

ORISSA ACT 9 OF 2010

THE ORISSA ENTERTAINMENT TAX (AMENDMENT) ACT, 2010

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***THE ORISSA ENTERTAINMENT TAX (AMENDMENT) ACT, 2010**

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AN ACT TO AMEND THE ORISSA ENTERTAINMENT TAX ACT, 2006

BE it enacted by the Legislature of the State of Orissa in the Sixty-first Year of the Republic of India, as follows:—

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Entertainment Tax (Amendment) Act, 2010.

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

Amendment
of section 2.

2. In the Orissa Entertainment Tax Act, 2006 (hereinafter referred to as the principal Act), in section 2,—

Orissa Act 7
of 2006.

(i) in clause (a), after the words "cable service" the words "or Direct-to-Home (DTH) Broadcasting Service" shall be inserted;

(ii) after clause (e), the following clause shall be inserted, namely:—

"(e-1) "Direct-to-Home (DTH) Broadcasting Service" means a system of distribution of multi-channel television programme in KU Band by using a Satellite System, by providing television signals to a television set with the aid of set-top box direct to subscribers without passing through an intermediary such as Cable Operator.

*[For the Bill, See *Orissa Gazette* Extraordinary dated the 2nd August, 2010 (No.1190) [I Legis-2/ 2010]

*Come into force w.e.f. 1st October, 2010 vide *Orissa Gazette* Extraordinary No.1556 dated the 30th September, 2010.

Explanation.—For the purpose of this clause and clause (K-1) “KU Band” ordinarily means the 11.7-12.7 Ghz (Gigahertz) frequency band which splits into two segments viz. the first having the frequency of 11.7-12.2 Ghz. known as FSS (Fixed Satellite Service) and the other having the frequency of 12.2-12.7 Ghz known as BSS (Broadcasting Satellite Service), or it may have such other band width as may be approved by the Government of India from time to time;”;

(iii) in clause (f), after the words “through cable service” the words “or Direct-to-Home (DTH) Broadcasting Service” shall be inserted;

(iv) in clause (h), after sub-clause (i), the following sub-clause shall be inserted, namely:—

“(i-a) any payment for Direct-to-Home (DTH) Broadcasting Service; or”;

(v) after clause (k), the following clause shall be inserted, namely:—

“(k-1) ‘set-top-box’ means an apparatus connected to a television set which receives encrypted television signals through dish antenna from satellite directly and provides decrypted television signals to the television set, which enables the viewers to tune into multi channel television programmes in KU Band;”;

(vi) for clause (m) including the Explanation thereto, the following clause shall be substituted, namely:—

“(m) ‘Subscriber’ means a person who receives the signals of cable television network or Direct-to-Home (DTH) Broadcasting Service at a place indicated by him to the proprietor of the cable television network or Direct-to-Home (DTH) Broadcasting Service, as the case may be, without further transmitting it to any other person.

Explanation.—In case of a hotel or restaurant each room or premises where signals of cable television network or Direct-to-Home (DTH) Broadcasting Service are received shall be treated as a separate place of entertainment and for that purpose, the proprietor of the hotel or restaurant shall be the subscriber for all the rooms or premises that receive signals of cable television network or Direct-to-Home (DTH) Broadcasting Service”.

Amendment
of section 7.

3. In the principal Act, in section 7,—

- (a) for the marginal heading, the following shall be substituted, namely:—

“Tax on cable and DTH service.”; and

- (b) in sub-section (1), after the words “Cable Service” and before the words “shall be liable”, the words “and of a Direct-to-Home (DTH) Broadcasting Service” shall be inserted.

Amendment
of section 9.

4. In the principal Act, in section 9,—

- (a) in sub-section (2), after the words “Cable Television Network” the words “or Direct-to-Home (DTH) Broadcasting Service” shall be inserted.

- (b) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3-a)Notwithstanding anything contained in sub-sections (2) and (3) where any Proprietor of a Direct-to-Home (DTH) Broadcasting Service is providing entertainment immediately before the commencement of the Orissa Entertainment Tax (Amendment) Act, 2010 he may continue to provide entertainment,—

- (a) for a period of three months from the date of commencement of said Amendment Act, or
- (b) till the permission under sub-section (2) is granted by the Commissioner, if an application to that effect is made in the prescribed manner within the period specified in clause (a).”.

Amendment
of section 15.

5. In the principal Act, in sub-section (1), of section 15, in the Explanation, after the words "Cable Television Network", the words "or Direct-to-Home (DTH) Broadcasting Service" shall be inserted.

Amendment
of Schedule.

6. In the Schedule to the principal Act, in part II,—

(a) after the words "providing Cable Service", the words " and the proprietor of a Direct-to-Home (DTH) Broadcasting Service" shall be inserted; and

(b) in Explanation, after the words "Cable Television Network", the words "or Direct-to-Home (DTH) Broadcasting Service", shall be inserted.