



TAMIL NADU GOVERNMENT GAZETTE

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Purattasi 28, Thunmugi, Thiruvalluvar Aandu-2047

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU ENTERTAINMENTS TAX RULES, 1939.

[G.O. Ms. No. 120, Commercial Taxes and Registration (C1), 14th October 2016,
புரட்டாசி 28, துன்முகி, திருவள்ளுவர் ஆண்டு-2047.]

No. SRO A-17(b)/2016.

In exercise of the powers conferred by sub-sections (1) and (2) of section 16 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Entertainments Tax Rules, 1939:-

2. The amendments hereby made shall come into force on the 14th October, 2016.

AMENDMENTS

In the said Rules,-

1. for rule 20, the following rule shall be substituted, namely:-“20. (1) Any proprietor, who pays the tax on the basis of returns shall, after getting registration, apply to the Entertainments Tax Officer atleast three days before the entertainment, furnishing details as to the date, time and nature of the entertainment in electronic Form III, and also the rates of payment for admission to it. Except in cases where the Entertainments Tax Officer has by an order in writing, exempted the proprietor from doing so, the application shall be accompanied by the register in electronic Form II and the tickets of all classes proposed for issue, the tickets of each class being printed in a different colour and bearing separate serial numbers. Each ticket shall have a foil and counterfoil, the foil bearing the words “To be detached at the entrance and given to the buyer” and the counterfoil bearing the words “To be detached at the entrance and retained by the proprietor”. The serial number shall be printed on both foil and the counterfoil. The foil shall be at least double the length of the counterfoil, the foil and the counterfoil shall be of the sizes at least 8 cm x 4 cm and 4 cm x 4 cm respectively or any larger proportionate sizes:

Provided that the electronic tickets for admission to entertainments including advance booking coupons issued by the proprietor online or in counter shall be with the inscription of the name of the theatre in both Tamil and English and other details including the rate of admission and taxes either in Tamil or in both Tamil and English. Such tickets shall be exchanged with the tickets already sealed by the Entertainments Tax Officer at the ticket counter.

- (2) Tickets already printed otherwise than as above shall be valid till the old stocks of tickets are exhausted.

(3) The Entertainments Tax Officer may, for sufficient reasons, condone the delay in the presentation of the application in the electronic Form III provided it is presented atleast twenty four hours prior to the commencement of the entertainment.”;

2. for rule 21-B, the following rule shall be substituted, namely:-

“21-B. (1) The proprietor of every place from where television exhibition is provided shall, within thirty days from the date of commencement of such television exhibition, submit to the Entertainments Tax Officer an application for registration in electronic Form I along with the supporting documents.

(2) Every application for registration in electronic Form I shall be filed with the recent passport size photographs along with digital signature of the proprietor, in the case of proprietorship concern, or the managing partner or anyone of the partners, in the case of a partnership concern and the authorized person, in all other cases:

Provided that the applicant holding no digital signature shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application.

(3) On receipt of the application in electronic Form I, the Entertainments Tax Officer shall after satisfying himself as to the correctness of the information furnished in the application and the uploaded documents and after making such enquiry as he considers necessary within thirty days from the date of receipt of application, issue a digitally signed electronic certificate of registration in Form I-A to the applicant.

(4) Where a proprietor of television exhibition transfers his business to another, the transferee shall apply for a fresh Certificate of Registration. The Entertainments Tax Officer shall issue the Certificate of Registration after following the procedure laid down in sub-rule (3).

(5) For any amendments other than transfer of business, such as change in constitution and place of business, the proprietor shall file an application in electronic Form I-AA with supporting documents and with digital signature certificate electronically:

Provided that the applicant holding no digital signature shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application.”;

3. for rule 21-D, the following rule shall be substituted, namely:-

“21-D. (1) The proprietor of every amusement shall, within seven days before the commencement of the amusement, submit to the Entertainments Tax Officer an application for registration in electronic Form I-B along with the supporting documents electronically.

(2) The proprietor of every recreation parlour shall, within thirty days before the commencement of the recreation parlour, submit to the Entertainments Tax Officer an application for registration in electronic Form I-B along with the supporting documents electronically.

(3) Every application for registration in electronic Form I-B shall be filed with the recent passport size photograph along with digital signature of the proprietor, in the case of proprietorship concern or the managing partner or anyone of the partners, in the case of a partnership concern and the authorized person, in all other cases:

Provided that the applicant holding no digital signature shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application.

(4) On receipt of the application in electronic Form I-B, the Entertainments Tax Officer shall, after satisfying himself as to the correctness of the information furnished in the application and the uploaded documents and after making such enquiry as he considers necessary, issue a digitally signed electronic Certificate of Registration in Form I-C to the applicant within thirty days from the date of receipt of application or the proof for electronic payment of prescribed fees, whichever is later.

If the certificate of registration is not received by the applicant within thirty days from the date of his application or the payment of the prescribed fees, whichever is later, or if no notice giving him an opportunity of being heard is received by him within the said period, the applicant shall be deemed to have been duly registered.

(5) Where a proprietor providing amusement or recreation parlour transfers his business to another, the transferee shall apply for a fresh Certificate of Registration. The Entertainments Tax Officer shall issue the Certificate of Registration after following the procedure laid down in sub-rule (4).

(6) For any amendments other than transfer of business, such as change in constitution and place of business, the proprietor shall file an application in electronic Form I-AA with supporting documents and with digital signature certificate electronically:

Provided that the applicant holding no digital signature shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application.”;

4. in rule 21-G,-

(a) for sub-rules (1), (2) and (3), the following sub-rules shall be substituted, namely:-

“(1) The Indian Premier League conducting any cricket tournament or the Board of Control for Cricket in India conducting the Champions League Twenty 20 Cricket Tournament shall, atleast thirty days before the commencement of the Cricket Tournament, submit to the Entertainments Tax Officer an application for registration in electronic Form I-F along with the supporting documents electronically.

(2) Every application for registration in electronic Form I-F shall be filed with the recent passport size photographs along with digital signature of the applicant or the authorized person:

Provided that the applicant holding no digital signature shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application.

(3) On receipt of the application in electronic Form I-F, the Entertainments Tax Officer shall, after satisfying himself as to the correctness of the information furnished in the electronic application and the uploaded documents and after making such enquiry as he considers necessary within thirty days from the date of receipt of application, issue a digitally signed electronic certificate of registration in Form I-G to the applicant.”;

(b) for sub-rule (5), the following sub-rule shall be substituted, namely:-

“(5) For any amendments other than transfer of business, such as change in constitution and place of business, the proprietor shall file an application in electronic Form I-AA with supporting documents and with digital signature certificate electronically:

Provided that the applicant holding no digital signature shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application.”;

(c) for sub-rules (8) and (9), the following sub-rules shall be substituted, namely:-

“(8) The Indian Premier League or the Board of Control for Cricket in India conducting the Champions League Twenty 20 cricket tournament shall submit a return in electronic Form II-F showing the gross collection for each month and the amount or amounts actually collected by him by way of tax during the month, separately, by affixing the digital signature certificate on or before the 10th day of the succeeding month along with the proof of electronic payment of tax payable under section 4-J for the month for which the return relates:

Provided that if the return is not accompanied by digital signature certificate, then the return for each month shall be submitted electronically and a duly signed copy of the same shall be submitted to the Entertainments Tax Officer on or before the 10th day of the succeeding month along with the proof of electronic payment of tax payable under section 4-J for the month for which the return relates.

(9) The Indian Premier League conducting any cricket tournament or the Board of Control for Cricket in India conducting the Champions League Twenty 20 cricket tournament shall pay the tax due electronically into the Government Treasury through the website of the Commercial Taxes Department, using either on-line net banking or on-line linked off-line payment facility of the Banks authorized by the Government.”;

5. after rule 21-G, the following rule shall be inserted, namely:-

“21-H. (1) The proprietor of every cinematograph exhibition conducted in a permanent theatre or semi-permanent theatre, including open air theatre and touring talkies shall, within seven days before the commencement of the cinematograph exhibition, submit to the Entertainments Tax Officer an application for registration in the electronic Form I-H along with the supporting documents electronically.

(2) Every application for registration in electronic Form I-H shall be filed with the recent passport size photographs along with digital signature of the applicant or the authorized person:

Provided that the applicant holding no digital signature certificate shall submit the application electronically and furnish the manually signed hard copy of the electronic application before the registering authority within ten days from the date of such submission, as proof, along with copies of relevant documents necessary for registration like Voter identity card, Driving license, Passport, Permanent Account Number card, Unique Identification Card (Aadhaar card), etcetera:

Provided further that the proprietor, managing partner, or the authorized person, as the case may be, shall appear before the Entertainments Tax Officer, when called upon to do so and sign before him on the copies of the photographs in case of submission of digitally unsigned application:

Provided also that the proprietor, managing partner, or the authorized person as the case may be, already registered under the Act shall furnish such details to the registering authority in the electronic Form I-H along with the proof of such registration, within two months from 14th October, 2016 and in new case, within thirty days before the commencement of the entertainment, in electronic Form I-H.

(3) On receipt of the application in electronic Form I-H, the Entertainments Tax Officer shall, after satisfying himself as to the correctness of the information furnished in the application and the uploaded documents and after making such enquiry as he considers necessary within thirty days from the date of receipt of application, issue a digitally signed electronic certificate of registration in Form I-I to all the applicants including those already registered.

(4) Where a proprietor providing cinematograph exhibition through permanent theatre or semi-permanent theatre, including open air theatre and touring talkies transfers his business to another, the transferee shall apply for a fresh registration electronically. The Entertainments Tax Officer shall issue the digitally signed electronic Certificate of Registration after following the procedure laid down in sub-rule (3).”;

6. for rule 28, the following rule shall be substituted, namely:-

“28. The Proprietor shall also forward to the Entertainments Tax Officer a return in electronic Form V showing the number and classes of season tickets and complimentary season tickets issued, the period for which such tickets are available and the gross sum realized thereby, along with the return for the first of the series of entertainments for admission to which such season tickets and complimentary season tickets are valid. Such return shall also be affixed with digital signature certificate and accompanied by the proof of electronic payment of tax due thereon. If any season ticket and complimentary season ticket are issued subsequently during the course of the series of entertainments for which the season ticket and complimentary season ticket are valid it shall be shown in the electronic return to be filed for the entertainment which takes place next after the issue of the tickets.”;

7. in rule 30-A, for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) Every proprietor of television exhibition shall submit a return in electronic Form II-B showing the total collections for each month and the amount or amounts actually collected by him by way of tax during the month,

separately, by affixing the digital signature certificate on or before the 10th day of the succeeding month along with the proof of electronic payment of tax payable under section 4-E for the month for which the return relates:

Provided that if the return is not accompanied with digital signature certificate, then the return for each month shall be submitted electronically and a duly signed hard copy of the same shall be submitted to the Entertainments Tax Officer on or before the 10th day of the succeeding month along with the proof of electronic payment of tax payable under section 4-E for the month for which the return relates.

(2) Every proprietor providing amusement or recreation parlour shall submit a return in electronic Form II-D showing the total collections for each month and the amount or amounts actually collected by him by way of tax during the month, separately, by affixing the digital signature certificate on or before the 10th day of the succeeding month along with the proof of electronic payment of tax payable under section 4-F or section 4-G for the month for which the return relates:

Provided that if the return is not accompanied with digital signature certificate, then the return for each month shall be submitted electronically and a duly signed hard copy of the same shall be submitted to the Entertainments Tax Officer on or before the 10th day of the succeeding month along with the proof of electronic payment of tax payable under section 4-F or 4-G for the month for which the return relates.”;

8. in rule 30-C, for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) The return in electronic Form II-C containing the details of the tickets issued or sold for each day in a month shall be filed to the Entertainments Tax Officer along with the prescribed electronic return in Form II-D on or before the 10th day of the succeeding month. The returns shall be affixed with digital signature certificate of the proprietor:

Provided that if the return is not accompanied with digital signature certificate, then the return for each month shall be submitted electronically and a duly signed hard copy of the same shall be submitted to the Entertainments Tax Officer on or before the 10th day of the succeeding month along with proof of electronic payment of tax.”;

9. in rule 39,-

(a) for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The proprietor shall pay the tax due electronically to the Government Treasury through the website of the Commercial Taxes Department, using either on-line net banking or on-line linked off-line payment facility of the Banks authorized by the Government.”;

(b) sub-rule (3) shall be omitted;

10. for rule 48-D, the following rule shall be substituted, namely:-

“48-D. The permit holder or the certificate of registration holder, who appoints a person or a relative regularly as a manager or person-in-charge for the purpose of carrying on the work of the entertainment or amusement or television exhibition, or providing direct to home service or conducting any cricket tournament by the Indian Premier League or the Champions League Twenty 20 Cricket Tournament conducted by the Board of Control for Cricket in India such as appearing before the prescribed authority under the Tamil Nadu Entertainments Tax Act, filing of returns, signing of Forms II, II-C and II-D statements and requisition, etcetera, shall submit to the Entertainments Tax Officer concerned a declaration in electronic Form XX digitally signed by the partners / proprietor / permit holder / registration certificate holder, as the case may be, along with the Forms I or I-B or III or III-B. If there is any change in the manager or person in-charge, a fresh electronic Form XX shall be filed within three days from the date of such change:

Provided that if the holder of the permit or certificate of registration or the authorized person holds no digital signature, then he shall submit the declaration in electronic Form XX and furnish the manually signed hard copy of the declaration in electronic Form XX before the registering authority within ten days from the date of such change.”;

11. in rule 49,-

(1) in sub-rule (1),-

(i) in clause (a), for the expression “appeal to the Deputy Commissioner of Commercial Taxes”, the expression “appeal in Form XXIII to the Deputy Commissioner of Commercial Taxes” shall be substituted;

(ii) in clause (c), for the expression “on an application preferred within sixty days”, the expression “on an application preferred in Form XXIV within sixty days” shall be substituted;

(2) in sub-rule (2), in clause (b), for the expression “on an application preferred within sixty days”, the expression “on an application preferred in Form XXIV within sixty days” shall be substituted;

12. for rule 55, the following rule shall be substituted, namely:-

“55. The taxes, fees or any other amounts due under the Act shall be paid electroznically to the Government Treasury through the website of the Commercial Taxes Department, using either on-line net banking or on-line linked off-line payment facility of Banks authorized by the Government.”;

13. rule 56 shall be omitted;

14. in rule 57, after item (d), the following item shall be inserted, namely:-

“(e) by electronic mode, which means through the registered electronic user account of the dealer in the website of the Commercial Taxes Department or through the registered electronic mail address of the proprietor.”;

15. after rule 64, the following rule shall be added, namely:-

“65. (i) For the purpose of submission of any returns, application or amendment application and the connected documents and appeals as required under sub-rules of rules 20, 21 and 49, the same shall be submitted only by electronic means with digital signature certificate.

(ii) If the proprietor or person does not possess a digital signature, then the submission shall be made electronically and the hard copy of the same shall be submitted within the period prescribed in the relevant rules with the respective authorities after duly affixing the signature.”;

16. for Forms I, I-B, I-F, II, II-B, II-C, II-D, II-F and VII, the following Forms shall, respectively, be substituted, namely:-

“Form I
Application for Taxpayer Identification Number for Owners of Television Exhibition
[See rule 21-B(1)]

If you have any query regarding any of the questions consult the nearest Commercial Tax Office.

Not having Taxpayer Identification Number	Please fill all sections starting from Section A to Section L
Person having Taxpayer Identification Number	Please fill Section A and from Section F to Section L (<i>information declared in Sections B to E will not be considered while registration under this Act</i>)

Section A – Existing Registration Details with Tamil Nadu Commercial Taxes Department

(1) Do you have a 11 Digit Active Taxpayer Identification Number?	<input type="checkbox"/> NO	<input type="checkbox"/> YES : If Yes, Please Specify
(2) Please specify the details of existing Registration	Value Added Tax	<input type="text"/>
	Entertainment Tax	<input type="text"/>
	Luxury Tax	<input type="text"/>
	Betting Tax	<input type="text"/>

Section B – Name, Address and Common Business Details

(1) Legal Name of Business / Dealer / Proprietor		
(2) Constitution Details		
<input type="checkbox"/> Proprietor	<input type="checkbox"/> Partnership Firm	<input type="checkbox"/> Private Limited Company
<input type="checkbox"/> Public Limited company	<input type="checkbox"/> Hindu Undivided Family	<input type="checkbox"/> Society
<input type="checkbox"/> Government Undertakings	<input type="checkbox"/> Government Departments	<input type="checkbox"/> Trust
<input type="checkbox"/> Joint Ventures	<input type="checkbox"/> Association of Persons	<input type="checkbox"/> Local Bodies
<input type="checkbox"/> Agent/broker/others		
(3) Business Transaction Details		
(a) Income Tax Permanent Account Number <input type="text"/> <input type="text"/>	(b) Company Registrar's Corporate Identification Number <input type="text"/> <input type="text"/>	(i) Industry Registration No. / Small Scale Industries Number <input type="text"/> <input type="text"/>
(c) Custom Registration Business Identification Number <input type="text"/> <input type="text"/>	(d) Registration under Trade Mark Act <input type="text"/> <input type="text"/>	(j) Local Body License Number, if any <input type="text"/> <input type="text"/>
(e) Central Excise Registration Number <input type="text"/> <input type="text"/>	(f) Partnership Firm Registration Number <input type="text"/> <input type="text"/>	(k) Director General of Foreign Trade - Import / Export Code <input type="text"/> <input type="text"/>
(g) Service Tax Registration Number <input type="text"/> <input type="text"/>	(h) Society Registration Number <input type="text"/> <input type="text"/>	(l) Special Economic Zone Unit Registration Number <input type="text"/> <input type="text"/>
		(m) Liquor License Number <input type="text"/> <input type="text"/>

(11) Details of Immovable Property of Owner										
Sl. No	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section D – Minor Details (To be furnished in case of Guardians)

(1) Name of Minor (As per Permanent Account Number)	First Name	Middle Name	Surname
(2) Date of Birth	D D / M M / Y Y Y Y		Permanent Account Number
(3) Father's Name	First Name	Middle Name	Surname
(4) Relationship with Guardian			

Section E – Immovable Property Details of Owner

Sl. No	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section F – Trading Name, Address and Communication Details under Entertainment Tax of Television Exhibition

(1) Name of Owner of Television Exhibition			
(2) Address of Owner			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Shop / office Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection Number
(k) Census Code Number	(l) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(3) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address
	(d) Website, if any	(e) FAX Number	
(4) Circle			
(5) Zone			
(6) Division			

Section G – Business Commencement and Books of Accounts Details

(1) Date of Commencement of Business		D D / M M / Y Y Y Y	
(2) Date from which liability to tax starts		D D / M M / Y Y Y Y	
(3) Gross Receipt on the date of application (in Rs.)		(4) Estimated Receipts for the year (in Rs.)	
(5) License Number, if issued by the Competent Authority		(6) Date of Certificate issued	D D / M M / Y Y
(7) Validity Period From	D D / M M / Y Y	(8) Validity Period To	D D / M M / Y Y
(9) Language of Books of Account kept			
(10) Accounting Year Followed			
(11) Do you maintain computerized Accounting? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Section H – Bank Account Details of Owner

Sl. No	Name of Bank	Bank Branch	Account Type Saving / Current	Account Number	Indian Financial System Code	Magnetic Ink Character Recognition Code

Section I – Details of Business Manager / Authorized Signatory

(1) Name of Person (As per Permanent Account Number)		First Name	Middle Name	Surname
(2) Father's Name		First Name	Middle Name	Surname
(3) Date of Birth		D D / M M / Y Y Y Y		
(4) Other Registration Details of Person		Voter ID	Aadhaar Card Number	
Passport Number		Ration Card Number	Permanent Account Number	
(5) Status				
(6) Present Residential Address				
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name		
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City		
(g) District	(h) PIN	(i) State	(j) Property Tax Number	(k) Electricity Board Connection Number
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		

(7) Permanent Residential Address				
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name		
(d) Flat / Apartment Number	(e) Street / Road		(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number	(k) Electricity Board Connection Number
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(8) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address	
	(d) Website, if any			(e) FAX Number

Section J-Security Deposit details

Sl. No	Amount of Deposit	Mode of Security Deposit	Security Deposit No	Date of Deposit	Issuing Authority	Branch	Date of Maturity	Maturity Amount
	Rs.5,000 (for Municipal corporations/Municipality areas)							
	Rs.2,500 (in other areas)							

Section K-Details of Coverage and Mode of Television Exhibition

(1) Local Municipal Corporation / Municipality /Town Panchayat / Panchayat	
(2) Exact Local areas of coverage	
Division Number and Ward Number Bounded on the Street wise	<input type="checkbox"/> North <input type="checkbox"/> South <input type="checkbox"/> East <input type="checkbox"/> West
(3) Local Street address from where Television Exhibition is provided	
(4) Number of Local household connections (multiple connections in the same household should be counted separately)	
(5) Details of Television Exhibition through	<input type="checkbox"/> Multi system operation <input type="checkbox"/> Cable Television Networks <input type="checkbox"/> Video Cassette/CD Recorder/Players <input type="checkbox"/> Digital Versatile Disc/Video Cassette Decoder/ Video Cassette Recorder / Video Cassette Player /other system (Please specify)
(6) Name of channels provided through multi system operation by directly receiving signals from satellites	

(7) Name of channels provided through receipt of signals from other multi system operators.	
(8) Name of the channels provided through Video Cassette / Video Cassette Decoder / Digital Video Decoder / Other system (specify)	

Section L – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.	
Name	Signature
Date (Day/Month/Year)	D D / M M / Y Y Y Y

	Received By	Approved By
Office		
Name		
Signature		
Date		

(For Office use)

Form I - B
Application for Taxpayer Identification Number for Owners of Amusement Parks and Recreation Parlours
 [See rule 21-D(1)]

If you have any query regarding any of the questions consult the nearest Commercial Tax Office.

Not having Taxpayer Identification Number	Please fill all sections starting from Section A to Section L
Person having Taxpayer Identification Number	Please fill Section A and from Section F to Section L (<i>information declared in Sections B to E will not be considered while registration under this Act</i>)

Section A – Existing Registration Details with Tamil Nadu Commercial Taxes Department

(1) Do you have a 11 Digit Active Taxpayer Identification Number?	<input type="checkbox"/> NO	<input type="checkbox"/> YES : If Yes, Please Specify
(2) Please specify the details of existing Registration	Value Added Tax	<input type="text"/>
	Betting Tax	<input type="text"/>
	Entertainment Tax	<input type="text"/>
	Luxury Tax	<input type="text"/>

Section B – Name, Address and Common Business Details

(1) Legal Name of Business / Dealer / Proprietor		
(2) Constitution Details		
<input type="checkbox"/> Proprietor	<input type="checkbox"/> Partnership Firm	<input type="checkbox"/> Private Limited Company
<input type="checkbox"/> Public Limited company	<input type="checkbox"/> Hindu Undivided Family	<input type="checkbox"/> Society
<input type="checkbox"/> Government Undertakings	<input type="checkbox"/> Government Departments	<input type="checkbox"/> Trust
<input type="checkbox"/> Joint Ventures	<input type="checkbox"/> Association of Persons	<input type="checkbox"/> Local Bodies
<input type="checkbox"/> Agent/broker/others		
(3) Business Transaction Details		
(a) Income Tax Permanent Account Number <input type="text"/> <input type="text"/>	(b) Company Registrar's Corporate Identification Number <input type="text"/> <input type="text"/>	(i) Industry Registration No. / Small Scale Industries Number <input type="text"/> <input type="text"/>
(c) Custom Registration Business Identification Number <input type="text"/> <input type="text"/>	(d) Registration under Trade Mark Act <input type="text"/> <input type="text"/>	(j) Local Body License Number, if any <input type="text"/> <input type="text"/>
(e) Central Excise Registration Number <input type="text"/> <input type="text"/>	(f) Partnership Firm Registration Number <input type="text"/> <input type="text"/>	(k) Director General of Foreign Trade - Import / Export Code <input type="text"/> <input type="text"/>
(g) Service Tax Registration Number <input type="text"/> <input type="text"/>	(h) Society Registration Number <input type="text"/> <input type="text"/>	(l) Special Economic Zone Unit Registration Number <input type="text"/> <input type="text"/>
(m) Liquor License Number <input type="text"/> <input type="text"/>		

Section C – Details of Proprietor, Partners, Directors, Hindu Undivided Family Karta and Members, Members of Society, Trustee

(1) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname
(2) Father's Name	First Name	Middle Name	Surname
(3) Date of Birth	D D / M M / Y Y Y Y		
(4) Other Registration Details of Person	Voter ID	Aadhaar Card Number	
Passport Number	Ration Card Number	Permanent Account Number	
(5) Bank Account Details	Bank Name	Account Type <input type="checkbox"/> Saving <input type="checkbox"/> Current Account <input type="checkbox"/> Joint Account <input type="checkbox"/> Cash Credit <input type="checkbox"/> Others	
	Bank Branch Name	Account Number	
(6) Status	<input type="checkbox"/> Proprietor <input type="checkbox"/> Partner		<input type="checkbox"/> Director
<input type="checkbox"/> Karta of Hindu Undivided Family	<input type="checkbox"/> Member of Hindu Undivided Family		<input type="checkbox"/> Trustee
<input type="checkbox"/> Head of Departments (Govt. Department)	<input type="checkbox"/> Head of Office (Local Bodies)		<input type="checkbox"/> Guardian,(In case of Minor)
(7) Extent of Share in Business, in case of Partnership (in Percentage)			
(8) Present Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number
(k) Electricity Board Connection Number			
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented	
(9) Permanent Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat/Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number
(k) Electricity Board Connection Number			
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented	
(10) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address
	(d) Website, if any		(e) FAX Number

(11) Details of Immovable Property of Person										
Sl. No	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section D – Minor Details (To be furnished in case of Guardians)

(1) Name of Minor (As per Permanent Account Number)	First Name	Middle Name	Surname
(2) Date of Birth	D D / M M / Y Y Y Y		Permanent Account Number
(3) Father's Name	First Name	Middle Name	Surname
(4) Relationship with Guardian			

Section E – Immovable Property Details of Owner

Sl.No	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section F – Trading Name, Address and Communication Details under Entertainment Tax of Amusement Parks / Recreation Parlours

(1) Name of Amusement Parks / Recreation Parlours										
(2) Address of Amusement Parks / Recreation Parlours										
(a) Door / Plot No. Old			(b) Door / Plot No. New			(c) Building Name				
(d) Shop / Office Number				(e) Street / Road				(f) Village / Town / City		
(g) District				(h) PIN		(i) Property Tax Number			(j) Electricity Board Connection Number	
(k) Census Code Number					(l) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented					
(3) Communication Details		(a) Landline Number			(b) Mobile Number			(c) E mail Address		
		(d) Website, if any						(e) FAX Number		
(4) Circle										
(5) Zone										
(6) Division										

Section G – Business Commencement, Turnover and Books of Accounts Details

(1) Date of Commencement of Business		D D / M M / Y Y Y Y	
(2) Date from which liability to tax starts		D D / M M / Y Y Y Y	
(3) Gross Receipt on the date of application (in Rs.)		(4) Estimated Receipts for the year (in Rs.)	
(5) License Number, if issued by other Agency		(6) Name of Issuing Agency	
(7) Language of Books of Account kept			
(8) Accounting Year Followed			
(9) Do you maintain computerized Accounting?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Section H-Security Deposit details

Sl. No.	Amount of Deposit (Rs 50,000)	Mode of Security Deposit	Security Deposit No.	Date of Deposit	Issuing Authority	Branch	Date of Maturity	Maturity Amount

Section I – Bank Account Details of Owner

Sl. No.	Name of Bank	Bank Branch	Account Type Saving / Current	Account Number	Indian Financial System Code	Magnetic Ink Character Recognition Code

Section J – Details of other Amusement Parks and Recreation Parlour registered within same constitution within the State of Tamil Nadu

Sl. No.	Name of Additional Place	Door / Plot No. Old	Door / Plot No. New	Building Name	Shop / Office Number	Street	Village / Town / City	District	PIN	Phone No.	Ownership Details	Property Tax No.	Electricity Board Connection No.	Census Code Number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	

Section K – Details of Business Manager / Authorized Signatory

(1) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname
	First Name	Middle Name	Surname
(2) Father's Name	First Name	Middle Name	Surname
(3) Date of Birth	D D / M M / Y Y Y Y		
(4) Other Registration Details of Person	Voter ID	Aadhaar Card Number	
	Passport Number	Ration Card Number	Permanent Account Number
(5) Status			
(6) Present Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number
			(k) Electricity Board Connection Number
(l) Census Code Number	(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(7) Permanent Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number
			(k) Electricity Board Connection Number
(l) Census Code Number	(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(8) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address
	(d) Website, if any	(e) FAX Number	

Section L – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.	
Name	Signature
Date (Day/Month/Year)	D D / M M / Y Y Y Y

	Received By	Approved By
Office		
Name		
Signature		
Date		

(For Office use)

<p>Form I - F</p> <p>Application for Taxpayer Identification Number for Owners of Indian Premier League and Champions League</p> <p>[See rules 21-G(1),(3)]</p> <p><i>If you have any query regarding any of the questions consult the nearest Commercial Tax Office.</i></p>

Not having Taxpayer Identification Number	Please fill all sections starting from Section A to Section K
Person having Taxpayer Identification Number	Please fill Section A and from Section F to Section K (<i>information declared in Sections B to E will not be considered while registration under this Act</i>)

Section A – Existing Registration Details with Tamil Nadu Commercial Taxes Department

(1) Do you have a 11 Digit Active Taxpayer Identification Number?	<input type="checkbox"/> NO	<input type="checkbox"/> YES : If Yes, Please Specify
(2) Please specify the details of existing Registration	Value Added Tax	<input type="text"/>
	Entertainment Tax	<input type="text"/>
	Luxury Tax	<input type="text"/>
	Betting Tax	<input type="text"/>

Section B – Name, Address and Common Business Details

(1) Legal Name of Business / Dealer / Proprietor		
(2) Constitution Details		
<input type="checkbox"/> Proprietor	<input type="checkbox"/> Partnership Firm	<input type="checkbox"/> Private Limited Company
<input type="checkbox"/> Public Limited company	<input type="checkbox"/> Hindu Undivided Family	<input type="checkbox"/> Society
<input type="checkbox"/> Government Undertakings	<input type="checkbox"/> Government Departments	<input type="checkbox"/> Trust
<input type="checkbox"/> Joint Ventures	<input type="checkbox"/> Association of Persons	<input type="checkbox"/> Local Bodies
<input type="checkbox"/> Agent/broker/others		
(3) Business Transaction Details		
(a) Income Tax Permanent Account Number <input type="text"/> <input type="text"/>	(b) Company Registrar's Corporate Identification Number <input type="text"/> <input type="text"/>	(i) Industry Registration No. / Small Scale Industries Number <input type="text"/> <input type="text"/>
(c) Custom Registration Business Identification Number <input type="text"/> <input type="text"/>	(d) Registration under Trade Mark Act <input type="text"/> <input type="text"/>	(j) Local Body License Number, if any <input type="text"/> <input type="text"/>
(e) Central Excise Registration Number <input type="text"/> <input type="text"/>	(f) Partnership Firm Registration Number <input type="text"/> <input type="text"/>	(k) Director General of Foreign Trade - Import / Export Code <input type="text"/> <input type="text"/>
(g) Service Tax Registration Number <input type="text"/> <input type="text"/>	(h) Society Registration Number <input type="text"/> <input type="text"/>	(l) Special Economic Zone Unit Registration Number <input type="text"/> <input type="text"/>
(m) Liquor License Number <input type="text"/> <input type="text"/>		

Section C – Details of Proprietor, Partners, Directors, Hindu Undivided Family Karta and Members, Members of Society, Trustee

(1) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname							
(2) Father's Name	First Name	Middle Name	Surname							
(3) Date of Birth	D D / M M / Y Y Y Y									
(4) Other Registration Details of Person	Voter ID	Aadhaar Card Number								
	Passport Number	Ration Card Number	Permanent Account Number							
(5) Bank Account Details	Bank Name	Account Type <input type="checkbox"/> Saving <input type="checkbox"/> Current Account <input type="checkbox"/> Joint Account <input type="checkbox"/> Cash Credit <input type="checkbox"/> Others								
	Bank Branch Name	Account Number								
(6) Status	<input type="checkbox"/> Proprietor <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Karta of HUF <input type="checkbox"/> Member of HUF <input type="checkbox"/> Trustee <input type="checkbox"/> Member <input type="checkbox"/> Head of Departments (Govt. Department) <input type="checkbox"/> Head of Office (Local Bodies) <input type="checkbox"/> Guardian, (In case of Minor)									
(7) Extent of Share in Business, in case of Partnership (in Percentage)										
(8) Present Residential Address										
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name								
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City								
(g) District	(h) PIN	(i) State	(j) Property Tax Number							
(k) Electricity Board Connection Number			(l) Census Code Number							
(m) Ownership Details			<input type="checkbox"/> Owned <input type="checkbox"/> Rented							
(9) Permanent Residential Address										
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name								
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City								
(g) District	(h) PIN	(i) State	(j) Property Tax Number							
(k) Electricity Board Connection Number			(l) Census Code Number							
(m) Ownership Details			<input type="checkbox"/> Owned <input type="checkbox"/> Rented							
(10) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address							
	(d) Website, if any		(e) FAX Number							
(11) Details of Immovable Property of Owner										
Sl. No.	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

(7) Division	
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Section G-Security Deposit details

Sl. No.	Amount of Deposit (Rs 1,00,00,000)	Mode of Security Deposit	Security Deposit No.	Date of Deposit	Issuing Authority	Branch	Date of Maturity	Maturity Amount

Section H –Books of Accounts Details

(1) Language of Books of Account kept	
(2) Accounting Year Followed	
(3) Do you maintain computerized Accounting?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section I – Bank Account Details of Owner

Sl. No.	Name of Bank	Bank Branch	Account Type Saving / Current	Account Number	Indian Financial System Code	Magnetic Ink Character Recognition Code

Section J – Details of Business Manager / Authorized Signatory

(1) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname
(2) Father's Name	First Name	Middle Name	Surname
(3) Date of Birth	D D / M M / Y Y Y Y		
(4) Other Registration Details of Person	Voter ID	Aadhaar Card Number	
Passport Number	Ration Card Number	Permanent Account Number	
(5) Status			
(6) Present Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number
			(k) Electricity Board Connection Number
(l) Census Code Number	(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(7) Permanent Residential Address			

(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name			
(d) Flat / Apartment Number	(e) Street / Road			(f) Village / Town / City	
(g) District	(h) PIN	(i) State	(j) Property Tax Number	(k) Electricity Board Connection Number	
(l) Census Code Number	(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented				
(8) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address		
	(d) Website, if any			(e) FAX Number	

Section K – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.	
Name	Signature
Date (Day/Month/Year)	D D / M M / Y Y Y Y

	Received By	Approved By
Office		
Name		
Signature		
Date		

(For Office use)

Form II
Weekly Return cum Register of payment for Admission

[See rules 24 and 30]

If you have any query regarding any of the questions consult the nearest Commercial tax office.

Basic Details

Taxpayer Identification Number		Assessment Circle	
(1) Name of the Theatre			
(2) Name of the Proprietor			
(3) For the Week Ending		Financial Year	
(4) Type of Local Area in which the Theatre is situated			

(5) Seating Capacity of the Theatre

<u>Serial Number and Category / Class</u>	<u>Rate of Admission</u>	<u>Number of Seats</u>	<u>Gross Collection Column</u>
Total Gross Collection Capacity			

(6) Number of Shows held:

(a) Number of Shows held Exhibiting Taxable Films	
(b) Number of Shows held Exhibiting Exempted Films	

(7) Details of Shows Held:

Name of the Pictures Exhibited	Taxable/ Exempted Film	If Taxable, New Film / Old Film	Date	I Show / II Show / III Show / Other Shows	Category or Class	Rate of Admission	Details of Tickets sold			Gross sum realised	No of Complimentary Tickets issued		
							From Sl. No.	To Sl. No.	Total		From Sl. No.	To Sl. No.	Total
Name													
Total													

(8) Normal Shows, if any, not held during the week and reasons therefore:

Date	Show	Reason

(9) For the number of shows shown in serial no. 6(a) – Taxable Films

Type of Taxable Film	Tax rate	Sale of Tickets		Issue of taxable complementary tickets			Total Tax due
		Gross sum realised	Tax due	No	Gross amount realizable	Tax due	
(a) Old Films							
(b) New Films							
Total							

(10) For the number of shows shown in serial no. 6(b) – Exempted Films

For the Week Ending	
Name of the Film	Reference Number of the document for claiming Exemption
1.	
2.	
3.	

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of	
Name of the Person	Place
	Date
Designation	Seal and Signature

Form II - B
Monthly Return

[See rule 30-A(1)]

If you have any query regarding any of the questions consult the nearest Commercial tax office.

Basic Details

Taxpayer Identification Number		Assessment Circle	
(1) Name of the Place of Entertainment			
(2) Name of Proprietor			
(3) For the Month Ending		Financial Year	

(4) Amount of Total Collection towards Television Exhibition	
(5) Amount of Entertainment Tax Due (Section 4-E)	

(6) Name of Channels Provided through Television Exhibition to subscribers:

<u>Particulars</u>	Free channels			Paid channels		
	<u>Number of subscribers</u>	<u>Rate per subscriber</u>	<u>Amount of subscription received</u>	<u>Number of subscribers</u>	<u>Rate per subscriber</u>	<u>Amount of subscription received</u>
Multi-system Operation						
Cable Television / Network						
Video Cassette / Cassette Decoder Recorder / Player						
Digital Versatile Disc / Video Cassette Decoder / Video Cassette Recorder / Video cassette Player						
Other system (Please specify)						
Total						

(7) Local Authority in whose jurisdiction the exhibition through Television or Computer Monitor is provided	
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I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of		
Name of the Person	Place	Seal and Signature
Designation	Date	

FORM II-C**REGISTER OF TICKETS SOLD AND
COMPLIMENTARY TICKETS ISSUED**

[See rules 22(2), 30-C(2) and 30-C(3)]

Serial Number : _____

Place of entertainment : _____

TABLE

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Signature of the Proprietor

NOTE – This form must be in Duplicate as follows: -

ORIGINAL - To be detached and sent to the Entertainments
Tax Officer.

DUPLICATE - To be retained by the Proprietor.

Form II – D
Return for Collection

[See rule 30-A(2)]

If you have any query regarding any of the questions consult the nearest Commercial tax office.

Basic Details

Taxpayer Identification Number		Assessment Circle	
(1) Name of Amusement/Recreation Parlour			
(2) Name of Proprietor			
(3) For the Month Ending		Financial Year	
(4) Address of Place of Amusement/Recreation Parlour			

(5) Total Collection:

<u>Category</u>	<u>Rate</u>	<u>Tickets Sold</u>		<u>Total No. of tickets sold in the month</u>	<u>Collection</u>
		<u>From</u>	<u>TO</u>		
Snooker					
Admission (Entry)					
Other Events					
Gross Collection					

(6) Tax Rate:

(7) Amount of Entertainment Tax due:

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Name of the Person	Place	Seal and Signature
Designation	Date	

**Form II - F
Monthly Return**

[See rule 21-G(8)]

If you have any query regarding any of the questions consult the nearest Commercial tax office.

Basic Details

Taxpayer Identification Number		Assessment Circle	
(1) Name of the Company			
(2) Address of the Company			
(3) For the Month Ending		Financial Year	

- (4) Amount of Gross Collection towards:**
- (5) Tax Rate:**
- (6) Total Tax Payable:**

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Name of the Person	Place	Seal and Signature
Designation	Date	

FORM VII

[See rules 35, 39(1)]

**PERMIT FOR PAYMENT OF THE TAX ON THE BASIS OF RETURNS
AS RECORDED BY MECHANICAL CONTRIVANCE**

READ : Application from _____ dated _____ 20_____

in respect of the following entertainments:

(Proprietor) is permitted to pay the entertainments tax due on the above entertainments on the basis of the returns recorded by the mechanical contrivance installed at the place of entertainment--

1. This permission may be revoked at any time without reason being assigned and no compensation shall be payable by the Government on account of any loss caused to the proprietor by reason of such revocation.
2. It is subject to the observance of the provisions of the Tamil Nadu Entertainments Tax Act, 1939 and the rules framed thereunder, the conditions of this permit and such other conditions as may from time to time be specified.
3. A correct and complete account shall be maintained in Form VIII appended to the Tamil Nadu Entertainments Tax Rules, 1939 and shall show the number of persons admitted to each class, the amount received and the total of the entertainments tax due thereon. This account shall be shown to the inspecting officers with other connected records when demanded for verification. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators or the audience during any performance covered by this permit.
4. A return in Form VIII appended to the Tamil Nadu Entertainments Tax Rules, 1939 showing the payment for admission made in respect of all performances made in a week from Monday to Sunday (both inclusive) shall be sent so as to reach the office of the undersigned on the Tuesday immediately following on the next working day at the latest. A copy of proof of payment as stated in sub-rule (2) of rule 39 shall be attached to the return. The number of persons admitted on the free passes or at concession rates shall invariably be noted in the returns separately for each performance.
5. Any tax found to be due over and above the amount for the payment of which a receipt is sent along with the return shall be paid within seven days from the date on which it is levied.
6. [No correction made in this permit shall be valid unless ordered and attested by the undersigned].
7. [Subject to Rule 48-A this permit shall not be transferred].

Signature of the Officer .”;

17. after Form I-A, the following Form shall be inserted, namely:-

“Form I - AA
Application for Amendment in the Registration Certificate
 [See rules 21-B(5), 21-D(6), 21-F(6) 21-G(5)]

If you have any query regarding any of the questions consult the nearest Commercial Tax Office.

Section A – Nature of Amendment Applied for

Tick Relevant Box	Nature of Amendment	Section to be filled in	Document Required
<input type="checkbox"/>	Change in Name of the Dealer	B	
<input type="checkbox"/>	Change in Principal Place of Business	C	
<input type="checkbox"/>	Change in details of outgoing and incoming partners / directors / Karta / Trustees / Members of the governing body/ authorized signatory within the same Constitution	D	
<input type="checkbox"/>	Change in Immovable Property of Dealer	E	
<input type="checkbox"/>	Change in Bank Account Details of Dealer	F	
<input type="checkbox"/>	Change in Business Manager / Authorized Signatory Details	G	

Section B – Change in Name of the Dealer

(1) Existing - Name of the Dealer	
(2) New - Name of the Dealer	
(3) Effective Date of Change	

Section C – Change in Principal Place of Business

(1) New - Address of Principal place of business.				
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name		
(d) Shop / Office Number	(e) Street / Road		(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax Number	(k) Electricity Board Connection Number
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(2) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address	
	(d) Website, if any		(e) FAX Number	
(3) Effective Date of Change				
(4) Circle				
(5) Zone				
(6) Division				

(13) Effective Date of Change	
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(Note: IF there are multiple entries then please attach separate Sheet)

Section E – Immovable Property Details of Owner

Sl. No.	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section F – Bank Account Details of Owner

Sl. No.	Name of Bank	Bank Branch	Account Type Saving / Current	Account Number	Indian Financial System Code	Magnetic Ink Character Recognition Code

Section G – Change in details of Business Manager / Authorized Signatory

(1) Type of Change	<input type="checkbox"/> Incoming	<input type="checkbox"/> Outgoing	<input type="checkbox"/> Change in Existing Details
(2) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname
(3) Father's Name	First Name	Middle Name	Surname
(4) Date of Birth			
(5) Other Registration Details of Person	Voter ID	Aadhaar Card Number	
Passport Number	Ration Card Number	Permanent Account Number	
(6) Designation			
(7) Present Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax Number
(k) Electricity Board Connection Number			
(l) Census Code Number	(m) Ownership Details		<input type="checkbox"/> Owned <input type="checkbox"/> Rented
(8) Permanent Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax Number
(k) Electricity Board Connection Number			
(l) Census Code Number	(m) Ownership Details		<input type="checkbox"/> Owned <input type="checkbox"/> Rented

(9) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E mail Address
	(d) Website, if any		(e) FAX Number
(10) Date of Change			

Section H – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.	
Name	Signature
Date (Day/Month/Year) D D / M M / Y Y Y Y	

	Received By	Authorized By
Office		
Name		
Signature		
Date		

18. after Form I-G, the following Forms shall be inserted, namely: -

(11) Details of Immovable Property of Person										
Sl. No.	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section D – Minor Details (To be furnished in case of Guardians)

(1) Name of Minor (As per Permanent Account Number)	First Name	Middle Name	Surname
(2) Date of Birth	D D / M M / Y Y Y Y		Permanent Account Number
(3) Father's Name	First Name	Middle Name	Surname
(4) Relationship with Guardian			

Section E – Immovable Property Details of Owner

Sl. No.	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section F – Trading Name, Address and Communication Details under Entertainment Tax for Theatre Owners / Proprietors

(1) Name of the THEATRE										
(2) Address of the THEATRE										
(a) Door / Plot No. Old			(b) Door / Plot No. New			(c) Building Name				
(d) Shop / office Number				(e) Street / Road				(f) Village / Town / City		
(g) District		(h) PIN		(i) State		(j) Property Tax Number			(k) Electricity Board Connection Number	
(l) Census Code Number					(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented					
(3) Communication Details			(a) Landline Number			(b) Mobile Number			(c) E mail Address	
			(d) Website, if any					(e) FAX Number		
(4) TYPE OF LOCAL AREA IN WHICH THE THEATRE IS SITUATED										
<input type="checkbox"/> Municipal Corporations					<input type="checkbox"/> Municipality					
<input type="checkbox"/> Town Panchayat					<input type="checkbox"/> Special Grade					
<input type="checkbox"/> Panchayat and within 5 kms from Outer peripheral limits of the above area are to be Specified										

(5) Circle	
(6) Zone	
(7) Division	

Section G – Business Commencement, Turnover and Books of Accounts Details

(1) Date of Commencement of Business		D D / M M / Y Y Y Y				
(2) Date from which liability to tax starts		D D / M M / Y Y Y Y				
(3) Turnover on the date of application (in Rs.)		(4) Estimated Turnover for the year (in Rs.)				
(5) Language of Books of Account kept						
(6) Accounting Year Followed						
(7) Do you maintain computerized Accounting?		<input type="checkbox"/> Yes <input type="checkbox"/> No				
(8) DETAILS OF LICENSE GRANTED BY ANY OTHER AUTHORITY BY ANY OTHER LAW :						
Sl.No.	License No.	License Date	Type of license	Issuing authority	Period From	Period To
				District Collector		
				Commissioner of Police		

Section H – Details of SEATING CAPACITY OF THE THEATRE

Sl. No.	Category or class	Rate of Admission	Number of Seats	Gross collection Column
1				
2				
3				
4				
Total Gross collection capacity				

Section I – Bank Account Details of Owner

Sl. No.	Name of Bank	Bank Branch	Account Type Saving / Current	Account Number	Indian Financial System Code	Magnetic Ink Character Recognition Code

Section J-Security Deposit Details

Sl. No.	Amount of Deposit (Rs.)	Mode of Deposit	Security Deposit No.	Date of Deposit	Issuing Authority	Branch	Date of Maturity	Maturity Amount
	Temporary (touring) theatre or an Open air theatre-Amount equal to Entertainment Tax payable based on full capacity of Auditorium for 7 days.							
	Permanent or Semi Permanent theatre – Amount equal to 75% of Tax payable							

*For the purpose of calculation of tax payable for a period of 7 days under Rule 21, the number of shows shall be reckoned as 14 in case of temporary (touring) theatres, 12 in the case open-air theatres and 22 in the case of Permanent and Semi-permanent theatres.

Provided that the ETO may in his discretion, fix the amount of security deposit in the case of a temporary (touring) theatre or an open-air theatre at **twice** the amount aforesaid and in case of a Permanent or a semi-permanent theatre at **one and half times** the amount aforesaid.

Section K – Details of Other Theatres Registered in the State of Tamil Nadu under the same constitution

Sl. No.	Name of Additional Place	Door / Plot No. Old	Door / Plot No. New	Building Name	Shop / Office Number	Street	Village / Town / City	District	PIN	Phone No.	Ownership Details	Property Tax No.	Electricity Board Connection No.	Census Code Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

Section L – Details of Business Manager / Authorized Signatory

(1) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname
	_____	_____	_____
(2) Father's Name	First Name	Middle Name	Surname
	_____	_____	_____

(3) Date of Birth		D D / M M / Y Y Y Y																	
(4) Other Registration Details of Person				Voter ID				Aadhaar Card Number											
Passport Number				Ration Card Number				Permanent Account Number											
(5) Status																			
(6) Present Residential Address																			
(a) Door / Plot No. Old				(b) Door / Plot No. New				(c) Building Name											
(d) Flat / Apartment Number				(e) Street / Road				(f) Village / Town / City											
(g) District				(h) PIN				(i) State				(j) Property Tax Number				(k) Electricity Board Connection Number			
(l) Census Code Number								(m) Ownership Details								<input type="checkbox"/> Owned		<input type="checkbox"/> Rented	
(7) Permanent Residential Address																			
(a) Door / Plot No. Old				(b) Door / Plot No. New				(c) Building Name											
(d) Flat / Apartment Number				(e) Street / Road				(f) Village / Town / City											
(g) District				(h) PIN				(i) State				(j) Property Tax Number				(k) Electricity Board Connection Number			
(l) Census Code Number								(m) Ownership Details								<input type="checkbox"/> Owned		<input type="checkbox"/> Rented	
(8) Communication Details				(a) Landline Number				(b) Mobile Number				(c) E mail Address							
				(d) Website, if any				(e) FAX Number											

Section M – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.	
Name	Signature
Date (Day/Month/Year)	D D / M M / Y Y Y Y

	Received By	Approved By
Office		
Name		
Signature		
Date		

(For Office use)

FORM I-I

CERTIFICATE OF REGISTRATION

[See rule 21-H (3)]

Registration Number.....

This is to certify that Tvl.....

whose place of Entertainment is situated at ,.....

..... has been registered under the

Tamil Nadu Entertainments Tax Rules, 1939 in the Office of the

.....

2. The Organiser shall comply with the provision of the Act and the Rules made thereunder.

3. This Certificate is not transferable.

4. This Certificate is valid from

Place:

Date:

Signature of the
Entertainment Tax Officer

Seal

" ;

19. Form II-A shall be omitted; and

20. after Form XXII, the following Forms shall be added, namely: -

“Form XXIII

Form of Appeal

[See rule 49(1)(a)]

Taxpayer Identification Number

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To

The Territorial Deputy Commissioner of Commercial Taxes

Theday of2016

(1)	Name(s) of appellant(s)						
(2)	Authority passing the original order in dispute						
(3)	Proceedings Number and date of Assessment Order against which Appeal is filed						
(4)	Assessment year / period						
(5)	Date on which the order was communicated						
(6)	Address to which notice may be sent to the applicant(s)						
(7)	Relief claimed in appeal						
Sl. No	Nature of dispute	Section	Turnover involved	Rate of tax (%)	Tax Amount (Rs.)	Penalty	
(i)	Turnover disputed						
(ii)	Rate of tax disputed						
(iii)	Concession / Exemption disallowed						
(iv)	Penalty disputed						
(v)	Any other dispute						
(8)	Grounds of Appeal						
(i)							
(ii)							
(iii)							
(iv)							
(v)							
(vi)							

Appellant(s)

(Authorized Representative)

VERIFICATION

I/ We the appellant(s) named in the above appeal do declare that what is stated therein is true to the best of my / our knowledge and belief.

Verified to-day the day of2016

Appellant(s)

(Authorised Representative)

Form XXIV**Form of Revision**

[See rules 49(1)(c) and 49(2)(b)]

Taxpayer Identification Number

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To

The Territorial Deputy / Joint Commissioner of Commercial Taxes

Theday of2016

(1)	Name(s) of appellant(s)						
(2)	Authority passing the original order in dispute						
(3)	Proceedings Number and date of Assessment order against which Appeal is filed						
(4)	Assessment year / period						
(5)	Date on which the order was communicated						
(6)	Address to which notice may be sent to the applicant(s)						
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Sl. No.	Nature of dispute	Section	Turnover involved	Rate of tax (%)	Tax Amount (Rs.)	Penalty	
(i)	Turnover disputed						
(ii)	Rate of tax disputed						
(iii)	Concession / Exemption disallowed						
(iv)	Penalty disputed						
(v)	Any other dispute						
(8)	Grounds of Revision						
(i)							
(ii)							
(iii)							
(iv)							
(v)							
(vi)							

Appellant(s)

(Authorized Representative)

VERIFICATION

I / We the appellant(s) named in the above appeal do declare that what is stated therein is true to the best of my / our knowledge and belief.

Verified to-day the day of2016

Appellant(s)

(Authorised Representative) ”.

//True Copy//

C. CHANDRAMOULI,
Additional Chief Secretary to Government (FAC)