

WEST PAKISTAN ENTERTAINMENTS DUTY RULES, 1958

No. tax-II-2/1-58, 28th November 1958, (Gazette, Extraordinary of 29th November 1958).—In exercise of the powers conferred by subsection (1) of section 11 of the West Pakistan Entertainments Duty Act, 1958 the Government of West Pakistan is pleased to make the following Rules, as draft of which was published in the West Pakistan Gazette, dated 4th October 1958 under Notification No. Tax-II-2/1-58 dated 30th September 1958.

1. *Short title and commencement.*—(1) *These* rules may be called the West Pakistan Entertainments Duty Rules, 1958.

(2) They shall come into force at once.

2. *Definitions.*—(1) In these rules, unless the context otherwise requires the following words and expressions shall have the meanings hereby respectively assigned to them, that is to say :-

(i) "Act" means the West Pakistan Entertainments Duty Act, 1958;

(ii) "District Excise and Taxation Officer" means an Excise and Taxation Officer or an Assistant Excise and Taxation Officer incharge of the district;

(iii) "Stamp" means an Entertainments Duty Stamp issued by Government under subsection (1) of section 5 of the Act; and

(iv) "Treasury" means a treasury or sub-treasury of Government or a Bank authorised to accept money on behalf of Government.

3. *Supply of stamps and keeping of accounts.*—The rules regarding the supply and keeping of accounts of non-judicial and court fee stamps shall apply *mutatis mutandis* to the supply and keeping of accounts of the stamps in a treasury:

Provided that—

(i) the accounts of the receipts and issue of stamps shall be maintained in Form E. D. I, annexed herewith, by the Treasury Officers, and

(ii) instructions may be given from time to time by the Commissioner—

(a) to regulate the issue of stamps to the proprietors of entertainments, and

(b) to ensure that stamps are printed in a suitable manner.

4. *Purchase of stamp.*—(1) No person shall purchase any stamps except from the treasury or from any person duly authorised by the Collector to sell such stamps.

Provided that—

(i) nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment; and

(ii) when the proprietorship of an entertainment changes hands it shall be lawful for the new proprietors, after giving notice to the District Excise and Taxation Officer, to purchase from the former proprietor the stock of unused stamps in his possession.

(2) The proprietor of an entertainment shall indent his requirement of stamps in Form E. D. 2, annexed herewith, and submit the same to the Treasury Officer, together with the treasury challan in proof of the prepayment into a Government Treasury of the total value of the stamps indented, and on receipt of the stamps from the treasury he shall, within four days of the receipt thereof, submit a copy of the indent duly completed to the District Excise and Taxation Officer.

5. *Particulars of tickets of admission.*—(1) In addition to the particulars mentioned in clause (j) of section 2 of the Act, every ticket issued for admission to an entertainment shall show—

(a) the description of the place of entertainment;

(b) the serial number of the ticket printed by mechanical means ; and

(c) unless otherwise provided by the Act, the stamp or seal or other mark denoting that payment due has been made.

(2) There shall be separate tickets of different colours for each class of admission. Every such ticket shall bear consecutive number. Where the admission tickets are bound in books, all such books shall bear consecutive numbers and the tickets in each book shall be numbered serially.

(3) The proprietor of an entertainment shall issue tickets in consecutive or serial number, as the case may be, for all the shows.

(4) The proprietor of an entertainment shall, if so directed by the Collector, cause every ticket, before issue, to be impressed with the seal of the District Excise and Taxation Officer, and have appended at the end of each ticket book a certificate from the said officer to the effect that all the tickets contained in it have been sealed.

(5) The District Excise and Taxation Officer shall maintain a register showing the particulars of the tickets sealed under sub-rule (4).

(6) The tickets so sealed shall be returned to the proprietor or his authorised agent under a receipt.

Explanation.--- The word "ticket" used in this rules means any ticket issued for admission to an entertainment and includes season ticket, ticket available for more than one entertainment, and ticket issued under rule 30.

6. *Issue of Stamps.*—No stamp shall be issued to any person, by or on behalf of, the proprietor of any entertainment otherwise than as provided in the provisos (i) and (ii) of rule 4 and sub-rule (1) (c) of rule 5.

7. *Plural tickets.*—(1) Every ticket issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and shall have affixed to it a stamp or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately.

(2) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the duty that would be payable upon a ticket of the same price admitting one person to the entertainment.

8. *Transfer of seat.*—When the purchaser of any ticket admitting him to a place of entertainment wishes to occupy a seat for which the price of admission is higher, the proprietor shall issue to him a second ticket stamped with 3 stamp of the value of the difference between the entertainment duty leviable on the second ticket and that leviable on the first.

9. *Season tickets.*— Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of the value of the entertainment duty that would be payable upon a ticket of the same price admitting the purchaser to one entertainment.

10. *Defacement of stamps and procedure regarding admission tickets.*— The admission tickets falling under clause (i) of subsection (1) of section 5 of the Act, not being season tickets or tickets available for more than one entertainment shall be printed in triplicate contiguous counterfoils and bound in books. The stamp shall be affixed across the line of division between the first fixed foil and the second foil and defaced by tearing the ticket into two, portions across the stamp in such manner that each portion shall show its value:

Provided that if the stamp is so printed that the value of the stamp cannot be shown on both the portions when torn into two portions the ticket shall be so torn as to show the value of the stamp on the portion of the ticket to be retained by the proprietor. The fixed foil bearing a part of the stamp shall be retained in the booking office of the entertainment and the second and the third foils given to the purchaser of the ticket. The portion of the ticket handed over to the purchaser shall be torn at the gate, across the line of division between the second foil and the third foil. The gate-keeper shall keep the third foil which is without the stamp while the second foil bearing a part of the stamp shall be returned to the purchaser, who shall retain it until he has left the place of entertainment. The first fixed foil of the tickets tearing parts of stamps shall be

retained by the proprietor until they are caused to be destroyed by an officer authorised under rule 28. The third foil of the tickets to be retained by the gate-keeper shall be kept or caused to be kept by the proprietor of the entertainment at the respective entrance of each class of the entertainment until the entertainment is over, and shall correspond to the number of spectators admitted to the entertainment.

11. *Torn etc., stamp.*— No ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

12. *Register of stamps.*—(1) Every proprietor of an entertainment shall maintain a register in Form E. D. 3, annexed herewith showing from day to day a true account of tickets of each denomination issued for an entertainment and of receipt and issue of stamps and the balance shall be struck every day. The pages of the register shall be machine-numbered consecutively.

(2) Every proprietor of an entertainment shall maintain a register in Form E. D. 4, annexed herewith, the register shall be bound and its pages shall be numbered consecutively. The number of admission tickets issued for every entertainment, together with other particulars given in the form shall be entered in the register within one hour of the commencement of an entertainment to which the provisions of the Cinematograph Act, 1918, apply and, in the case of any other entertainment, at any time before the close of the entertainment.

(3) The aforesaid register in Form E. D. 4, annexed herewith, shall be kept available throughout the course of entertainment in such a place in the vicinity of the entertainment as is approved by the Collector, and as is open to entry by an officer authorised under rule 28 or 29.

13. *Refund of value of unused stamps.*—The proprietor of an entertainment may at any time return to the Collector any unused stamps in his possession and shall be entitled to refund of their value less six pies for each rupee or fraction of a rupee of the total value of the stamps returned.

14. *Refund of damaged or spoiled stamps.*—When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Collector, who on being satisfied that they have not been wilfully damaged or spoiled, may, in lieu thereof, ask the Treasury Officer to give :—

- (a) other stamps of the same description and value ; or
- (b) if required and if he thinks fit, stamps of any other description of the same amount or value ; or
- (c) the same value in money deducting one anna for each rupees or fraction of a rupee of the total value of the stamps returned.

15. *Procedure for the refund value of unused stamp or renewal of damaged or spoiled stamps.*— Applications for grant of refund or renewal of stamps under rule 13 or rule 14 may be

made in Form E. D. 5, annexed herewith personally or through an agent appointed by a duly attested power of attorney to the District Excise and Taxation Officer, who may after verifying that—

- (a) the application is in proper form;
- (b) the stamp are genuine ; and
- (c) they are entered in register in Form E. D. 3, annexed herewith, forward it to the Collector with his recommendation.

(2) The application for refund or renewal received by the Collector shall be entered in a register in Form E. D. 6, annexed herewith, and the office of the Collector shall prepare a refund or renewal statement in Form E. D. 7, annexed herewith.

(3) The Collector in order to satisfy himself that the claim is admissible, may require the applicant to make before a Magistrate a statement on solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen or may if he deems fit call for any other evidence in support of the claim; and if satisfied that the claim is in order in all respects, shall check the registers and the refund or renewal statement with the relevant stamps and see that the amount of refund to be granted or the amount of fresh stamps to be issued is correctly entered in the register and the statement both in words and figures. He shall then have the stamps burnt in his presence and record the following certificate on the refund or renewal statement:—

"Stamps of the value of Rs.------(both in words and figures) burnt in my presence", and make necessary entries in columns 13 to 19 of register in Form E. D. 6, annexed herewith.

(4) If the stamps received are in good condition and fit for re-issue, they shall not be burnt but sent to the Treasury Officer with a memo, in Form E. D. 8, annexed herewith prepared in duplicate. The Treasury Officer shall sign the certificate and return one copy to the Collector, who shall file it with the original refund or renewal statement in Form E. D. 7, annexed herewith.

(5) A refund or renewal order shall be prepared in Form E. D. 9, E. D. 10 or E. D. 11, annexed herewith, as the case may be, have it verified by the Treasury Officer and, after its approval by the Collector, delivered to the applicant if he is present, or be forwarded to the officer from whom the application for refund or renewal was received in the first instance, who shall then deliver it to the applicant to enable him to obtain refund or fresh stamps.

(6) If the Collector decides that the refund or renewal is not admissible, he shall record his reasons for refusal in writing and return the application with the stamps to the applicant in the manner laid down in sub-rule (5).

(7) After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the application, if delivery of the refund or renewal statement is not taken or further evidence required is not furnished by the applicant within six months of

the date of such order, the application with stamps and refund or renewal statement shall be destroyed under the orders and in the presence of the Collector and the fact noted in column 23 of the register in Form E. D. 6, annexed herewith.

16. *Security.*—A proprietor of an entertainment allowed to avail himself of the provisions of subsection (2) of section 5 of the Act shall furnish such security to the District Excise and Taxation Officer as that Officer may require.

17. *Unstamped tickets issued under the provisions of clauses (a) and (b) of subsection (2) of section 5 of the Act.*—Every ticket issued by a proprietor of an entertainment who has been permitted to avail himself of the provisions of clause (a) or (b) of subsection (2) of section 5 of the Act shall have shown upon it the price of admission, the amount of duty and the total amount payable. At the time of admission to an entertainment the ticket shall be torn into two portions, so that each part shows the price of the admission, the amount of duty and the total amount payable. One of these portions shall be retained by the gatekeeper and the other returned to the purchaser, who shall retain his portion until he has left the place of entertainment. The portions of the tickets to be returned by the gatekeeper shall be kept or caused to be kept by the proprietor at the respective entrance of each part of the entertainment until the entertainment is over.

18. *Return required under clauses (a) and (b) of subsection (2) of section 5 of Act.*—Every proprietor making a consolidated payment under clause (a) of subsection (2) of section 5 of the Act or making payment in accordance with the return of the payments for admission under clause (b) of subsection (2) of section 5 of the Act shall within three days of the date of entertainment, submit to the District Excise and Taxation Officer a return in Form E. D. 12, annexed herewith, showing the number of tickets issued at each rate, the gross amount received from sale of tickets and the amount of duty collected.

19. *Return required under clause (c) of subsection (2) of section 5 of the Act.*—When a proprietor is permitted to avail himself of the provisions of clause (c) of subsection (2) of section 5 of the Act, he shall submit to the District Excise and Taxation Officer, within three days of the date of entertainment, a return in Form E. D. 13, annexed herewith, showing the number of persons admitted by the mechanical contrivance, the gross amount including duty paid for admission by such persons and the amount of duty collected from them.

20. *Admission by mechanical contrivance.*—No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of entertainment duty. Such price inclusive of such duty shall be shown in a conspicuous position on or near the mechanical contrivance; the fact that the price is inclusive of duty being also stated clearly.

21. *Payments under subsection (2) of section 5 of the Act.*—All sums to be paid under the provisions of subsection (2) of section 5 of the Act shall be deposited into the treasury within three days of the date of entertainment at such time and place and in such manner as the Collector may require.

22. *Printing of tickets on Government account.*—(1) In order to provide for payment of entertainment duty by means of tickets printed on Government account in accordance with clause (ii) of subsection (1) of section 5 of the Act, the Commissioner may lay down the procedure for the printing, supply and issue of such tickets. The provisions of these rules shall apply *mutatis mutandis* to those tickets.

(2) In the printing and designing of such tickets reasonable precautions shall be taken against their being gorged.

23. *Procedure for payment of duty under clause (ii) of subsection (1) of section 5 of the Act.*—(1) When the entertainment duty stamps are not available, or cannot be obtained, or for any other reasons to be recorded and reported to the Commissioner the Collector thinks it necessary, he may authorise the proprietor of an entertainment in respect of which the entertainment duty is payable, to pay the duty in the manner hereinafter provided.

(2) The proprietor of the entertainment shall have bound in books serially numbered tickets which he intends to use at the entertainment. He shall credit into the treasury the amount of the entertainment duty which may be recoverable on such tickets and shall, at least twenty-four hours before the commencement of the entertainment, submit the tickets to the District Excise and Taxation Officer.

(3) The District Excise and Taxation Officer shall seal every ticket submitted to him under the last preceding sub-rule, sign the affixed foil of the first and the last ticket, add a certificate that all the tickets in between the first and the last have been sealed in their serial order, and return the tickets duly sealed to the proprietor or his authorised agent under a receipt.

(4) The District Excise and Taxation Officer shall maintain a register showing the particulars of the tickets received, sealed and returned by him, and shall as soon as possible, forward under registered cover a copy of the entries made in the register to the Collector for information.

(5) The District Excise and Taxation Officer shall be personally responsible for the safe custody of the seal used for sealing such tickets.

(6) Subject to the provisions of sub-rules (1) to (3), the provisions of these rules shall apply *mutatis mutandis* to the tickets sealed under this rule the seal put on the ticket being treated for purposes of these rules as a stamp.

24. *Complimentary tickets.*—(1) In addition to other particulars prescribed by these rules, every complimentary ticket shall have the word "complimentary" conspicuously printed on it.

(2) Every proprietor of an entertainment shall submit to the District Excise and Taxation Officer, within three days from the date of performance of the entertainment, a return

of complimentary tickets, other than those issued to the representatives of the press, in Form E. D. 14, annexed herewith.

25. *Conditions of complimentary tickets issued to press representatives.*--- Complimentary tickets for the representatives of the press under the proviso to section 4 of the Act shall be printed in triplicate in Form E. D. 15, annexed herewith, serially numbered and bound in books and shall be issued subject to the following conditions :—

(i) The proprietor of an entertainment shall cause each ticket, before issue, to be sealed with the appropriate official seal of the District Excise and Taxation Officer.

(ii) The ticket shall be available only to the press representative named therein;

Provided that if an entertainment is repeated in the same form on more than one occasion the ticket shall be valid only for one such performance.

(iii) The proprietor of the entertainment issuing the tickets of the person holding it for viewing the entertainment shall, if called upon to do so, satisfy an officer authorised under rule 29 that it has been issued to or is held by a *bona fide* press representative.

(iv) Every proprietor of an entertainment issuing such tickets shall submit to the District Excise and Taxation Officer, within three days from the date of the performance of the entertainment for which such tickets were issued a statement in Form E. D. 16, annexed herewith.

(v) If at any time the Collector has reason to believe that the proprietor of any entertainment is issuing such tickets in a number larger than is necessary, he may direct that tickets in excess of the number specified by him shall not be issued or that they shall not be exempt from the levy of entertainment duty.

26. *Exemption under section 8 (1) of the Act.*—(1) Any person claiming exemption under subsection (1) of section 8 of the Act from payment of entertainment duty shall present an application for such exemption to the Collector or any other officer authorised by the Collector at least ten clear days before the date of the entertainment.

(2) If the exemption is granted by the Collector, he shall issue to the proprietor a certificate in Form E. D. 17 annexed herewith. The proprietor shall comply with the conditions imposed under subsection (1) of section 8 of the Act.

27. *Applications for exemption.*—All applications for exemption under subsection (2) of section 8 of the Act shall be made to the Collector not later than fifteen days before the date of entertainment. The Collector shall forward such applications to Government through the Director, Excise and Taxation.

28. *Inspection of books etc.*—(1) The Collector and any officer of the Excise and Taxation Department not below the rank of Sub-Inspector, duly authorised by the Collector in this behalf may require the proprietor of an entertainment to produce for inspection all his books, records and tickets or portions of tickets relating to the entertainment and may require him to furnish a copy of any statement, return or communication relating to the entertainment made or submitted by him to any other person. The proprietor of the entertainment shall comply with such requirement forthwith, and if so directed, shall personally or through an authorised agent or representative appear before the officer authorised under this rule.

(2) The registers in Form E. D. 3 and E. D. 4, annexed herewith, maintained by a proprietor under rule 12 and any other document mentioned in sub-rule (1) of this rule and directed by the Collector to be kept available shall be neither destroyed nor replaced except with the previous permission in writing of an officer authorised under this rule.

29. *Power to enter place of entertainment.*—The Collector and any, officer of the Excise and Taxation Department not below the rank of Sub- Inspector having in his possession a permit signed by the Collector authorising him in this behalf, may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at any reasonable time, with a view to satisfy himself that the provisions of the Act or these rules are being complied with.

30. *Provisions as to person admitted without payment.*--- The proprietor of an entertainment shall not admit any person, and no person shall enter or obtain admission, to an entertainment without payment of appropriate entertainment duty unless that person is :—

- (a) a representative of the press holding a complimentary ticket, or
- (b) a *bona fide* employee of the proprietor at the place of entertainment holding a badge, issued by the proprietor as entitling that person to be so admitted.

(2) A list of the employees to whom badges have been issued shall be maintained by the proprietor of the entertainment and shall be submitted and any change therein reported to the District Excise and Taxation Officer.

(3) Every Complimentary ticket shall be collected and dealt within the manner provided in rule 10 for tickets on which duty has been paid.

31. *Production of tickets.*—Unless admission is without a ticket in accordance with the provisions of subsection (2) of section 5 of the Act, every person admitted to an entertainment shall have in his possession during the course of entertainment and shall upon demand made during the course of or immediately before or after the entertainment, produce before any officer authorised under section 12 of the Act, the ticket, badge, or portion of a ticket entitling him to admission to the entertainment.

32. *Refund of duty when entertainment is not completed.*— When an entertainment is not completed, and the Collector is satisfied that the proprietor has returned to all the persons

admitted to the entertainment on payment both the price of admission and the entertainment duty charged under the Act, he may on application made by the proprietor within three days of the date of entertainment—

(a) remit the duty, if, payment has to be made under subsection (3) of Section 5 of the Act, or

(b) on production of the portions of the stamps retained by the proprietor under rule 10, proceed under rule 14 to refund the entertainment duty paid under subsection (1) of section 5, of the Act.

33. *Holding of a casual entertainment.*—Any person wishing to hold a casual entertainment not being an entertainment which is exempt from the payment of entertainment duty under section 8 of the Act, shall give the District Excise and Taxation Officer at least three days clear notice of his intention to do so.

34. *Proprietor to provide facilities.*—If so directed by the Collector for reasons to be recorded by him in writing, the proprietor of an entertainment shall—

(i) provide, to an officer authorised under section 12 of the Act, such facilities as may be specified by the Collector, for counting the persons admitted or for checking or obtaining the ticket or document by means of which each of these persons was admitted, to entertainment; and

(ii) exhibit notices or cinema slides to inform persons admitted to an entertainment of the substances of rules 30 and 31.

35. *Recovery warrant Form.*—The warrant under subsection (2) of section 13 of the Act shall be as set out in Form E. D. 18, annexed herewith.

36. *Supersession of previous rules.*—These Rules supersede the rules made and notifications issued under :—

- (a) The Sind Entertainments Duty Act, 1923 ;
- (b) The Punjab Entertainments Duty Act, 1936 ;
- (c) The ¹[Khyber Pakhtunkhwa] Entertainments Duty Act 1937;
- (d) The Baluchistan Entertainments Duty Regulation, 1942 (I of 1942)
- (e) The Khairpur Entertainments Duty Act, 1945 ;
- (f) The Bahawalpur State Entertainments Duty Act, 1948; and
- (g) The West Pakistan Entertainments Duty Act, 1957.

¹ Subs. by the Khyber Pakhtunkhwa Act No IV of 2011.

FORM E.D. 1
 [See Rule 3]
REGISTER OF RECEIPTS AND ISSUE OF ENTERTAINMENT DUTY STAMPS

	Denomination							Total Stamps
	Rs. p. 0.1	Rs. p. 0.6	Rs. p. 0.10	Rs. p. 0.25	Rs. p. 0.50	Rs. p. 0.75	Rs. p. 1.00	
Date of receipt of issue.								
Name of person or concern to whom issued.								
Number/Value								
Number/Value								
Number/Value								
Number/Value								
Number/Value								
Number/Value								
Number/Value								
Initial checking officer.								

Note: Entries of receipts should be made in red ink and those of issue in black ink. Balance should be struck every day.

Place of Entertainment _____

Station _____

FORM E.D. 2
 [See rule 4 (2)]

To,

FORM E.D. 4
[See Rule 12 (2)]

Register showing the issue of admission tickets for each show
at.....(name of entertainment):--

1	2	3	4	5	6	7	8	9	10	11	12
Serial No.	Date	Time of commencement of show	Class of entertainment and price per ticket.	Serial No. of admission tickets sold.	Price of each class of tickets exclusive of Entertainments Duty	Entertainments Duty levied	Serial No. of duty free tickets issued to soldiers, sailors and airmen.	Serial No. of complimentary tickets issued.	Time at which entry is made	Initial of proprietor or his Agent	Remarks

FORM E.D. 5

[See Rule 15 (1)]

APPLICATION FOR REFUND/RENEWAL OF DAMAGED OR SPOILED STAMPS

(To be submitted in duplicate)

1. Full name, and residence of the applicant, and the name of the firm on whose behalf the application is made, including description of the place of entertainment.
2. Description and the number of stamps.
3. Total value.
4. (a) Treasury in which the value was credited.
(b) Total amount credited.
(c) Date of credit.
(d) Date of purchase of stamps.
5. The Officer from whom the stamps were purchased.

6. Reason why the stamps were spoiled or rendered unfit for use.
7. Date of application.

Signature of the applicant

Remarks by the officer to whom the application is presented.

(See rule 15 (1))

FORM E.D. 6

[See Rule 15 (2)]

REGISTER FOR REFUNDS AND RENEWALS OF ENTERTAINMENTS DUTY STAMPS.....DISTRICT

Serial No	Date of application for refund or renewal	Name and address of the applicant	Number of stamps	Description and denomination of stamps	Date of purchase of stamps	Date of spoiling of stamps	Authority for refund or renewal	Face value of stamps tendered (for refund or renewal)	Amount deducted at 6 paise in rupee in case of refund.	Amount of refund or renewal admissible	Initials of Head Clerk	Net amount of refund allowed	Value of stamps allowed to be renewed	Value of stamps returned in respect of which refund or renewal is refused	Value of stamps cancelled	Initials of Collector	Signature of receipt of refund or removal statement	Attestation by Head Clerk	Number and date of letter with which application has been returned to the applicant	Value of stamps destroyed	Date of destruction	Initial of Collector	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
									Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								

Note: Columns 9 to 11 are not to be filled in cases in which the refund or renewal is to be refused.

FORM E.D. 7

[See Rule 15 (2)]

REFUND/RENEWAL STATEMENT

Entertainment Duty Stamps detailed below have been received.....

Total value (in words).....

Less six paise in the rupee.....

Net amount admissible for refund/renewal Rs.....(in words).....

Value of stamps to be destroyed Rs.....

Value of stamps to be retained for re-issue Rs.....(in words).....

Dated.....

Head Clerk

Value of stamps destroyed.....

Value of stamps retained for re-issue.....

Certified that stamps of the value of Rs.....(in words)..... have been burnt in my presence.

Dated.....

Collector

Stamps of the value of Rs.....(in words).....retained for re-issue under above orders and forwarded to the Treasury Officer, vide E.D. under No....., dated.....duplicate whereof received back duly signed on.....(dated) and filed at.....(file reference).

FORM E.D. 8

[See Rule 15 (4)]

Memorandum of stamps retained for re-issue forwarded to the Treasury Officer.....

To,

The TREASURY OFFICER

.....
Memorandum No....., dated.....

Denomination Number Value

Total.....

Total number (in words)

Total value (in words).....

Entertainment Duty stamps detailed above have been received fromand a refund/renewal order has been issued in his favour.

These stamps may please be taken over as fresh receipts, certificate appended below signed as required by rule 15 of the Entertainments Duty Rules, 1958, and duplicate returned to me.

Collector

Certified that.....(number in words) stamps as detailed above of the total value of Rs.....(rupees).....(in words) have been received and taken on change as fresh receipts in Form E.D. 2 on.....date.

Dated.....

Treasury Officer

FORM E.D. 9

[See rule 15 (5)]

REFUND STATEMENT

Voucher No.....

Approved for payment of rupees.....(both in words and figures) and certified that the stamps described below, refund of value of which has been allowed, subject to the prescribed deduction, have been destroyed.

Name of applicant	Description of stamps	Value of stamps (both in words and figure)		Amount of deduction	Net amount allowed	Date of application for refund	Authority for refund
		5	6				
1	2	3	4	5	6	7	

Head Clerk

Collector

Pay rupees.....(both in words and figures)

District.....

Dated.....19

Head Treasury Clerk
received payment.

Treasury Officer

Twelve paise
receipt stamp if
required for sums
over Rs. 20

Signature of recipient

FORM E.D. 10
[See Rule 15 (5)]
REFUND STATEMENT

Voucher No.....

Approved for payment of rupees.....(both in words and figures) and certified that the stamps described below, being serviceable and fit for re-issue, have been deposited in the double lock of treasury.

Name of applicant	Description of stamps	Value of stamps (both in words and figures)	Amount of deduction	Net amount of allowed	Date of application for refund	Authority for refund
1	2	3	4	5	6	7

Head Clerk

Collector

Pay rupees.....(both in words and figures).

District.....

Date.....19

Head Treasury Clerk

Received payment.

Treasury Officer

Twelve paisa
 receipt stamp if
 required for sums
 over Rs. 20

Signature of recipient

(For use in Audit Office only)

Amount verified in the plus and minus memo.....

Admitted Rs.....

Objected to Rs.....

Auditor

Superintendent

FORM E.D. 11

(To be submitted to Audit Office in original along with monthly plus and minus memo of stamps)

[See Rule 15 (6)]

RENEWAL STATEMENT

Voucher No.....

Approved for the issue of stamps (detailed in column 6) of the value of Rs.....(both in words and figures) and certified that the stamps described below, the renewal whereof has been allowed to have been destroyed been deposited in the double lock of the treasury.

Name of applicant	Description of stamps tendered for renewal	Value of stamps (both in words and figures)	Date of application for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

District.....

Date.....19

Head Clerk

Collector

Issued fresh stamps (described in column 6 above) of the value of Rs.....(both in words and figures).

District.....

Date.....19

Head Treasury Clerk

Treasury Officer

Fresh stamps for the value of Rs.....(both in words and figures) received.

Dated.....19

Signature of the recipient

FORM E.D. 12

[See Rule 18]

Name and place of entertainment.....

Date of performance.....

Price of admission excluding duty	Serial numbers of tickets sold	Total number of tickets sold	Amount received exclusive of duty	Amount of entertainments duty on tickets sold	NUMBER OF TICKETS MARKED COMPLIMENTARY ISSUED			Total	Amount of entertainments duty on complimentary tickets	Total amount of entertainments duty	Remarks
					Without payment of duty	On payment of duty					
1	2	3	4	5	6	7	8	9	10	11	

FORM E.D. 13

[See Rule 19]

RETURN OF PERSONS ADMITTED BY MECHANICAL CONTRIVANCE

Name and place of entertainment.....

Date of performance.....

Price of admission	Number of persons admitted	Gross receipts	Amount of duty collected	Remarks
				ted

FORM E.D. 14

[See rule 24]

RETURN OF COMPLIMENTARY TICKETS

Name and place of entertainment.....

Date of performance.....

Rates of tickets issued	Total number of seats to which the rate is applicable	Number of tickets issued at each rate	Remarks

FORM E.D. 15,

[See Rule 25]

COMPLIMENTARY TICKET FOR ISSUE TO A PRESS REPRESENTATIVE

(Not transferable)

Name of the cinema or entertainment.....

(in block letters)

Admit (name).....

Designation.....

Class.....

Name and duration of the entertainment.....

Date of admission.....

Note: If an entertainment is repeated in the same form on more than one occasion, this ticket shall be valid for one such performance only.

(Sd.).....

Proprietor or Manager of the entertainment

FORM E.D. 16

[See Rule 25]

Name and place of entertainment.....

Date of performance.....

Rates of class of ticket issued	Number of each category of ticket	Remarks

FORM E.D. 17

[Form of certificate prescribed under Rule 26 (2)]

This is to certify that the entertainment specified below has been exempted from the liability to Entertainments Duty on the following conditions:

(1) The whole of net proceeds of the entertainment shall be paid over to.....

(2) A full and true account of the whole of the takings shall be furnished by the persons responsible for the management of the entertainment within.....days of the date of the entertainment, and those persons shall be liable for the payment of the entertainment duty if the whole of the net proceeds is, in fact, not paid over to.....

(3) this certificate shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.

(Any other conditions).

Description.

Date.

Place.

(Signed).

Collector

.....District.

The 19

FORM E.D. 18
DISTRESS AND SALE WARRANT OF MOVABLE PROPERTY
[Sub-section (2) of Sec. 13 of the Entertainments Duty Act, 1958]

To,

.....

Whereas.....
 was served with a notice of demand under Sec. 13 (2) of the Entertainments Duty Act, 1958 and whereas he has not paid the sum of Rs.....within the time specified in the said notice these are to command you to attach the movable property of the said.....and unless the said.....pay to you the said sum of Rs.....together with Rs.....as the cost of recovery within.....day of the attachment of said movable property you should put it to sale to recover the aforesaid amounts out of its sale-proceeds.

You are further commanded to return this warrant on or before the.....day of.....with an endorsement, certifying the day on which and manner in which it has been executed, or why it has not been executed.

Given under the hand and the seal of the Collector (Deputy Director), Excise and Taxation, this day of.....19.

Collector

Deputy Director, Excise and Taxation

FORM E.D. 19

[See Rule 36-A]

return of tickets sold to soldiers, sailors and airmen in regimental mufti and possessing documents in the Form of identity cards/A.B. 64 M.

Name and place of entertainment.....

Date of performance.....

Rates of tickets sold	No. of tickets sold at each rate	Remarks
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