

**The Tripura Entertainment Tax Rules, 1998**  
**With 1<sup>st</sup> Amendment dt. 10.08.2015**



GOVERNMENT OF TRIPURA  
REVENUE DEPARTMENT

**The Tripura Entertainment  
Tax Rules, 1998**

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*Agartala, Friday, September 17, 1998 A.D*  
*Asadha 26, 1920 S. E.*

Government of Tripura  
Revenue Department  
No. E 4(3)-C-TAX/REV/95                      Dated, Agartala, the 17th July, 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 :-

- |  |   |
|--|---|
| Short title & commencement                           | 1. (1) These rules may be called the Tripura Entertainment Tax Rules, 1998;   |
| Definition   | (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.   |
| Exemption/ reduction of payment of Entertainment Tax | 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. |

- (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.
- Taxing  
Authority
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.
- License  
For holding  
Entertainment
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.

- |   |   |
|---|---|
| Issue of Licence.                                       | 7. All licenses granting the permission for holding an entertainment or show shall be issued by the Commissioner in Form-3.   |
| Mode of payment of the tax                              | 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.<br>(2) The entertainment tax, interest and penalty thereupon shall be paid to the government treasury in challan Form-4.  |
| Deduction from Security deposit and forfeiture thereof. | 9. The commissioner may after recording reasons in writing, deduct any arrear of tax from security and may vary or forfeit the security.  |
| Returns   | 10. (1) Every proprietor holding entertainment shall file returns, returns shall be filed in Form-5 to the Sub-divisional Officer.<br>(2) The return shall be filed for each calendar month within thirty days from the end of the month.<br>Provided that the Commissioner may ask for returns for any duration on any date. |

Maintenance  
and  
Submission  
of  
Account by  
Cable  
Television  
Network

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.

Admission of a  
group of Persons  
to Entertainment

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.

Issue of  
Complementary  
Pass for  
Entertainment

Maintenance and submission of account.	16. 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.
Inspection	<p>17. (1) The commissioner, Collector or the Sub-divisional Officer or any other persons authorised in this behalf may check :-</p> <ul style="list-style-type: none"> <li>(i) the number of persons admitted into the place of entertainment including Cinema Halls and cable television network;</li> <li>(ii) the collection of tax in any entertainment;</li> <li>(iii) the maintenance of account of the tickets issued ;</li> <li>(iv) the realization of entertainment tax for such admission.</li> <li>(v) the numbers of subscribers connected to cable network.</li> </ul> <p>(2) The proprietors of all entertainment and show including cinema halls shall make all record and such other information / facilities as may be necessary, available to the inspecting staff /officers for inspection and verification of the accounts of tickets, entertainment tax and the number of persons admitted into the place of entertainment.</p>
Assessment of tax	<p>18. (1) 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.</p> <p>(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.</p>

Places at which tickets are to be sold.	19. Ticket for admission shall be sold only from such places as may be directed by the Commissioner.
Exemption from or reduction in rate of Tax	<p>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—</p> <ul style="list-style-type: none"> <li>(a) entertainment is of wholly educational character;</li> <li>(b) entertainment is provided partly for educational or partly for scientific purposes by a Society, institution or committee not conducted or established for profit;</li> <li>(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;</li> <li>(d) entertainment is organised by non-professional (amateur) cultural groups.</li> </ul> <p>(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.</p>
Appeal	<p>21. (1) Memorandum of appeal may be presented to the appellate authority by the appellant or his authorized agent.</p> <p>(2) The memorandum of appeal shall contain the following-</p> <ul style="list-style-type: none"> <li>(a) date of order appealed against</li> <li>(b) name and designation of officer against whose the order appeal is preferred.</li> <li>(c) ground of appeal</li> <li>(d) amount of tax demanded to be due from appellant</li> <li>(e) date of service of the order</li> <li>(f) a copy of the order attested by a gazetted officer</li> <li>(g) a certificate that to the best of his knowledge and</li> </ul>



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.
2. Nature of entertainment.
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.
9. Amount of tax for which exemption prayed.
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.

1. The permission is given subject to the provisions of the Cinematography Act, 1952, Tripura Entertainment Tax Act, 1997 and the Tripura Entertainment Tax Rules, 1998.
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 sealon 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 accepted major head : 0045, Subhead : 00 Subminorhead 101

Treasury / Sub-Treasury .....

Branch of Bank .....

Reserve Bank of India .....

For the return period ending on .....

By whom	Name and Address of the Proprietor on whose behalf money is paid	Payment on account of	Amount (to be entered in figures)
		Tax	Rs.
		Penalty	Rs.
		Interest	Rs.
		Composition money	Rs.
		Miscellaneous	Rs.

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

**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)(I) + (ii)  
(iv) Amount of tax paid) : Challan No. (attach) Date :

**For others :**

Total number of shows :

Class	Capacity of the class	Rate of ticket	Tax on each ticket	(2) x (total number of shows)	Total no. of persons admitted	(4)x(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

- (i) Amount of tax for the period
- (ii) Amount of interest (iii)(I) + (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 :

M onth Year :

Maximum capacity of subscribers :

Sl. No.	Name of Subscriber	From (date)	To (date)	Entertainment tax	Subscription (other than ET)

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

Class	No.of Seats	Value of tickets	Opening of tickets	SI.No.	Closing of tickets	SI.No.	No.of tickets sold	Total E. Tax on the ticket sold	Remarks
			Book No.	SI. No.	Book No.	SI. No.			
1	2	3	4	5	6	7	8	9	
10									

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 enformed 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.

## TRIPURA



## GAZETTE

Published by Authority

## EXTRAORDINARY ISSUE

Agartala, Monday, August 10, 2015 A. D., Sravana 19, 1937 S. E.

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(I)E-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:-

Short title and  
commencement

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:-

Registration for  
DTH Service  
Provider and  
Multi System  
Operator

**"6A. (1)** An application for Registration under sub-section (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:-

Returns  
"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 alongwith a statement in Form-5B to the Sub Divisional Officer;

(3) Every Multi System Operator shall file return in Form-5C alongwith 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:-

Maintenance and  
submission of  
accounts by DTH  
Service Providers  
and Multi System  
Operators

"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:-

Issue of receipt by  
DTH Service  
Providers and Multi  
System Operators

**"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**

Inspection

(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,

*ema*  
*7/12/15*  
**(Dr. G.S.G. Ayyangar)**  
Principal Secretary,  
Government of Tripura  
Finance Department



**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)

Affix a recent  
Passport size  
colour Photograph  
of the applicant  
duly attested by a  
Gazetted Officer

**1. Name of the Applicant**

--	--	--

Family Name

First Name

Middle Name

**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):

Sl. No.	Name	Status in the business	Permanent Home Address	Age	Father's / Husband's Name

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

Sl. No.	Name	Firm's Name	Address of the Firm	Registration number(s) of the firm, if any

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:

Sl. No.	Proprietor / Partner's Name	Property Type (Movable / Immovable)	Details of Property

12. Information of Liability:

Sl. No.	Proprietor / Partner's Name	Nature of liability	Details of liability

13. Banker's Name : \_\_\_\_\_

Branch Name : \_\_\_\_\_

Nature of Account Held: \_\_\_\_\_ Account Number: \_\_\_\_\_

(Photocopy of the 1<sup>st</sup> 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**



**TET FORM NO. 3A**

[See Rule-6A(3)]

**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.\*: \_\_\_\_\_

Sl. No.	Name	Status in the business	Permanent Home Address	Age	Father's Name

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 :

[illegible]



**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 : 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) Total amount payable [(i) + (ii)] : \_\_\_\_\_  
 (iv) Amount of tax paid : \_\_\_\_\_ Challan No. : \_\_\_\_\_ Date: \_\_\_\_\_  
 (Original challan is enclosed)

**For others :**

1. Total number of shows :

Class	Capacity of the class	Rate of ticket	Tax on each ticket	(2) x (total number of shows)	Total no. of persons admitted	Tax payable (4) X (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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
Date : _____	Name in Full: _____
	Designation: _____
	Seal

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

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



**TET FORM NO. 5A**

[See Rule-10(2)]

**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 : \_\_\_\_\_

Date : \_\_\_\_\_

Signature of the authorised signatory

Name in Full: \_\_\_\_\_

Designation: \_\_\_\_\_

Seal



**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 connections in Hotel(s):

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

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



**TET FORM NO. 5C**

[See Rule-10(3)]

**Return Form**

**[To be submitted monthly by the Multi System Operator (MSO)]**

1. Name and Address of the Multi System Operator (MSO) : \_\_\_\_\_
2. Registration No. : \_\_\_\_\_
3. Return month : \_\_\_\_\_
4. Total number of new connection during the month : \_\_\_\_\_
  - (i) Number of Cable TV Operators : \_\_\_\_\_
  - (ii) Number of Hotel(s) operates as Cable TV Operators : \_\_\_\_\_
5. Total number of Cable TV Operators during the month : \_\_\_\_\_
  - (i) Number of Cable TV Operators other than Hotel(s) : \_\_\_\_\_
  - (ii) Number of Hotel(s) operates as Cable TV Operators : \_\_\_\_\_

(List of Cable TV Operators for both (i) & (ii) is submitted in Form-5D alongwith the Return)
6. (i) Total amount of Entertainment Tax payable for the 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



**TET FORM NO. 5D**

[See Rule-10(3)]

**List of Cable TV Operators**

[To be submitted monthly alongwith 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:

Sl. No.	Name & Address of the Operators	Subscriptions / charges received during the month	Rate of Entertainment Tax	Amount of Entertainment Tax payable	Remarks
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: \_\_\_\_\_

Date : \_\_\_\_\_

Designation: \_\_\_\_\_

Seal



**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:**

Sl. No.	Name & Address of Subscribers including hotel	No. of connections	Rate of Entertainment Tax	Entertainment Tax payable (in Rs.)	Remarks
1	2	3	4	5	6
Monthly Total					

Place : \_\_\_\_\_

Signature of the authorised signatory

Name in Full: \_\_\_\_\_

Date : \_\_\_\_\_

Designation: \_\_\_\_\_

Seal

Seal



**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:**

Sl. No.	Name & Address of Operators	Subscriptions / charges received during the month	Rate of Entertainment Tax	Amount of Entertainment Tax payable	Remarks
Monthly Total					

Place : \_\_\_\_\_

Date : \_\_\_\_\_

Signature of the authorised signatory

Name in Full: \_\_\_\_\_

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

Signature of the authorised signatory.

Name in Full: \_\_\_\_\_

Name in Full: \_\_\_\_\_

Date: \_\_\_\_\_

Designation: \_\_\_\_\_

Seal

(\*Strike out whichever is not applicable.)