The Tripura Entertainment Tax Rules, 1998
With 1st Amendment dt. 10.08.2015
The Tripura Entertainment Tax Rules, 1998
NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 27 of the Tripura Entertainment Tax Act, 1997, the State Government hereby makes the following rules namely :-

1. (1) These rules may be called the Tripura Entertainment Tax Rules, 1998;
   (2) These rules shall come into force from 1st September 1998.

2. In these rules unless the context requires otherwise :-
   (a) “Act” means the Tripura Entertainment Tax Act, 1997;
   (b) “Collector” means Collector of the District;
   (c) “Sub-Divisional Officer” means the Officer-in-charge of a Sub-Division of a District for Revenue and General Administration;
   (d) “Government” means Government of Tripura;
   (e) “Commissioner” means Commissioner of Entertainment Tax.
   (f) “Form” means the forms appended to these rules.

3. (1) In order to avail exemption from or reduction in payment of entertainment tax under section 3(2) of the Act, the proprietor shall submit application in Form-1 to the Subdivisional Officer stating the ground on which such exemption is sought and all other details as specified therein.

Government of Tripura
Revenue Department
No. E 4(3)-C-TAX/REV/95
Dated, Agartala, the 17th July, 1998.
(2) On receipt of any application under sub-rule (1), the Subdivisional Officer shall conduct an inquiry and forward the application with his findings thereon to the Collector of the District, who shall in turn forward the same to the State Government with his views, if any;

(3) The State Government, on receipt of the application from the Collector with his views under sub-rule (2) may either exempt or refuse to exempt the proprietor from payment of entertainment tax and the decision of the State Government in this regard shall be final.

(4) No proprietor who has made an application under sub-rule (1) shall hold any such entertainment except an order is passed by the State Government in writing under sub-rule (3), exempting from or reducing payment of such taxes.

4. (1) There shall be a Commissioner of Entertainment Tax who shall be assisted by the following officers:

(a) Collector.
(b) Sub-divisional Officer.
(c) Deputy Collector (Revenue).
(d) Any other person appointed as such by the government.

(2) Instead of appointing a Commissioner, the government may appoint Collectors as the commissioners in the respective revenue districts under section 5(3) of the Act.

5. Subject to provisions of the Act and these rules the commissioner may, with prior approval of the Government, delegate his powers to be exercised by above classes of officers and shall specify the area in respect of which powers are to be exercised by each of the above classes of officers.

6. All applications for permissions for holding entertainment shall be submitted to the Commissioner in Form-2, alongwith following particulars :-

(a) a plan of the auditorium, hall, area, or place including the stage in which the entertainment is proposed to be held or
performed, showing the arrangements of seats of various categories according to the rates of admission charges with distinct mark of the enclosures separating the different classes in the sitting arrangement and also the gates provided in the hall or places through which admission to or exit from the place of entertainment are to regulated;

(b) fitness report in respect of electrical wiring and other electrical installations by any electrical engineer;

(c) fitness report in respect of the building/structure by any civil engineer;

(d) fitness report of fire-fighting arrangement by a competent officer of Directorate of Fire Services;

(e) report on law and order from the concerned police station.

Explanation:-- Particulars as mentioned in clauses (b), (c), (d) and are not needed to be furnished for cable TV network.

7. All licenses granting the permission for holding an entertainment or show shall be issued by the Commissioner in Form-3.

8. (1) The entertainment tax shall be paid within five working days from the day of entertainment, excluding public holidays, under section 18(1) of the Act.

(2) The entertainment tax, interest and penalty thereupon shall be paid to the government treasury in challan Form-4.

9. The commissioner may after recording reasons in writing, deduct any arrear of tax from security and may vary or forfeit the security.

10. (1) Every proprietor holding entertainment shall file returns, returns shall be filed in Form-5 to the Sub-divisional Officer.

(2) The return shall be filed for each calendar month within thirty days from the end of the month.

Provided that the Commissioner may ask for returns for any duration on any date.
11. The proprietor of a cable television network shall maintain a register in Form-6, which shall be month-wise. At the end of the month, a statement in Form-6 shall be submitted to the Sub-divisional Officer or any other officer authorised by the Commissioner.

**Explanation** :- The statement should include information of all subscribers, including subscribers who are allowed entertainment free of charge or at reduced rate for whatever reason.

12. The cable television network shall not be used for public viewing on admission like a cinema or video hall.

13. (1) No person shall be allowed for entertainment except on purchase of a ticket and payment of entertainment tax as detailed in the schedule attached to the Act.

(2) All tickets and the counterfoils for admission into the entertainment shall be class wise serially numbered. Tickets of different classes shall be printed in different colours.

(3) The date and the show of the ticket shall be stamped on the tickets before sale.

(4) Ticket of all classes shall be sold serially.

(5) The proprietor shall produce in advance the stock of tickets printed by him and get the same recorded in the books of the Sub-divisional Officer.

**Explanation** :- The proprietor of a cable television network need not issue any ticket to its subscribers.

14. In case of admission of a group of persons or a family, separate tickets shall have to be issued for each individuals even if all the seats are given to a group or family.

15. Issue of complementary pass is not permissible under these rules. The proprietor will be at liberty to issue the valid tickets free of charge but he shall make payment of the entertainment tax thereon as per law.
<table>
<thead>
<tr>
<th>Section</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.</td>
<td>The proprietor shall everyday, immediately after the commencement of each show, maintain class-wise details of tickets sold, in Form-7 and shall send copies of these daily statements on the following day to the concerned Sub-divisional Officer or any other Officer authorised by the Commissioner.</td>
</tr>
<tr>
<td>17. (1)</td>
<td>The commissioner, Collector or the Sub-divisional Officer or any other persons authorised in this behalf may check:-(i) the number of persons admitted into the place of entertainment including Cinema Halls and cable television network; (ii) the collection of tax in any entertainment; (iii) the maintenance of account of the tickets issued; (iv) the realization of entertainment tax for such admission. (v) the numbers of subscribers connected to cable network.</td>
</tr>
<tr>
<td>18. (1)</td>
<td>The commissioner or any other officer authorised by him in this behalf in writing, shall assess every proprietor filing return for entertainment tax or who are liable to do so. Every such proprietor shall be assessed at least once in a year, if, on assessment, tax is found due, notice may be given in Form-8. (2) No proprietor shall be assessed after an expiry of three years from the submission of the return provided that the results of earlier assessments shall continue to hold good.</td>
</tr>
</tbody>
</table>
19. Ticket for admission shall be sold only from such places as may be directed by the Commissioner.

20. (1) The State Government may, by general or special order, make an exemption, or reduction in rate of entertainment tax for admission to any entertainment if the—

   (a) entertainment is of wholly educational character;

   (b) entertainment is provided partly for educational or partly for scientific purposes by a Society, institution or committee not conducted or established for profit;

   (c) the whole takings of the entertainment are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses for the entertainment;

   (d) entertainment is organised by non-professional (amateur) cultural groups.

   (2) The exemption or reduction granted under sub-rule (1) shall be subject to such restriction and conditions as may be specified in the order granting the exemption or reduction in the rate of tax.

21. (1) Memorandum of appeal may be presented to the appellate authority by the appellant or his authorized agent.

   (2) The memorandum of appeal shall contain the following-

   (a) date of order appealed against

   (b) name and designation of officer against whose the order appeal is preferred.

   (c) ground of appeal

   (d) amount of tax demanded to be due from appellant

   (e) date of service of the order

   (f) a copy of the order attested by a gazetted officer

   (g) a certificate that to the best of his knowledge and
behalf facts set out in the memorandum are true

(h) be signed by the appellant

(i) a fee of fifty rupees.

By order of the Governor,
B. K. Sahu
Joint Secretary to the
Government of Tripura.
TET FORM NO. 1

Form of application for exemption from or refund of Amusement Tax.
(See Rule-3)

1. Name and address of the applicant.
3. Place of entertainment.
4. Date and time of entertainment.
5. Number of seats proposed to be provided (Class-wise details) admission fees to each class.
6. Total Gross amount likely to be received on the sale of tickets for the full house.
7. Total amount of amusement tax liable to be paid on sale of tickets for the full house.
8. Amount of advance tax paid (if any) with challan number and date.
10. Total expenditure incurred for conducting the entertainment (detail statement to be attached).

   Reasons for which exemption is sought.


  Signature of the applicant.

  Date :

  Place :
TET FORM NO. 2
(See Rule-6)

(Form of application for permission to hold any entertainment or show)

1. Name and address of the applicant (in case of institution or club, give name of the Institution or club if registered give registration Number).
2. Name of the proprietor of the entertainment-
3. Name of the place, hall or pendal, where the entertainment show is proposed to be held exact location of dish & other equipment in case of cable TV network.
4. Date(s) on which and time during which performance is proposed to be held.
5. Nature of entertainment (whether Theatre, Jatra, cultural show, circus, Musical performance cable network etc.)
6. Total capacity class wise with number and category of classes existing or proposed to be made.
7. Rates of admission class wise (indicate admission fee and tax separately).
8. *Details of arrangement for Fire Fighting, First aid box, drinking water and sanitary arrangement.
9. Whether any exemption from payment of amusement tax is solicited if so reasons therefore and extent
10. *Whether plan and certificates has been attached.

I Shri ... ... ... ... ... ... ... ...(applicant) hereby undertake the liability for any default in respect of payment of any amount payable for the entertainment under the provision of Tripura Entertainment Tax, 1997.

Signature of Proprietor/Applicant.

Date :
Place :
Not needed for cable TV network.
TET FORM NO.-3
(See Rule-7)

(License for holding an entertainment or show)

Shri ... ... ... ... ... ... ... ... ... ... ... ... ... ... ... ... ... ... (name of the applicant)

S/o. ... ... ... ... ... ... ... ... ... ... ... ... ...(address) is hereby permitted to hold an entertainment or show for the public as per details given below and subject to the under mentioned and restrictions.

1. Name and address of the proprietor.
2. Place of entertainment or show.
3. Type of Entertainment.
4. Rate of admission (class-wise) (Indicate admission fees, Entertainment Tax separately) (Rate of admission can be changed with the approval of licensing authority)-
5. Duration.
6. Special conditions, if any... ... ... ...

CONDITION AND RESTRICTIONS.

2. The licensee shall have to take any other license, such as may be required, under any other Act, rule in force.
3. The licensee shall not, except with the previous permission of the licensing authority, admit into the hall or any part of division thereof, a number of persons more than that indicated below or not increase or reduce the number of seats in any such part of division.

(No. of seats prescribed) (Class of Admission)

4. The licensee shall comply with all direction and instruction, which may include any direction for closing the entertainment temporarily, as may be issued by the
licensing authority for preventing any obstruction, annoyance, inconvenience, risk, danger or damage to the visitors, or public or the residents or passed by in the vicinity of the premises or for the maintenance of public safety and the prevention of the disturbances therein.

5. The license is not transferable but is personal for the benefit of the licensee mentioned above.

6. The licensee shall always keep the extractor, exhaust fans, fans or the air conditioning apparatus and the like, in perfect working order and shall put them an throughout the period when film/entertainment is being exhibited and the public is seated in the auditorium.

7. The license shall be subject to cancellation or suspension for the breach of any conditions.

8. The license is valid.
   
   Till... ... ... ... ... ... ... ... (date)
   
   Given under my signature and seal on this day of ... ... ... ... ... ... ...

9. The licensee shall deposit Rs. ... ... ... ... ... ... ... ... (Rupees ... ... ... ... ... ... ... ... ... ) as security deposit before the entertainment is held. This licensee shall be null and void without the proof of this security amount being deposited.

10. The licensee shall file returns as per Tripura Entertainment Tax Act & Rules.

   (Licensing Authority)
### TET FORM— 4
(See Rule-8)

Tax Revenue Taxes on Entertainment

Head of aceput major head : 0045, Subhead : 00 Subminorhead 101
Treasury / Sub-Treasury ...........................................
Branch of Bank .....................................................
Reserve Bank of India ..............................................

For the return period ending on .................................................................

<table>
<thead>
<tr>
<th>By whom</th>
<th>Name and Address of the Proprietor on whose behalf money is paid</th>
<th>Payment on account of</th>
<th>Amount (to be entered in figures)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Tax</td>
<td>Rs.</td>
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<td></td>
<td></td>
<td>Penalty</td>
<td>Rs.</td>
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<td></td>
<td></td>
<td>Interest</td>
<td>Rs.</td>
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<tr>
<td></td>
<td></td>
<td>Composition money</td>
<td>Rs.</td>
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<tr>
<td></td>
<td></td>
<td>Miscellaneous</td>
<td>Rs.</td>
</tr>
</tbody>
</table>

Rupees ...................................................................................................... (in words)

Date ........................................ Signature of the Proprietor or Agent.

(For use in the Treasury)

Challan No................................................................. Date ......................
Received payment of Rs ...................(Rupees ......................... ) (in words)

Treasurer Accountant Treasury/Sub-Treasury Officer.

(For bank use)

Received payment of Rs.............................. (Rupees .................. ............)

Cashier/Branch Manager

13
TET FORM - 5
(Return on entertainment tax, rule 10)

Name and address of proprietor

Period of return : From..............................To..............................
License No.:
License valid till :
Type of entertainment :
(cable, cinema, video etc.)

For cable TV network only :
1. Maximum capacity of subscribers :
2. No. of Subscribers
   (incl. subscribers getting entertainment free or at reduced rate)
3. Rate of tax :
4. (i) Amount of tax for the period
   (ii) Amount of interest (iii)(l) + (ii)
   (iv) Amount of tax paid) : Challan No. (attach) Date :

For others :
Total number of shows :

<table>
<thead>
<tr>
<th>Class</th>
<th>Capacity of the class</th>
<th>Rate of ticket</th>
<th>Tax on each ticket</th>
<th>(2) x (total number of shows)</th>
<th>Total no.of persons admitted</th>
<th>(4)x(6)</th>
</tr>
</thead>
<tbody>
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</table>

(i) Amount of tax for the period
(ii) Amount of interest (iii)(l) + (ii)
(iii) Amount of tax paid : Challan No. : (attach) Date :

The above statements are true to the best of my knowledge and belief.

Date :
Place :
Name and signature of proprietor.
TET FORM-6

(Statement to be maintained by cable TV network)
(See Rule 11)

Name and address of proprietor
of cable TV network: 

License No.: 

License valid till: 

Month Year: 

Maximum capacity of subscribers: 

<table>
<thead>
<tr>
<th>S1. No.</th>
<th>Name of Subscriber</th>
<th>From (date)</th>
<th>To (date)</th>
<th>Entertainment tax</th>
<th>Subscription (other than ET)</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Signature of proprietor
FORM — 7
DAILY STATEMENT OF TICKETS SOLD AND ENTERTAINMENT TAX COLLECTED
(See Rule-16)

1. Name of the Cinema hall performance :-

2. Location :-

3. Date :-

4. Name of the show :- Matinee / Evening / Night

<table>
<thead>
<tr>
<th>Class</th>
<th>No. of Seats</th>
<th>Value of tickets</th>
<th>Opening No. of tickets</th>
<th>Sl.No.</th>
<th>Closing No. of tickets</th>
<th>Sl.No.</th>
<th>No.of tickets sold</th>
<th>Total E. Tax</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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<td>8</td>
<td>9</td>
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<td>10</td>
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</tbody>
</table>

Total (for the-particular show)

Grand total (for all the shows of the day)

Date :- (Signature of proprietor)
TET FORM - 8  
(Notice of demand)

To  
..................................................................................
..................................................................................
..................................................................................

You are hereby informed that for the return period ending on .........................
the sum of Rs. .............................................as specified overleaf, has been determined
as payable by you on account of tax, interest and penalty.

2. You are required to pay the amount on or before the .....................
to the Treasury Officer.

   Sub-Treasury Officer  
   State Bank of India  
   Reserve Bank of India

........................................................................ when you will be granted a receipt.

3. If you do not pay the amount of tax on or before the date specified above, you shall
   be liable to pay further interest with effect from the date commencing after the expiry
   of the date aforesaid in accordance with the provisions of TET Act 1997.

4. You are further informed that unless the total amount due, including the penalty and
   the interest is paid by the above date, a further penalty will be imposed on you and a
   certificate will be forwarded to the Collector for recovery of the whole amount as an
   arrear of land revenue.

   Date:                                                  Commissioner/Authorised Officer.
PART I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.XIII-I[II]-TAX/2015

Dated, Agartala, the 10/08/2015.

NOTIFICATION

In exercise of the powers conferred under Section 27 of the Tripura Entertainment Tax Act, 1997, the State Government hereby makes the following rules to amend the Tripura Entertainment Tax Rules, 1998, with objective to carry out implementation of various provisions of the Tripura Entertainment Tax Act, 1997:

1. (1) These Rules may be called the ‘Tripura Entertainment Tax (Amendment) Rules, 2015.’

   (2) These rules shall come into force from the date of their publication in official gazette.

2. Insertion of new rule 6A

   After rule 6 of the principal rule, the following new rule namely, ‘6A’ shall be inserted:

   "6A. (1) An application for Registration under subsection (1) of Section 6A for a Direct-to-Home (DTH) Service Provider or a Multi System Operator (MSO) shall be in Form-2A. Such application shall be signed and verified, in the case of:

   (i) individual, by the proprietor of the business;

   (ii) an association of persons, by an adult member of the association authorized in this behalf;

   (iii) a firm, by the managing partner or an adult member of the firm authorized in this behalf;"
(iv) a Hindu undivided or joint family, by the Karta or the Manager or any adult member of the family authorized in this behalf;

(v) a company, by the Managing Director or the Secretary or the Manager or the Principal or the Chief Executive Officer of the Company in India, authorized in this behalf.

(2) The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

(3) On scrutiny of the application submitted in Form-2A, if the Commissioner or the Officer authorized by him in this behalf finds the application in order, shall ask the applicant to furnish a security of an amount and the manner of payment of security, as may be determined by the Commissioner or the Officer authorized by him in this behalf. On furnishing of the security by the applicant, the registration shall be granted and a certificate of registration shall be issued to the applicant in Form-3A.

(4) Register of Certificate of Registration issued to the DTH Service Provider and Multi System Operator shall be maintained by the Sub Divisional Officer in Form-3B.’’

3. Amendment of rule 10

The rule 10 of the principal rule, shall be substituted as under:-

‘‘10. (1) Every proprietor other than DTH Service Provider and Multi System Operator holding entertainment shall file returns in Form-5 to the Sub Divisional Officer;’’
(2) Every DTH Service Provider shall file return in Form-5A along with a statement in Form-5B to the Sub Divisional Officer;

(3) Every Multi System Operator shall file return in Form-5C along with a statement in Form-5D to the Sub Divisional Officer;

(4) The returns under sub-rule (1), (2) & (3) shall be filed monthly within one month from the expiry of each month:

Provided that the Commissioner or any other officer not below the rank of Sub Divisional Officer may, by an order in writing, direct any proprietor or DTH Service Provider or Multi System Operator to submit return for period less than a month within such date as may be specified in the order, and may likewise at any time modify or annul such order and shall record the reason for directing any proprietor or DTH Service Provider or Multi System Operator to submit such return.”

4. Insertion of new rule 11A

After rule 11 of the principal rule, the following new rule namely, ‘11A’ shall be inserted:

“11A. The DTH Service Provider shall maintain a register in Form-6A and the Multi System Operator shall maintain a register in Form-6B, which shall be month wise. At the end of the every month a statement in Form-6A or Form-6B, as the case may be, shall be submitted to the Sub Divisional Officer or any other officer authorised by the Commissioner.”
5. Insertion of new rule 13A

After rule 13 of the principal rules, the following new rule namely, '13A' shall be inserted:-

"13A. Every Proprietor of Cable Television Network, DTH Service Provider and Multi System Operator shall provide a receipt to the subscriber/customer in Form-9 against charges whenever received from the subscriber/customer."

6. Amendment of rule 17

(1) After clause (v) of sub-rule (1) of rule 17 of the principal rule, following new clause namely, ‘(vi)’ shall be inserted:—

“(vi) the numbers of subscribers connected to DTH Service or the numbers of DTH Service Provider connected to the Multi System Operator.”

(2) In sub-rule (2) of rule 17 of the principle rule, after the expressions “including cinema halls”, the expressions “DTH Service Providers and Multi System Operators” shall be inserted.

7. Amendment of Form-5

The Form-5 prescribed under the principle rule 10 shall be substituted by a new Form-5 appended to these Rules.

By Order of the Governor,

(Dr. G.S.G. Ayyangar)
Principal Secretary,
Government of Tripura
Finance Department
Tripura Gazette, Extraordinary Issue, August 10, 2015 A. D.

TET FORM NO. 2A
[See Rule-6A]
Application Form for Registration for DTH Service Provider & Multi System Operator

To
The Sub-Divisional Officer (Sub Divisional Magistrate)

1. Name of the Applicant

<table>
<thead>
<tr>
<th>Family Name</th>
<th>First Name</th>
<th>Middle Name</th>
</tr>
</thead>
</table>

2. Sex
Male / Female

3. Nationality

[Proof of Nationality (Citizenship Certificate or Permanent Resident Certificate or Voter Identity Card or Aadhaar Card or Passport to be enclosed)]

4. Address of the applicant

(i) Permanent:
No./Street:
City:
Pin Code:

(ii) Present:
No./Street:
City:
Pin Code:

[Proof of address (Electricity Bill or Telephone Bill or Bank Account or Ration Card or Rent Receipt or Passport or Citizenship Certificate or Permanent Resident Certificate or Voter Identity Card or Aadhaar Card or Driving License) to be enclosed]

5. Trade Name of the Business

6. Business Address

No./Street:
City:
Pin Code:

(Proof of occupancy of the premises to be enclosed)
7. Telephone/Mobile No. _______ Fax No.: _______ E-Mail Id: _______

8. (a) Details of Proprietor / Partners in firm, Chief Executive in Company, Co-operative, etc. (Proof of Nationality and Address of the Proprietor / each Partner, as the case may be, to be enclosed):

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Status in the business</th>
<th>Permanent Home Address</th>
<th>Age</th>
<th>Father’s / Husband’s Name</th>
</tr>
</thead>
</table>

(b) Interest (of Proprietor, Partners in Firm, Chief Executive in Company, Co-operative, etc.) in other Business:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Firm’s Name</th>
<th>Address of the Firm</th>
<th>Registration number(s) of the firm, if any</th>
</tr>
</thead>
</table>

9. Nature of Business: Direct-to-Home (DTH) Service Provider / Multi System Operator *

(*Strike out whichever is not applicable)

10. Area for operation of business:
   (i) Name of Town / Village: 
   (ii) Exact area of operation (Road / Street / Lane): 
   (iii) Sub-Division & District: 

11. Particulars of Movable and Immovable Property including Landed Property of Proprietors / Partners:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Proprietor / Partner’s Name</th>
<th>Property Type (Movable / Immovable)</th>
<th>Details of Property</th>
</tr>
</thead>
</table>

12. Information of Liability:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Proprietor / Partner’s Name</th>
<th>Nature of liability</th>
<th>Details of liability</th>
</tr>
</thead>
</table>

13. Banker’s Name: 
   Branch Name: 
   Nature of Account Held: Account Number: 
   (Photocopy of the 1st Page of the Pass book or a cancelled check or Bank Account Statement to be enclosed)
14. Trade License issued by the Municipal Corporation / Municipal Council / Nagar Panchayat:
   No. Date: Period of validity: 
   (Photocopy of the license to be enclosed)

15. DTH Service Provider License
   No. Date: Period of validity (if any): 
   (Photocopy of the license to be enclosed)

16. Multi System Operator License
   No. Date: Period of validity (if any): 
   (Photocopy of the license to be enclosed)

17. Permanent Account Number (PAN)
   (Photocopy of the PAN Card to be enclosed)

18. Language to be used in maintaining accounts:

VERIFICATION

I ___________________________ (Proprietor / Partner / Director / Secretary or any authorized Person) of ___________________________ (Name of firm) hereby declare that the particulars given herein are correct and I hereby apply for registration for Tripura Entertainment Tax.

Place: ___________________________ Signature of the applicant
Date: ___________________________ Name in Full:
Designation: ___________________________ Seal

FOR OFFICE USE ONLY

Date of Registration: ___________________________ Day Month Year

Registration Number: ___________________________

Amount of Security deposit: (Rs.) ___________________________
Bank Scroll No.: ___________________________ Date: ___________________________
Remarks, if any: ___________________________

Signature of the Registering Authority
Certificate of Registration for Direct-to-Home (DTH) Service Provider and Multi System Operator (MSO)

Registration Certificate Number: ...............................................

THIS IS TO CERTIFY THAT __________________________ (Name of the applicant) .............................. (Status) carrying on business, under the trade name of __________________________, whose principal place of business is situated at __________________________ (address) having area of operation __________________________ has been registered as a Direct-to-Home (DTH) Service Provider / Multi System Operator (MSO)* under section 6A of the Tripura Entertainment Tax Act, 1997.

The Income Tax Permanent Account No. of the firm / proprietor *:

Name & address of Proprietor / Partners in firm, Chief Executive in Company, Co-operative, etc.*:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Status in the business</th>
<th>Permanent Home Address</th>
<th>Age</th>
<th>Father’s Name</th>
</tr>
</thead>
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</tr>
</tbody>
</table>

The firm / proprietor * is liable to pay tax w.e.f. __________________________

The certificate is valid w.e.f. __________________________ until cancelled.

Date: __________________________

Sub Divisional Officer
(Sub Divisional Magistrate)
Place: __________________________

(*Strike out whichever is not applicable.)

This certificate should be exhibited at a conspicuous place within the premises of the Business.)
TET FORM NO. 3B

[See Rule-6A(4)]

Register of Certificate of Registration issued to the Direct-to-Home (DTH) Service Provider and Multi System Operator (MSO)

Name, address & jurisdiction of the registering authority:

Month: ___________  Year: ___________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of the DTH Service Provider and MSO</th>
<th>Registration Number and date of issue</th>
<th>Date of liability to pay tax</th>
<th>Registered under section</th>
<th>Amount of Security deposited</th>
<th>Signature of Dealing Clerk</th>
<th>Signature of the Registering Authority</th>
<th>Remarks with signature</th>
</tr>
</thead>
<tbody>
<tr>
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</table>
TET FORM NO. 5
[See Rule-10(1)]

Return Form
[For other than Direct-to-Home (DTH) Service Provider and Multi System Operator (MSO)]

Name and address of proprietor:

Period of return:

License No.:

License valid till:

Type of entertainment:
(cable, cinema, video etc.)

For cable TV network only:
1. Maximum capacity of subscribers:

2. No. of Subscribers:
(incl. subscribers getting entertainment free or at reduced rate)

3. Rate of tax:

4. (i) Amount of tax for the period:

(ii) Amount of interest:

(iii) Total amount payable [(i) + (ii)]:

(iv) Amount of tax paid:

(Original challan is enclosed)

Challan No.:
Date:

For others:
1. Total number of shows:

<table>
<thead>
<tr>
<th>Class</th>
<th>Capacity of the class</th>
<th>Rate of ticket</th>
<th>Tax on each ticket</th>
<th>[2] x (total number of shows)</th>
<th>Total no. of persons admitted</th>
<th>Tax payable (4) X (6)</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Total
2. (i) Amount of tax for the period: ____________________________ 
(ii) Amount of interest: ____________________________ 
(iii) Total amount payable [(i) + (ii)]: ____________________________ 
(iv) Amount of tax paid: _______ Challan No.: _______ Date: _______

(Original challan is enclosed)

The above statements are true to the best of my knowledge and belief.

Place: __________ Signature of the authorised signatory

Name in Full: __________

Designation: __________

Seal

Date: __________
**Return Form**

(To be submitted monthly by the Direct-to-Home (DTH) Service Provider)

1. Name and Address of the DTH Service Provider : 

2. Registration No. : 

3. Return month : 

4. Total number of new connection during the return month : 
   (i) Number of individual subscribers : 
   (ii) Number of connections in Hotel(s) : 

5. Total number of Subscribers during the return month : 
   (i) Number of individual subscribers : 
   (ii) Number of connections in Hotel(s) : 

   (Statement in Form-5B in respect of connection in Hotels is enclosed with the Return)

6. (i) Total amount of Entertainment Tax payable for the return month : 
   (ii) Interest payable, if any : 
   (iii) Total amount payable [(i) + (ii)] : 

7. Total amount paid : 

8. Challan No. & Date (Original challan is enclosed) : 

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

   Place : 
   Signature of the authorised signatory : 
   Name in Full : 
   Date : 
   Designation : 
   Seal : 

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**Tripura Gazette, Extraordinary Issue, August 10, 2015 A.D.**

**TET FORM NO. 5A**

[See Rule-10(2)]

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Tripura Gazette, Extraordinary Issue, August 10, 2015 A. D.

**TET FORM NO. 5B**

(See Rule-10(2))

**Statements in respect of connection(s) of DTH Service to Hotels**

(To be submitted alongwith monthly return by the Direct-to-Home (DTH) Service Provider)

1. Name & address of the DTH Service Provider

2. Registration No.

3. Return month

4. Details of connection(s) in Hotel(s):

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of Hotel</th>
<th>Total no. of rooms connected</th>
<th>Total no. of TV Sets (including lounge, office, reception, etc.) having DTH service connection</th>
<th>Rate of Entertainment Tax per set</th>
<th>Amount of Entertainment Tax payable</th>
<th>Remarks</th>
</tr>
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<tbody>
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</table>

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

Place: ____________________________  Signature of the authorised signatory

Name in Full: _____________________  Date: ____________________________

Designation: ______________________  Seal: _________________________
**Return Form**

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name and Address of the Multi System Operator (MSO)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Registration No.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Return month</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Total number of new connection during the month</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(i) Number of Cable TV Operators</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) Number of Hotel(s) operates as Cable TV Operators</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Total number of Cable TV Operators during the month</td>
<td></td>
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<tr>
<td></td>
<td>(i) Number of Cable TV Operators other than Hotel(s)</td>
<td></td>
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<td></td>
<td>(ii) Number of Hotel(s) operates as Cable TV Operators</td>
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<td></td>
<td>(List of Cable TV Operators for both (i) &amp; (ii) is submitted in Form-5D along with the Return)</td>
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</tr>
<tr>
<td>6</td>
<td>(i) Total amount of Entertainment Tax payable for the month</td>
<td></td>
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<td></td>
<td>(ii) Interest payable, if any</td>
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<td></td>
<td>(iii) Total amount payable [(i) + (ii)]</td>
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<td>7</td>
<td>Total amount paid</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Challan No. &amp; Date (Original challan is enclosed)</td>
<td></td>
</tr>
</tbody>
</table>

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

Place: ______________________  Signature of the authorised signatory: ______________________

Name in Full: ______________________  Designation: ______________________

Date: ______________________  Seal: ______________________
List of Cable TV Operators

[To be submitted monthly along with return by Multi System Operator (MSO)]

1. Name & address of the Multi System Operator (MSO):

2. Registration No.

3. Return month

4. List of Cable TV Operators:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of the Operators</th>
<th>Subscriptions / charges received during the month</th>
<th>Rate of Entertainment Tax</th>
<th>Amount of Entertainment Tax payable</th>
<th>Remarks</th>
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</table>

Monthly Total

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

Place: ____________________

Signature of the authorised signatory

Name in Full: ____________________

Designation: ____________________

Date: ____________________

Seal

15
TET FORM NO. 6A
(See Rule-11A)

Register to be maintained by DTH Service Provider

Name & address of the DTH Service Provider:

Registration No.:

Month: ___________

Year: ___________

Details of subscribers:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of Subscribers including hotel</th>
<th>No. of connections</th>
<th>Rate of Entertainment Tax</th>
<th>Entertainment Tax payable (in Rs.)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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<td>1</td>
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</table>

Monthly Total

Place: __________________________

Signature of the authorised signatory

Name in Full: __________________________

Date: ___________

Designation: __________________________

Seal

16
**TET FORM NO. 6B**

(See Rule: 11A)

Register to be maintained by Multi System Operator (MSO)

Name & address of the
Multi System Operator (MSO):

Registration No.:

Month: _______________ Year: _______________

Details of Cable TV Operators:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name &amp; Address of Operators</th>
<th>Subscriptions / charges received during the month</th>
<th>Rate of Entertainment Tax</th>
<th>Amount of Entertainment Tax payable</th>
<th>Remarks</th>
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</table>

**Monthly Total**

Place: _______________ Signature of the authorised signatory

Name in Full: _______________

Date: _______________ Designation: _______________

Seal
**TET FORM NO. 9**

(See Rule-13A)

**RECEIPT**

(To be issued by Cable Television Network Operators / DTH Service Providers / Multi System Operators for Cable Television Network against charges received from the subscribers)

M/S ____________________________  

Address: ____________________________  

Registration Number: ________________  

Receipt Number: ____________________  

Date: ____________________________

Received from ______________________ (name of Subscriber)  

of ______________________ (address) a sum of  

Rs. ____________ [Rupees __________ (in words)] against charges for  

__________ (number of connection) DTH service / Cable TV network / Multi System Cable TV Network* for the month of ____________, Year ____________.

Signature of the Subscriber  

Name in Full: ____________________  

Date: ____________  

Signature of the authorised signatory  

Name in Full: ____________________  

Designation: ____________________

Seal ____________________________

(*Strike out whichever is not applicable.)