

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th September 2011 and is hereby published for general information:—

**ACT No. 25 of 2011.**

***An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-second Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu  
Act X of 1939.

**2.** In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),-

Amendment of section 3.

(1) after clause (3-A), the following clause shall be inserted, namely:—

“(3-B) “direct to home service” means distribution of multi channel television programmes by using a satellite system by providing television signals direct to subscribers’ premises without passing through an intermediary such as cable operator;”;

(2) in clause (4), after the expression “snooker or the like is provided”, the expression “or direct to home service or a cricket tournament conducted by the Indian Premier League” shall be added;

(3) in clause (9), after the expression “recreation parlour”, the expression “or any person providing direct to home service or the Indian Premier League” shall be inserted;

(4) to clause (10), the following proviso shall be added, namely:-

“Provided that in the case of a cricket tournament conducted by the Indian Premier League, any complimentary ticket issued in excess of two per cent of the seating capacity of the stadium shall be taxable.”.

**3.** In section 4 of the principal Act, in sub-section (1), in clause (a),-

Amendment of section 4.

(1) in sub-clause (i),-

(i) in item (A), for the expression “fifteen per cent”, the expression “thirty per cent” shall be substituted;

(ii) in item (B), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted;

(2) in sub-clause (ii), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted.

**4.** After section 4-H of the principal Act, the following sections shall be inserted, namely:-

Insertion of new sections 4-I and 4-J.

“4-I. *Tax on direct to home service.*-(1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the ‘entertainment tax’) calculated at the rate of thirty per cent of the gross charges excluding the service tax, received by the provider of a direct to home service.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4,7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).

*4-J. Tax on cricket tournament conducted by Indian Premier League.-* (1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the 'entertainment tax') on any cricket tournament conducted by the Indian Premier League calculated at the rate of twenty five per cent of the gross payment for admission inclusive of the amount of tax.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4(1), 7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).".

Amendment of section 7-A.

**5.** In section 7-A of the principal Act,-

(1) in sub-section (1), after the expression "recreation parlour", the expression "or direct to home service" shall be inserted;

(2) in sub-section (3), after the expression "section 4-G", the expression "or section 4-I or section 4-J" shall be inserted.

Amendment of section 7-B.

**6.** in section 7-B of the principal Act,-

(1) in sub-section (1),-

(a) after the expression "any amount collected for television exhibition", the expression "or any charges received for direct to home service" shall be inserted;

(b) after the expression "or 4-G", the expression "or 4-I or 4-J" shall be inserted;

(c) after the expression "on such payment for recreation parlour under section 4-G", the expression "or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J" shall be inserted;

(2) in sub-section (2), -

(a) after the expression "any amount collected for television exhibition", the expression "or any charges received for direct to home service" shall be inserted;

(b) after the expression "or 4-G", the expression "or 4-I or 4-J" shall be inserted;

(c) after the expression "on such payment for recreation parlour under section 4-G", the expression "or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J" shall be inserted;

Amendment of section 10.

**7.** In section 10 of the principal Act, in sub-section (1), after the expression "or section 4-G", the expression "or section 4-I or section 4-J" shall be inserted.

(By order of the Governor)

G. JAYACHANDRAN,  
Secretary to Government,  
Law Department.