

(To be published in the Delhi Gazette Part-IV – Extraordinary)
Government of National Capital Territory of Delhi
Finance (Taxes & Establishment) Department
Delhi Secretariat, I.P. Estate, New Delhi
PHONE: 23392135

F. No.10(16)/Fin(T&E)/2009-10/jsfin/62

Dated:01-02-2010

NOTIFICATION

F. No.10(16)/Fin(T&E)/2009-10/ In exercise of the powers conferred by section 45 of the Delhi Entertainments and Betting Tax Act, 1996 (Delhi Act No.8 of 1997), the Lieutenant Governor of the National Capital Territory of Delhi is pleased to make the following rules to further amend the Delhi Entertainments and Betting Tax Rules, 1997, namely:-

1. **Short title and commencement.**– (1) These rules may be called the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010.
(2) They shall come into force with effect from the date of their publication in the official Gazette.

2. **Amendment of rule 2.**– In the Delhi Entertainments and Betting Tax Rules, 1997 (hereinafter referred to as “the principal rules”), in rule 2 –
 - (a) for clause (ii) commencing with the words “Authorised agent means any person authorized in be...” and ending with the words “and the rules made thereunder;”, the following clause shall be substituted, namely:-
 - “(iii) “Authorised officer” means any officer authorized in writing by the Commissioner of Entertainments and Betting Tax under sub-section (1) of section 3 of the Act, and includes a Deputy Commissioner, if any, appointed under sub-section (2) of Section 3 of the Act for the purposes of exercising powers and performing functions of the Commissioner under Sections 8 and 13, sub-section (3) of Section 15 and Sections 18, 20, 24, 39 and 39A of the Act and the rules made thereunder;”;
 - (b) in clause (iv), for the words “and includes an Additional Entertainments and Betting Tax Officer” occurring at the end, the words “and include an Additional Entertainments and Betting Tax

Officer and Assistant Entertainments and Betting Tax Officer” shall be substituted;

3. **Insertion of new rule 12A.**– In the principal rules, after rule 12, the following rule shall be inserted, namely:-

“12A. Permission to be obtained to operate direct to home (DTH) service - The proprietor of direct-to-home (DTH) service liable to pay tax in accordance with sub-section (1) of section 7 of the Act, shall submit to the Commissioner an application in Form 6A along with an undertaking in Form 6B within fifteen days from the date on which the Delhi Entertainments and Betting Tax (Amendment) Rules, 2010 come into force, or, at least, fifteen days before the start of such DTH service. The proprietor shall also submit a security of an amount fixed by the Commissioner, along with other information which may be so required by the Commissioner. The permission by way of tax collection authorization shall be issued in Form 6C”.

4. **Insertion of new rule 26A.**– In the principal rules, after rule 26, the following rule shall be inserted, namely:-

“26A. Payment of tax for direct-to-home (DTH) service.– (1) The proprietor of direct-to-home (DTH) service liable to pay tax in accordance with sub-section (1) of section 7 of the Act, shall file monthly returns in Form 10 A in duplicate showing the number of subscribers, the amount received from the subscribers and the amount of tax calculated as per the rates notified by the Government. The proprietor in the first such return shall enclose the complete list of names and addresses of the subscribers in hard copy as well as in soft copy. The proprietor in the subsequent monthly returns shall enclose addition/deletion list of subscribers in hard copy and the complete list of subscribers for the corresponding month in soft copy.

(2) The amount of tax so calculated shall be deposited in the government account in the form of pay order/ demand draft and the returns and challan of payment shall be furnished to the

assessing authority within seven days from the end of the month for which the tax is due. The provisions of sub-rules (2) and (3) of rule 25 shall *mutatis mutandis* apply with regard to payment of tax by the proprietor of direct-to-home (DTH).

(3) Where entertainment tax is payable by a hotel in accordance with sub-section (3) of section 7 of the Act, the tax shall be payable at a rate to be notified by the Government for every room having the facility of direct-to-home (DTH) service. The proprietor of the hotel shall file a monthly return in Form 11 in duplicate showing the category of hotel, the number of rooms having the facility of direct-to-home (DTH) service and the amount of tax calculated. The amount of tax so calculated shall be deposited in the Government account. The return and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which tax is due. The provision of sub-rules (2) and (3) of rule 25 shall apply *mutatis mutandis*.”

5. **Amendment of rule 31.**— In the principal rules, rule 31 shall be re-numbered as sub-rule (1) thereof, and after sub-rule (1) as so re-numbered, the following sub-rule shall be inserted, namely:-

“(2) The amount of security for a direct-to-home (DTH) service shall be fixed by the Commissioner and shall not be more than the total tax chargeable for a period of three months.”

6. **Substitution of new rule for rule 62.**— In the principal rules, for rule 62, the following rule shall be substituted, namely:-

“**62. Recovery of Government dues.**— For the amount of any tax, interest, penalty or other amount due under the Act and recoverable in terms of section 39 of the Act, the Commissioner may issue to the Collector a Recovery Certificate in Form 21.”

7. **Insertion of new rule 62A.**— In the principal rules, after rule 62, the following rule shall be inserted, namely:-

“ **62A.Special Mode of recovery.**– For the purpose of section 39A of the Act, the Commissioner shall serve on the person a notice in Form 22 notifying the person of the requirement to pay the specified amount to the Commissioner in the manner prescribed in rule 65.”

8. **Amendment of Forms.**– In the forms appended to the principal rules –
(a) after Form 6, the following Forms shall be inserted namely:-

“FORM 6A
(See rule 12A)

Application for tax collection authorization by direct-to-home (DTH) service provider

(To be submitted in duplicate)

To

The Entertainment Tax Officer,
Delhi.

Application for tax collection authorization by Direct-to-home (DTH) service provider

1. (a) Name of the proprietor (individual / firm / company / association of persons / body of individuals)*
(b) Bank account
- (c) PAN No.
- (d) Age/Date of establishment/Date of incorporation.
2. (a) Address (Office)
(b) Telephone number
3. (a) Nationality (for individual applicants / body of individuals)
(b) By birth / domicile
4. (a) Security Amount deposited
5. Area in which direct-to-home (DTH) service is operating/ proposed to be set up.
6. Date from which the direct-to-home (DTH) service is operating / proposed to be set up
7. Declaration in Form 6B enclosed Yes/No

I/Wethe applicant(s) *(individual/firm/company/association of persons/body of individuals) do hereby declare that the above facts are correct in all respect.

Signature of Applicant

*(individual/firm/company/
association of persons/
body of individuals)

Place

Name

.....

Date

Address.....

*Strike out the word or words which are not applicable.

FORM 6B
(see rule 12A)

I/We authorized person(s) of the
.....the Direct-to-home (DTH) service do
hereby declare that –

- (1) I/We shall ensure that my/our direct-to-home (DTH) service shall run in accordance with the provisions of the Delhi Entertainments and Betting Tax Act, 1996 at all times.
- (2) I/We shall strive to the best of my/our ability to provide direct-to-home service to the satisfaction of the subscriber(s) of my/our direct-to-home (DTH) service.
- (3) I/We shall strive to the best of my/our ability to ensure that my/our direct-to-home (DTH) service is not used for any unlawful purpose.
- (4) I/We shall obtain the necessary approval/clearance from the relevant authority for the running of my/our direct-to-home (DTH) service.
- (5) I/We shall abide all direction issued by the Government in respect of the running of a Direct-to-home (DTH) service within the National Capital Territory of Delhi.

Signature of authorized person(s)
*(individual/firm/company/
Association of persons/
body of individuals)

Place

Name

Date

Address.....

*Strike out the word or words which are not applicable.

FORM 6C
(See rule 12A)

Government of NCT of Delhi
(Entertainment and Betting Tax Department)

Tax Collection authorization certificate

F. No.

Date

M/s direct-to-home (DTH) service provider
situated at..... and declared office in
National Capital Territory of Delhi at
..... is hereby authorized for
collection of entertainment tax as levied as per the Delhi Entertainments and
Betting tax Act, 1996 with following conditions.

1. The Tax Collection authorization certificate is valid for the premises stated above only.
2. This Tax Collection authorization certificate is not transferable.

Entertainments and Betting Tax Officer
Delhi

Place

Date

”
”

(b) after Form 10, the following Form shall be inserted, namely:-

"FORM 10A
(see rule 26(1A))

STATEMENT SHOWING DETAILS OF SUBSCRIBERS OF DIRECT-TO-HOME
(DTH) AND THE ENTERTAINMENT TAX DUE FOR THE MONTH ENDING

1. Name of the Direct-to-home (DTH) service provider
.....
2. Tax Collection authorization certificate No and date
.....
3. Local and permanent residential
address of the proprietor
5. Area of business
(with the name of the locality etc.)
6. Business address of the proprietor.....
7. License number of Ministry of Information &
Broadcasting, Govt. of India
9. License Number of Service Tax Department
10. Month to which statement relates
- (a) Total No. of subscribers
- (b) Total amount received or receivable
from all subscribers
- (c) Amount of monthly entertainment tax
- (d) Amount and date of tax last paid
- (e) The first such return shall show the complete list of subscribers, along
with the name and address and the amount of tax calculated as per the
rates notified by the government in hard copy as well as in soft copy.
The subsequent returns shall show addition/deletion list of subscribers
in hard copy showing the amount of tax calculated as per the rates
notified by the government and complete list of subscribers in soft
copy.

Certified that the information given above is correct and nothing material has been concealed.

Date.....

Proprietor/Manager

*the proprietor of direct-to-home (DTH) service shall maintain data at his designated office in National Capital Territory of Delhi depicting name of subscriber and address, rate of tax applicable per subscriber, amount received from each subscriber and tax liability. The data will be submitted to the Commissioner or any Officer authorized in his behalf, as and when required and which shall be open for inspection.

Proprietor/Manager”

;

(c) in Form 11,- for the opening part relating to the heading thereof, the following shall be substituted, namely :-

“FORM 11

(See rule 26 (2) & rule 26 A (3))

STATEMENT SHOWING THE PARTICULAR OF ROOMS HAVING CABLE SERVICE, DIRECT TO HOME (DTH) SERVICE AND ENTERTAINMENT TAX DUE FOR THE MONTH ENDING.....”;

(d) after Form 20, the following Forms shall be inserted, namely:-

“FORM 21

(See rule 62)

Recovery Certificate

Office of the Assessing Authority,
Department of Excise, Entt. & Luxury Tax

New Delhi

Date : _____

Recovery Certificate No. _____

To

The Collector

New Delhi

It is hereby certified that a sum of Rs. _____ is due from _____ on account of arrears of tax, interest and penalty as per details provided below:

Sr. No.	Date of issue of notice	Tax period	Amount due

As per our records, the proprietor has his principal place of business at _____ and the lists of additional places of business are provided below :-

- 1.
- 2.
- 3.

With reference to the provision of section 39 of the Delhi Entertainments and Betting Tax Act 1996 and the Rule 62 of Delhi Entertainments and Betting Tax Rules 1997 you are hereby requested to recover the said sum as if it was an arrear of land revenue. The amount recovered may please be credited in the appropriate Government Treasury in the Consolidated Fund of NCT of Delhi.

As per our records, the particulars of the person or persons liable to pay the amount due under this certificate are given below :-

Name of the proprietor/partner/Director, etc.	Father's name	Residential address	Details of properties owned

Signature

Seal

Designation

Place

Date

FORM 22
(see rule 62A)

No.

Date

Notice for special mode of recovery under section 39A of the Delhi
Entertainments and betting Tax Act, 1996.

To

----- (name of the proprietor)
----- (address of the proprietor)

Whereas a sum of Rs. _____ on account of tax / interest / penalty payable under the Delhi Entertainments and Betting Tax Act, 1996 is due as arrears from <<Name of the Proprietor>> having his principle place of business at _____ who has failed to make payment of the said arrears; and

Whereas money is due or may become due to the said proprietor from you; or you hold or may subsequently hold money for/or on account of the said proprietor;

You are hereby required under section 39A of the Delhi Entertainments and Betting Tax Act, 1996, to pay into the Government Treasury the amount due from you to, or held by you for or on account of the said proprietor up to amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may become due from you to the said proprietor or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith or such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 39A (3) of the Delhi Entertainments and Betting Tax Act, 1996 to have been under the authority of the proprietor and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said proprietor to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the proprietor after receipt of this notice, you will be personally liable to the Commissioner under section 39A (4) of the Delhi Entertainments and Betting Tax Act, 1996 to the extent of the liability discharged, or to the extent of the arrears of the proprietor towards tax / interest / penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Commissioner as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 39A (6) of the Delhi Entertainments and Betting Tax Act, 1996.

Necessary challan for depositing the money to the credit of Government Treasury is enclosed herewith.

(Signature)

Seal of the authority

(Designation)

(Place)

(Date)

Department of Excise, Entertainment, Luxury and Betting Tax

Copy to:

(Name of the proprietor)

(Address of the proprietor).”.

By order and in the name of the
Lieutenant Governor of the National
Capital Territory of Delh,

Sd/-
(AJAY KUMAR GARG)
JOINT SECRETARY (FINANCE/ PLANNING)

F. No.10(16)/Fin(T&E)/2009-10/jsfin/62

Dated:01-02-2010

Copy forwarded to:-

1. The Secretary, GAD, Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi with one spare copy for its publication in Delhi Gazette, Part-IV (Extraordinary) in today's date.
2. The Commissioner of Entertainment Tax, Vikas Bhawan, New Delhi.
3. The Secretary to Finance Minister, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Joint Secretary (L&J), Govt. of NCT of Delhi.
5. Guard file.
6. Website.

Sd/-
(AJAY KUMAR GARG)
JOINT SECRETARY (FINANCE/PLANNING)