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## NOTIFICATION

No. J. 11020/1/2012-TAX/Pt, the 13<sup>th</sup> September, 2013. In exercise of the powers conferred by section 22 of the Mizoram Entertainment Tax Act, 2013 (Act No. 4 of 2013), the Governor of Mizoram is pleased to make Rules as follows, namely; The Mizoram Entertainment Tax Rules, 2013.

**R.L. Rinawma,**  
Principal Secretary to the Govt. of Mizoram,  
Taxation Department.

1. **Short title, extent and commencement:**
  - (a) These rules may be called the Mizoram Entertainment Tax Rules, 2013.
  - (b) It shall extend to the whole of Mizoram.
  - (c) It shall come into force from the date of publication in the Official Gazette.
2. **Definition:**
  - (1) In these rules unless the context otherwise requires –
    - (a) ‘Act’ means the Mizoram Entertainment Tax Act, 2013;
    - (b) “Commissioner” means the Commissioner of Taxes appointed under Section 3 or the officer empowered thereunder to discharge the functions of such authority;
    - (c) ‘Form’ means the forms prescribed and appended to these rules;
    - (d) ‘Proprietor’ in relation to any entertainment means the owner and shall also include manager, organizer and any person responsible for, or, for the time being, in charge of the management thereof;
    - (e) ‘Rule’ means a rule of these rules;
    - (f) ‘Section’ means a section of the Act;
    - (g) ‘Treasury’ means the treasury and sub-treasury as the case may be, of the area where the dealer’s place of business or, if he has more than one such place, his chief branch or head office is situated.
  - (2) All expressions used in these rules, which are not defined but defined in the Act shall have the same meaning as in the Act.
3. (1) Except as is provided by these rules no person shall mark, or cause to be marked in any manner, any stamp referred to in clause (a) of Section 7 of the Mizoram Entertainment Tax Act, 2013.

- (2) Every proprietor is required to keep registers of payments for admission and records of stamps denoting the entertainment tax purchased and used in Form I and Form II, annexed to these rules.
- (3) Every proprietor shall display conspicuously a Notice in Form III annexed to these rules, in English and in local vernacular at the window or at the place where the ticket authorising admission to an entertainment is sold and shall also flash this notice daily on the screen at each show between the new reel and the main picture for sufficient length of time.
- (4) The proprietor shall keep necessary stock of tickets.
- (5) **Books of Tickets :** – Book of Tickets admitting entrance to an entertainment shall contain one hundred Tickets each and bear number. The cover of the Book shall indicate the Number of the Book as well as the total Number of Tickets contained therein. Every Ticket issued by the Proprietor authorizing admission to an entertainment shall bear Book No. and Serial No. of the Ticket.
- (6) **Register of Books of Tickets :** – Every Proprietor shall maintain a Register showing the Number of Books of Tickets printed and brought into use in Form IV.
- (7) (a) Different colour paper shall be used for printing tickets for different classes, provided that where this is not possible, the prescribed officer, if he thinks fit and is satisfied, may authorize any Proprietor to print different series of Books of Tickets marked 'A', 'B', 'C', for different classes of entertainment.
- (b) Each ticket shall contain three foils and shall be printed in Form V and all free or complimentary passes or tickets shall be printed in Form VI annexed to this rules.
- (c) The first foil which shall be smaller than the other two foils shall remain attached to the Book Cover and be preserved for three months for check and inspection.
- (d) The ticket to be issued to the purchaser for admission to an entertainment shall be the second and third foils taken together and not torn at the line of perforation

4. No person shall purchase any such stamp except from a person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps.

- Provided
- (a) that nothing in this rule shall apply to a person purchasing such a stamp affixed to a ticket for the purpose of being admitted to an entertainment and;
  - (b) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer, to purchase from the former proprietor within fifteen days from the date of such notice, the stock of unused stamps in the latter's possession.

5. (1) The proprietor shall not issue, or have in his possession at the place of entertainment or at any place where tickets for the entertainment are sold, any ticket being a ticket authorising or intended to be issued for the purpose of authorising any person to be admitted to an entertainment, unless the price of admission and the statement, required by this rules are legibly printed, stamped, or otherwise marked on the ticket.  
For the purpose of this rule, price of admission means the price exclusive of the entertainment tax, and there shall be printed on every such ticket as aforesaid a statement that the price printed thereon in accordance with the requirements of this rule excludes the entertainment tax.
- (2) The proprietor shall affix the stamp on the ticket on the line of perforation and the time and date seal on all the foils of the ticket in such a manner that the time and date seal on the second and third foils fall on the stamp itself.
- (3) The time and date seal on the ticket shall be given at the time of actual sale of the ticket and not before. If any stamp affixed on tickets contains more than one date seal, such stamp shall not be accepted as valid and the proprietor shall have to affix fresh stamp of proper denomination on the second foil of the ticket and put the appropriate date and time seal on the same. Such stamps shall be destroyed by the prescribed officer after inspection of the same. The time and date seal shall be of such design as approved by the prescribed officer.

6. The proprietor shall not issue to any person a stamp referred to in clause (a) of Section 7 of the said Act otherwise than securely affixed to a ticket issued for the purpose of authorising admission to the entertainment.
7. The proprietor shall not, on any payment for admission to the entertainment being made, issue in respect of that payment any ticket authorising admission to the entertainment other than a ticket to which a stamp is affixed denoting the proper amount of entertainment tax chargeable in respect of that payment; provided that this rule shall not apply in any case where the proprietor of the entertainment has made arrangements for furnishing returns of the payments for admission and has given security to the satisfaction of the Commissioner for the payment of the entertainment tax.
8.
  - (1) Subject to the provisions of these rules, the proprietor shall not deface, cut, tear or diminish any stamp affixed to a ticket denoting the proper entertainment tax payable before the ticket to which it is affixed is issued, or admit any person to an entertainment with a ticket bearing a stamp which has been defaced, cut, torn or diminished.
  - (2) No person being a holder of a ticket to which a stamp is affixed issued for the purpose of authorising admission to an entertainment shall deface, cut, tear or diminish the stamp.
  - (3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp attached to the person who is collecting the tickets.
  - (4) When a ticket is so collected, the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket on the line of perforation into two portions across the stamp. The second foil shall be retained by the proprietor and the third or outer foil returned to the purchaser who shall retain it until he has left the place of entertainment. The second foil thus retained shall be preserved for inspection and to be destroyed by the officer concerned after inspection.
  - (5) **Daily Report of Sales of Tickets :-**A daily report of sales of tickets shall be furnished by the proprietor to the prescribed officer on the day following the entertainment before 12 noon and in Form VII annexed to this rules.

The officer-in-charge will verify these reports by checking them with the first foils. He will check the 2 foils to see that no ticket has been issued without the necessary stamp. He shall demand the second foils of all tickets entered as sold in the report. He shall also check the stamp Register and see that this tally with stamps used in the Ticket Book.

9.
  - (1) Where the proprietor issues any ticket purporting or intended to authorise the admission to the entertainment of more than one person, he shall cause the ticket to be clearly marked with number of persons so authorised to be admitted and the total price charged for the ticket, and he shall not admit to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket.
  - (2) For the purpose of calculating the entertainment tax chargeable in such a case there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorised.
  - (3) The proprietor shall book seats in advance when required by any person at any place where tickets for entertainment are sold.
  - (4) For the purpose of sub - rule (3), the proprietor will issue tickets, in the manner prescribed in Rule 5.

10. (1) Where the duty is calculated on a lump sum paid for a season ticket, or for a ticket authorising admission to any entertainment, during a certain period of times, the proprietor shall before issuing the ticket mark it with the name of the person to whom it is to be issued.
- (2) Unless the proprietor of the entertainment has made arrangements approved by the Commissioner for furnishing returns of payment for admission of the entertainment tax, he shall before issuing any such season ticket as aforesaid affix thereto a stamp denoting the proper amount of entertainment tax chargeable thereon and shall deface the stamp by writing in ink on the face thereof the date of issue of the ticket, and any such stamp shall not be required to be defaced at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 8.

**11. Permission for operating cable television network:**

- (1) The proprietor of an existing cable television network shall submit to the Commissioner or any other officer authorized by him in this behalf an application in Form VIII within 30 days from the date on which these rules come into force, seeking permission for operating the cable television network.

No proprietor of an existing cable television network shall continue to operate the cable television network after 60 days from the date on which these rules come into force, unless he obtains permission in this regard from the Commissioner or the officer authorized by him in this behalf.

- (2) Any person who intends to operate a cable television network after these rules come into force shall submit to the Commissioner or any other officer authorized by him in this behalf an application in Form VIII seeking permission to operate the cable television network.

No person shall start operating a cable television network without obtaining permission from the Commissioner or the officer authorised by him in this behalf.

- (3) On scrutiny of an application submitted under sub-rule (1) or sub-rule (2), if the Commissioner or the officer authorised by him in this behalf finds the application in order, he shall grant permission to the applicant in Form IX.

**12. Payment of entertainment tax on cable TV and Direct To Home services:**

- (1) The proprietor of a cable television network liable to pay entertainment tax under Section 6 shall file monthly return in Form X in duplicate before the Commissioner or any other officer authorised by him in this behalf, within fifteen days from the end of the month. The amount of entertainment tax payable as per the return shall be deposited into the Treasury by challan and a copy of the challan shall be enclosed to the return.
- (2) The proprietor of a hotel who is liable to pay entertainment tax under Section 6 shall file monthly return in Form XI in duplicate before the Commissioner or any other officer authorised by him in this behalf, within fifteen days from the end of the month. The amount of entertainment tax payable as per the return shall be deposited into the Treasury by challan and a copy of the challan shall be enclosed to the return. Every proprietor shall produce proof of payment to the prescribed officer of his area by twentieth day of the month along with the statement in Form XI.
- (3) Every proprietor shall maintain a register in Form XII which shall be up-dated every month.
- (4) Every proprietor in the event of surrender of connection by the connection holder shall inform the prescribed officer in writing within thirty days of such surrender.

**13. Application to Commissioner before holding an entertainment:**

Any person or organisation desirous of holding an entertainment shall submit to the Commissioner or the officer authorised by him in this behalf an application in Form XIII where the admission to the entertainment is through open sale of tickets and in Form XIV where the admission to the entertainment is otherwise than through open sale of tickets, at least 10 days before the date of such entertainment.

Provided that the Commissioner or any other officer authorised by him in this behalf may accept an application submitted later than 10 days before the date of entertainment, if he is satisfied that there are cogent ground for not submitting the application in time.

14. The proprietor shall not admit any person to the entertainment without any payment, unless that person is the holder of a ticket or document entitling him to be admitted without payment clearly marked "Complementary" or "Free" or a badge recognised by the proprietor as entitling the holder thereof to be admitted. No person shall enter or otherwise obtain admission to an entertainment without payment unless he is the holder of such a ticket, document or badge as aforesaid.
15. Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall be deemed to include a reference to the admission to another part of the place of entertainment, for admission to which part a payment involving payment of entertainment tax or more entertainment tax is required of a person who has been admitted to one part of that place of entertainment and to such a person admitted to such another part of the place of entertainment, and these rules shall have effect accordingly.
16.
  - (1) The proprietor shall at all reasonable times on demand by any Magistrate or police or officer of the Department of Taxes not below the rank of Inspector of Taxes produce before that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of any tickets and all stamps for the time being in his possession, and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.
  - (2) A person who has been admitted to an entertainment in respect of which the proprietor has not made arrangements approved by the Commissioner for furnishing returns of payment for admission, and given security to their satisfaction for the payment of the entertainment tax, shall upon demand made during the course of, or immediately before, or after the entertainment, produce before any officer mentioned in clause (1) of this sub-rule the ticket, badge, card of admission, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted, bearing a stamp defaced in accordance with sub-rule (4) of Rule 8.
17.
  - (1) The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainment tax under the provisions of sub-section (2) of Section 5 of the Mizoram Entertainment Tax Act, 2013, shall issue a ticket with the price of admission legibly printed, stamped, or otherwise marked on such ticket. For the purpose of this rule the price of admission means the price inclusive of the amount of the tax, and there shall be printed on every such ticket, as aforesaid, a statement that the printed thereon, in accordance with the requirements of this rule, includes the tax.
  - (2) Any such proprietor as aforesaid shall within seven days from the date of an entertainment other than cinematograph exhibition, furnish to the prescribed officer a return in respect thereof showing the gross sum received by him on account of payments for admission, and particulars of the gross sum so received shall be shown separately for each class of payments for admission.
  - (3) The proprietor shall also forward to the prescribed officer a return showing the number and classes of season tickets issued, the period for which such tickets are available, and the gross sum realised thereby, at such times as the prescribed officer may determine.
  - (4) The proprietor shall pay to the credit of Government of Mizoram, at such times and in such manner as may be fixed by the prescribed officer, the amounts of the tax due. Intimation of such payment shall be given to the prescribed officer together with a statement showing the particular entertainment in respect of which payment is made and the amount due on account of each such entertainment.

- (5) The proprietor of a Cinematograph exhibition shall furnish to the prescribed officer, a return in Form XV annexed to these Rules showing the number of shows held during the preceding month and shall lodge the said return with the prescribed officer within 7 days of the close of the month to which it relates.

Before any proprietor furnishes the return required under this rule, he shall pay into a Government Treasury the full amount of tax, due by him under sub-section (1) of Section 5 of the Act according to such return and shall furnish, along with the return, a treasury challan showing the payment of such amount.

- (6) The proprietor of a Cinematograph who is liable to furnish return, other than those covered by any other provisions of this rules, shall furnish in Form XVI to the Commissioner or any other officer authorised by him in this behalf, within seven days of the completion of the entertainment even or within fifteen days from the end of the month if such entertainment is held on regular basis. The amount of entertainment tax payable in accordance with the return shall be deposited into Treasury by challan and a copy of the challan shall be enclosed to the return.
18. When a proprietor is permitted to avail himself of the provisions of sub-section (c) of Section 7 of the Act he shall submit to the prescribed officer within ten days of the entertainment a return in Form XVII showing the number of persons admitted by the mechanical contrivance, the gross amount including tax paid for admission by such persons and the amount of tax collected from them.
19. No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of tax. Such price inclusive of tax shall be exhibited in a conspicuous position on or near the mechanical contrivance; the fact that the price is inclusive of tax shall also be exhibited clearly.
20. All payments made in accordance with the provisions of sub-section (c) of Section 7 of the Act shall be made to the prescribed officer within ten days of the entertainment at such time and place and in such manner as he shall require.
21. Every proprietor of an entertainment shall, when more than ten per cent, of the tickets for any class or seats for an entertainment are issued as complementary tickets, submit to the prescribed officer, within 10 days from the date of performance of the entertainment, a return of such tickets in Form XVIII, giving reasons for issuing the same. Such return shall be exclusive of the number of complementary tickets claimed under any leased for the time being in force in respect of the place where the entertainment is held.
22. Where exemption is given under Section 15 of the Act, the prescribed officer shall issue to the proprietor a certificate in Form XIX and the proprietor shall comply with the conditions therein stated.
23. All applications for exemption under Section 15 of the Act shall be made to the prescribed officer, not less than thirty days before the date of entertainment.

Provided that the prescribed officer may for good and sufficient reason to be recorded in writing condone the delay in making of an application under the rule.

24. (1) The amount of security which a proprietor may be required to furnish under Section 8 or any other provisions of the Act, shall not exceed, –
- (a) in case of cinematograph exhibition, the estimated amount of the total tax payable for thirty days as calculated with reference to the capacity, various classes and the number

of maximum shows to be held during thirty days and shall not be less than twenty five per cent of such amount;

- (b) in any other case, the estimated amount of the tax payable calculated on the basis of the maximum number of shows or amusements, capacity, various classes and shall not be less than twenty five per cent of such amount.

- (2) The proprietor who is required to deposit security under any provision of the Act shall furnish security for such amount as may be fixed by the Commissioner or an officer authorised by him by any of the following ways, namely: –

- (a) By depositing the amount in the Treasury, or
- (b) By depositing with such authority, National Saving Certificate issued by the Government of India, the face value of which is not less than the amount of security, duly pledge in favour of such authority, or
- (c) By furnishing to such authority, a guarantee from a Schedule Bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand, the amount of security.

- (3) No proprietor of an entertainment shall be required to furnish security unless he has been given a reasonable opportunity of being heard.

- (4) The Commissioner or an officer authorised by him in this behalf, may, by order in writing and for good and sufficient reasons to be recorded therein, forfeit the whole or any part of the security furnished by the proprietor for realization or recovery of tax or any other sum due, after giving the proprietor an opportunity of being heard. Where by the reason of the order of the forfeiture of the security, the security furnished is rendered insufficient, such proprietor shall, on demand by an order of the said authority, furnish fresh or further security of the requisite amount within the time given by such authority.

- 25. (1) Where the Commissioner or an officer authorised by him in this behalf is satisfied that an assessment is required to be made under Section 12, he shall serve on such proprietor a notice requiring him on a date and at a place to be specified therein either to appear in person or through his authorised representative for hearing and to file the return, if not filed and to produce or cause production of any books of accounts or evidence on which the proprietor intends to rely.
- (2) After considering the evidence produced by the proprietor, if any, or in the event of default by the proprietor to comply with the requirements of the said notice, such authority shall assess the amount of tax payable to the best of his judgment and shall pass an order of assessment and shall serve on such proprietor an order of assessment and shall serve on such proprietor an assessment order in Form XX and demand notice in Form XXI with a direction to the proprietor to pay the amount within the time specified in the notice of demand and to produce before him the proof of payment of such amount within seven days from the date of payment.
- (3) Where the Commissioner or any officer authorized by him in this behalf considers it necessary to impose penalty under Section 12, he shall serve a notice on the proprietor giving him an opportunity of being heard. After hearing the proprietor, such authority, if satisfied, shall pass an order imposing penalty and shall issue a notice of demand in Form XXI.

- 26. For the purpose of the rules: –

The prescribed officer in regard to the entertainment shall be the Commissioner of Taxes or any other officer or officers authorised by him.

- 27. When any stamp or stamps referred to in clause (a) of Section 7 of the Mizoram Entertainment Tax Act, 2013 have been damaged or spoiled and it is required to renew the same, the Commissioner or any other officer or officers authorized by him may, on the application of any person made within six months from the date of the purchase of the stamp, give in lieu thereof –

- (a) other stamp or stamps of the same description and value; or
- (b) if required and he thinks fit, stamps of any other description to the same amount in value ; or
- (c) at his discretion, the same value in money.

28. When any person is in possession of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioner or any other officer or officers authorized by him shall repay to such person the value of such stamp or stamps in money upon such person delivering the stamp to be cancelled and proving to the Commissioner or any other officer or officers authorised by him—
- (a) that such stamp or stamps were purchased by such person with a bonafide intention of using them, and
  - (b) that he has paid the full price thereof, and
  - (c) that they were so purchased within a period of one year from the date of delivery:

Provided that when any stamp or stamps have been rendered unadjustable consequent upon the modification of the rates of entertainment tax, the prescribed officer may, if he thinks fit, refund the full value of such stamp or stamps surrendered without any deduction as aforesaid.

29. Application for renewal or refund of stamps shall invariably be made to the Commissioner or any other officer or officers authorised by him of the district where the stamps were purchased.
30. Any person claiming a refund of the entertainment tax under Section 16 of the Act, shall present an application for such refund to the Commissioner or any other officer or officers authorised by him within 30 days from the date of the entertainment. An application for refund not presented within such period shall be rejected.
31. Where any security deposit made under Section 8 of the Mizoram Entertainment Tax Act, 2013 or part thereof is not required to be retained for purposes of this Act, it may be refunded by the officer who demanded it, on claim preferred to that effect.
32. (1) An application under rule 31 shall be made, to the officer who demanded the security and shall include, amongst others, the following particulars :—
- (a) the name and designation of the person applying for refund of the security deposit;
  - (b) the amount of security deposit together with challan number and date;
  - (c) the amount of refund of security deposit claimed.
  - (d) the ground on which refund is claimed;
- (2) No claim for refund of the security deposit shall be allowed unless it is made within one year from the date of deposit.
- (3) When the officer who demanded the security is satisfied that refund claimed is due, wholly or in part he shall record an order sanctioning the refund.
- (4) When the amount to be refunded exceeds fifty thousand rupees, the officer concerned shall report the case to the Commissioner forwarding the application together with relevant records for sanctioning the refund.



**FORM - I**  
**REGISTER OF ENTERTAINMENT TAX STAMP**  
[See rule 3 (2)]

Name of Cinema: \_\_\_\_\_

Stamp Denomination: \_\_\_\_\_

Date	Number of Stamp Received	Number of Stamp Issued	Balance in Hand	Remarks
(1)	(2)	(3)	(4)	(5)

**FORM - II**  
**STATEMENT OF TICKETS SOLD**  
[See rule 3 (2)]

Name of Cinema: .....

.....*Performance*

*Date* .....

Price of Admission	Serial No of Tickets issued	Number of Tickets Sold	Number of Complementary or Free Tickets Issued	Amount Received on Account of Tickets Sold	Amount of the Entertainment Tax	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total</b>						

Signed .....

## FORM - III

## NOTICE

[See rule 3 (3)]

Cinema Goers,

Please -

1. Accept only the whole ticket at the counter.
2. Check the Tax Stamp, date and time of the Show.
3. Demand your half of the Ticket at the entrance and retain it.

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**Proprietor**

## FORM - IV

## REGISTER OF BOOKS OF TICKETS

[See Rules 3 (6)]

Name of Cinema/Entertainment: .....

Date	Opening Balance				Receipts				Total No of Books in Stock	Issued for Use				Closing Balance			
	Class	Serial No of Books	Serial Nos. of Tickets		Class	Serial No of Books	Serial Nos. of Tickets			Class	Serial No of Books	Serial Nos. of Tickets		Class	Serial No of Books	Serial Nos. of Tickets	
			From	To			From	To				From	To			From	To

## FORM - V

## DESIGN OF TICKET

[See rule 3 (7) (b)]

Form V    Book No .....	Form V    Book No .....	Form V    Book No .....
<i>1<sup>st</sup> Foil</i>	<i>2<sup>nd</sup> Foil</i>	<i>3<sup>rd</sup> Foil</i>
Serial No of Ticket .....	Serial No of Ticket .....	Serial No of Ticket .....
Class .....	Class .....	Class .....
Name of Cinema or Other Entertainment .....	Name of Cinema or Other Entertainment .....	Name of Cinema or Other Entertainment .....
Date & Time	Date & Time	Date & Time
Seal	Seal	Seal
Proprietor/Manager	Proprietor/Manager	Proprietor/Manager

Tax  
Stamp

**FORM – VI**  
**FREE/COMPLEMENTARY TICKET/PASS**  
[See rule 3 (7)(b)]

Form VI Book No .....	Form VI Book No .....	Form VI Book No .....
Free/Complementary Passes Tickets	Free/Complementary Passes Tickets	Free/Complementary Passes Tickets
<b>1<sup>st</sup> Foil</b>	<b>2<sup>nd</sup> Foil</b>	<b>3<sup>rd</sup> Foil</b>
Serial No of Pass/Ticket .....	Serial No of Pass/Ticket .....	Serial No of Pass/Ticket .....
Class .....	Class .....	Class .....
Name of Cinema or Other Entertainment .....	Name of Cinema or Other Entertainment .....	Name of Cinema or Other Entertainment .....
Date & Time .....	Date & Time .....	Date & Time .....
Seal	Seal	Seal
	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Tax Stamp</div>	
Proprietor/Manager .....	Proprietor/Manager .....	Proprietor/Manager .....

**FORM – VII**  
**DAILY SALES REPORT**  
[See rule 8 (5)]

Name of Cinema or Other Entertainment: .....						
Date of Sale:.....						
Date Show & Time		Class	Ticket		Total Ticket Sold	Remarks
			Commencing No	Closing No		
1 <sup>st</sup> Show		Reserved				
		1 <sup>st</sup> Class				
		2 <sup>nd</sup> Class				
		3 <sup>rd</sup> Class				
2 <sup>nd</sup> Show		Ditto				
3 <sup>rd</sup> Show		Ditto				
<b>DAILY TOTAL</b>					<b>Total :</b>	
<b>Class</b>	<b>Ticket Sold</b>	<b>Price</b>	<b>Tax</b>			
Reserved						
1 <sup>st</sup> Class						
2 <sup>nd</sup> Class						
3 <sup>rd</sup> Class						
Etc.						
Certified Correct		Total Rs.	Total Rs.			

Proprietor/Manager  
or any other officer

**FORM – VIII**  
**APPLICATION FOR PERMISSION TO OPERATE CABLE TELEVISION NETWORK**  
 [See rule 11 (1) & (2)]

To,

The Assistant Commissioner of Taxes/Superintendent of Taxes  
 .....

1. (a) I, Pi/Pu ..... proprietor / partner / manager / principal officer of the Cable Television Network and/or Direct to Home Service known in the name and style of ..... and located at (*mention exact location*) ..... hereby inform you that the above named Cable Television Network and/or Direct to Home Service has been operating since ..... and that I hereby apply for grant of permission to operate the Cable Television Network and/or Direct to Home Service.  
 (b) The Total Number of subscriber as on the date of this application is as follows:  
     (i) No. of individual subscribers: –  
     (ii) No. of Hotels covered by the Network with total number of connections: –
2. (a) I, Pi/Pu, ..... s/o/d/o ..... of (*full address*) ..... hereby apply for grant of permission to operate a Cable Television Network and/or Direct to Home Service in the name and style of ..... from (*mention exact location*) .....  
 (b) The number of subscribers both individual and Hotels covered by the network shall be intimated as soon as the operation of the network starts and thereafter at the beginning of every month.
3. (a) I, Pi/Pu ..... s/o/d/o ..... proprietor / partner / manager / principal officer of Hotel ..... located at (*mention exact location*) ..... hereby inform you that the above named Hotel has been operating a Cable Television Network since ..... and that I hereby apply for grant of permission to operate the Cable Television Network and/or Direct to Home Service.  
 (b) The Total Number of connections as on the date of application is as follows: –  
     (i) No. of rooms with Cable Television Network connection and/or Direct to Home Service: –  
     (ii) No. of other connection, if any: –
4. (a) I, Pi/Pu ..... s/o/d/o ..... proprietor / partner / manager principal officer of Hotel ..... located at (*mention exact location*) ..... hereby apply for grant of permission to operate the Cable Television Network and/or Direct to Home Service in the Hotel.  
 (b) The Total Number of rooms or other connections covered by the network shall be intimated as soon as the operation of the network starts and thereafter at the beginning of every month.
5. The area of operation of the Cable Television Network and/or Direct to Home Service is/will be as follows:–  
     (i) Name of the Town/Village: –  
     (ii) Exact area of operation (*road/street/lane*)

The accounts of business of the Cable Television Network and/or Direct to Home Service are/shall be kept in ..... language. The particulars of the persons having interest in the business are given below: –

Sl. No.	Name in Full	Father's / Husband's Name	Age	Extent of Interest in the Business	Present Address	Permanent Address	Signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
4.							
5.							

### VERIFICATION

I, Pi/Pu ..... Do hereby solemnly affirm and declare that –

- (i) I am authorized to make this application,
- (ii) The information given above are true to the best of my knowledge and belief, and
- (iii) I shall abide by the provisions of the Mizoram Entertainment Tax Act, 2013 and the Rules made thereunder.

Yours faithfully,

Signature

### FORM – IX PERMISSION TO OPERATE CABLE TELEVISION NETWORK/DIRECT TO HOME SERVICE [See rule 11 (3)]

In exercise of the powers under rule 11 (3) of the Mizoram Entertainment Tax Rules, 2013,

\*(i) the Cable Television Network and/or direct to home service in the name and style of.....having the area of operation as shown below is hereby granted permission to operate the network/service from (*location*).....with effect from .....

#### Area of operation

- (i) Name of the Town/Village :
- (ii) Exact area of operation (*road/street/lane*) :

\*(ii) the Proprietor of the hotel ..... at (*address*)  
 .....having its own Cable Television Network and/or direct to  
 home service is granted permission to operate the network within the hotel premises only with effect  
 from.....

(\*DELETE WHICHEVER IS NOT APPLICABLE)

Date:

(Office Seal)

Assistant Commissioner of Taxes /  
 Superintendent of Taxes,  
 Zone .....

**FORM - X**  
**MONTHLY RETURN SUBMITTED BY OPERATORS OF CABLE TELEVISION**  
**NETWORK AND DIRECT TO HOME SERVICE.**

[Sec rule 12 (1)]

(To be submitted in duplicate)

1. Name and address of the cable operator/  
Direct to home service provider :
2. Return Period -:
3. Total No. of subscribers :  
 (i) No. of individual subscriber:  
 (ii) No. of connections in hotels :
4. Rate of subscription per subscriber per month :  
 (i) For individual subscribers :  
 (ii) For each connection in hotel :
5. Total connection during the month :
6. Total amount of entertainment tax payable :
7. Amount of entertainment tax paid :
8. Challan No. & Date :  
 (Original copy of the challan to be enclosed)

I certify that the particulars given above are correct to the best of my knowledge and belief.

Date :

Signature of the  
 Proprietor/Manager.

**FORM – XI**  
**MONTHLY RETURN SUBMITTED BY OPERATORS OF HOTELS HAVING THEIR**  
**OWN CABLE TELEVISION NETWORK.**

[See rule 12 (2)]

(To be submitted in duplicate)

1. Name of the Hotel :
2. Name of the Proprietor :
3. Address :
4. Month for which the return is submitted :
5. No. of rooms (including lounge, office, reception etc.) having cable service :
6. Rate of entertainment tax per room per month :
7. Total amount of entertainment tax payable for the month :
8. Amount of entertainment tax paid :
9. Challan No. and Date :  
(Original copy of the challan to be enclosed)

I certify that the particulars given above are correct and nothing relevant has been concealed.

Date :

Proprietor/Manager.

**FORM – XII**  
**REGISTER OF CONNECTION HOLDERS**

[See rule 12 (3)]

Sl. No	Year	Month	Name and Address of Connection Holder	Connection No. with Date of Connection	Amount Charged for Connection/ Subscription or installation Charges.	Rate of Monthly Subscription Fee Charged Per Connection.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

**FORM – XIII**  
**INFORMATION FOR HOLDING AN ENTERTAINMENT WITH**  
**SALE OF TICKETS FOR ADMISSION**  
[See rule 13]

To,

- (1) The Commissioner of Taxes, Mizoram.  
(2) The Asst. Commissioner of Taxes/Superintendent of Taxes  
Zone .....

Sir,

I/We desire to hold an entertainment and submit the following information as required under rule 13 of the Mizoram Entertainment Tax Rules, 2013: –

1. Full particulars of the entertainment including nature of entertainment and name(s) of performer(s) /troupe/team(s) :  
2. Name(s), present address(es) and permanent address(es) of the organizer(s) :

Sl. No.	Name	Present Address	Permanent Address	Signature
1.				
2.				
3.				
4.				

3. Name(s) present address(es) and Permanent address(es) of the person(s) who will be responsible for keeping proper accounts and for payment of entertainment tax.

Sl. No.	Name	Present Address	Permanent Address	Signature
1.				
2.				
3.				
4.				

4. Place or places where the entertainment is proposed to be held :  
5. (a) Date from which the entertainment is proposed to be held :  
(b) Total number of days for which the entertainment is proposed to be held :  
(c) No. of daily shows (*including special shows, if any*) and time of starting of each show :  
6. Number of seats in each class and the rates of admission.



Name of the Class (by whatever name called)		No. of Seats	Rates of Admission. (Excluding Tax)
1.			
2.			
3.			
4.			

7. Number of tickets printed/proposed to be printed for each class (*with book No. and serial No.*) :
8. Whether the organizers organized any entertainment earlier. If so, full particulars including total tax paid and tax outstanding, if any, should be mentioned :
9. Whether any exemption from payment of entertainment tax has been obtained from the Government. If so, a copy of the order in this regard should be enclosed :
10. Any other information, as the organizers may like to furnish :
11. Additional information, as may be required by the Commissioner or the Asst. Commissioner of Taxes/ Superintendent of Taxes :

I/We hereby solemnly affirm that the information/particulars given above are true and correct to my/our knowledge and belief.

I/We also undertake to pay the security as may be determined by you, before the date of starting the entertainment and also to pay daily the entertainment tax payable for each day of entertainment.

Date:

Yours faithfully,

1. ....
2. ....
3. ....

**FORM – XIV**  
**INFORMATION FOR HOLDING AN ENTERTAINMENT WHERE ADMISSION IS OTHERWISE THAN THROUGH OPEN SALE OF TICKETS**  
[See rule 13]

To,

- (1) The Commissioner of Taxes, Mizoram,
- (2) The Sr. Superintendent of Taxes/Superintendent of Taxes.  
Zone .....

I/We desire to hold an entertainment in which admission will be otherwise than through open sale of tickets and submit the following information as required under rule 13 of the Mizoram Entertainment Tax Rules, 2013 :-

- (1) Full particulars of the entertainment including nature of entertainment and name(s) of performer(s) /troupe/team(s) :

## (2) Particulars of the organizer(s) :

Sl. No.	Name	Present Address	Permanent Address	Signature
1.				
2.				
3.				
4.				

## (3) Particulars of person(s) who will be responsible for keeping proper accounts and for paying entertainment tax, if payable -

Sl. No.	Name	Present Address	Permanent Address	Signature
1.				
2.				
3.				
4.				

- (4) Place or places where the entertainment is proposed to be held :
- (5) (a) Date from which the entertainment is proposed to be held :  
 (b) Total number of days for which the entertainment is proposed to be held :  
 (c) No. of daily shows (including special shows, if any) and time or starting each show :
- (6) Number of seats in each class (by whatever name called) :
- (7) Whether the admission to the entertainment is open for everybody and free, or through invitation :
- (8) If the admission is through invitation, whether donations have been taken or are proposed to be taken from the invitees :
- (9) If donations have been taken or are proposed to be taken, the rates of donation for each class/category of invitation :
- (10) Total amount received or expected to be received from donations: :
- (11) Estimate of expenses for organizing the entertainment :
- (12) Sources of fund for meeting the expenses for organising the entertainment :
- (13) Name(s) of sponsor(s), if any and the amounts received from each of them :
- (14) Name(s) of advertiser(s), if any and the amounts received from each of them :
- (15) No. of invitation cards printed/proposed to be printed for each class :
- (16) Mode and criteria of distribution of imitation cards with name of distribution outlets, if any :
- (17) Whether the organisers organised any entertainment earlier. If so, full particulars including total tax paid and tax outstanding, if any, should be mentioned :
- (18) Any other information, as the organisers may like to furnish :
- (19) Additional information, as may be required by the Commissioner or the Asst. Commissioner of Taxes/Superintendent of Taxes :

I/We hereby solemnly affirm that the information/particulars given above are true and correct to my/our knowledge and belief. I/We also undertake to pay the security as may be determined by you, before the date of starting the entertainment and also to pay daily the entertainment tax for each day, if payable under the Mizoram Entertainment Tax Rules, 2013 and the Rules framed thereunder.

Yours faithfully,

Date :

Signature(s) of the organiser(s)

**FORM – XV**  
**RETURN OF CINEMATOGRAPH EXHIBITION**  
[See rule – 17 (5)]

Name of Cinema : .....

Month : .....

	1 <sup>st</sup> Show		2 <sup>nd</sup> Show		3 <sup>rd</sup> Show		4 <sup>th</sup> Show	
Date	Total Admission Price of the Tickets	Tax Payable under Section 5 (1)	Total Admission Price of the Tickets	Tax Payable under Section 5 (1)	Total Admission Price of the Tickets	Tax Payable under Section 5 (1)	Total Admission Price of the Tickets	Tax Payable under Section 5 (1)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1 <sup>st</sup>								
2 <sup>nd</sup>								
3 <sup>rd</sup>								
4 <sup>th</sup>								
5 <sup>th</sup>								
6 <sup>th</sup>								
7 <sup>th</sup>								
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24 <sup>th</sup>								
25 <sup>th</sup>								
26 <sup>th</sup>								
27 <sup>th</sup>								
28 <sup>th</sup>								
29 <sup>th</sup>								
30 <sup>th</sup>								
31 <sup>st</sup>								

Total Tax Payable ..... Tax paid *vide* Challan No..... Date .....

Total Tax Payable for the Month (Total of Column 3, 5, 7 and 9) .....

Tax Paid *vide* Challan No ..... Dated .....

**FORM – XVI**  
**RETURN TO BE FURNISHED BY THE PROPRIETOR**  
 [See rule 17 (6)]

To,

The Asst. Commissioner of Taxes, Superintendent of Taxes,

Period:

1. Name of the proprietor :
2. Address of the proprietor :
3. Nature of the entertainment :
4. Place or location of the entertainment :
5. If permission obtained, give number & date and issuing authority:
6. Number of shows actually held during the period:
7. Admission fee and Entertainment Tax collected during the day/week/month and seating capacity of the entertainment

Sl. No.	Nature of the Class	Seating capacity	Rate of admission	Total No. of Tickets issued	Gross collection	Total admission fee collected	Total Entertainment tax Payable	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

8. Payment details: Challan No. Date Amount Bank/Treasury:

Challan No.	Date	Amount	Bank/Treasury

I/we (Name) \_\_\_\_\_ being (status) \_\_\_\_\_ do hereby declare that the information furnished above are true and correct to the best of my/our knowledge and belief.

Date.....

Signature  
 (Seal of the Proprietor)

**FORM – XVII**  
**RETURN OF PERSONS ADMITTED BY MECHANICAL CONTRIVANCE**  
 [See rule 18]

Name and Place of Entertainment: .....

Date of Performance: .....

Price of Admission	Number of Persons Admitted	Gross Receipts		Amount of Tax Collected		Remarks
		Rs.	P	Rs.	P	

Dated .....

Signature

**FORM – XVIII**  
**RETURN OF COMPLEMENTARY TICKETS**  
 [See rule 21]

Name and Place of Entertainment .....

Date of Performance .....

Rates of Tickets of Each Issued	Number of Tickets Issued at Each Rate		Remarks
	Ordinary	Season	

**FORM – XIX**  
**FORM OF CERTIFICATE PRESCRIBED UNDER RULE 24 OF THE MIZORAM**  
**ENTERTAINMENT TAX RULES, 2012**  
[See rule 22]

This is to certify that the prescribed officer authorizes the entertainment specified below to be given free of entertainments tax provided that it is of the type referred to in any of the clauses of Section 15 of the Act.

Description .....

Place .....

This certificate is issued on the following conditions:

- (1) The conditions mentioned in any of the clauses of Section 15 are fully satisfied.
- (2) If entertainment is of the type falling under clause (a) of Section 15, the whole of the taking of the entertainment without any deduction for expenses, however small, must be paid over to ..... and if the prescribed officer so requires a full and true account of the whole of the taking, together with a written acknowledgement from the Society, Institution or Fund specified above must be furnished to him by the persons responsible for the management of the Entertainment, within one month after the date of Entertainment and those persons will be liable for the payment, of the proper tax if the prescribed officer is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to the Society, Institution or Fund referred to.
- (3) This certificate must not be used for any other entertainment than that specified above and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment, no correction or erasure of any kind must be made in the certificate.
- (4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the Entertainment must give notice in writing to that effect within one week after the date fixed for holding it.

Dated.....

Prescribed Officer

..... Zone

*Note: Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 500.*

**FORM – XX**  
**ASSESSMENT ORDER**  
[See Rule 25 (2)]

1. Period of assessment.....Date.....
2. Name and address of the proprietor.....
3. Nature of the entertainment.....
4. (a) Entertainment tax assessed under Section 12 .....
- (b) Penalty imposed under Section 12.....
- (c) Interest under Section 13 .....
5. Total amount of tax and penalty.....
6. Amount already paid.....
7. Balance due.....

Place:.....

Prescribed Officer

Date:.....

**FORM – XXI**  
**DEMAND NOTICE**  
[See rule 25 (2)]

To, ..... Proprietor  
..... (address)

Please take notice that you have been assessed under the Mizoram Entertainment Tax Act, 2013 to a sum of Rs. \_\_\_\_\_ (*Rupees* \_\_\_\_\_) only for the entertainment held during the period ending of \_\_\_\_\_ as detailed below:

(1)	Entertainment Tax	:	Rs. ....
(2)	Penalty imposed u/s 12	:	Rs. ....
(3)	Interest Payable u/s 13	:	Rs. ....
(4)	Total	:	Rs. ....

You are required to pay the above amount into the Government Treasury within thirty days from the date of receipt by you of this notice and to produce the receipt in proof of such payment before the undersigned within seven days from the date of payment, failing which the amount will be recoverable from you as an arrear of land revenue.

Place: .....

Date: .....

Prescribed Officer