

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Andhra Pradesh Entertainment Tax Act, 1939 – Revision of rates of Entertainment Tax on Feature Films Produced in Andhra Pradesh – Orders – Issued – Regarding.

REVENUE (CT.IV) DEPARTMENT

G.O. Ms. No.604

Dated :22-04-2008.

Read the following:-

- 1)G.O.Ms.No.1116, Revenue (CT.IV)Department, dated.8.6.2005.
- 2)G.O.Ms.No.1481, Revenue (CT.IV)Department, dated.1.8.2005.
- 3)Judgement of Supreme Court in Ashirwad Films in W.P.(Civil) No.709 of 2004, dated 28.5.2007.

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ORDER :

The Government after careful consideration of the judgement of the Hon'ble Supreme Court in the Writ Petition (Civil) No.709 of 2004 dt.18.5.07 filed by M/s Ashirwad films, have come to a conclusion to continue the following rates of Entertainment Tax leviable on the films, irrespective of language, produced in the State of Andhra Pradesh and outside the Sate of Andhra Pradesh in supersession of the Government orders issued in the G.Os 1st and 2nd read above :-

- (i) In respect of all feature films of all languages, produced outside of Andhra Pradesh including dubbed films, the Entertainment Tax payable shall be as prescribed under section 4(1) and 4 (1-A) of the Andhra Pradesh Entertainment Tax Act,1939 (as amended by Act No.32 of 2005);
- (ii) In case of all feature films of all languages, produced in Andhra Pradesh, the Entertainment Tax payable shall be as prescribed in Annexures I and III appended to this G.O; and
- (iii) In respect of all low budget feature films produced in Andhra Pradesh and in respect of old (5 years and above) and repeat run films the Entertainment Tax leviable shall be as prescribed under the Annexures-II & IV appended to this G.O.

2. Accordingly, the following Notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, dated : -04-2008.

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NOTIFICATION

In exercise of the powers conferred by Section 19-A of the Andhra Pradesh Entertainment Tax Act, 1939 (Act No.10 of 1939) and in supersession of the orders issued in G.O.Ms.No.1116, Revenue (CT.IV) Department dated 8.6.2005 as amended by G.O.Ms.No.1481, Revenue (CT.IV) Department, dated 1.8.2005, the Governor of Andhra Pradesh hereby exempts the Entertainment Tax leviable under section 4(1) and 4 (1A) of the said Act as shown in Annexures I to IV appended to this notification, subject to the following conditions :

- (1) the burden of proof shall be on the proprietor claiming, exemption of entertainment tax that the theatre screened the feature films/low budget films produced in the State of Andhra Pradesh ;
 - (2) the proprietor shall submit a certified copy of the affidavit of the producer of the feature films or low budget film along with a certified copy of the certificate obtained from the Andhra Pradesh State Film Development Corporation to the effect that feature films/low budget film was produced, in the State of Andhra Pradesh. ;
- Note:-**Low Budget feature film means any film produced with not exceeding 35 prints.
- (3) The proprietor shall intimate the concerned Entertainment Tax Officer in advance in writing the particulars of screening the feature films/low budget films produced in Andhra Pradesh in the Application form appended to this notification.
 - (4) In case the number of prints is increased beyond 35 prints, the said exemption available as per the amount for Low Budget films will not be available from the date of increase in the number of prints ; and
 - (5) Any misuse of this exemption will result in the cancellation of license under the Andhra Pradesh Cinema (Regulation) Act, 1955.

It shall be deemed to have come into force with effect from 1.9.2007.

APPENDIX
APPLICATION

To
The Entertainment Tax Officer,

I,..... Son..... of
..... Proprietor / Licensee of (theatre) situated
at in.....(Local
area).....District..... furnish the following
particulars in regard to feature film produced in the State of Andhra Pradesh
proposed to be screened in my theatre commencing from
shown on (dated.....)

1. Name of the feature film/low budget films produced
in the State of Andhra Pradesh.
2. Name of the Producer.
3. Language of the film.
4. Name of the Distributor.

Certified copies of the affidavit of the producer and of the certificate of
Andhra Pradesh State Film Development Corporation are enclosed herewith.

I shall submit the extract of Register in Form-V

DECLARATION

I declare that the information furnished above is true, correct and
complete.

Signature
Proprietor / Licensee

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G. SUDHIR
PRL. SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase, Andhra
Pradesh, Hyderabad (with a request to send 100 copies of the notification to
this Department and 500 copies to the Commissioner of Commercial Taxes,
A.P., Hyderabad).

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The Commissioner of Commercial Taxes, A.P., Hyderabad.
The Accountant General, A.P., Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, A.P., Hyderabad.
The State Representative before the Sales Tax Appellate Tribunal,
A.P., Hyderabad.
The Director General, Vigilance & Enforcement, General
Administration Department, Hyderabad.

Copy to:

The Managing Director, A.P.State Film, Television & Theatre Development
Corporation, A.P., Hyderabad.
The General Administration (I&PR) Department.
The Home (General-A)Department.
The Finance Department.
The Law (E) Department.
The Government Pleader (for Commercial Taxes, High Court of A.P,
Hyderabad).
SF/SC.

// FORWARDED BY ORDER //

SECTION OFFICER

ANNEXURE-I

Statement showing the rate of Entertainment Tax exemption under Section 19-A of the Andhra Pradesh Entertainment Tax Act, 1939 which is payable under section 4(1) of the said Act and the net tax payable after such exemption for the theatres in the local areas as specified therein for screening the Feature Films produced in the State of Andhra Pradesh.

| Local Area | Theatre | Amount of Tax payable u/s 4(1) | Tax exempted u/s 19-A | Tax payable after exemption as shown in column (4) |
|--|---------------------------------|--------------------------------|-----------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| a) Municipal Corporations including Secunderabad Contonment Area | 1) Air Con-dition & Air Cooled | 20% | 5% | 15% of the amount collected on actual sale of tickets for admission to every show. |
| | 2) Others | 18% | 5% | 13% of the amount collected on actual sale of tickets for admission to every show. |
| b) Selection Grade Municipalities | 1) Air condi-tion & Air Cooled. | 20% | 6% | 14% of the amount collected on actual sale of tickets for admission to every show. |
| | 2) Others | 18% | 6% | 12% of the amount collected on actual sale of tickets for admission to every ;show. |
| c) Special Grade Municipalities | 1) Air Condition & Air Cooled | 20% | 7% | 13% of the amount collected on actual sale of tickets for admission to every show . |
| | 2) Others | 18% | 7% | 11% of the amount collected on actual sale of tickets for admission to every show. |

ANNEXURE-II

Statement showing the rate of Entertainment Tax exemption under Section 19-A of the Andhra Pradesh Entertainment Tax Act, 1939 which is payable under section 4(1) of the said Act and the net tax payable after such exemption for the theatres in the local areas as specified therein for screening the low budget Feature Films produced in the State of Andhra Pradesh which are five (5) years and above old and repeat run of such Films.

| Local Area | Theatre | Amount of Tax payable u/s 4(1) | Tax exempted u/s 19-A | Tax payable after exemption as shown in column (4) |
|---|----------------------------|--------------------------------|-----------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| a) Municipal Corporations including Contonment Area | All Categories of theatres | 20% | 13% | 7% of the amount collected on actual sale of tickets for admission to every show. |
| b) Selection Grade Municipalities. | All Categories of theatres | 20% | 13% | --do-- |
| c) Special Grade Municipalities. | All Categories of theatres | 20% | 13% | --do-- |

ANNEXURE-III

Statement showing the rate of Entertainment Tax exemption under Section 19-A of the Andhra Pradesh Entertainment Tax Act, 1939 which is payable under section 4(1-A) of the said Act in respect of the theatres in the local areas as specified therein for screening the Feature Films produced in the State of Andhra Pradesh.

| Local Area | Theatre | Amount of Tax payable u/s 4(1) | Partial exemption granted u/s 19-A | Tax payable after exemption as shown in column (4) |
|--|---------------------------------|--------------------------------|------------------------------------|--|
| (1) | (2) | (3) | (4) | (5) |
| a)First Grade Municipalities | All Categories of Theatres | 10% | 5% | 5% of the Gross Collection capacity per show multiplied by 21. |
| b)Second Grade Municipalities | All Categories of Theatres | 9% | 5% | 4% of the Gross Collection capacity per show multiplied by 21. |
| c)Third Grade Municipalities | All Categories of Theatres | 8% | 5% | 3% of the Gross Collection capacity per show multiplied by 17. |
| d)Gram Panchayats, Town ships and other Local Authorities. | All Categories of Theatres | 8% | 5% | 3% of the Gross Collection capacity per show multiplied by 17. |
| 1) With a population of 15,000 and above. | i)Permanent and semi permanent | 7% | 4% | 3% of the Gross Collection Capacity per show multiplied by 14. |
| | ii)Touring and temporary | 7% | 5% | 2% of the Gross Collection Capacity per show multiplied by 10. |
| 2)With a population of 7,500 and above but below 15,000 | i) Permanent and semi permanent | 6% | 4% | 2% of the Gross Collection Capacity per show multiplied by 14. |
| | ii)Touring and temporary | 6% | 5% | 1% of the Gross Collection Capacity per show multiplied by 10. |
| 3) With a population of less than 7,500 | i)Permanent and semi permanent | 5% | 4% | 1% of the Gross collection capacity per show multiplied by 14. |
| | ii) Touring and temporary | 5% | 4% | 1% of the Gross Collection Capacity per show multiplied by 7. |

ANNEXURE-IV

Statement showing the rate of Entertainment Tax Exemption under Section 19-A of the Andhra Pradesh Entertainment Tax Act, 1939 which is payable under section 4(1-A) of the said Act, in respect of the theatres in the local areas as specified therein for screening the low budget Feature Films produced in the State of Andhra Pradesh which are five years and above old and repeat run of such Films.

| Local Area | Theatre | Amount of Tax payable u/s 4(1) | Partial exemption granted u/s 19-A | Tax payable after exemption as shown in column (4) |
|--|----------------------------------|--------------------------------|------------------------------------|--|
| (1) | (2) | (3) | (4) | (5) |
| a)First Grade Municipalities | All Categories of Theatres | 10% | 7% | 3% of the Gross Collection capacity per show multiplied by 21. |
| b)Second Grade Municipalities | All Categories of Theatres | 9% | 7% | 2% of the Gross Collection capacity per show multiplied by 21. |
| c)Third Grade Municipalities | All Categories of Theatres | 8% | 7% | 1% of the Gross Collection capacity per show multiplied by 17. |
| d)Gram Panchayats, Town ships and other Local Authorities. | All Categories of Theatres | | | 1% of the Gross Collection capacity per show multiplied by 17. |
| i) With a population of 15,000 and above. | i)Permanent and semi permanent | 7% | 6% | 1% of the Gross Collection Capacity per show multiplied by 14. |
| | ii)Touring and temporary | 7% | 6% | 1% of the Gross Collection Capacity per show multiplied by 10. |
| ii)With a population of 7,500 and above but below 15,000 | ii) Permanent and semi permanent | 6% | 5% | 1% of the Gross Collection Capacity per show multiplied by 14. |
| | ii)Touring and temporary | 6% | 5% | 1% of the Gross Collection Capacity per show multiplied by 10. |
| iii) With a population of less than 7,500 | i)Permanent and semi permanent | 5% | 4% | 1% of the Gross collection capacity per show multiplied by 14. |
| | ii) Touring and temporary | 5% | 4% | 1% of the Gross Collection Capacity per show multiplied by 7. |