

1960/CB
06/09/13
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF COMMISSIONER EXCISE, ENTT. & LUXURY TAX
L-BLOCK VIKAS BHAWAN: NEW DELHI
(ENTERTAINMENT TAX BRANCH)

No.F.30(1)/ETO/13-14/ 2529

Dated: 05/09/2013

ORDER

Attention of all concerned is invited to this office orders dated 21/09/10, 10/08/11 and 11/05/12 wherein it was reiterated that all application for grant of NOC (both in case of ticketed and invitee events) shall be submitted at least seven clear days before the date of entertainment event.

Despite the aforesaid orders it has been noticed that applications in Form-5 & Form-6 are received in large number for issuance of NOC at a very short notice and often the application received are incomplete which makes it difficult to process the case at such short notice.

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

Further, 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.

It also provides that the application at shorter period may be accepted if there were cogent grounds or difficulties for not submitting the application earlier and there is sufficient time for depositing security, getting the tickets attested, obtaining Form-7 register and for completing other necessary formalities before starting the show.

It is therefore, reiterated that all the applications must be submitted complete in all respect within seven clear days before the actual date of the event, failing which it shall be summarily rejected and the proposed events shall be prohibited. Only in exception cases where there are valid reasons for delay in submission of application the same may be accepted only with the prior approval of DC(Taxes).

Further, the Owners/Management of all the Auditoriums/Halls/Hotels/Stadiums/Clubs/ Restaurants and all other venues are directed to inform the proprietor of events immediately on receipt of booking request of venue, about the mandatory requirement of NOC under the provisions of Delhi Entertainment & Betting Tax Act, 1996 and Rules made thereunder, to be issued by Excise, Entertainment & Luxury Tax Department, failing which necessary action shall be taken against owners of venues and they shall be liable for payment of Entertainment Tax and penalty as per appropriate provisions of DEBT Act, 1996.

(MANISH GARG)

DY. COMMISSIONER(TAXES)

To

1. The organizers/proprietors of the entertainment events.
2. The Owner/Management of all the Auditoriums/Halls/Hotels/Stadiums/Clubs/ Restaurants and all other venues.

Copy for kind information to:-

1. PS to Commissioner (Excise, Entt. & Luxury Tax).
2. Deputy Commissioner of Police(Licensing), Defence Colony, New Delhi.
3. Chief Fire Officer, Delhi Fire Service, Connaught Place, New Delhi.
4. Programmer, Computer Cell (Excise) with the request to upload this order on Excise Dept's website.

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P. 05/09/13