

MEGHALAYA ACT 11 OF 1973

THE MEGHALAYA AMUSEMENTS AND BETTING TAX (FIRST AMENDMENT)
ACT, 1973.

(As passed by the Assembly)

(Received the assent of the Governor on the 6th May, 1973)[Published in the *Gazette of Meghalaya*, Extraordinary, dated 9th May, 1973]**An****Act**

**further to amend the Assam Amusements and Betting Tax Act, 1939 (Act 6 of 1939)
in its application to Meghalaya and the Meghalaya Amusements and
Betting Tax Act.**

Be it enacted by the Legislature of Meghalaya in the Twenty-fourth Year of the
Republic of India as follows:-

**Short title, extent
and commen-
cement.**

1. (1) This Act may be called the Meghalaya Amusements and Betting Tax (First Amendment) Act, 1973.
- (2) It shall extend to the whole of the State of Meghalaya.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**Insertion of new
section 5A in the
Assam Act 6 of
1939, etc.**

2. After section 5 of the Assam Amusements and Betting Tax Act, 1939 and the Meghalaya Amusements and Betting Tax Act, the following new section shall be inserted as section 5A, namely:-

**“Prohibition
against resale of
tickets for profits
and penalty
thereof.**

5A. (1) Notwithstanding anything contained in any law for the time being in force, a ticket for admission to an entertainment shall not be resold for profit by the holder thereof.

(2) Whoever re-sells any ticket for admission in contravention of provisions of sub-section (1) shall, on conviction before a Magistrate be liable to pay fine which may extend to two hundred rupees.

(3) Notwithstanding anything contained in section 13 of the Act, the offence punishable under this shall be cognizable and bailable.”

MEGHALAYA ACT 20 OF 1973

THE MEGHALAYA AMUSEMENT AND BETTING TAX (SECOND AMENDMENT) ACT, 1973

(As passed by the Assembly)

(Received the assent of the Governor on the 24th June, 1973)[Published in the *Gazette of Meghalaya*, Extraordinary, dated 30th June, 1973]**An****Act**

further to amend the Assam Amusement and Betting Tax Act, 1939 (Assam Act 6 of 1939) in its application to the Meghalaya and Meghalaya Amusement and Betting Tax Act.

Be it enacted by the Legislature of Meghalaya in the Twenty-fourth Year of the Republic of India as follows:-

**Short title and
commen
-cement.**

1. (1) This Act may be called the Meghalaya Amusement and Betting Tax (Second Amendment) Act, 1973.

(2) It shall be deemed to have come into force on the 1st April, 1973.

**Insertion of
new Section
3B.**

2. After section 3A of the Assam Amusements and Betting Tax Act, 1939, and the Meghalaya Amusements and Betting Tax Act, the following shall be inserted as Section 3B, namely:-

**“Surcharge on
sales.**

3. B. (1) There shall be charged, levied and paid to the Government of Meghalaya, besides dues payable under any law for the time being in force including sections 3 and 3A of this Act, a surcharge, hereinafter referred to as Entertainments Surcharge, on all entertainments payments for admission to which are subject to entertainments tax.

(2) The rate of Entertainments Surcharge on any entertainments shall be 10 (ten) paise per individual admitted to the entertainment.

(3) The Entertainments Surcharge shall be payable as if it were a tax under section 3 and the provisions of this Act including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of entertainments tax shall unless otherwise provided for, by or under this Act, within their respective jurisdiction for purposes of entertainments tax accordingly collect and enforce payment of Entertainments Surcharge;

Central Act
74 of 1975

Provided that the Government of Meghalaya may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Government of Meghalaya may make rules generally for securing the payment of the Entertainments Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Entertainments Surcharge.”