

Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
233	Define clear timelines mandated through legislation for approval of complete application	Yes	
<a href="https://cet.gujarat.gov.in/Gallery/Media_Gallery/3Procedure_for_Registration.pdf">https://cet.gujarat.gov.in/Gallery/Media_Gallery/3Procedure_for_Registration.pdf</a>			
<p style="text-align: center;">Notification Information &amp; Broadcasting Department Sachlvalaya, Gandhinagar. Dated the 7<sup>th</sup> April, 2016.</p> <p>Gujarat Entertainments Tax Act, 1977</p> <p>NO. GHT/2016/10/MNR-102016/46/A :- WHEREAS the Government of Gujarat is satisfied that circumstances exists which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to sub-section (4) of section 31 of the Gujarat Entertainments Tax Act, 1977 (Guj.16 of 1977) ;</p> <p>Now Therefore, in exercise of the powers conferred by section 31 of the Gujarat Entertainments Tax Act, 1977 (Guj.16 of 1977), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Entertainments Tax Rules, 1979, namely :-</p> <ol style="list-style-type: none"> <li>1. These rules may be called the Gujarat Entertainments Tax (Amendment) Rules, 2016.</li> <li>2. In the Gujarat Entertainments Tax Rules, 1979, (herein after referred to as "the said rules") after rule 2, the following rules shall be inserted, namely:-</li> </ol> <p style="padding-left: 40px;"><b>2A. Registration:</b> - (1) every proprietor liable to pay entertainment tax under the Act shall apply for registration through the website of Commissioner of Entertainment Tax (<a href="http://cet.gujarat.gov.in/">http://cet.gujarat.gov.in/</a>) or any other website as may be prescribed by the Government from time to time, to the District Magistrate within thirty days from the date from which such proprietor commences to provide entertainment:</p> <p style="padding-left: 40px;">Provided that proprietors who are already providing entertainment on the date of the commencement of the Gujarat Entertainments Tax (Amendment) Rules, 2016, shall apply for registration through the website of Commissioner of Entertainment Tax (<a href="http://cet.gujarat.gov.in/">http://cet.gujarat.gov.in/</a>) to the District Magistrate within thirty days from the date of commencement of the Gujarat Entertainments Tax (Amendment) Rules, 2016.</p>			

(2) Every such application for registration except covered under the proviso of sub-rule (1) above shall be accompanied by a fee of rupees five thousand to be paid online through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) or any other website as may be prescribed by the Government from time to time.

**2B. Certificate of Registration:** - (1) On receipt of duly completed application under rule 2A, the District Magistrate after making such inquiry as he deems fit and is satisfied that the applicant has complied with the provisions of the Act and Rules, shall issue a Certificate of Registration in Form-1A not later than 30 days from the date of receipt of duly completed application.

(2) The Certificate of Registration issued to a proprietor under this rule 2B, shall not be transferable.

(3) The Certificate of Registration issued shall be uploaded on website of Commissioner of Entertainment Tax. (<http://cet.gujarat.gov.in/>)

**2C. Display of Certificate of Registration:** - The proprietor shall display the Certificate of Registration or a copy thereof at conspicuous place of the entertainment place.

3. In the said Rules, in rule 3, for sub-rule (2), the following shall be substituted, namely:-

(2) Each part of ticket or complementary ticket shall bear the Registration Number and License Number printed on the top of the ticket and the price for admission, the book number, serial number and date on which and show for which it is issued. Such series and number shall be printed day-wise and show-wise, except in respect of complementary ticket and except in a local area having population of not more than 1,00,000 as per 2011 census.

4. In the said Rules, in rule 7, after sub-rule (2), the following sub-rule shall be inserted, namely:-

(2A) all the returns specified in sub-rule (1), (1A), (1B) and (2) above shall be filed online, through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) or any other website as may be prescribed by the Government from time to time.

5. In the said Rules, in rule 8, for sub-rule (3) the following shall be substituted, namely:-

(3) The tax, additional tax, penalty, interest, and the amount of composition money payable under this Act shall be paid only online, through the website of Commissioner of Entertainment Tax (<http://cet.gujarat.gov.in/>) or any other website as may be prescribed by the Government from time to time. In the event of failure of the system of online payment through the website due to any long term technical reasons which must be confirmed by the respective website maintenance expert, cyber treasury portal maintenance expert and the respective bank in writing, the District Magistrate may allow to accept payments by a challan in Form 6, for a particular period or a particular case until the system of online payment resumes in its normal function. Such manual payments must be appropriately recorded in the online system immediately after resuming the normal functioning of the online payment system to maintain the continuity of the online payment system.

6. In the said rules, after Form-1, the following Form shall be inserted, namely:-

FORM-1A

(See rule 2B)

**CERTIFICATE OF REGISTRATION**

No.....District.....

This is to certify that Shri/Smt.....

..... son/daughter/wife of Shri.....

.....resident of.....District.....

whose entertainment place know as ..... and situated at..... has been registered under the Gujarat Entertainments Tax Act, 1977 subject to the provisions of the said Act and the Rules made thereunder with the following Conditions, namely:-

1. This Certificate shall be exhibited at the conspicuous place within the premises of entertainment place.
2. The account of Entertainment tax collection shall be kept on daily basis.

3. The Proprietor shall afford all facilities for inspection of the entertainment place at all reasonable times and produce for inspection accounts and documents relating to the business and furnish fully and correctly all information in his possession as may be required for the purposes of the Act and Rules by any officer empowered in this behalf.
4. The prescribed returns shall be sent to the prescribed authority within the time prescribed.
5. The Certificate issued to the proprietor shall not be transferable.
6. The Proprietor shall be responsible for all the acts of his Managers, Nominee, Agents or Servants.
7. The proprietor shall pay all the tax as collected by him.

Given under my hand and seal this.....day of .....20....

Place:-

Date:-

(SEAL)

District Magistrate

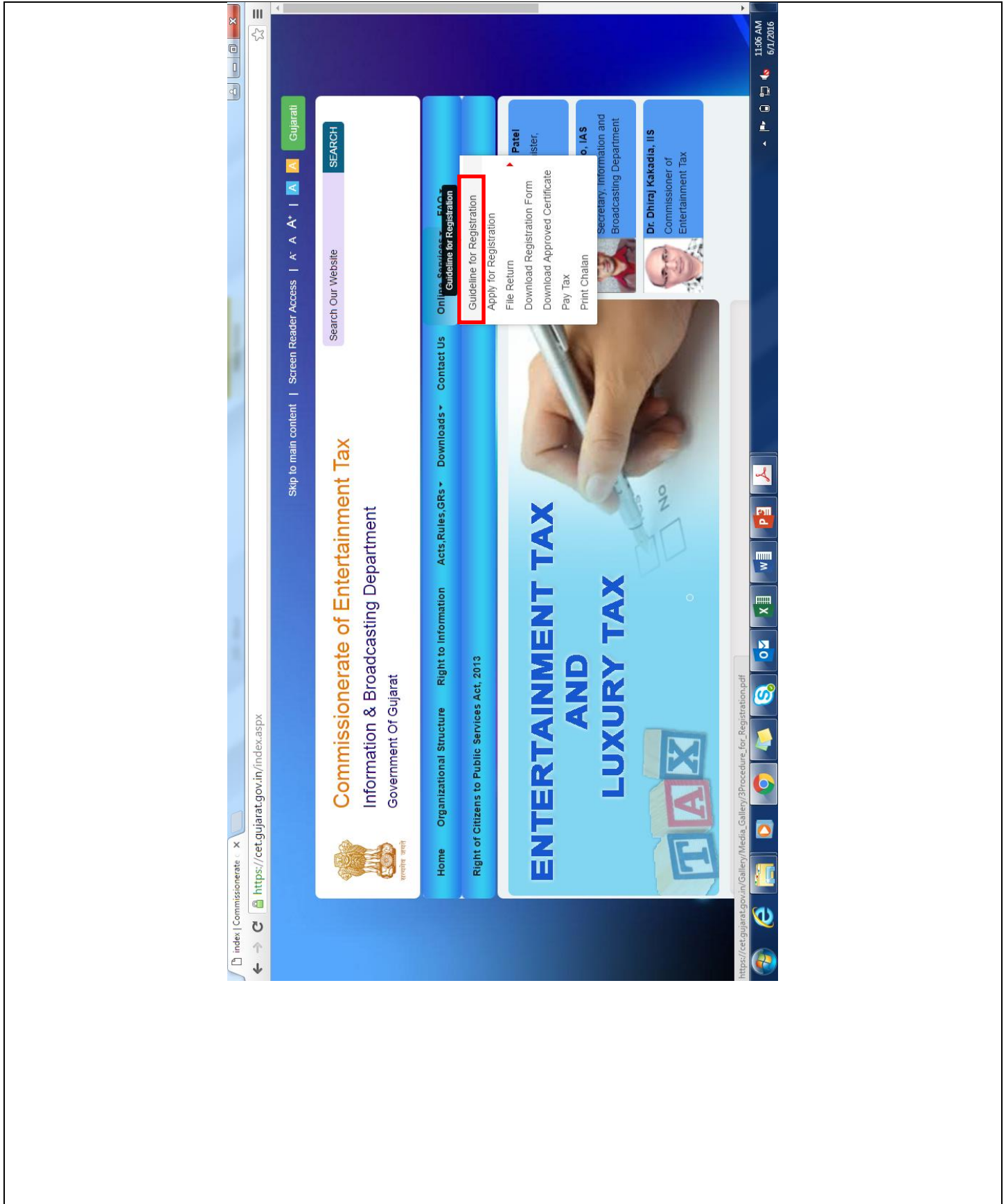
Remarks:

By order and in the name of the Governor of Gujarat



(K.L.Patel)

Joint Secretary to Government.



The screenshot shows the homepage of the Gujarat Entertainment Tax website. The browser address bar displays <https://cet.gujarat.gov.in/index.aspx>. The page header includes navigation links: "Skip to main content", "Screen Reader Access", "A+", "A", and "A-". The main content area features the title "Commissionerate of Entertainment Tax" and "Information & Broadcasting Department, Government Of Gujarat". A large banner at the bottom reads "ENTERTAINMENT TAX AND LUXURY TAX". A navigation menu on the right includes "Home", "Organizational Structure", "Right to Information", "Acts, Rules, GRs", "Downloads", and "Contact Us". A dropdown menu is open under "Right to Information", listing "Guideline for Registration" (highlighted with a red box), "Apply for Registration", "Download Registration Form", "Download Approved Certificate", and "Pay Tax". The dropdown also lists "Patel" (Registrar) and "Dr. Dhiraj Kakadia, IIS" (Secretary, Information and Broadcasting Department). The browser taskbar at the bottom shows the time as 11:06 AM on 6/1/2016.

## **Procedure for Registration of Entertainment Tax / Luxury Tax**

- 1) Go to Website <http://www.cet.gujarat.gov.in>
- 2) Click on “Online Services” Tab
- 3) Select “Apply for Registration”
- 4) A fillable form will be displayed
- 5) Fill up all the Details in the Form
- 6) Upload the scanned/soft copy of following documents
  - a. Copy of License of Cinema/Hotel
  - b. Copy of PAN Card
  - c. Copy of Photo ID Proof
  - d. Copy of Tariff Card in case of Hotel
- 7) Key in the captcha code in the box
- 8) Click on “I agree with Terms and Conditions” check box, “Submit” Button will be enabled
- 9) Click on “Submit” button. Your Application for Registration will be saved
- 10) An email giving details of Application for Registration with auto generated unique Number will be sent to user’s email id as provided in the registration form.
- 11) Intimation with pdf file of online application for Registration will be sent to respective District Magistrate.
- 12) The concerned District Magistrate will process the Registration Application and issue a Certificate of Registration within 30 days and upload the scanned copy of Certificate of Registration on the website.
- 13) User will be intimated regarding issuance of Certificate of Registration by email.
- 14) User can download the scanned copy of Certificate of Registration from the website.