

THE +[TAMIL NADU BETTING TAX RULES, 1935]

(As modified up to 31st January 1977)

In exercise of the powers conferred by sub-section (3) of Section 5, Section 6, and the section 10 of the @ (Tamil Nadu) Betting Tax Act, 1935 @ (Tamil Nadu) Act XX of 1935, the “(Governor of Tamil Nadu)” is here by pleased to make the following rules :-

@ These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) order, 1969.

* The Words “Governor in council” were substituted by the words “State Government” by the Tamil Nadu Adaptation of Laws order, 1970 and again substituted by these words by G.O.Ms. No. 1138, Revenue, dated 15th April 1970.

1. (1) These rules may be called the +(Tamil Nadu Betting Tax Rules, 1935).

(2) They shall apply to, and in respect of, race meetings held at Guindy in the Saidapet taluk of the Chinglepet district and at Ootacamund in the Ootacamund taluk of the Nilgiris district.

+ These words were substituted for the words “Madras Betting Tax Rules, 1935” by G.O. Ms. No. 1138, Revenue, dated 15th April, 1970.

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

(a) “the Act” means the @ (Tamil Nadu) Betting Tax Act, 1935.

(b) “Commercial Tax Officer” means the Commercial Tax Officer having jurisdiction over the Chingleput district or the Nilgiris district as the case may be ;

(c) “Form” means a form annexed to these rules ;

(d) “Government” means the (State Government) ; +

+ The words “Government of Madras” were substituted by these words by the Tamil Nadu Adaptation of Laws order, 1970.

(e) “Race – meetings at Ootacamund for the first or second season in each year” means race-meeting held in or about the month of May or September as the case may be, in each year ; and

(f) “Section” means a section of the Act.

3. The Director of every race-meeting held at Guindy or at Ootacamund shall intimate to the Commercial Tax Officer any change in the number of the description of the totalizator maintained by him or in the minimum sum that can be paid into any of such totalizators, within a week from the date of such change.
4. The Director shall keep accounts of all moneys paid into every totalizator at a race-meeting in the following manner, namely :-
 - (a) The number of tickets sold at each window in respect of each race shall be shown in a seller's memo which shall be in Form A in respect of race-meetings held at Guindy and in Forms A-1 and A-2 in respect of race-meetings held at Ootacamund ;
 - (b) The number shown in each seller's memo shall be entered at the close of each race in a Supervisor's memo which shall show the total number of tickets sold for that race. The Supervisor's memo shall be in Form B in respect of race-meetings held at Guindy and in Forms B-1 and B-2 in respect of race-meetings held at Ootacamund. In respect of the race-meetings held at Guindy the total number so given shall be checked with the total number of tickets sold on each horse as recorded by the machines in the electric totalizator ;
 - (c) After deducting from the gross takings the commission of 10 percent payable to the Club and the tax due to the Government, *[.....] the dividends payable on each winning and place horse shall be worked out in "win" and "place" calculating sheets which shall be in Forms C and D respectively in respect of race-meetings held at Guindy and in Forms C-1 and C-2, D-1 and D-2 respectively in respect of race-meetings held at Ootacamund ;

* the words, figures and brackets "(12 ½ percent in the case of race-meetings held at Guindy and 5 percent in the case of race-meetings held at Ootacamund)" were omitted by G.O. Ms. No. 767, Revenue, dated 12th March 1964.
 - (d) The gross takings at each race together with the amount of tax due as calculated in the forms referred to in clause (c) shall then be entered in an account which shall be in Form E in respect of race-meetings held at Guindy and in Form E-1 in respect of race-meetings held at Ootacamund ;

- (e) Accounts shall be kept in Forms J, K, L, P and E for double, treble and Lucky Five events in respect of race-meeting held at Guindy and in Forms J, K-1, and E-1 for double events in respect of race-meetings held at Ootacamund.
5. In the case of credit betting, an I.O.U voucher which shall be in Form F-1 or Form F-2 in respect of race-meetings held at Guindy and in Form F-3 or F-4 in respect of race-meetings at Ootacamund according as the bet is laid for a win or for a place, showing the amount of stake laid by him shall be presented by the backer. The number of tickets sold on I.O.U. vouchers shall be authenticated by the Supervisor in Form G in respect of race-meetings held at Guindy. The credit betting shall be added to the cash amounts through Forms H and I in respect of race-meetings held at Guindy and through Form H-1 in respect of race-meetings held at Ootacamund.
6. (1) The Director shall forward to the Commercial Tax Officer
- (i) Within fourteen days of each racing day a return in Form M in respect of race-meetings held at Guindy ; and
 - (ii) Within one month of the date of the last race-meeting for the first or second season of each year, as the case may be, a return in Form M-1 in respect of race-meetings held at Ootacamund, showing for each totalizator –
 - (a) The amount paid in by backers on account of “win” and “place” bets
 - (b) The total amount received on account of payments into the totalizators ; and
 - (c) The amount of tax due on such payments.
- (2) Such return shall before it is so forwarded, be audited by an auditor holding a certificate entitling him to act as an auditor of companies under the Indian Companies Act, 1913.
7. The Director shall within fourteen days of the close of each month in which a race meeting or race-meetings have taken place in the case of race-meetings held at Guindy and within one month of the date of the last race-meeting held at Ootacamund for the first or second season in each year as the case may be, pay the amount of the totalizator tax due by him in respect of the race-meeting or race-meetings as the case may be –
- (i) to the Commercial Tax Officer by cheque drawn in his favour ; or

(ii) if so authorized by the Commercial Tax Officer into the Reserve Bank of India, Madras Branch, or the [State Bank of India]*, Ootacamund to the credit of the Government.

* These words were substituted for the words "Imperial bank of India" by G.O. Ms. No. 101, Revenue, dated 9th January 1856.

In case (i), the amount of tax paid shall be credited by the Commercial Tax Officer to the Government ;

In case (ii), intimation of the payment shall be given simultaneously to the Commercial Tax Officer.

+ [8. (1) The betting tax shall be paid by the book-makers at Guindy and Ootacamund to the Commercial Tax Officer having jurisdiction over the area].

+ Substituted by G.O.Ms .No. 3249 Revenue, dated 4th October 1971.

@ (2) [.....]

@ Sub-rule (2) omitted by ibid.

+ [9. (1) (a) Each book-maker shall keep accounts of all bets made with him, whether in cash or on credit. The accounts shall show "win" and "place" bets separately and shall be prepared in duplicate in Form N in respect of the race-meetings held at Guindy and in Form N-1 in respect of the race-meetings held at Ootacamund.

The above forms shall be serially numbered and shall run on consecutively and they shall be maintained in duplicate. Each original and duplicate shall bear the seal of the Commercial Tax Officer concerned.

(b) Immediately after the close of the betting for each race, the original copy of the account in Form N or Form N-1, as the case may be, shall be submitted to the Commercial Tax Officer concerned or any other officer authorized by him to collect such forms on the Race days.

(c) Each book-maker shall prepare a statement in Form O in respect of race-meetings held at Guindy and in Form O-1 in respect of race-meetings held at Ootacamund in respect of the accounts kept by him under clause (a).

(2). Each book-maker shall submit a copy of the return in Form O-1 to the Commercial Tax Officer concerned within 7 days of close of any race-meeting along with a cheque

for the tax due on the total amount received and receivable drawn in favour of the Commercial Tax Officer having jurisdiction over the area.

+ Substituted by G.O. Ms. No. 3249 Revenue, dated 4th October 1971.

10. If the totalizator tax or the betting tax, is not paid within the period prescribed, it shall be recovered as an arrear of land revenue.