

Circular No .7/2013,  
(Q3/32853/2013)

Office of the Commissioner of  
Commercial Taxes, Chepauk,  
Chennai-5

Dated 16.7.2013

**DR.K.MANIVASAN, I.A.S.,**  
**Commissioner of Commercial Taxes,**  
**Chepauk, Chennai-600 005**



Sub – C.T.Department - Selling of tickets in Cinema Halls more than prescribed rates and exhibiting more than permitted shows – Circular instructions issued – reg.

Ref - The Commissioner of Police, Chennai city, Egmore, Chennai-220.

It has come to my notice that the following irregularities are reported in respect of Cinema Theatres of Chennai city.

- i) Major Cinema theatres are not selling lowest class ticket i.e., at Rs.10/- the rate fixed for lowest class for Chennai city.
- ii) Tickets are sold in excess of the amount prescribed by the licensing authority.
- iii) Tickets issued are not containing any number and any seal of Commercial Tax.
- iv) In few theatres no rates are printed in the tickets.
- v) When new film is released proprietors are exhibiting more number of shows than the permitted and no prior intimation is being sent to the licensing authority.

2) As per section 14 (1-B) of the Tamilnadu Entertainment Tax Act 1939 no court shall také cognizable of an offence falling under sub clause (1) of clause (b) of sub-section (1) except upon complaint in writing, made by any officer not below the rank of commercial tax officer and authorized in this behalf by the State Government by General or Special order.

3) In view of the above, all the JCs (CT) and (Enft) are requested to ensure that inspection are conducted in all the cinema theatres which are under your jurisdiction immediately to prevent the irregularities in order to safeguard the Government Revenue, and to také necessary further action as per the provisions of the TNET ACT. The JCs are directed to ensure that there is no deviations in conducting of inspections.

The JC's are also requested to acknowledge the receipt of this circular and to send a special report of compliance, immediately.

Sd /- **A.Sarvar Allam,**  
for Commissioner of Commercial Taxes

To  
All Joint Commissioners (CT) and (Enft).  
including ISIC.

Copy to

- 1) All Additional Commissioners (CT).  
O/o the Commissioner of Commercial Taxes,  
Chepauk, Chennai-5. (u/a)
- 2) Joint Commissioners (Legal), (special cell), and (Computer systems)  
O/o the Commissioner of Commercial Taxes,  
Chennai-5 (u/a)
- 3) Deputy Commissioner (Legal), AC (Courts)/AC(Taxation)/  
AC(Drafting cell)  
O/o the Commissioner of Commercial Taxes,  
Chennai-5 (u/a)
- 4) Superintendents (Acts Cell / Drafting cell / Audit cell / Legal cell/  
Taxation cell)  
O/o the Commissioner of Commercial Taxes,  
Chennai-5 (u/a)
- 5) Superintendent, Y Section,  
O/o the Commissioner of Commercial Taxes,  
Chennai-5 (Placing in the circular book) (u/a)
- 6) Stock file / Spare file

//forwarded by order//

  
17/7/2013  
Superintendent