

TAMIL NADU ADVERTISEMENTS TAX RULES, 1983.
(G.O.P. No. 1354, Commercial Taxes and Religious Endowments,
dated 22nd November 1983.)

In exercise of the powers conferred by sub-section (1) of section 7 of the Tamil Nadu Advertisements Tax Act, 1983 (Tamil Nadu Act No. 22 of 1983) the Governor of Tamil Nadu hereby makes the following rules.

2. The rules hereby made shall come into force on and from 5th December 1983.

RULES.

1. *Short title.*—These rules may be called the Tamil Nadu Advertisements Tax Rules, 1983.

2. *Definition.*—In these rules, unless there is anything repugnant in the subject or context—

(a) “Act” means the Tamil Nadu Advertisements Tax Act, 1983;

(b) “advertisements tax” means the tax payable under the Act;

(c) “assessing authority” means the Entertainments Tax Officer as defined in clause (c) of rule 3 of the Tamil Nadu Entertainments Tax Rules, 1939;

(d) “form” means a form appended to these rules;

(e) “week” means the period beginning from Monday and ending with following Sunday;

(f) “year” means the financial year.

3. *Authority to Levy Advertisements Tax.*—The authority to levy advertisements tax shall be the assessing authority.

4. *Assessment and collection of Advertisements Tax.*—(1) Every proprietor, who is liable to pay, the tax shall maintain an account showing the particulars of advertisements exhibited during each show in Form I in duplicate.

(2) Each of the pages relating to the original and duplicate of the account in Form I shall bear the serial number and the serial number of pages shall run on consecutively from day to day until the end of the year. Each page of the account shall bear the seal of the assessing authority. The number of slides and advertisement films exhibited for each show shall be entered simultaneously in the original as well as in the duplicate by use of carbon paper. In writing up this account, the proprietor shall use a carbon paper so as to make impression on the reverse side of such page. This account for each show shall be written up within ninety minutes, of the completion of the show.

The account together with the slides, advertisement films and records relating to the contracts and payments for advertisements shall be shown on demand to the inspecting officer for inspection and verification. Full facilities shall be afforded to the inspecting officer to check the correctness of the account by counting the number of slides and advertisement films shown during each show.

(3) Every proprietor, who is liable to pay advertisements tax shall submit a return in Form II together with the original copies of the account in Form I showing the total number of advertisements exhibited during the previous week and the tax payable thereon, so as to reach the assessing authority, on Tuesday immediately following the week to which the return relates or on the next working day, if Tuesday is a holiday. The return shall be signed by the proprietor. The proprietor shall pay the tax due by means of a crossed cheque drawn in favour of the assessing authority or into a Government Treasury. The proprietor shall attach the cheque or the Treasury receipt to the return to which the tax relates. Subject to the provisions of sub-rule (4), the return shall be provisionally accepted.

(4) If no return is submitted by the proprietor as required in sub-rule (3) within the time specified therein or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary, determine the due under the Act to the best of his judgement;

Provided that before taking action under this rule, the Entertainments Tax Officer shall issue a notice to the proprietor calling upon him to produce his accounts at a time and place to be specified in the notice and to prove the correctness and completeness of the return where one has been submitted or to prove that he is not liable to submit and return any also allow him a reasonable opportunity of being heard.

(5) After determining the tax due in accordance with sub-rule (3) or (4), the assessing authority shall examine whether the proprietor has already made payment towards the tax due by him. If any further amount is found to be due from the proprietor, the assessing authority shall serve upon the proprietor, a notice in Form III and the proprietor shall pay the sum demanded within the time and in the manner specified in the notice. If the tax due determined is lower than the amount, if any paid, by the proprietor, the assessing authority shall serve upon the proprietor a notice in Form IV for refunding the excess amount.

(6) *Savings.*—Save as otherwise expressly provided for in these rules, all the provisions of the Tamil Nadu Entertainments Tax Rules, 1939, shall apply mutatis mutandis to all matters relating to the tax leviable under sub-section (1) of section 3 of the Act.

[FORMS PRESCRIBED UNDER THE TAMIL NADU ADVERTISEMENTS TAX RULES, 1983 ISSUED UNDER THE TAMIL NADU ADVERTISEMENTS TAX ACT, 1983 (TAMIL NADU ACT No. 22 OF 1983.)

FORM I.

[See rule 4(1)].

DAILY ACCOUNT SHOWING THE PARTICULARS OF ADVERTISEMENTS EXHIBITED IN.....

(Name and address of theatre) in respect of each show:

Date.	<i>Show (M)</i> (N) (MAT) (I) (II) (III) (O)	<i>Serial</i> Number of slide or Advertisement films.	Name and address of the advertiser.	Subject of the slide exhibited.	Title and subject of the advertisement films exhibited
	(1)				

NOTE.—(1) The shows should be distinguished by using the letter (M) for Morning Show, (N) for Noon Show, (MAT) for Matinee show, I for First Show, II for Second show, III for Third Show and (O) for other shows.

(2) The particulars in columns (3), (4), (5) and (6) need not be repeated for the subsequent shows held during the same week if there is no change in the slides or advertisement films exhibited during the subsequent shows. The words 'same' as for show..... may be entered in these columns if there is no change. If there is any change during any of the subsequent shows the particulars in columns (3) to (6) shall be given in full.

FORM II.

[See rule 4 (3)].

WEEKLY RETURN TO BE FILED BY PROPRIETORS LIABLE TO TAX UNDER SUB-SECTION (1) OF SECTION 3.

To

The Assessing Authority

I, the proprietor of situated in taluk of district furnish herein the following particulars and enclose a crossed cheque/demand draft/treasury receipt No. dated for an amount of Rs. (Rupees.....) towards the payment of the tax due for the week ending.....

1. Name of the proprietor
2. Name and style of the entertainment
3. Place where the entertainments is located.

PARTICULARS OF ADVERTISEMENTS AND TAX DUE THEREON.

(1)	Period (Week) ending.
(2)	Number of shows.
(3)	Number of slides exhibited on which tax is payable.
(4)	Number of advertisement films on which tax is payable.
(5)	Tax due on slides.
(6)	Tax due on advertisement films.
(7)	Total tax due-Columns (5)-(6).
(8)	Number and details of slides and films on which exemption is claimed.

 Total

I, declare that to the best of my knowledge and belief the information furnished above is true and correct.

Signature

 Status and Relationship
with proprietor.

FORM III.

[See rule 4(5)]

NOTICE OF ASSESSMENT AND DEMAND.

(Proprietor)

Take notice that you have been taxed under the Tamil Nadu Advertisements Tax Act, 1983, to a sum of Rs. (Rupees) (in words) only as shown below for and that after deducting the total amount of tax already paid by you towards advertisements tax, you have to pay a further sum of Rs. (Rs.) (in words) only. This balance of tax shall be paid within twenty-one days from the date of service of this notice, by crossed cheque in favour of the undersigned or by remittance into the Government Treasury at.....failing which the amount will be recovered under provisions of section 10 of the Tamil Nadu Entertainments Tax Act, 1939 and you will also be liable to fine as provided in section 14 of the said Act.

Tax determined by the assessing authority in respect of—

<i>Nature of advertisements.</i>	<i>Rate of tax</i>	<i>Number of advertisements.</i>	<i>Amount of tax due.</i>
(1)	(2)	(3)	(4)
	Rs.		Rs.
1. Slides ..			
2. Film ..			
Total ..			

Place :

Date : *Assessing Authority.*

NOTE.—Where payment is made by cheque, the cheque shall be crossed and shall be such as under the Tamil Nadu Treasury Code receivable by the Government Treasury concerned.

FORM IV.

[See rule-4(5)]

NOTICE OF LEVY OF ADVERTISEMENT TAX AND REFUND ORDER.

To

(Proprietor)

Take notice that you have been taxed under the Tamil Nadu Advertisements Tax Act, 1983, to a sum of Rs. (Rupees) (in words) only as shown below for the tax paid by you already is Rs. (in words) only that is Rs. due. The total amount of (Rupees) in excess of the tax paid by you in excess, as stated above will be refunded to you, if you apply in person, or through an authorised agent within thirty days from the date of receipt of this notice. If you do not do so, the amount will be credited towards the tax payable.

Refund voucher for the amount will be sent to you by registered post at your cost.

Tax determined by the Assessing Authority in respect of—

Nature of advertisements.	Rate of tax.	Number of advertisement.	Amount of tax due.
(1)	(2) Rs.	(3)	(4) Rs.
1. Slides . . .			
2. Films . . .			
Total . . .			

Assessing Authority.