



ABSTRACT

Taxes – Tamil Nadu Entertainment Tax Act, 1939 – Waiver of entertainment tax arrears and penalty thereon amounting to Rs.1,71,773/- payable by the Cable TV Operators as on 31.03.2008 – Orders – Issued.

Commercial Taxes and Registration (C1) Department

G.O.(D).No.356

Dated: 17.10.2018

விளம்பி, புரட்டாசி-31,
திருவள்ளூர் ஆண்டு 2049.

Read :

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1. G.O. (Ms.) No.341, Commercial Taxes and Registration (C1) Department, dated 27.02.2008.
2. G.O. (Ms.) No.126, Commercial Taxes and Registration (C1) Department, dated 19.12.2008.
3. From the Principal Secretary/Commissioner of Commercial Taxes, letter No. Drafting Cell-II/45670/10, dated 25.11.2014.
4. From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No. Drafting Cell-II/45670/2010, dt.29.8.2018.

ORDER: -

In the Budget Speech for 2008-2009, it was announced that Cable TV will be exempted from payment of entertainments tax with effect from 01.04.2008 and in addition the entertainments tax arrears to the tune of Rs.16 crore outstanding as on 31.03.2008 will also be waived.

2. Based on the above Budget announcement, a notification granting exemption in respect of cinematograph film exhibited on television screen through Cable Television Network and television exhibition, from liability to entertainments tax payable under Sections 4-D and 4-E of the Tamil Nadu Entertainments Tax Act, 1939 was issued vide Government Order first read above.

3. Subsequently, in the Government Order second read above, the Government issued orders for waiver of an amount of Rs.20,13,94,694/- payable by the Cable TV Operators as on 31.03.2008.

4. In the letter third read above, the Principal Secretary/ Commissioner of Commercial Taxes has informed that the Joint Commissioners (Commercial Taxes), Salem, Madurai and Tirunelveli have sent supplementary waiver proposals in respect of

12 Cable TV operators for an amount of Rs.1,71,773/- which have been inadvertently omitted to be included in the earlier waiver proposal. The details are as below:-

Sl. No.	Division	Number of Cable TV operators	Amount of tax and penalty arrears to be waived (Rs.)
1.	Salem	1	48,000/-
2.	Tirunelveli	6	6,785/-
3.	Madurai	5	1,16,988/-
	Total	12	1,71,773/-

5. Hence, the Principal Secretary/Commissioner of Commercial Taxes has requested to waive the entertainments tax arrears and penalty thereon payable by the Cable TV operators as on 31.03.2008 for an amount of Rs.1,71,773/-.

6. In the letter fourth read above, the Additional Chief Secretary/Commissioner of Commercial Taxes has justified in detail the above waiver proposal.

7. The Government after careful examination, direct that the entertainment tax arrears and penalty thereon amounting to Rs.1,71,773/- payable by the Cable TV Operators in the Salem, Tirunelveli and Madurai Divisions as on 31.03.2008 as detailed in para 4 above be waived. The waiver shall be made as per the procedure laid down in the Tamil Nadu Financial Code.

8. This order issues with the concurrence of Finance Department vide its U.O. No. 31344/Finance(Revenue)/2018, dated; 11.07.2018.

(BY ORDER OF THE GOVERNOR)

KA.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

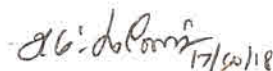
To

- ✓ The Additional Chief Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5
- The Accountant General (A&E), Chennai-5
- The Accountant General (A&E), Chennai-18. (By name)
- The C & AG of India, New Delhi-1
- The Finance Department, Chennai-9
- The Public (SC) Department, Chennai-9

Copy to:-

- The Senior Personal Assistant to Minister (Commercial Taxes), Chennai – 9.
- The Municipal Administration and Water Supply Department, Chennai 9.
- Stock file/Spare copies.

// Forwarded by Order //


Section Officer.