘gaming’ in—

Amendment of definition of gaming. (i) section 59 of the Howrah Offences Act, 1857, XXI of 1857.

(ii) section 3 of the Calcutta Police Act, 1866, and Ben. Act IV of 1866.

(iii) section 1 of the Bengal Public Gambling Act, 1867 Ben. Act II of 1867.

the following shall be substituted, namely:—

‘gaming’ includes wagering or betting, except wagering or betting upon a horse-race, pony-race or dog-race when such wagering or betting takes place—

(a) on the day on which such race is to be run,

(b) in an enclosure which the promoter as defined in section 14 of the Bengal Amusements Tax Act, 1922 has, with the sanction of the Provincial Government, set apart for the purpose, and Ben. Act V of 1922.

(c) (i) with a licensed book-maker, or

(ii) by means of a totalisator as defined in section 14 of the Bengal Amusements Tax Act, 1922,

but does not include a lottery.”

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**STATEMENT OF OBJECTS AND REASONS.**

The objects of this Bill are—

- (1) to make Chapter II of the Bengal Amusements Tax Act, 1922, applicable to dog-racing and to race-meetings run by a single individual, and
- (2) to introduce in Chapter II provisions for inspection and penalty corresponding with those that occur in Chapter I of the Act.

N. R. SARKER,  
*Member-in-charge.*

CALCUTTA :  
*The 7th February 1939.*

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K. ALI AFZAL,  
*Secy. to the Bengal Legislative Assembly.*

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