

OFFICE OF THE COMMISSIONER EXCISE, ENTT. & LUXURY TAX
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
L-BLOCK, VIKAS BHAWAN, NEW DELHI
(ENTERTAINMENT TAX BRANCH)

F.21(2)/ETO/2016-17/ 5022

Dated: 26/12/2016

SHOW CAUSE NOTICE

Whereas as per Rule 25 of Delhi Entertainment & Betting Tax Rules, 1997, proprietor of every entertainment is required to make payment of tax in accordance with the provisions of Section 11 of the Act and shall deposit tax into government account in the form of pay order/bank drafts within four days from the last day of each week ending with Thursday or within such period as may be specified for the purpose by the Commissioner and which shall correspond with the period prescribed under Rule 16 for submission of Form "7".

Whereas as per Section 40 of Delhi Entertainment & Betting Tax Act, 1996, " if any proprietor fails to pay tax due as required under the provisions of this act, or the rules made there under, he shall, in additions to tax (including any penalty) due, be liable to pay simple interest on the amount so due at one and a half per cent per month from the date immediately following the last date for payment of tax for a period of one month, and at two percent per month thereafter so long as he continues to make default in such payment."

Whereas as per online computer report of the Department dated 26.12.2016 you have not deposited the due entertainment tax for the period upto 22.12.2016 within the time limit as prescribed under Section 11 read with Rule 25 of Delhi Entertainment & Betting Tax Rules, 1997. Further it is also stated that you are habitual to deposit the due entertainment tax late as per record.

Now, therefore, it is hereby directed to deposit the due entertainment tax with interest for the delayed period **within 7 days** of issuance of this notice failing which necessary action shall be initiated under the provisions of the Delhi Land Reforms Act 1954 for recovery of the due Tax as arrear of land revenue besides action for prohibiting of Entertainment Programme of defaulter cinemas in the National Capital Territory of Delhi.


(P.K.GOEL)

ENTERTAINMENT TAX OFFICER

**All the Cinema Hall of Delhi
THROUGH TCS (HQ)**