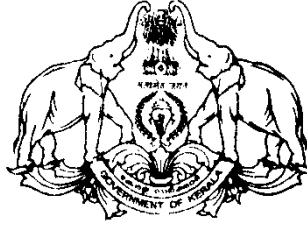


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കേരള സർക്കാർ
2013



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. രജി. നമ്പർ
KL/TV(N)/634/2012-14

KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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GOVERNMENT OF KERALA

Local Self Government (RD) Department

NOTIFICATION

G. O. (Ms.) No. 15/13/LSGD. Dated, Thiruvananthapuram, 15th January, 2013.

S. R. O. No. 28/2013.—In exercise of the powers conferred by sub-section (1) of section 3C of the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961), as amended by the Kerala Local Authorities Entertainments Tax (Amendment) Ordinance, 2012 (61 of 2012), for the purpose of the Kerala Cultural Activist's Welfare Fund. Government of Kerala hereby specify the rate of cess as three rupees on each admission to Cinema, the price of admission to which exceeds twenty five rupees.

By order of the Governor,

V. S. SENTHIL,
Principal Secretary to Government.

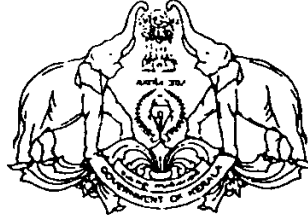
Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (1) of section 3C of the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961), as amended by the Kerala Local Authorities Entertainments Tax (Amendment) Ordinance, 2012 (61 of 2012), there shall be levied and collected a cess for the purposes of the Kerala Cultural Activists Welfare Fund constituted under the Kerala Cultural Activists Welfare Fund Act, 2010 (6 of 2011) at such rate not exceeding three rupees on each admission to cinema, the price of admission to which exceed twenty five rupees. Government have decided to specify the rate of cess to be levied at rupees three on each admission of person on such tickets.

This notification is intended to achieve the above object.

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GOVERNMENT OF KERALA

Law (Legislation-C) Department

NOTIFICATION

No. 7828/Leg. C1/2012/Law. Dated, Thiruvananthapuram, 25th November, 2012
4th Agrahayana, 1934.

The following Ordinance promulgated by the Governor of Kerala on the 24th day of November, 2012 is hereby published for general information.

By order of the Governor,

C. K. PADMAKARAN,
Special Secretary (Law).

PRINTED AND PUBLISHED BY THE SUPERINTENDENT OF GOVERNMENT PRESSES
AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2012.

33/4751/2012/DTP.

ORDINANCE No. 61 OF 2012

THE KERALA LOCAL AUTHORITIES ENTERTAINMENTS TAX
(AMENDMENT) ORDINANCE, 2012

AN

ORDINANCE

further to amend the Kerala Local Authorities Entertainments Tax Act, 1961

Preamble.—WHEREAS, the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala Local Authorities Entertainments Tax (Amendment) Ordinance, 2012.

(2) It shall come into force at once.

2. *Act 20 of 1961 to be temporarily amended.*—During the period of operation of this Ordinance the Kerala Local Authorities Entertainments Tax Act, 1961 (20 of 1961) (hereinafter referred to as the principal Act) shall have effect subject to the amendments specified in sections 3 to 6.

3. *Insertion of new section 3C.*—After section 3B of the principal Act, the following section shall be inserted, namely:—

“ 3C. *Levy and collection of Cess.*—(1) There shall be levied and collected a cess for the purposes of the Kerala Cultural Activists' Welfare Fund constituted under the Kerala Cultural Activists' Welfare Fund Act, 2010 (6 of 2011) at such rate not exceeding three rupees on each admission to Cinema, the price of admission to which exceed twenty five rupees, as the Government may, by notification in the Gazette, from time to time, specify.

(2) The cess levied under sub-section (1) shall be collected by the local authority along with the tax on each price for admission to cinema and the proceeds of the cess, less collection charges at such rate specified by the Government, shall be paid to the Kerala Cultural Activists' Welfare Fund Board constituted under the Kerala Cultural Activists' Welfare Fund Act, 2010 (6 of 2011).

(3) The proceeds of the cess collected under sub-section (2) for each calendar month shall be remitted by the Secretary of the local authority to the account of the Kerala Cultural Activists' Welfare Fund Board on or before the 15th day of the succeeding month.

(4) Where the proceeds of the cess collected by the local authority is not paid within the time limit specified in sub-section (3), the local authority concerned shall pay the said amount to the Kerala Cultural Activists' Welfare Fund Board together with penalty at the rate of one and a half per cent per mensem from the said time limit.

(5) The Secretary and the President or the Chairperson of the local authority concerned shall be jointly responsible for all belated payments and any amount paid to the Kerala Cultural Activists' Welfare Fund Board by way of penalty shall be realised from such Secretary and President or Chairperson of the local authority.

(6) The provisions of sections 5, 6, 7, 7A and sections 8 to 10 shall apply in respect of cess on tickets for admission to cinema and the word 'tax', therein shall be construed as to include 'cess' also."

4. *Amendment of section 5.*—In section 5 of the principal Act,—

(a) in sub-section (1), after clause (a), the following clause shall be inserted, namely:—

“(aa) with a ticket in the electronic form, indicating the proper tax for such ticket, generated out of an electronic device with an application software approved by the Government having the facility for access and verification of any data or information in respect of the tax due to the local authority, as and when required by any officer authorised by the local authority; or”;

(b) to sub-section (1), the following proviso shall be added, namely: --

“Provided that the Government may, by notification in the Gazette, specify that the admission to any class or classes of entertainments or to any place or places where an entertainment is held, shall be made only with a ticket under clause (aa) of sub-section (1) and thereupon no ticket under clause (a) shall be issued for admission to such entertainment.”;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) For the purpose of installing the electronic devices with the hardware and application software required for generating the tickets in the electronic form as provided in clause (aa) of sub-section (1) and for the maintenance of such devices, an amount at such rate and in the manner as may be specified in the rules made by the Government shall be levied and collected towards service charges along with the ticket.”.

5. *Amendment of section 6.*—In section 6 of the principal Act,---

(a) in sub-section (1), after the word, letter and brackets “clause (a)”, the words, letters and brackets “or clause (aa)” shall be inserted;

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) Notwithstanding anything contained in the Kerala Cinemas (Regulation) Act, 1958 (32 of 1958) or in the Kerala Panchayat Raj Act, 1994 (13 of 1994) or in the Kerala Municipality Act, 1994 (20 of 1994), no licence or permit for conducting a cinema theatre and exhibition thereof shall be renewed by the local authority concerned unless the proprietor of such theatre has remitted the entertainment tax due upto the preceding month.”.

6. *Amendment of section 11.*—In section 11 of the principal Act, after clause (b) of sub-section (2), the following clause shall be inserted, namely:—

“(c) for the fixation of the rate of service charges and the manner in which it is to be collected and paid towards installation and maintenance of hardware and software applications for generating tickets in the electronic form under sub-section (3) of section 5.”.

H. R. BHARDWAJ,
GOVERNOR.