

**THE MAHARASHTRA TEMPORARY INCREASE IN ENTERTAINMENTS  
DUTY AND EDUCATION CESS ACT, 1972**

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**MAHARASHTRA ACT No. VII OF 1972<sup>1</sup>**

[THE MAHARASHTRA TEMPORARY INCREASE IN ENTERTAINMENTS DUTY AND  
EDUCATION CESS ACT, 1972.]

[This Act received the assent of the Governor on the 17<sup>th</sup> April 1972; assent was first published, in the  
“*Maharashtra Government Gazette*”, Part VI, on the 20<sup>th</sup> April 1972.]

**An Act to provide for a temporary increase in entertainments duty on certain  
entertainments, and in the education cess.**

WHEREAS, it is expedient to provide for temporary increase in entertainments duty on certain  
entertainments, and in the education cess; It is hereby enacted in the Twenty-third Year of the Republic  
of India as follows :—

**1. Short title, extent and duration.**— (1) This Act may be called the Maharashtra Temporary  
Increase in Entertainments Duty and Education Cess Act, 1972.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall be deemed to have come into force on the 19<sup>th</sup> day of November 1971.

(4) This Act shall cease to have effect on such date as the State Government may, by notification  
in the *Official Gazette*, appoint ; and the provisions of section 7 of the Bombay General Clauses Act,  
1904 (Bom. III of 1904), shall apply upon this Act ceasing to be in force as if it had then been repealed  
by a Maharashtra Act.

**2. Definitions.**— In this Act, unless the context requires otherwise,—

(a) “relevant principal Act” in relation to the area in which such Act is in force means—

(1) the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), or

(2) the Maharashtra Education (Cess) Act, 1962 (Mah. XXVII of 1962) ;

(b) the expressions used in this Act, but not defined shall have the meanings respectively  
assigned to them in the relevant principal Act.

**3. Temporary increase in entertainments duty.**— (1) Notwithstanding anything contained in  
the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), on and from the 1<sup>st</sup> day of December  
1971, there shall be levied and paid to the State Government, in addition to the entertainments duty  
levied under section 3 of that Act, on payment for admission to any exhibition by means of a  
cinematograph, a further entertainments duty as follows :—

If the payment for admission (exclusive of the further duty)—

(a) does not exceed one rupee, then a further duty of five *paise* ;

(b) exceeds one rupee, then a further duty of ten *paise*.

If the payment for admission is by means of a lump sum, then ten *paise* per rupee on the lump  
sum (exclusive of the further duty).

(2) All references to “section 3” in the relevant principal Act shall be deemed to be reference to  
section 3 and the provisions of this section.

**4. Temporary increase in education cess.**— (1) Notwithstanding anything contained in the  
Maharashtra Education (Cess) Act 1962 (Mah. XXVII of 1962), there shall be levied and collected, in  
addition to the tax and special assessment levied and collected under section 4 of that Act,—

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<sup>1</sup> For Statement of Objects and Reasons of the L. A. Bill No. I of 1972, see *Maharashtra Government Gazette* 1972,  
Extraordinary, Part V, dated 27<sup>th</sup> March 1972, page 9.

(a) with effect from the 1<sup>st</sup> day of October 1971, a tax on lands and buildings in a municipal area at a rate equal to fifty per cent. of the rate referred to in clause (a) of the said section 4 ;

(b) with effect from the revenue year (commencing on the 1<sup>st</sup> day of August 1971 or such other date as the State Government may, by notification in the *Official Gazette*, appoint in this behalf), a special assessment on agricultural lands in the State on which commercial crops are raised at a rate equal to fifty per cent. of the rate referred to in clause (b) of the said section 4.

(2) All references to “section 4” in the relevant principal Act shall be deemed to be references to section 4 and the provisions of this section.

**5. Provisions of relevant principal Act to apply except as otherwise provided.**— Except as otherwise provided in this Act, all the provisions of the relevant principal Act shall apply in relation to the levy and collection of any duties, taxes or special assessments by or under this Act, as they apply in relation to the levy and collection of duties, taxes and special assessments under such relevant principal Act.

**6. Saving.**— Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the relevant principal Act, but for the provisions of this Act nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before such commencement.

**7. Repeal of Mah. Ord. VI of 1971 and saving.**— (1) The Maharashtra Temporary Increase in Entertainments Duty and Education Cess Ordinance, 1971 (Mah. Ord. VI of 1971), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.