

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF COMMISSIONER EXCISE, ENT. & LUXURY TAX
L-BLOCK VIKAS BHAWAN: NEW DELHI
(ENTERTAINMENT TAX BRANCH)

No.F.9(98)/ETO/2013-14/ 5761

Dated: 12.12.2013

CIRCULAR

Attention of all concerned is invited to the provisions of Section 8(1) of the Delhi Entertainments & Betting Tax Act, 1996 that no entertainment on which tax is leviable shall be held **without prior information being given to the Commissioner in the manner prescribed.**

As per the provisions of Rule 11 of Delhi Entertainments & Betting Tax Rules, 1997, a person or society desirous of holding an entertainment shall submit to the Commissioner an application in Form-5 where it is a ticketed programme and in Form-6 where the admission to the entertainment is exclusively by invitation, at least seven clear days before the date of such entertainment.

Further, as per provisions of Section 6(1) of Delhi Entertainments & Betting Tax Act, 1996 there shall be levied and paid on all payments for admission to any entertainment, other than an entertainment to which section 7 applies, an entertainment tax at such rate not exceeding one hundred per cent of each such payment as the Government may from time to time notify in this behalf, and the tax shall be collected by the proprietor from the person making the payment for admission and paid to the Government in the manner prescribed.

As per the provisions of Rule 10 of Delhi Entertainments & Betting Tax Rules, 1997 the proprietor of a taxable entertainment shall before bringing into use, get all ticket books attested by the Entertainment and Betting Tax Officer, or Inspector in such manner as may be directed by the Commissioner.

It has been observed that some event organizers are selling/booking tickets through website portals without giving prior information to this department resulting in evasion of tax. In some cases organizers start selling/booking tickets through website portals and give intimation to this department thereafter late, which is violation of provisions of the Delhi Entertainment & Betting Tax Act, 1996 for which organizers of the event as well as proprietors of the web portals can be prosecuted under Indian Penal Code for collecting ticket amount including tax unauthorizedly.


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Now therefore, all the organizers desirous of holding entertainment events in Delhi, proprietors of web portal desirous of booking/selling tickets online for such event and venue owners i.e. Auditoriums/Halls/Hotels/Stadiums/Clubs/ Restaurants/Farm Houses etc. are hereby directed to be ensure that before booking/selling tickets online the owners/management of entertainment events have intimated to the Entertainment Tax Department and the department has issued NOC in this regard.

Please take notice that in the event of failure to comply the aforesaid direction all the concerned shall be liable to be prosecuted under IPC and web portals may be prohibited from booking/selling tickets online for any event in likely to be held in Delhi and venue may be prohibited from holding any entertainment events in future.

[Signature]
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ENTERTAINMENT TAX OFFICER

To

1. The organizers/proprietors of the entertainment events.
2. The Owner/Management of all the Auditoriums/Halls/Hotels/Stadiums/Clubs/ Restaurants/Farm Houses and all other venues.
3. The Owners/Managements of all the Online Web Portals.

Copy for kind information to:-

1. PS to Commissioner (Excise, Entt. & Luxury Tax).
2. Deputy Commissioner of Police(Licensing), Defence Colony, New Delhi.

3 S. A with the request to upload the Circular on Delhi's website.

[Signature]
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