



## The Uttar Pradesh Cinemas and Taxation Laws (Amendment) Act, 1989

Act 12 of 1989

### Keyword(s):

Cinema, Cinematograph, Gross Collection Capacity, Extra Charge for Air-Conditioned Facility, Entertainment Tax, Permission or Licence



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Dated Lucknow, April 10, 1989

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Chal-Chitra Aur Karachan Vidhi (Sanshodhan) Adhiniyam, 1989, (Uttar Pradesh Adhiniyam Sankhya 12 of 1989) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 8, 1989.

**THE UTTAR PRADESH CINEMAS AND TAXATION LAWS  
(AMENDMENT) ACT, 1989**

(U. P. ACT No. 12 OF 1989)

[As passed by the Uttar Pradesh Legislature]

**AN  
ACT**

Further to amend the Uttar Pradesh Cinemas (Regulation) Act, 1955, the Uttar Pradesh Entertainments and Betting Tax Act, 1979 and the Uttar Pradesh Advertisements Tax Act, 1981

It is hereby enacted in the Fortieth Year of the Republic of India as follows :

**CHAPTER I  
Preliminary**

1. (1) This Act may be called the Uttar Pradesh Cinemas and Taxation Laws (Amendment) Act, 1989.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification appoint in this behalf and different dates may be appointed for different provisions of this Act.

**CHAPTER II**

*Amendment of the Uttar Pradesh Cinemas (Regulation) Act, 1955*

2. In section 5 of the Uttar Pradesh Cinemas (Regulation) Act, 1955, hereinafter in this Chapter referred to as the principal Act, in sub-section (1), after clause (b), the following clause and Explanation thereto shall be inserted, namely :

Amendment of section 5 of U.P. Act 3 of 1956

“(bb) no restaurant is run in the place in which exhibition by means of video is proposed to be given ;

*Explanation*—Nothing contained in this clause shall be construed so as to prevent licence being granted to any hotel for exhibition by means of video in the rooms to be occupied by the lodgers.”

3. In section 6-A of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely :—

Amendment of section 6-A

“(4) Every officer referred to in sub-section (1) shall have the power to prevent any exhibition by means of cinematograph or video being given in contravention of the provisions of section 3 and may, for that purpose, use such minimum force as he may consider necessary in the circumstances of the case.”

4. In section 8 of the principal Act, in sub-section (1), for the words “with fine which may extend to two thousand rupees” the words “with simple imprisonment for a term which may extend to six months or with fine which may extend to five thousand rupees, or with both” shall be substituted.

Amendment of section 8

5. In section 13 of the principal Act, in sub-section (2), after clause (a) the following clause shall be inserted, namely :—

Amendment of section 13

“(aa) for the imposition of composition charges not exceeding fifty thousand rupees, on payment whereof exemption under section 10 may be granted from the provisions of the rules relating to the site or building to be used for exhibition by means of cinematograph”

**CHAPTER III**

*Amendment of the Uttar Pradesh Entertainments and Betting Tax Act, 1979*

6. In section 2 of the Uttar Pradesh Entertainments and Betting Tax Act, 1979, hereinafter in this Chapter referred to as the principal Act,—

Amendment of section 2 of U.P. Act no. 28 of 1979

(a) after clause (i), the following clause shall be inserted, namely :—  
“(ii) ‘population’ in relation to a local area means the population of such local area as ascertained at the last preceding census of which the relevant figures have been published ;” ;

- (b) after clause (m), the following clause shall be inserted, namely—  
“(mm) ‘public service vehicle’ shall have the meaning assigned to it in the Motor Vehicles Act, 1939;” ;
- (c) after clause (r), the following clause shall be inserted, namely—  
“(s) ‘Video Cinema’ means an exhibition by means of video as defined in the Uttar Pradesh Cinemas (Regulation) Act, 1953 and licensed under the said Act.”

Amendment of  
section 3.

7. In section 3 of the principal Act,—

(a) in sub-section (1),—

(i) for the words and figure “section 4 applies”, the words and figures “section 4 or section 4-A or section 4-B applies or a compounded payment is made under the proviso to this sub-section”, shall be substituted ;

(ii) the following proviso and explanation thereto shall be inserted at the end, namely—

“Provided that a proprietor of a cinema in a local area having a population not exceeding one lac, may, in lieu of payment under this sub-section, pay a compounded payment to the State Government on such conditions and in such manner as may be prescribed and at such rate not exceeding forty per cent of the gross collection capacity, as the State Government may from time to time notify, and different rates of compounded payments may be notified for different categories of local areas.

*Explanation*—For the purposes of the foregoing proviso “gross collection capacity” shall be calculated by multiplying the number of seats in various classes in the cinema by the current ticket rates (including payment for admission and entertainment tax thereon) and multiplying the sum so derived by such number of shows as the proprietor of the cinema declares to give in a day.” ;

(b) in sub-section (3), for the words “twenty five paise” wherever they occur the words “ten paise” shall be substituted.

Insertion of new  
section 3-A.

8. After section 3 of the principal Act, the following section shall be inserted, namely :—

“3-A. (1) Notwithstanding anything contained in this Act, the proprietor of a centrally air-cooled or centrally air-conditioned cinema may, with prior permission of the District Magistrate, realise from the person making payment for admission to an entertainment

in such cinema an extra charge of ten paise and twenty-five paise for air cooling or air conditioning facility respectively during the period commencing on the fifteenth day of March in any year and ending on the fifteenth day of September next following.

(2) The amount charged under sub-section (1) shall not be deemed to be payment for admission to an entertainment.

(3) Where the extra charge referred to in sub-section (1) has been realised—

(a) without prior permission of the District Magistrate, or

(b) without providing the air cooling or air conditioning facility, as the case may be,

the amount so realised shall be deemed to represent the aggregate of additional payment for admission to the entertainment and entertainment tax payable thereon.”

Insertion of new  
Sections 4-A and  
4-B

9. After section 4 of the principal Act, the following sections shall be inserted, namely :—

“4-A. (1) The proprietor of a video cinema shall be liable to pay entertainment tax at such rates not exceeding three thousand rupees for every week, as the State Government may, from time to time, notify in this behalf.

(2) The State Government may by notification classify video cinemas for the purposes of this Act with regard to the population of, and the number of permanent cinemas existing in, the local areas where they are situate, and may notify different rates of entertainment tax for different classes of video cinemas.

(3) Where any proprietor liable to pay entertainment tax under sub-section (1) satisfies the District Magistrate or any other officer authorised by the State Government in this behalf that the number of video exhibitions provided by him in a particular week were less than twenty-one, the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one twenty first of the amount of weekly tax for every exhibition by which the number of exhibitions provided falls short of twenty-one.

(4) The tax payable under this section shall be paid, collected and realised in such manner as may be prescribed.

4-B. (1) The proprietor of a public service vehicle who provides exhibition by means of video in such vehicle shall be liable to pay entertainment tax at such rate not exceeding one thousand five hundred rupees per month, as the State Government may from time to time notify.

(2) Where the proprietor of such vehicle satisfies the District Magistrate or any other officer authorised in this behalf by the State Government, that the vehicle did not ply on all the days in a particular month, the District Magistrate or such other officer, as the case may be, may grant rebate to such proprietor at the rate of one-thirtieth of the monthly tax for each day by which the number of days falls short of thirty.

(3) Where exhibition by video is given in rooms let out to lodgers in an hotel, the proprietor of such hotel shall be liable to pay entertainment tax at such rate not exceeding one hundred rupees per week for every room having the facility of video exhibition, as the State Government may notify from time to time.

(4) The tax payable under this section shall be paid, collected and realised in the manner prescribed."

10. In section 15 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

Amendment of section 15.

"(4) Where any permission or licence granted for an entertainment has been revoked or suspended under this section, the District Magistrate or, as the case may be, the Commissioner shall have the power to prevent such entertainment and may for this purpose use such minimum force as he may consider necessary in the circumstances of the case."

11. After section 29 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 29-A.

"29-A. Whoever holds any entertainment while the permission or licence for such entertainment remains suspended or revoked under sub-section (1) of section 15, shall be punishable with simple imprisonment for a term which may extend to six months or with fine which may extend to five thousand rupees or with both."

Penalty for entertainment when permission is revoked or suspended

12. In section 30-A of the principal Act, after the word and figure "section 29", the words and figure "or section 29-A" shall be inserted.

Amendment of section 30-A.

13. In section 32 of the principal Act, after the word and figure "section 29", wherever they occur, the words and figure "or section 29-A" shall be inserted.

Amendment of section 32.

Insertion of  
new section 32-A

14. After section 32 of the principal Act, the following section shall be inserted, namely :—

“32-A. No civil court shall have jurisdiction to decide, or to deal with any question, which is by or under this Act required to be decided or dealt with, by the State Government, or any other authority or officer.”

Bar of jurisdiction  
of Civil Courts.

#### CHAPTER IV

#### Amendment of the Uttar Pradesh Advertisements Tax Act, 1981

Amendment of  
section 3 of  
U. P. Act no  
of 1981.

15. In section 3 of the Uttar Pradesh Advertisements Tax Act, 1981, herein after in this Chapter referred to as the principal Act, in sub-section (1), the following proviso thereto shall be inserted, namely :—

“Provided that a proprietor may, in lieu of the tax payable under this sub-section, pay a lump sum tax on such conditions, in such manner and at such rates, as the State Government may notify in this behalf and where a proprietor elects to pay such lump sum tax he shall not be required to keep accounts and furnish returns under section 5 for the period for which lump sum tax is paid, notwithstanding anything to the contrary contained in that section.”

Amendment of  
section 4.

16. In section 4 of the principal Act, the following proviso thereto shall be inserted, namely :

“Provided that in case of payment of a lump sum tax by a proprietor, the amount recoverable under this section by the proprietor from any person on whose behalf the advertisement is exhibited shall be equivalent to the amount of advertisement tax payable under section 3 on such advertisement.”

By order,  
NARAYAN DAS,  
Sachiv.