

¹[**THE UTTAR PRADESH CABLE TELEVISION NETWORK (EXHIBITON)**
RULES, 1997

In exercise of the powers under sub-section (1) of Section 38 of the Uttar Pradesh entertainments and Betting Tax Act, 1979 (U.P. Act No. 28 of 1979), the Governor is pleased to make the following rules—

1. Short title and commencement.—(1) these rules may be called the **Uttar Pradesh Cable television Network (Exhibition) Rules, 1997.**

(2) They shall come into force with effect from date of their publication in the Gazette.

2. Definitions.—In these rules—

- (a) 'Act' means the Uttar Pradesh Entertainments and Betting Tax Act, 1979;
- (b) 'Financial year' means the period of twelve months commencing on the first day of April of a calendar year.;
- (c) 'Form' means a Form appended to these rules;
- (d) 'Proprietor of Cable Television' means proprietor of a Cable television network providing cable service ;
- (e) 'Registration Card' means the Registration Card prescribed in Rule 7;
- (f) 'Treasury' means a Government Treasury and include a Sub-Treasury.

3. Permission to provide Cable Service.—(1) No person shall provide Cable Service without prior permission of the District Magistrate.

(2) Any person who desires to provide Cable Service under the Act, may apply to the District Magistrate for permission to provide such service.

(3) Application under sub-rule (2) shall be given in from 1..

(4) On receipt of the application, the District Magistrate shall satisfy himself that the applicant has furnished all the requisite information and on being so satisfied, grant to the applicant such permission in Form 2 for a period of three financial year at a time:

Provided that the District Magistrate may, for reasons to be recorded in writing and communicated to the applicant refuse to grant the permission.

(5) The District Magistrate shall, as far as may be, within sixty days from the date of the receipt of the application, pass an order under sub-rule (4).

4. Renewal of the permission.—(1) The District Magistrate may, on application being given to him, renew the permission granted under Rule 3 before the expiry of its term for a period of three Financial Year at a time, Such renewal shall be given in Form 2.

(2) Application for renewal under sub-rule (1) shall be given in Form 1 at least sixty days before the expiry of the term of the permission.

(3) The District Magistrate may, for reasons to be recorded in writing and communicated to the applicant, refuse to renew the permission.

(4) The order under sub-rule (3) shall be passed before the expiry of the term of the permission.

5. Renewal of the permission deemed to have been granted.—Where the District Magistrate fails to pass any order under Rule 4 before the expiry of the term of the permission granted under Rule 3, the renewal of such permission for a period of three Financial Year shall be deemed to have granted to the applicant and the District Magistrate shall, in that event, issue such renewal in Form 2.

6. Issue of Registration Card.—The Proprietor of Cable Television shall prepare Registration Card in Form 3 in triplicate and get them duly attested by the District Entertainment Tax Officer.' The first copy thereof shall be issued to the subscriber, the second copy shall be sent to District Entertainment Tax Officer concerned and the third copy shall be retained by the Proprietor of the Cable Television for his record.

7. Validity of Registration.—The Registration Card shall be valid for the subscriber in whose name it has been issued.

8. Restrictions on sub-connection.—No subscriber shall have right to give sub-connection or to provide Cable Service to any person.

9. Information regarding the rate being charged from a subscriber.—The Proprietor of a Cable Television shall inform in writing to the District Magistrate the rate being charged by him per month from a subscriber and the number of cable connection given to subscriber. Whenever any new Cable connection is given, an information to this effect shall be given immediately in writing to the District Magistrate.

10. Preparation and maintenance of register and statement .—The Proprietor of Cable Television shall prepare and maintain a register in Form 4 in which all entries columnwise shall be made for each calendar month separately.

(2) The Proprietor of a Cable television shall, within the last three days of each month, submit a monthly statement in Form 5 on the basis of entries made in the register referred to in sub-rule (1) along with treasury challan in triplicate bearing the word "Treasury Copy", "Departmental. Copy", "Depositor's copy", to the District Tax Officer for verification of the statement and bead of account.

11. Payment of Tax.—(1) The Proprietor of Cable Television shall deposit the amount of Entertainment Tax into Government Account in the State Bank of India conducting Government business or the Treasury, as the case may be within one week from the last day of every month, failing which simple interest at the rate of two percent per month shall become due and be payable on the unpaid amount with effect from immediately following the last date prescribed till the date of payment of such amount:

Provided that where the payment is made by cheque, which shall invariably be drawn on local Nationalised or Schedule Bank the same shall be handed over to the State Bank or the Treasury as the case may be, within two days from the ends of the period to which payment relates.

(2) The Proprietor of a Cable Televisions shall, immediately after the tax has been paid, intimate the Treasury Challan number and the date of deposit to the

District Entertainment Tax Officer and shall also keep the depositer's copy of the treasury Challan received bank after depositing the Tax in a file strictly in chronological order and shall, on demand, produce the same before an inspection officer.

12. Amount of security .—The District Magistrate shall fix the amount of security to be deposited by the proprietor of a Cable Television, which shall not be less than rupees two thousand or three months average tax, whichever is greater.

13. Manner of depositing security.—The proprietor of Cable television required to deposit security under sub-section (1) of Section 10 of the Act shall open a security deposit account in the Post Office under Article 45 of the Rules for the guidance of the depositors in the Post Office Saving Bank in his own name and pledge the same to the District Magistrate. He shall also execute a bond in this respect in Form 6. The Pass Book of the security deposit account and the Security Bond shall be submitted to the District Magistrate who shall keep them in safe custody till the release of the security.

14. Deduction of Tax from security.—The District Magistrate may order for the deduction of any arrears of tax from the security and a copy of such order shall be given to the proprietor. On receipt of such order, the proprietor shall make good the amount of security before the tax for the next month falls due and if this is not done, the District Magistrate shall have the powers to suspend the permission to provide cable service.

15. Refund of security.—Where the proprietor of a Cable Television ceases to be proprietor of the Cable Television under the Act or these rules, the District Magistrate may, on application and after satisfying himself that no tax is outstanding and no case is pending for decision against the said proprietor under the Act or these rules, release the security and order the balance in the security deposit amount to be refunded to the proprietor.

16. Notice for recovery of tax.—Where any sum due on account of tax under these rules has not been paid within the specified period by a proprietor of a Cable Television, who is liable to make the payment, the District Magistrate shall, before issuing an order for recovery of the same as arrears of land revenue under

Section 34 of the Act, issue a notice of demand calling upon such person to make the payment within a specified time. ↑

17. Delegation of powers.—The powers under the Act or these rules be exercised by the Entertainment Tax Commissioner in respect of the whole of the state or by any other office to whom such powers have been delegated by the said Commissioner in accordance with provisions of the Act to the extent and in the manner prescribed under the Act or these rules.

18. Appeal.—(1) An appeal under sub-section (2) of Section 12 of the Act shall be preferred to the appellate authority along with a certified copy of the order against which the appeal is made and stating clearly the ground or grounds of appeal. A Copy of the notice, if any, received, and the reply to notice, if any, given shall also be submitted.

(2) A copy of the appeal along with its enclosures shall also be supplied simultaneously to the Officer against whose order the appeals is preferred and to the District Magistrate concerned who shall supply necessary records and such other information to the appellate authority as may be required along with his comments.

(3) Where, on perusal of the appeal, the appellate authority is satisfied it may grant a temporary stay and send a copy of its order to the Commissioner as well as to the District Magistrate concerned and on receipt of such order no further action in the matter shall be taken by any of the said officers.

(4) A copy of the final order passed by the appellate authority on the appeal shall also be sent to the Commissioner and the District Magistrate concerned and,

(i) if the appeal is finally allowed by the appellate authority and the temporary stay granted, if any, is confirmed, all further proceeding in the matter shall be dropped ;

(ii) if the appeal is allowed only partially, the order under appeal shall stand amended in accordance with the orders issued by the appellate authority and action shall be taken as per amended orders ;

(iii) if the appeal is rejected, the temporary stay granted, if any, shall stand vacated.

19. Manner of service of notice, etc.—Any notice or order under the Act or these rules shall be served by the officer issuing the same in any of the following ways—

- (i) by sending the same to the person concerned under certificate of posting or by registered post at the address of his palace of business or residence ;
- (ii) by given it personally to the person concerned or his duly authorised manager or agent or to any audit member of his family if non of the aforesaid persons are available ;
- (iii) by affixing it at some conspicuous place at the last know place of business or residence of the person concerned.

20. Inspection Book.—The proprietor of a cable television shall maintain an inspection book and produce the same immediately on demand for recording of remarks by various inspecting officers. The inspection book shall contain one hundred pages serially numbered and shall be brought into use after getting the same authenticated by the District Entertainment Tax Officer. When an inspection book is exhausted a new inspection book shall be brought into use after getting it authenticated as aforesaid and the previous book shall be surrendered to the District Magistrate concerned for record after obtaining a receipt for the same which shall be pasted on the first page of the new inspection book.

(*Conti.....Please see FORM*)

FORM I

[See Rule 3 (2) and (3)]

To
The District Magistrate,
.....

Sir,

I (Name) son of Sri R/of
..... District submit this application for
permission/renewal of the permission granted on To provide cable
service at/in the details of our/my Cable Service Network Centre are
as follows:

1. Full address of the applicant : Local
: Permanent
2. Full address of Cable Television Network Centre :
3. Period for which permission is required :
4. Amount of monthly fees per subscriber :
5. Number of total connection :
6. Other details if any :

Date of application:

Signature of the
Applicant

FORM 2

[See Rule 3 (4), 4(1) and (5)]

Office of the District Magistrate

No

Date.....

ORDER

The applicant Sri/Smt./Km. Son/wife/daughter of Sri
..... R/O District has moved the
application dated for permission/renewal of the permission
granted on To provide Cable Service through Cable
Television Network at/in District
..... He/She is hereby granted permission/renewal of the
said permission to provide Cable Service through the said Cable Television Network for the
financial year on the following terms and conditions ----

1. No Cable connection shall give of any subscriber without issuing Registration Card prescribed in Rule 7 of the Uttar Prades Cable Television Network (Exhibiton) Rules, 1997.
2. After issuing Registration Card to every subscriber, information regarding its number and date shall be sent within three days to the District Entertainment Tax officer.
3. The proprietor shall strictly comply all relevant provisions of the above Rules.
4. No obscene/unauthorised film will be telecast through the Cable Television Network.
5. The proprietor shall comply all orders and direction of the District Magistrate issued from time to time.
6. The proprietor shall deposit within a week, the sum of Rs. As security in the manner provided in Rule II of the above rules.
7. The proprietor shall not use telephone/electric polls for providing Cable service.
8. This permission may be cancelled at any time without prior notice on the ground of violation of all or any of the conditions mentioned above or in public interest.

District Magistrate.

FORM 3

[See Rule 6]

Registration Card

Name and address of Cable Television Network

Registration No. Date of issue

1. Name of Subscriber

2. Full address of Subscriber House

no.....

Mohalla

.....

Post

.....

District

.....

3. Amount of Monthly service fee

4. Signature of Subscriber

5. Signature of Proprieto/Manager of Cable Television Network Service

Attested

District Entertainment Tax Officer.

FORM 4

[See Rule 10 (1)]

Registration to be maintained by proprietor

Name of Cable Television Network Service Centre

Details of Cable Service Operated during the month

Month

Finacial

Year

.....

Serial No.	Subscriber's Registration No.	Name and Address of Subscriber	Amount of Monthly Subscription for Cable Service	Date from which Cable Service allowed	Other Details
1	2	3	4	5	6

Total---

FORM 5

[See Rule 10 (2)]

Statement for the Month Of the Financial Year

1. Name and address of Cable Television Network.
2. Name of month for which tax is to be deposited.
3. Total number of connections given during the month.
4. Amount of total subscriber received during the month.
5. Total amount of Entertainment Tax payable during the month.

Signature of the Proprietor.

FORM 6

[See Rule 13]

Security Bond to be executed by the proprietor

This deed is executed on the Days of,
20 Corresponding to Saka Samvat the day of by
..... son..... of resident of presently
residing at (called “ the Bounden”).

Whereas in pursuance of Rule 11 of the rules the Bounden as proprietor of Cable
Television Network named situated at in the district of
..... (called “the Entertainment”) opened a security deposit account in
the post Office under Article 45 of the Rules for the guidance
Office Under Article 45 of the Rules for the guidance of depositor
in Post Office Savings Bank by depositing Rs. and has pledged ti to the
District Magistrate of (called “ the District Magistrate”).

Now THIS DEED witness as follows -----

1. The Bounden shall pay the Tax as required by the Act and the Rules.
2. The District Magistrate may exercise one or more of the following rights—
 - (a) To withdraw the security or a part of it ;
 - (b) To deal with the security in any manner provided in the Act or the Rules;
 - (c) To realise from the security the Tax due in the Bounden in respect of entertainment other than the one mentioned in the recital.
3. Where the Bounden ceases to be the proprietor of the Cable Television Network mentioned in the recital the District Magistrate shall release to the Bounden the Security, or the balance of the security which remains after exercising the rights mentioned in clause (2), as the case may be.

4. The release of the security or its part shall not exonerate the Bounden from the liability to pay the tax due from him

5. The Governor may, on the certificate of the District Magistrate, which shall be final conclusive and binding on the Bounden, recover as arrears of land revenue any amount due from the Bounden under this deed.

6. Unless a contrary intention appears—

(a) 'the Act' means the Uttar Pradesh Entertainment and Betting Tax, 1979;

(b) 'the Bounden' includes his heirs, representatives, executors, administrators and assignees ;

(c) 'the Governor' includes his successor-or-in-office and assigns;

(d) 'The Rules' means the Uttar Pradesh Cable Television Network (Exhibition) Rules, 1997;

(e) 'the security' means the amount deposited by the Bounden in the post Office as mentioned in the recital ;

(f) 'the Tax' has the same meanings as it has in Section 2 of the Act.

IN WITNESS WHEREOF the Bounden has signed this deed on the day and year above written.

Signed by
District Magistrate
For and on behalf of

the Governor.

Signed by Bounden

In the presence of

1

Address

2

Adress

