

Sr. No	Taxable Entertainment	License / Permission	Pre Establishment license / permission	Pre Operation license / permission	License Fees	Tax	Surrender of License /Permission	Comment
1	Cinema	License	Yes	Yes	For Grant or renewal of a permanent license for permanent cinema in a local area having population a) Upto one lac - Rs 1000 permonth or part there of b) more than one lac - Rs 1500 permonth or part there of	1. Upto Rs. 25.00 per Ticket = 20% 2. upto Rs. 25.00 to Rs. 50.00 per ticket = 30% 3. More then Rs. 50.00 per ticket = 40%	License/Permission is cancelled from information received date via written application by Licensee/ Permission Holder	
2	Local Channel	License	no.	Yes	Fees:- 2400.00 per yr+ Rs.100 per screen per yr Additional License fees	NA		
2	Multiplex	License	Yes	Yes	For Grant or renewal of a permanent license for permanent cinema in a local area having population a) Upto one lac Rs 1000 permonth or part there of b) more than one lac - Rs 1500 permonth or part there of	1. Upto Rs. 25.00 per Ticket = 20% 2. upto Rs. 25.00 to Rs. 50.00 per ticket = 30% 3. More then Rs. 50.00 per ticket = 40%		
3a	Temporary Video Cinema	License		Yes	License fees Rs. 100 per month or part their of	Rs 500 Per Week		
3b	Permanent Video Cinema	License	Yes	Yes	License fees Rs. 2400 per yr	Rs 1000 Per Week		
4	Video Library	License		Yes	License fees :-1800.00(below 2 lakh population) :-6000.00 (above 2lakh to 5lakh population) :-8000.00(above 5 lakh)	NA		
5	Touring Cinema	License		Yes	License fees Rs. 150 per month or part their of	Rs 500 Per Week		

6	Video Vehicle	License		Yes	Rs. 1200.00 license fees per yr.	Rs. 2000.00 per month		
7	Housie (Tambola)	Permission		Yes		30% per Entry/ per ticket		
8	Games of Skill	Permission		Yes		20% per Entry/ per ticket		
9	Exhibition	Permission		Yes		20% per Entry/ per ticket		
10	Joyride in Aeroplane	Permission		Yes		30% per Entry/ per ticket		
11	Horse Race	Permission		Yes		30% per Entry/ per ticket		
12	Carnival	Permission		Yes		30% per Entry/ per ticket		
13	Cabaret	Permission		Yes		30% per Entry/ per ticket		
14	Floorshow	Permission		Yes		30% per Entry/ per ticket		
15	Bowling Alley	Permission		Yes		30% per Entry/ per ticket		

16	Puppet Show	Permission		Yes		20% per Entry/ per ticket		
17	Giant Wheel	Permission		Yes		20% per Entry/ per ticket		
18	Skill Games	Permission		Yes		20% per Entry/ per ticket		
19	Video games	Permission		Yes		20% per Entry/ per ticket		
20	Ropeway	Permission		Yes		20% per Entry/ per ticket		
21	Hot Air Gas Balooning	Permission		Yes		20% per Entry/ per ticket		
22	Paragliding	Permission		Yes		20% per Entry/ per ticket		
23	Non Classical Dance and Music	Permission		Yes		25% per Entry/ per ticket		
24	Entertainment Park	Permission		Yes		20% per Entry/ per ticket		

25	DTH	Permission		Yes		<p>A) Domestic connection= Rs. 25.00 per connection/ per month.</p> <p>B) Commercial connection Rs. 50.00 per month/per T.V. Set for commercial institutions, Hotel or Restaurant.</p>		
26	Cable	Permission		Yes		<p>A) Domestic connection= Rs. 20.00 per connection/ per month.</p> <p>B) Commercial connection Rs. 40.00 per month/per T.V. Set for commercial institutions, Hotel or Restaurant.</p>		<p>Registration and tax procedures are governed under this rule by state For other rules and regulations viz Liabilities like Post office Regn, License by MIB for digitization and digitized</p>
27	Other Modes of Entertainment which doesn't come under above list	Permission		Yes		20% per Entry/ per ticket		