

(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

No.F-12(1)/ Fin (T &E)/2006-07/(ii)/

Dated the _____, 2006

NOTIFICATION

No.F-12(1)/ Fin (T &E)/2006-07/(ii)/ - In exercise of the powers conferred by sub section (1) of section 14 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 exempt, with immediate effect, all plays, drama performance, operas, ballet and puppetry shows by a society registered in Delhi under the Societies Registration Act, 1860 or by a trust registered with the Commissioner of Income Tax in Delhi only under section 12AA of the Income Tax Act, 1961 from the liability to pay the entertainment tax, subject to the following conditions :-

- (1) That the primary object of the said Society/Trust is promotion of Art, Culture and Literature.
- (2) That prior intimation about the show is given by the said society/trust to the Commissioner of Entertainment Tax, Govt. of NCT of Delhi as provided in section 8 of the Act.
- (3) That all the income out of the performance including the gate money, is credited to the said society/trust. Thus, a society/trust may seek sponsorship by an outside organization but the tax exemption will be available only if no part of the proceeds is paid to the sponsors, directly or indirectly.
- (4) That the accounts of the said society/trust are audited yearly by a qualified Chartered Accountant and the audit report of the last financial year is furnished to the Commissioner of Entertainment Tax, Govt. of NCT of Delhi, alongwith the intimation about the show.
- (5) That there shall be a ceiling of Rs. 500/- (Rupees Five Hundred) only on the admission fee but it shall not be necessary to reserve seats for any particular class of tickets.

This is subject to the condition that the entertainment tax exemption is applicable to the said society/trust whose receipts from the sale of tickets and from the sponsorship (taken together) of play, drama performance or opera or ballet or puppetry show do not exceed Rs. 50 lakh per event.

If any society/trust holds a performance in violation of any of the above conditions and/or any provisions of the said Act and the rules made thereunder, the tax due shall be recoverable as if no exemption has been granted in accordance with the provisions of the Delhi Entertainments and Betting Tax Act, 1996 (Act No. 8 of 1997) and the rules made thereunder.

This Government's earlier notification No. F.12(3)/2002-03/Fin.(E-I)/230kha dated the 21st June, 2002 is hereby superseded by this notification.

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

(AJAY KUMAR GARG)
DEPUTY SECRETARY FINANCE (T & E)

No.F-12(1)/ Fin (T &E)/2006-07/(ii)elsf te/503 Dated the 16.10, 2006

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 Under Secretary (L&J), Govt., of NCT of Delhi.
4. Guard file.

(AJAY KUMAR GARG)
DEPUTY SECRETARY FINANCE (T & E)