

# The Punjab Entertainments Duty Rules, 1956

PUNJAB

India

## The Punjab Entertainments Duty Rules, 1956

### Rule THE-PUNJAB-ENTERTAINMENTS-DUTY-RULES-1956 of 1956

- Published on 20 March 1956
- Commenced on 20 March 1956
- [This is the version of this document from 20 March 1956.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Entertainments Duty Rules, 1956Published vide Notification dated 20.3.1956

## Chapter I

Short title, Commencement and Definitions

### 1. Short title and commencement.

(1)These Rules may be called the Punjab Entertainments Duty Rules, 1956.(2)They shall come into force at once in supersession of the Punjab Entertainments Duty Rules, 1936.

### 2. Definitions.

- In these Rules, unless there is anything repugnant in the subject or context;(a)'Act' means the Punjab Entertainments Duty Act, 1955.(b)'Agent' means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being-(i)a relative of the proprietor; or(ii)a person in the regular and whole-time employ of the proprietor; or(iii)a person who has been enrolled as a Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932, or has passed any Accountancy Examination recognized in this behalf by the State Government; or(iv)a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government.(c)['Assistant Excise and Taxation Commissioner'] [See Notification dated 28.9.1979.] means the person appointed by that designation by the State Government to assist the Commissioner.(d)'Collector' means the Collector of a district and includes a Deputy Commissioner

and any other officer appointed by the State Government in this behalf.(e)'Deputy Excise and Taxation Commissioner' means the person appointed by that designation by the State Government to assist the Commissioner in relation to the districts under his charge.(ee)[ 'Excise and Taxation Officer' means a person appointed by that designation by the State Government to assist the Commissioner.] [See Notification dated 28.9.1979.](f)'Form' means the form appended to these Rules.(ff)[ 'Inspector' means a person appointed by that designation by the Government to assist the Commissioner.] [See P.G.G. LSP III dated 25.4.1980.](g)'Treasury' means the Government Treasury or Sub-Treasury of a district or tehsil, as the case may be, or a branch of the State Bank of India.(h)'Section' means a section of the Act.(i)'Year' means the financial year.(j)'Stamp' means an Entertainments Duty Stamp issued by the Punjab Government under sub-section (1) of the section 10 of the Act.

## Chapter II

Superintendence and Control of the Administration under the Act[3. 'Prescribed authority' shall be -(a)Entertainment Tax Officer of the district concerned for the purposes of section 14-A of the Act.(b)Deputy Excise and Taxation Commissioner of the Division concerned for the purposes of sections 5, 11-A and 16 of the Act.(c)An Inspector of the Excise and Taxation Department within the area subject to his jurisdiction for the purposes of sections 13 and 14 of the Act].

### 4.

(1)The Commissioner shall superintend the administration and the collection of the tax leviable under the Act.(2)Subject to the general control and superintendence of the Commissioner, the Deputy Excise and Taxation Commissioner shall control all officers appointed to assist the Commissioner, under the Act, within his jurisdiction.(3)The Entertainment Tax Officers are charged with the duty of carrying out the provisions of the Act and these rules subject to the overall control and direction of the Deputy Excise and Taxation Commissioner concerned who would carry out the orders of Commissioner issued from time to time.Payment of duty by Stamps

## 5. Supply of stamps and keeping of accounts.

(1)The rules regarding the supply and keeping of accounts of non-judicial and court-fee stamps contained in Part I of the Punjab Stamp Rules, 1934, published with Punjab Government notification No. 998-E and S., dated the 14th February, 1934, as amended heretofore or to be amended in future, shall apply mutatis mutandis to the supply and keeping of accounts of the stamps except that for the purpose of rule 8 of the said Punjab Stamp Rules, 1934, a counterpart of the double-lock register shall be maintained in form stereo A & T No. 105(c).(2)All accounts maintained about the supply and sale of stamps will be open to inspection by the Entertainment Tax Officer of the district concerned.

## **6. Purchase of stamps.**

- No person shall purchase any stamp except from the Collector or from any person duly authorized by the Collector to sell such stamps: Provided - (i) that nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment; (ii) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving notice to the Collector, to purchase from the former proprietor the stock of unused stamps in the latter's possession; and (iii) that when on account of any unforeseen reason, stamps cannot be purchased from the Collector or from the person duly authorized by the Collector to sell such stamps, the Entertainment Tax Officer, may for reason to be recorded in writing, permit the proprietor of an entertainment to borrow stamps from the proprietor of another entertainments in the same district.

## **7. Price of admission shown on and stamp affixed to ticket.**

- Except as provided in rule 13, every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission whether paid or not excluding the duty payable under the Act, and shall also have securely affixed to it a stamp of the value of the proper entertainments duty payable under the Act.

## **8. Issue of stamps.**

- No stamp shall be issued to any person by, or on behalf of the proprietor of any entertainment otherwise than as provided in rules 6(ii), 6(iii) and 7. [8A. Disposal of obsolete, unserviceable and spoilt stamps - The rules regarding the disposal of obsolete, unserviceable and spoilt stamps forming part of the stock of stamps in a local or branch depot contained in Part 'A' of the Punjab Stamps Refund, Renewal and Disposal Rules, 1934, published with Punjab Government Notification No. 6981 E & S. dated the 20th November, 1934, as amended heretofore or to be amended in future, shall apply mutatis mutandis in respect of the stamp under the Act.] [See Notification dated 29.7.71.]

# **Chapter II**

## **A**

Entertainment Duty for Antenna or Cable television Rule 8 - Payment of entertainment duty for antenna or cable television. - (1) Every proprietor of entertainment shall within thirty days from the date of publication of this notification in the Official Gazette, inform the Entertainment Tax Officer of the area in his jurisdiction, giving full details of the name and type of entertainment, place and address, number of connection holders and particulars of his licence, if any required for running such entertainment. (2) The total amount of duty payable shall be calculated by the proprietary by multiplying the total number of connection holders for whole of the month or for a part of the month, with the rate of duty specified from time to time. This amount of duty shall be paid by the proprietor, in cash, in the appropriate Government Treasury, by the seventh day of each month

following the month to which the payment relates, and produce, the proof of payment to the Entertainment tax Officer of the area by the tenth day of the month, alongwith the statement in the following proforma :-

| Serial No. | year | Month | Total No. of connections in the month | Amount of Entertainment duty payable | reasury Receipt No. and date (copy of Treasury Receipt to be attached) |
|------------|------|-------|---------------------------------------|--------------------------------------|------------------------------------------------------------------------|
| 1          | 2    | 3     | 4                                     | 5                                    | 6                                                                      |

(3) Every proprietor shall maintain a register in the following proforma incorporating therein the complete particulars of each connection holder :-

| Serial No | Year | Month | Name and address of the connection holder | Connection No | Amount charged. | Entertainment duty payable |
|-----------|------|-------|-------------------------------------------|---------------|-----------------|----------------------------|
| 1         | 2    | 3     | 4                                         | 5             | 6               | 7                          |

(4) Every proprietor in the event of surrender of connection by the connection holder shall inform the Entertainment Tax Officer, within thirty days of such surrender".

## Chapter III

Tickets for admission

### 9. Ticket.

- A ticket, other than a complimentary ticket, for admission to an entertainment shall be in form P.E.D. 1 and shall be in different and distinguishing colors [or shall have a bold streak of a distinct colour on each of its three foils] [See Notification dated 13.9.56.] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned :-Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colors adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed:Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for an admission in the prescribed form P.E.D. 1 for a period of 30 days from coming into force of these Rules.

### 10. Complimentary ticket.

- A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainments duty shall be in form P.E.D. 2 and shall be in different and distinguishing colours [or shall have a bold streak of a distinct colour on each of its three foils] [See Notification dated 13.9.56.] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:Provided that, unless the prior approval of the Entertainment Tax Officer of the district

concerned has been obtained, the scheme of colours, adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed: Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed form P.E.D. 2 for a period of 30 days from coming into force of these Rules. Provided also that only one person shall be admitted on one complimentary ticket.

## **11. Season ticket.**

- Every season ticket shall be in form P.E.D. 3.

## **12. Plural tickets.**

(a) Every suitable ticket, except a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment, shall be in form P.E.D. 4 and shall be in different and distinguishing colours [or shall have a bold streak of a distinct colour on each of its three foils] [See Notification dated 13.9.56.] for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned: Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours, adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed: Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed form P.E.D. 4 for a period of 30 days from coming into force of these rules. (b) Each plural ticket shall have affixed to it a stamp or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately. (c) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation where more than one person is ordinarily admitted shall be of the value of the duty that would be payable upon a ticket of the consolidated amount to be charged representing the right of admission to entertainment for which the accommodation is ordinarily available.

## **13. Unstamped tickets issued under the provisions of section 10(2)(a) and (b).**

- Every ticket issued by a proprietor who has been permitted by Government to avail himself of the concession under section 10, sub-section (2)(a) or (b) of the Act, shall be in form P.E.D. 1: Provided that the Commissioner [or the Joint Excise and Taxation Commissioner] [See Legislative Supplement Part III dated 8.11.63.] may exempt any proprietor, upon such conditions and for such period as he thinks fit, from the operation of this rule or any part thereof.

## **14. Transfer of seat.**

- When the purchaser of any ticket entitling him to be admitted to a part of the place of entertainment wishes to transfer to another part, for which the payment for admission is higher, the proprietor shall issue to him a second ticket stamped with a stamp of the value of the difference between the duty leviable on the second ticket and that leviable on the first. The purchaser shall

retain the portion of the first ticket returned to him under rule 15.

**15. Defacement and destruction of stamps. - (1) The tickets prescribed under rules, 9, 10 and 12 shall be printed in triplicate and bound in booklets of [one hundred tickets] [See Notification dated 15.4.59.] each. Each ticket shall bear a serial number and the serial numbers of the tickets in various booklets shall go consecutive and in an ascending order. The last serial number shall be up to 1,00,000 whereafter a fresh series of tickets shall be got printed under advise to the Entertainment Tax Officer concerned. The serial numbers shall be printed and the tickets shall have perforations between the fixed foil (first foil) and the counter foil (second foil) and between the counter foil (second foil) and the foil (third foil). The stamps which shall not be used in an inverted position, shall be affixed across the line of perforations between the fixed foil (first foil) and the counterfoil (second foil) and it shall be defaced, before admission to an entertainment, by tearing the ticket into two portions across the perforations between the fixed foil (first foil) and the counterfoil (second foil) in such a manner that each portion shall show the value of the stamps. [The portion of the stamps affixed on the fixed foil (first foil) and the counterfoil (second foil) shall also bear the date for which the ticket has been issued] [See Legislative Supplement Part III dated 31.7.62.]. The counter foil (second foil) of the ticked shall be given to the purchaser, who shall retain it till the termination of the entertainment. The foil (third foil) shall be retained by the proprietor or his authorized employee till the termination of the entertainment and this shall be produced, on demand, before any officer authorized under rule 28 to inspect the entertainment.] [See Notification dated 27.10.1966.]**

(2) Immediately after the conclusion of each show, the proprietor shall consign or cause to be consigned the [Inspector] [See Notification dated 13.9.56.] (foils) portion of all the tickets collected from the purchasers in a box, having a slit not more than one half of an inch in width at the top, to be maintained separately for each class of tickets. It shall be the responsibility of the proprietor to ensure that these boxes are not tampered with. The box shall be locked and the key of this lock would remain with an officer not below the rank of a <span class=amd2><a title =] of the Excise and Taxation Department working in the district concerned. The locks shall be provided by the Entertainment Tax Officer concerned.(3)[ The corresponding fixed foils (first foils) bearing half portions of stamps shall be retained or caused to be retained by the proprietor till these are destroyed in the manner hereinafter mentioned. The box containing the foils of the tickets will be opened by a Gazetted Officer authorised to inspect the entertainment under rule 28, in the presence of the proprietor or his agent. After taking account of all such foils and the corresponding fixed foils

(first foils) retained by the proprietor separately, the said officer shall immediately destroy both the foils and the fixed foils, by burning in the presence of the proprietor or his agent and record in the inspection note book maintained under rule 34, the particulars of the foils and the corresponding fixed foils (first foils) so destroyed]. [See Legislative Supplement Part III dated 10.7.64.](4)Until the ticket prescribed under rules 9, 10 11 and 12 are introduced, the procedure prescribed under rule 10 of the Punjab Entertainments Duty Rules, 1936 for the defacement and destruction of stamps shall continue to be followed.

## **16. Torn, etc., stamps.**

- No tickets bearing a stamp that has been previously used, torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

## **Chapter IV**

AssessmentNote - Rule 17 was omitted on 27.10.1966. Omitted rule is given below.

## **17. Assessment.**

(1)When it appears to the officer authorized by Government under section 13(1) of the Act that an assessment or payment for admission in cases of free concessions, surreptitious or unauthorised entries should be made, he shall serve upon the proprietor, a notice in form P.E.D. 5 -(a)calling upon him to produce his books of accounts or other documents, which such officer wishes to examine together with any objection which the proprietor may wish to prefer and any evidence, which he may wish to produce in support thereof; and(b)stating the period or periods in respect of which assessment is proposed, provided that the notice shall not relate to a period prior to two years from the date of issue of notice.and he shall fix a date, originally not less than ten days after the date of the service of the notice for producing such accounts and documents and considering any objection, which the proprietor may prefer.(2)Where the Entertainment Tax Officer is satisfied that the proprietor has duly paid in full the amount of entertainments duty due from him on the entries under assessment, he shall discharge the notice in form P.E.D. 5 served upon him and shall send an intimation to that effect to the proprietor.(3)Where, after considering any objection made by the proprietor, and any evidence produced in support thereof, the Entertainment Tax Officer determines the liability of the proprietor at a figure higher than the amount of entertainment duty admitted by the proprietor, he shall record an order stating briefly the reasons on which his decision is based but a failure to state reasons shall not affect the validity of the assessment order.(4)Every Entertainment Tax Officer shall maintain a register in form P.E.D. 6 in which he shall enter the details of each case instituted under sub-rule (1) above.

## **18. Notice of demand.**

(1)If any sum is payable by the proprietor under the Act or these Rules, the Entertainment Tax Officer shall serve a notice in form P.E.D. 7 and shall also fix a date not less than thirty days from

the date of service, by which the proprietor shall furnish the receipted challan in proof of such payment.(2)When the challan is produced, the Entertainment Tax Officer concerned shall make the necessary entry in the personal file of the proprietor.

## Chapter V

### Refunds, Remission and Exemptions

#### **19. Refund of value of unused stamps or removal of damaged or spoiled stamps.**

(1)The proprietor of an entertainment may at any time return to the Collector any unused stamps in his possession and shall be entitled to claim refund to their value, subject to a deduction of [two paise] [See Legislative Supplement Part III dated the 2nd December, 1960.] for each rupee or a fraction of rupees of the total value of the stamps returned.(2)When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Collector who on being satisfied that they have not been wilfully damaged or spoiled may give in lieu thereof -(a)other stamps of the same description and value; or(b)if required and if he thinks fit, stamps of any other description to the same amount in value; or(c)the same value in money deducting [six paise] [ See Legislative Supplement Part III, dated 22nd December, 1960.] for each rupee or fraction of a rupee of the total value of the stamps returned.(3)Application for grant of refund or renewal of stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the district where they were purchased and shall furnish the following information:-(a)Full name, surname (if any), and residence of an applicant and the name of the firm, if any, on whose behalf application is made:(b)Description and the number of the stamps;(c)Total value;(d)Date of purchase of stamps;(e)The place from where the stamps were purchased;(f)Manner in which stamps were spoiled or rendered unfit for use;(g)Whether the application is for refund or renewal;(h)Date of application.(4)Application for refund or renewal shall be received and promptly dealt with in the English Office of the Collector under the supervision of the Officer Superintendent.(5)The application shall be entered in the register in form P.E.D. 9. The Clerk concerned shall examine the application in order to see that -(a)the application is in the proper forms.(b)the stamps are genuine,(c)if the value of the stamps tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of the person authorised to sell stamps.If the Clerk concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Collector through the Office Superintendent with the objection recorded on it.If the Clerk concerned finds that the application is in order and the papers are complete, he shall, after carefully examining the grounds of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in form P.E.D. 9 after completing column 1 to 11. He shall also prepare and submit with the case a refund/renewal statement in form P.E.D. 10 or 11/P.E.D. 12 and enter (both in words and figures) the amount of refund, after deducting [six paise] [See Legislative Supplement Part III dated the 2nd December,



1960.] in the rupee where this is necessary or of the fresh stamps admissible.(6)The Office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instruction for filling up the register and the refund/renewal statement, referred to in sub-rule (5) above have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with.He shall then record his opinion as to the admissibility of the claim, and if he finds the claim to be in order, he will sign the refund/renewal statement and fill up columns 12 to 15 of the register, and then submit the case with relevant papers to the Collector.(7)The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/stamps to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered.He shall then have the stamps burnt in his presence and record the following certificate on the file:-"Stamps of the value of Rs. ----- (both in words and figures) burnt in my presence.CollectorDated\_\_\_\_\_ District\_\_\_\_\_.If the stamps received are in good condition and fit for reissue, they, shall not be burnt, but sent to the Treasury Officer with a memo in duplicate in form P.E.D. 13.The Collector shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and return the case to the Superintendent.(8)The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his agent taking his acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.When the amount of the refund does not exceed Rs. 100 the money may be remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in the note article 198(c) of the Civil Account Code, Volume I.(9)If the Collector decides that the refund/renewal is not admissible, he shall record his reasons for refusal and return the papers to the Office Superintendent. The latter shall return the application with stamps to the applicant in the manner laid down in sub-rule (8) above.If the Collector calls for further evidence in support of the application a memo shall be issued to the applicant giving full particulars of the documents required to be furnished.(10)After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds Rs. 5 in value) of the date of such order the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in form P.E.D. 9.

## **20. [Refund or remission of duty] [See Legislative Supplement Part III dated the 2nd December, 1960.] when entertainment is not completed .**

- When an entertainment is not completed and the Deputy Excise and Taxation Commissioner of the area concerned is satisfied that the proprietor has returned to all the persons admitted to the entertainment on payment, both the price of admission and the duty charged under the Act, he may,

on application made by the proprietor, within three days of the date of entertainment -(a) remit the duty, if payment was to be made under section 19(2) of the Act; or (b) if duty was paid under section 10(1) of the Act, send the case to Collector to proceed under rule 19 on production of the portion of the stamps to be retained by the proprietor under rule 5.

**20A. [ Refund of excess duty paid. - (1) An application by a person to refund of excess duty paid shall be made to the Entertainment Tax Officer of the district concerned and shall clearly and briefly specify the grounds on which the refund is claimed.**

(2) When the authority referred to in sub-rule (1) is satisfied that a refund is due, in pursuance of an order of a Court or other competent authority in appeal, revision or otherwise, he shall record an order sanctioning the refund and communicate the order to the applicant. (3) When an order for refund has been passed under sub-rule (2), the Entertainment Tax Officer shall issue a refund voucher and shall make it over to the applicant for encashment at the Government Treasury. (4) The particulars of all applications for refund and the orders passed thereon, shall be entered in a register in Form P.E.D. 25] [See Legislative Supplement Part III, dated 7th February, 1964.]

**21. Exemptions by Commissioner.**

(a) Any proprietor of an entertainment, claiming exemption under sub-section (1) of section 11 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned three weeks before the date of entertainment provided that the Commissioner may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organiser responsible for maintaining accounts, the approved purpose in the interest of which the entertainment is to be held, and the name of the beneficiary, who is to receive the net proceeds of the entertainment. The proprietor will also state in his application for exemption, the gross proceeds anticipated, from the entertainment or entertainments sought to be exempted. [The application shall be accompanied by a statement of anticipated approximate expenditure and a personal bond in Form P.E.D. 13-A with two solvent sureties for the amount equivalent to the amount of anticipated gross proceeds acceptable to the Entertainment Officer and to be executed on a non-judicial Paper of the appropriate value : Provided that if in the opinion of the Entertainment Tax Officer, the gross proceeds anticipated from the entertainment or entertainments as the case may be sought to be exempted, have been under-estimated, he may by an order in writing require the proprietor to furnish further personal bond in the said Form P.E.D. 13-A, and sureties of such amount as he may deem appropriate, by giving an opportunity of being heard to the proprietor.] [See Supplement Part. III, dated 23.9.1988.] On receipt of such an application the Entertainment Tax Officer of the district shall forward the same without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner concerned. (b) Where exemption is granted under sub-section (1) of section 11 of the Act, the Commissioner shall issue to the proprietor a certificate in Form P.E.D. 14 and the proprietor shall comply with the conditions stated

therein, failing which he would be liable for the payments of the entertainments duty.

## **22. Exemptions by Government.**

(a) Any proprietor of an entertainment, claiming exemption under sub-section (3) of section 11 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned [thirty clear] [See Legislative Supplement Part III, dated the 13th October, 1972.] days before the date of entertainment, provided that Government may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of organizer responsible for maintaining accounts and the ground on which the exemption is sought. The proprietor will also state in his application for exemption the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. On receipt of such an application, the Entertainment Tax Officer of the district shall forward the same, without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner of the area concerned. The Commissioner would obtain the necessary orders of Government as early as possible, and the orders so obtained shall be intimated to the proprietor. [Provided that an application for exemption from payment of the entertainments duty in respect of a feature film shall be made to the Commissioner along with a fee of five hundred rupees, who shall forward the same to the Government with his recommendations. Explanation - The expression "feature film" used in the above proviso shall mean a full length cinematograph film produced wholly or partly in India with a format and story woven around a number of characters where the plot is revealed mainly through dialogues and not wholly through narration, animation or cartoon depiction and does not include an advertisement film.] [See Legislative Supplement Part II, dated the 18th January, 1978.]

## **23. All Soldiers, Sailors and Airmen [-] [See Supplement Part III, dated the 19.9.66.] serving in the Indian Army.**

(a) The price of tickets sold to such soldiers, sailors and airmen [\* \*] [See Legislative Supplement Part III, dated the 16th September, 1966.] shall be the price of admission only exclusive of duty: Provided that the person claiming exemption from payments of entertainments duty under this rule shall produce [his identity card] [See Legislative Supplement Part III, dated the 16th September, 1966.] and a certificate in form P.E.D. 15 duly signed by an officer of his unit, not below the rank of Junior Commissioner Officer. (b) The tickets sold to such soldiers, sailors and [-] [See Legislative Supplement Part III, dated the 16th September, 1966.] uniform shall be in form P.E.D. 16 and the proprietor shall submit to the Entertainment Tax Officer of the district concerned, within three days of the entertainment, a return of such tickets in form P.E.D. 17: Provided that where a mechanical contrivance under section 10(2)(c) is used, such soldiers, sailors and airmen in uniform shall be admitted by a special entrance.

## Chapter VI

### Returns and Registers

#### **24. Payment under section 10(2).**

(1) Every proprietor making a consolidated payment under section 10(2)(a) of the Act or making payment in accordance with the return of the payments for admission under section 10(2)(b) of the Act, shall, within three days of the date of entertainment, submit to the Entertainment Tax Officer of the district concerned, a return in form P.E.D. 18 showing the number of tickets issued at each rate, the gross amount received from the sale of tickets and the amount of duty collected. (2) When a proprietor is permitted to avail himself of the provisions of section 10(2)(c) of the Act, he shall submit to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment, a return in form P.E.D. 19 showing the number of persons admitted by the mechanical contrivance, the gross amount including duty paid for admission by such persons and the amount of duty collected from them. (3) All payments of entertainments duty to be made in accordance with the provisions of section 10(2) of the Act shall be made to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment at such time and place and in such manner as he shall require.

#### **25. Register of stamps.**

- Every proprietor of an entertainment shall keep a register in form P.E.D. (1) 20 showing the number of tickets of each denomination issued for the entertainment and the number of stamps purchased and sold by him. The entries in this register shall be made by the proprietor of an entertainment [by the interval] [See Legislative Supplement Part III dated 16th September, 1956.] of each entertainment. (2) [The register shall be pagged from one end to the other end and each page shall be initialled by the Entertainment Tax Officer concerned. A certificate about the number of pages contained in the register shall also be recorded as its end by the Entertainment Tax Officer before its issue.] [See Supplement Part III, dated the 26th June, 1963.]

**25A. [ Submission of return in Form P.E.D. 20A. - Every proprietor other than that referred to in rule 24 shall submit to the Entertainment Tax Officer of the district concerned a monthly return in Form P.E.D. 20-A showing the total number of stamps purchased and used as well as the total number of tickets issued for the entertainments held during the particular month. Such a return shall be submitted within a period of seven day of the close of the month to which it relates.**

## **25B. Submission of return in Form P.E.D. 20B.**

- Every proprietor shall submit to the Entertainment Tax Officer of the district concerned a weekly return in Form P.E.D. 20-B showing the names of the pictures shown and the gross income accrued therefrom. Such a return shall be submitted within three days of the close of the week to which it relates.] [See Legislative Supplement Part III, dated 16th November, 1962.]

## **26. Complimentary tickets.**

- Every proprietor of an entertainment shall submit to the Entertainment Tax Officer of the district concerned, within three days from the date of performance of the entertainment, a return of complimentary tickets in form P.E.D. 21.

# **Chapter VII**

## **Miscellaneous**

## **27. Provision as to persons admitted without payment.**

(1)The proprietor shall not admit any person to an entertainment without payment for admission unless that person is the holder of a ticket, issued by the proprietor, entitling him to be admitted without payment and clearly marked 'Complimentary' on which duty has been duly paid or unless in the case of an employee of the proprietor or such person bears a badge or a pass supplied by the employer entitling the holder thereof to be so admitted:Provided that the badges or passes shall be issued by the proprietor only to -(a)his bona fide employees at the place of entertainment where such entry is necessitated in the discharge of the particular duties of that employee.The badge or pass so issued, by the proprietor, shall be displayed prominently on the person of the employee or the hawker, as the case may be.(2)Any person seeking admission to an entertainment in connection with the discharge of his duties under any other law for the time being in force in the State, shall be issued a pass in form P.E.D 22. Such passes shall be issued by name and will be non-transferable and shall bear the words "On duty" conspicuously marked thereon. The holder of such a pass shall be bound, on demand, to produce the same before any officer authorised to inspect and enter the place of entertainment under rule 28.(3)No person seeking admission on duty under the foregoing sub-rule shall enter any place of entertainment without first obtaining the requisite pass in form P.E.D. 22, and if he does so, he shall be deemed to have contravened the provisions of section 8 of the Act.[28. Power to enter and inspect a place of entertainment] [See Legislative Sup, Part III, dated the 28.9.1979.] - [(1) The following officers of the Excise and Taxation Department may enter into, inspect and search any place of entertainment at any reasonable time, while the entertainment is proceeding for the purpose of ensuring that the provisions of the Act or any rule made thereunder are being complied with -(a)Commissioner, Joint Excise and Taxation Commissioner, Joint Excise and Taxation Commissioner (Inspection), Deputy Excise and Taxation Commissioner (Special Cell Inspection, Assistant Excise and Taxation Commissioner (Inspection), Chief Enforcement Officer and Excise and Taxation Officer (Special Cell) Inspection, in whole of the State of Punjab.(b)Deputy

Excise and Taxation Commissioner Incharge of Division and the Excise and Taxation Officer (Enforcement) attached to his office, with respect to any entertainment within their respective jurisdiction.(c)Entertainment Tax Officer with respect to any entertainment within the district under his charge.(d)Excise and Taxation Officer and Excise and Taxation Officer (Mobile squad), with respect to any entertainment within the district in which he is posted.(e)[ Excise and Taxation Officer (Enforcement) with respect to any entertainment within the district in which he is posted. [See Legislative Supplement Part III, dated 25.4.1980.](f)Excise and Taxation Officer (Enforcement) posted in Central Wing with respect to any entertainment within the State.(g)Inspector of the Excise and Taxation Department with respect to any entertainment within the district in which he is posted.](2)For the same purpose as above, any officer of the Revenue Department, Punjab, not below the rank of an Assistant Collector of the second Grade and any officer of the Police Department, Punjab, not below the rank of an Assistant Sub-Inspector of Police, duly authorised by the Collector in each case, may enter any place of entertainment while the entertainment is proceeding, provided the said place of entertainment is situated at a place, which is within the normal jurisdiction of the said officer of the Revenue and Police Department.

## **29. Production of tickets**

- A person, who has been admitted to an entertainment shall, upon demand made during the course of an entertainment, produce to any officer prescribed in the preceding rule, the tickets, badge, card of membership, voucher or document by means of which he was admitted, or a portion of ticket by means of which he was admitted, bearing the stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

## **30. Posting of tables of rates of payments for admission.**

(1)The proprietor of an entertainment shall maintain conspicuously above the outer door of each booking office, a sign board exhibiting in conspicuous painted letters in Hindi, Gurmukhi and English, the rates of payment for admission in respect of each class and the amount of entertainments duty payable on such rates.(2)Similar sign board indicating the rates of payment for admission and the amount of entertainments duty payable on such rates, shall be exhibited at the entrance to each of seats, pertaining to that particular class.(3)[ The proprietor of an entertainment wishing to make any change in the rates of payment for admission shall give the Entertainment Tax Officer of the district concerned at least three days' clear notice of his intention to do so and sub-rules (1) and (2) above shall apply mutatis matandis to the claimed rates of payment for admission to the entertainment and the entertainments duty payable thereon.] [See Notification dated 4.3.57.]

## **31. Notice of a casual entertainment.**

- Any person wishing to hold a casual entertainment, not being an entertainment which is exempt from the payment of entertainment duty under section 11 of the Act, shall [give] [See Legislative Supplement Part III, dated 2.12.60.] the Entertainment Tax Officer of the district concerned at least

three days' clear notice of his intention to do so.

### **32. Deposit of security by proprietor.**

(1)When, in exercise of powers under section 5 of the Act, the [Deputy Excise and Taxation Commissioner of area concerned] [See Legislative Supplement Part III, dated 3.8.62.] decides that the proprietor of an entertainment should deposit a certain amount as security, he shall serve, through the Entertainment Tax Officer of the district concerned, a written order to that effect upon the said proprietor. Within a fortnight of the service of such an order the proprietor shall deposit the requisite amount, as security, pledged to the Government in a Government treasury in the State.(2)Every Entertainment Tax Officer of a district shall maintain a register in form P.E.D. 23 showing the securities deposited by the proprietor of entertainment under section 5 of the Act.(3)If the proprietor of the entertainment sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, nature or extent of such business or discontinues such business, he may, soon after such sale, disposal, discontinuance or change, submit a report to that effect to the Entertainment Tax Officer, who shall make a report to the [Deputy Excise and Taxation Commissioner of area concerned] [See Legislative Supplement Part III, dated 2.12.60.] of the refund or release of security, as the case may be, to the proprietor or his legal heirs.

### **33. Service of notices and orders.**

- Service of any notice or order under the Act or these Rules may be effected in any of the following ways, viz.-(a)by sending it to the person concerned under a certificate of posting; or(b)by giving or tendering it to the person concerned or his manager or agent, if any; or(c)if the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family; or(d)if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

### **34. Inspection note book.**

- Every proprietor shall maintain or cause to be maintained an Inspection note book, which shall, on demand, be produced before an Inspecting Officer for recording of remarks by the said officer. The note book shall be in form P.E.D. 24 and the proprietor shall get it authenticated by the Entertainment Tax Officer of the district concerned before bringing it into use, the one already in use shall be surrendered to the Entertainment Tax Officer.

### **35. Admission by mechanical contrivance.**

- No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of duty. Such price inclusive of duty shall be shown in a conspicuous position on or near the mechanical contrivance, the fact that the price is inclusive of

duty shall also be stated clearly.

## **Chapter VIII**

### **Appeal and Revision**

#### **36. [ Appeal. [See Legislative Supplement Part III, dated the 27th October, 1966.]**

] - (1) An appeal against an order passed under section 14-A of Act shall lie to the Deputy Excise and Taxation Commissioner (hereinafter referred to as the appellate authority). (2) A memorandum of appeal may be presented to the appellate authority by the appellant or his agent, or it may be sent to the appellate authority by registered post. (3) The memorandum of appeal shall be written on the standard water-marked paper stamped with a court fee of the value of [rupees four] [Substituted by P.G.G. LSP III 23.7.1987.] and it shall contain the following particulars: (a) the date of the order appealed against; (b) the name and designation of the officer who passed the order; and (c) the grounds of appeal briefly but clearly set out. (4) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against. (5) It shall be endorsed by the appellant or his agent as follows: - (a) whether or not penalty imposed has been paid, and in case it has not been paid, the reasons for non-payment; (b) that to the best of his knowledge and belief the facts set out in the memorandum are true. (6) It shall be signed by the appellant or his agent.

#### **37. Summary rejection.**

- The appeal may be summarily rejected if appellant fails to comply with any of the requirements of rule 36.

#### **38. Hearing of appeal.**

- If the appellate authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the parties concerned and after giving an opportunity to them to represent their case themselves or through an authorised agent. The appellate authority may, before deciding the appeal, itself hold such further enquiries or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the appellate authority.

#### **39. Revision.**

- Subject to the provisions of section 12 of this Act, every application for revision may be made to and disposed of by the Commissioner or such other officer, as the Government may by notification appoint in this behalf, in the manner prescribed for submission and disposal of appeal.]



|                                                                 |                                                                 |                                                                 |
|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|
| Name of entertainments house of cinema (in block letters) _____ | Name of entertainments house or cinema (in block letters) _____ | Name of entertainments house or cinema (in block letters) _____ |
| FORM P.E.D.1                                                    | FORM P.E.D.1                                                    | FORM P.E.D.1                                                    |
| Admission Ticket                                                | Admission Ticket                                                | Admission Ticket                                                |
| *[Fixed Foil]                                                   | Counter Foil                                                    | Foil                                                            |
| (To be retained by the Booking Clerk)                           | *[To be handed over to the purchaser]]                          | *[(To be retained by the Gate-keeper)]                          |
| (See rule 9 of the Punjab Entertainments Duty Rules, 1956)      | (See rule 9 of the Punjab Entertainments Duty Rules 1956)       | See rule 9 of the Punjab Entertainments Duty Rules, 1956)       |
| Serial No. ____ Book No. ____                                   | Serial No. ____ Book No. ____                                   | Serial No. ____ Book No. ____                                   |
| Class ____ Show ____                                            | Class ____ Show ____                                            | Class ____ Show ____                                            |
| Admission Fee _____                                             | Admission Fee _____                                             | Admission Fee _____                                             |
| Entertainments Duty _____                                       | Entertainments Duty _____                                       | Entertainments Duty _____                                       |
| Total _____                                                     | Total _____                                                     | Total _____                                                     |
| Date _____                                                      | Date _____                                                      | Date _____                                                      |
| (To be rubber stamped)                                          | (To be rubber stamped)                                          | (To be rubber stamped)                                          |
| See Notification, dated the 13th September, 1956.               |                                                                 |                                                                 |
| Name of entertainment house or cinema (in block letters) _____  | Name of entertainment house or cinema (in block letters) _____  | Name of entertainment house or cinema (in block letters) _____  |
| FORM P.E.D. 2                                                   | FORM P.E.D.2                                                    | FORM P.E.D. 2                                                   |
| Complementary Ticket                                            | Complimentary Ticket                                            | Complimentary Ticket                                            |
| *[Fixed Foil]                                                   | Counter Foil                                                    | Foil                                                            |
| (To be retained by the Booking Clerk)                           | *(To be handed over to the purchaser)                           | *[(To be retained by the Gate-keeper)]                          |
| (See rule 10 of the Punjab Entertainment Duty Rules, 1956)      | (See rule 10 of the Punjab Entertainments Duty Rules, 1956)     | (See rule 10 of the Punjab Entertainments Duty Rules, 1956)     |
| Serial No. ____ Book No. ____                                   | Serial No. ____ Book No. ____                                   | Serial No. ____ Book No. ____                                   |
| Class ____ Show ____                                            | Class ____ Show ____                                            | Class ____ Show ____                                            |
| Admission Fee _____                                             | Admission Fee _____                                             | Admission Fee _____                                             |
| Price of seat to which admitted _____                           | Price of seat to which admitted _____                           | Price of seat to which admitted _____                           |

|                                                                                                |                                                                |                                                                |
|------------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|
| Date _____<br>(To be rubber stamped)<br>See Notification, dated the 13th Sep., 1956.           | Date _____<br>(To be rubber stamped)                           | Date _____<br>(To be rubber stamped)                           |
| Name of entertainment house or cinema (in block letters) _____                                 | Name of entertainment house or cinema (in block letters) _____ | Name of entertainment house or cinema (in block letters) _____ |
| FORM P.E.D. 3                                                                                  | FORM P.E.D. 3                                                  | FORM P.E.D. 3                                                  |
| Season Ticket                                                                                  | Season Ticket                                                  | Season Ticket                                                  |
| (To be retained by the Booking Clerk)                                                          | (To be handed over to the purchaser)                           | *(To be retained by the Gatekeeper)                            |
| [Fixed Foil]                                                                                   | Counterfoil.                                                   | Foil                                                           |
| (See rule 11 of the Punjab Entertainments Duty Rules, 1956)                                    | (See rule 11 of the Punjab Entertainments Duty Rules, 1956)    | (See rule 11 of the Punjab Entertainments Duty Rules, 1956)    |
| Serial No. _____ Book No. _____                                                                | Serial No. _____ Book No. _____                                | Serial No. _____ Book No. _____                                |
| Name of purchaser _____                                                                        | Name of purchaser _____                                        | Name of purchaser _____                                        |
| Class _____ Show _____                                                                         | Class _____ Show _____                                         | Class _____ Show _____                                         |
| Admission Fee _____                                                                            | Admission Fee _____                                            | Admission Fee _____                                            |
| Entertainments Duty _____                                                                      | Entertainments Duty _____                                      | Entertainments Duty _____                                      |
| Total _____                                                                                    | Total _____                                                    | Total _____                                                    |
| Date for which available _____                                                                 | Date for which available _____                                 | Dates for which available _____                                |
| Substituted by Punjab Government notification No. 2187 E&T-56/1967, dated 13th September 1956. |                                                                |                                                                |
| Name of entertainment house or cinema (in block letters) _____                                 | Name of entertainment house or cinema (in block letters) _____ | Name of entertainment house or cinema (in block letters) _____ |
| FORM P.E.D. 4                                                                                  | FORM P.E.D. 4                                                  | FORM P.E.D. 4                                                  |
| Plural Ticket                                                                                  | Plural Ticket                                                  | Plural Ticket                                                  |
| [Fixed Foil]                                                                                   | Counter Foil                                                   | Foil                                                           |
| (To be retained by booking Clerk)                                                              | [To be handed over to the purchaser]                           | [(To be retained by the Gate-keeper)]                          |
| (See rule 12 of the Punjab Entertainments Duty Rules, 1956)                                    | (See rule 12 of the Punjab Entertainments Duty Rules, 1956)    | (See rule 12 of the Punjab Entertainment Duty Rules, 1956)     |
| Serial No. _____ Book No. _____                                                                | Serial No. _____ Book No. _____                                | Serial No. _____ Book No. _____                                |
| Class _____ Show _____                                                                         | Class _____ Show _____                                         | Class _____ Show _____                                         |
| Number of persons to be admitted _____                                                         | Number of persons to be admitted _____                         | Number of persons to be admitted _____                         |

|                          |                          |                          |
|--------------------------|--------------------------|--------------------------|
| Admission Fee _____      | Admission Fee _____      | Admission Fee _____      |
| Entertainment Duty _____ | Entertainment Duty _____ | Entertainment Duty _____ |
| Total _____              | Total _____              | Total _____              |
| Date _____               | Date _____               | Date _____               |
| (To be rubber stamped)   | (To be rubber stamped)   | (To be rubber stamped)   |

See Notification dated the 13th September, 1956 Form P.E.D. 5 (Omitted by Punjab Government notification No. G.S.R. 227/P.A. 16/55/S-20 Amd. (18)/66, dated the 27th October, 1966) Form P.E.D. 6 (Omitted by Punjab Government notification No. G.S.R. 227/P.A. 16/55/S-20/Adm. (18)/66, dated the 27th October, 1966). Form P.E.D. 7 Notice of demand (See rule 18 of the Punjab Entertainment Duty Rules, 1956) Office of the Entertainment Tax Officer, \_\_\_\_\_ District No. \_\_\_\_\_ Dated \_\_\_\_\_ To \_\_\_\_\_ You are hereby informed that the amount of entertainments duty payable by you in respect of free, surreptitious, unauthorised and concessional entries for the period beginning from \_\_\_\_\_ 19, to \_\_\_\_\_ 19, has been assessed as under:- Entertainments duty assessed \_\_\_\_\_ Rs. Less amount paid already \_\_\_\_\_ Rs. Net amount due \_\_\_\_\_ Rs. Your are hereby directed to pay the sum of Rs. \_\_\_\_\_ (in figures) rupees \_\_\_\_\_ - \_\_\_\_\_ (in words) into \_\_\_\_\_ at (place) | Treasury Sub-Treasury State Bank of India on or before (date) \_\_\_\_\_ and furnish the receipt in proof of the payment to this office on or before (date) \_\_\_\_\_ failing which the said sum will be recoverable from you as arrears of land revenue.

## 2. A challan in Form P.E.D. 8 is enclosed for the purpose.

(Seal) \_\_\_\_\_ Signature of the Entertainment Tax Officer. Dated \_\_\_\_\_  
\_\_\_\_\_ District

FORM P.E.D. 8

Challan

(To be retained in the Treasury)

(See rule 18 of the Punjab Entertainments Duty Rules, 1956)

Treasury Sub-Treasury |  
Treasury Sub-Treasury | -

Branch of State  
Bank of India

FORM P.E.D. 8

Challan

(To be returned to the Entertainment Tax Officer by the Treasury)

(See rule 18 of the Punjab Entertainments Duty Rules, 1956)

Invoice of the Duty paid into \_\_\_\_\_

Branch of State  
Bank of India

Invoice of  
the Duty  
paid into  
\_\_\_\_\_

and credited under the head of account "045 - Other Taxes and Duties on Commodities and services - Receipts under the Punjab Entertainments Duty Act, 1955.

Name of month \_\_\_\_\_

Last date of payment \_\_\_\_\_

|                     |                                                                              |                            |        |
|---------------------|------------------------------------------------------------------------------|----------------------------|--------|
| By whom<br>tendered | (1) Name and<br>address of<br>proprietor on<br>whose behalf<br>money is paid | Payment on                 | Amount |
|                     |                                                                              | Account of                 |        |
|                     |                                                                              | (i) Duty                   |        |
|                     |                                                                              | (ii)<br>Composition<br>fee |        |
|                     |                                                                              | (iii) Security             |        |

Dated \_\_\_\_ the \_\_\_\_ 19.

Signature of Proprietor or his agent Amount  
received \_\_\_\_\_

Entertainment Tax Officer  
Treasury \_\_\_\_\_ district Accountant

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

Treasurer

(Stamp of Treasury)

FORM P.E.D. 8

Challan

(To be attached by the proprietor with the return,  
if any)

(See rule 18 of the Punjab Entertainments Duty  
Rules, 1956)

Treasury Sub-Treasury | Treasury Sub-Treasury | -  
Branch of State Bank of India

and credited under the head of account "045 -  
Other Taxes and Duties on Commodities and  
services - Receipts under the Punjab  
Entertainments Duty Act, 1955

and credited under the head of account  
"045 - Other Taxes and Duties on  
Commodities and services - Receipts  
under the Punjab Entertainments Duty  
Act, 1955.

Name of month \_\_\_\_\_

Last date of payment \_\_\_\_\_

|                     |                                                                              |                            |        |
|---------------------|------------------------------------------------------------------------------|----------------------------|--------|
| By whom<br>tendered | (1) Name and<br>address of<br>proprietor on<br>whose behalf<br>money is paid | Payment on                 | Amount |
|                     |                                                                              | Account of                 |        |
|                     |                                                                              | (i) Duty                   |        |
|                     |                                                                              | (ii)<br>Composition<br>fee |        |
|                     |                                                                              | (iii) Security             |        |

Dated \_\_\_\_ the \_\_\_\_ 19.

Signature of Proprietor or his agent Amount  
received \_\_\_\_\_

Entertainment Tax Officer Treasury  
\_\_\_\_\_ district Accountant

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

Treasurer

(Stamp of Treasury)

FORM P.E.D. 8

Challan

(To be retained by the Proprietor)

(See rule 18 of the Punjab Entertainments  
Duty Rules, 1956)

Invoice of the duty paid into \_\_\_\_\_  
Branch of State Bank of India

\_\_\_\_\_ District \_\_\_\_\_

Name of month \_\_\_\_\_ Last date of payment \_\_\_\_\_ (i) By whom tendered, (ii) Name, and address of the proprietor on whose behalf money is paid,

|                  |                                                                      |                       |        |                                                                                                                                                                                 |
|------------------|----------------------------------------------------------------------|-----------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| By whom tendered | (1) Name and address of the proprietor on whose behalf money is paid | Payment on account of | Amount | Received the sum of Rs. _____ on account of duty under the Punjab Entertainments Duty Act, 1955, for the period from ____ to _____                                              |
|                  |                                                                      | (i) Duty              |        | (i) Duty                                                                                                                                                                        |
|                  |                                                                      | (ii) Composition fee  |        | (ii) Composition fee                                                                                                                                                            |
|                  |                                                                      | (iii) Security        |        | (iii) Security and credited under the head of account "045- Other Taxes and Duties on Commodities and services - Receipts under the ____ Punjab Entertainments Duty Act, 1955". |

Date \_\_\_\_\_ the \_\_\_\_\_ 19. Treasurer

Signature of proprietor or his agent.

Entertainment Tax Officer \_\_\_\_\_ district amount received Treasury Account,

Treasury Officer \_\_\_\_\_ Treasury Officer

Sub-Treasury Officer \_\_\_\_\_ Sub-Treasury Officer

Agent, State Bank of India Treasurer Agent, State Bank of India

(Stamp of Treasury) Dated \_\_\_\_\_ the \_\_\_\_\_ 19.

Form P.E.D. 10 (See rule 19 of the Punjab Entertainments Duty Rules, 1956) Voucher No. \_\_\_\_\_

Refund Statement Approved for payment of Rupees \_\_\_\_\_ (both in words and figures) and and certified that the stamps described below, refund of which has been allowed subject to the prescribed deduction, have been destroyed. District \_\_\_\_\_ Dated \_\_\_\_\_

\_\_\_\_\_ Office Superintendent Collector

| Name of applicant | Description of stamps | Value of stamps (both in words and figures)<br>Rs. | Amount of deduction<br>Rs. | Net amount allowed<br>Rs. | Date of application for refund | Authority for refund. |
|-------------------|-----------------------|----------------------------------------------------|----------------------------|---------------------------|--------------------------------|-----------------------|
|-------------------|-----------------------|----------------------------------------------------|----------------------------|---------------------------|--------------------------------|-----------------------|

Received payment Ten naya paise receipt stamps if required for sums over Rs. 20 Pay rupees \_\_\_\_\_ (both in words and figures) District \_\_\_\_\_ Dated \_\_\_\_\_ 19. \_\_\_\_\_ Head

Treasury Clerk Treasury Officer Form P.E.D. 11 (See rule 19 of the Punjab Entertainments Duty Rules, 1956) Voucher No. \_\_\_\_\_ Refund Statement Approved for payment of Rs. \_\_\_\_\_

(both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue, have been deposited in the double lock of treasury. District \_\_\_\_\_ Dated \_\_\_\_\_

\_\_\_\_\_ Office Superintendent Collector

| Name of applicant | Description of stamps | Value of stamps (both in words and figures) | Amount of deduction if any | Net amount allowed | Date of application for refund | Authority for refund, |
|-------------------|-----------------------|---------------------------------------------|----------------------------|--------------------|--------------------------------|-----------------------|
|-------------------|-----------------------|---------------------------------------------|----------------------------|--------------------|--------------------------------|-----------------------|

Rs. Rs. Rs.  
 Received payment Ten naya paise receipt stamp if required for sums over Rs. 20 Pay Rupees  
 \_\_\_\_\_ (both in words and figures) District \_\_\_\_\_ Dated \_\_\_\_\_  
 19 \_\_\_\_\_. Head Treasury Clerk Treasury Officer. (For use Audit in Office  
 only) Amount verified in the plus and minus memo \_\_\_\_\_ Admitted Rs. \_\_\_\_\_ Objected to Rs.  
 \_\_\_\_\_ Auditor Superintendent. Form P.E.D. 12 (To be submitted to Audit Office in original  
 along with monthly plus and minus memo of stamps) (See rule 19 of the Punjab Entertainments  
 Duty Rules, 1956) Voucher No. \_\_\_\_\_ Renewal Statement Approved for issue of stamps (detailed in  
 column 6) of the value of Rs. \_\_\_\_\_ (both in words and figures) and certified that the stamps  
 described below, the renewal where of has been allowed have been destroyed/have been deposited  
 in the double lock of the Treasury. District \_\_\_\_\_ Dated \_\_\_\_\_ Office Superintendent  
 Collector

| Name of<br>applicant | Description of<br>stamps tendered<br>for renewal | Value of<br>stamps in<br>words and<br>figures | Date of<br>application for<br>renewal | Authority<br>for renewal | Description<br>of fresh<br>stamps to<br>be issued | Value. |
|----------------------|--------------------------------------------------|-----------------------------------------------|---------------------------------------|--------------------------|---------------------------------------------------|--------|
| 1                    | 2                                                | 3                                             | 4                                     | 5                        | 6                                                 | 7      |

Issued fresh stamp (described in column 6 above of the value of Rs. \_\_\_\_\_ (both in words  
 and figures) District \_\_\_\_\_ Dated \_\_\_\_\_ Head Treasury Clerk Treasury Officer Fresh stamps for  
 the value of Rs. \_\_\_\_\_ (in words and figures) received. Dated \_\_\_\_\_  
 Signature of recipient. Form P.E.D. 13 (See rule 19 of the Punjab Entertainments Duty Rules, 1956)  
 The stamps described below have been submitted by \_\_\_\_\_, a licensed vendor, for grant of  
 Stamp refund of their value renewal. The stamps being  
 serviceable and fit for re-issue are sent herewith to the Treasury Officer \_\_\_\_\_ for deposit in  
 the main store under double lock in the treasury. District \_\_\_\_\_ Dated \_\_\_\_\_  
 \_\_\_\_\_ Office Superintendent Collector \_\_\_\_\_ District \_\_\_\_\_  
 Name of applicant, Description of stamps tendered Value

To The Treasury Officer, \_\_\_\_\_ No. \_\_\_\_\_ dated \_\_\_\_\_ Certified that the  
 stamps described above, of an aggregate value of Rs. \_\_\_\_\_ (both in words and figures) have been  
 deposited in the strong room of the treasury and brought on the double lock registers. Dated \_\_\_\_\_  
 Treasurer Head Treasury Clerk Treasury Officer To The Collector, No. \_\_\_\_\_, dated  
 \_\_\_\_\_ [Form P.E.D. 13-A] [Added by LSP III dated 23.9.1988.] (See Rule 21) Personal Surety  
 Bond Know all men by these presents that I/We \_\_\_\_\_ (Full  
 name) \_\_\_\_\_ (Full address) \_\_\_\_\_ am/are held and firmly  
 bound unto the Government of Punjab (hereinafter referred to as the 'Government' which  
 expression shall, unless excluded by or repugnant to the context, include his successor-in-office and  
 assigns) in the sum of Rs. \_\_\_\_\_ (amount in figures and followed by amount in words)  
 (hereinafter referred as the said sum) to be paid to the Government on demand, for which payment  
 well and truly to be made. I/We bind myself/ourselves, my/our heirs, executors, administrators  
 and legal representatives by these presents. Whereas the above bounden has been required by  
 Entertainments Tax Officer in writing to furnish security for the said sum for the purpose of

securing the proper payment of the Entertainment Duty payable by him/them under the Punjab Entertainments Duty Act, 1955 (hereinafter referred to as the said Act) and indemnifying the Government against all loss, costs or expenses which the Government may in any way, suffer, sustain or pay by reasons of omission, default or failure or insolvency of the above bounden or any person or persons acting under or for them to pay such tax in the manner and by the time provided by or prescribed under the said Act. Now the condition of the above written bond is such, that if the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by Government, such demand to be made in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save the Government harmless from all and every loss, cost or expenses which has been or shall or may at any time, or times hereafter during the period in which the above bounden is held liable to pay the entertainment duty under the said Act, because by reason of any act omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force, effect and it is hereby further agreed to that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the Entertainment Tax Officer for twelve years from the occurring of any events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default failure or insolvency of the above bounden or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder :Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue or fine imposed by any authority under the said Act. In Witness whereof the said \_\_\_\_\_ (full name) has hereunto set his hand this \_\_\_\_\_ day of \_\_\_\_\_ signed and delivered \_\_\_\_\_ by the above named in the presence of \_\_\_\_\_.

Witnesses : Signature & Status

We, (Name and full address of the sureties) hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform and in case of his/their omission, default or failure therein we hereby bind ourselves, jointly and severally, to forfeit to the \_\_\_\_\_ (hereinafter referred to as the Government, which expression shall unless exclude by or repugnant to the context, include his successor-in-office and assigns) the sum of rupees \_\_\_\_\_ (amount in figures followed the amount in words) hereinafter referred to as 'the said sum' in which the above bounden has bound himself or such other higher sum as shall be deemed to sufficient by the Entertainment Tax Officer to recover any amount of entertainment duty payable by the above bounden and remaining unpaid and also to recover any less, damages, cost or expenses, which the Government, may sustain incur

or pay by reason of such omission, default or failure. And we agree that the Government, may, without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue and/or fine imposed by a Magistrate. And we also agree that neither of us shall be at liberty to terminate this surety bond except upon giving to the Entertainment Tax Officer six calendar month's notice in writing of his intention so to do and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failures and insolvencies on the part of the above bounden until the expiration of the said period of six months. (Name and complete address of the witnesses.) Signature of sureties in the presence of witnesses.] Form P.E.D. 14 (See rule 21 of the Punjab Entertainments Duty Rules, 1956) (Form of Certificate prescribed under rule 21) This is to certify that the Excise and Taxation Commissioner, Punjab, authorises the entertainment specified below to be given free of entertainments duty provided that the whole of the net proceeds are devoted to philanthropic, charitable, educational or scientific purposes: - Description Date Place This certificate is issued on the following conditions: - (1) The whole of the net proceeds of the entertainment shall be paid over to. (2) If the Excise and Taxation Commissioner, Punjab, so requires a full and true account of the whole of the [expenditure and] [See Legislative Part III, dated the 12th February, 1960.] takings, together with a written acknowledgement from the Society, Institution or Fund specified under (1) shall be furnished to the Entertainment Tax Officer of the district concerned by the persons responsible for the management of the entertainment within one month after the date of entertainment and those persons will be liable for the payment of the proper entertainment duty if the Commissioner is on receipt of report from the Entertainment Tax Officer concerned to the effect, is not satisfied that the whole of the net proceeds have in fact been paid over to the Society, Institution or Fund referred to. (3) The certificate shall not be used for any other entertainment than that specified above and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate. (4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it. [-] The expenditure shall not exceed beyond ten per cent of that shown by the applicant in the statement submitted with his application for exemption.] [See Legislative Part III, dated the 12th February, 1960.] (Signed) Excise and Taxation Commissioner, Punjab. \_\_\_\_\_ The \_\_\_\_\_ 18, Note :- Failer to comply with any of the conditions set out in this Certificate involves liability to penalty of Rs. 1,000 and when the offence is a continuing one, the failure involves a daily fine not exceeding Rs. 50 during the period of the continuance of the offence. Form P.E.D. 15 Certificate Prescribed under Rule 23 of the Punjab Entertainments Duty Rules, 1956. No. \_\_\_\_\_ Certified that the holder of this certificate is a member of the regular Indian Armed Forces. He may be exempted from the payment of entertainments duty leviable under the Punjab Entertainments Duty Act, 1955. (Signature of the Issuing Officer with Designation) Station \_\_\_\_\_ Dated \_\_\_\_\_ Notes. - (1) The certificate is valid only for the date and place specified therein. (2) The holder of this certificate should be in military uniform which alone entitle him to this concession. (3) The certificate must be signed by an officer not below the rank of Junior Commissioned Officer of the unit in which the holder is working. (4) [The holder of this certificate must be in possession of his identity card, which shall be shown to the Manager of the entertainment house before purchasing the ticket and shall also be produced on demand, before the



Checking Officer duly authorised under rule 28.] [See Legislative Supplement Part III, dated 23.8.1958.]

|                                                                |                                                                |                                                               |
|----------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------|
| Name of entertainment house or Cinema (in Block letters) _____ | Name of entertainment house or Cinema (in block letters) _____ | Name of entertainment house or Cinema (in blockletters) _____ |
| Fixed foil                                                     | Counter foil                                                   | Foil                                                          |
| FORM O.E.D. 16                                                 | FORM O.E.D. 16                                                 | FORM O.E.D. 16                                                |
| (To be retained by the Booking Clerk)                          | (To be handed over to the purchaser)                           | (To be retained by the Gate-Keeper)                           |
| (See rule 23 of the O.E.D. Rules, 1956)                        | (See rule 23 of the O.E.D. Rules, 1956.)                       | (See rule 23 of the O.E.D. Rules, 1956)                       |
| Ticket for Military Personnel in Uniform Exempted              | Ticket for Military Personnel in Uniform Exempted              | Ticket for Military Personnel in Uniform Exempted             |
| Serial No. _____ Book No. _____                                | Serial No. _____ Book No. _____                                | Serial No. _____ Book No. _____                               |
| Class _____ Show _____                                         | Class _____ Show _____                                         | Class _____ Show _____                                        |
| Admission Fee _____                                            | Admission Fee _____                                            | Admission Fee _____                                           |
| Date _____                                                     | Date _____                                                     | Date _____                                                    |

Form P.E.D. 17 Return of tickets sold under rule 23 of the Punjab Entertainments Duty Rules, 1956, to Indian Soldiers, Sailors and Airmen in Uniform Name and place of entertainment

\_\_\_\_\_ Date of performance \_\_\_\_\_

Rates of tickets sold \*Serial Number of tickets sold at each rate Remarks

\*Substituted by LSP III dated 27.6.1980. Dated \_\_\_\_\_ Signature of the Proprietor Form P.E.D.

18 Statement of tickets issued when duty is payable under section 10(2)(a) or (b) of the Act (See rule 24 of the Punjab Entertainment Duty Rules, 1956) Name and place of entertainment

\_\_\_\_\_ Date of performance \_\_\_\_\_

| Price of admission excluding duty | Serial No. of tickets issued on payment | Total No. of tickets issued on payment | Amount received exclusive of duty on account of tickets | Amount of entertainments duty on tickets sold | Number of tickets marked "Complimentary" issued on payment of duty | Amount of entertainments duty on complimentary tickets | Total Amount of entertainments duty |
|-----------------------------------|-----------------------------------------|----------------------------------------|---------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------|
|-----------------------------------|-----------------------------------------|----------------------------------------|---------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------|

Dated \_\_\_\_ Signature of Proprietor. Form P.E.D. 19 Return of persons admitted by mechanical contrivance (See rule 24 of the Punjab Entertainments Duty Rules, 1956) Name and place of entertainment - Date of performance -

Price of admission Number of persons admitted Gross receipts Amount of duty collected Remarks

Dated: Signature of the Proprietor Form P.E.D. 20 Monthly register of stamps (See rule 25 of the Punjab Entertainments Duty Rules, 1956) Name of Proprietor - Name and place of entertainment - Denomination of stamps -

Total

The Punjab Entertainments Duty Rules, 1956

| Date of making entry | Opening balance | Number purchased | Serial number of tickets issued on payment | Number of stamps used on tickets sold | *[Number of complimentary tickets issued on payment of duty] | Number of stamps used on tickets issued on payment of duty] | Total number of stamps used | Closing balance |
|----------------------|-----------------|------------------|--------------------------------------------|---------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|-----------------------------|-----------------|
|----------------------|-----------------|------------------|--------------------------------------------|---------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|-----------------------------|-----------------|

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|---|---|---|----|
|---|---|---|---|---|---|---|---|---|----|

\*See Legislative Supplement Part III dated, 27.6.1980.[Form P.E.D. 20-A] [See Legislative Supplement Part III, Dated the 16th October, 1962.]Monthly return of stamps purchased and sold(See rule 25-A of the Punjab Entertainments Duty Rules, 1956)Name and place of entertainment -Name of the Proprietor -Return for the month of -

| Opening balance of stamps at the beginning of the month under report (denomination-wise) | Number of the stamps purchased or borrowed during the month under report (denomination-wise) | Class-wise total number of the tickets issued during the month under report and their price of admission | Total number of stamps used or lent during the month under report (denomination-wise) | Closing balance of stamps at the end of the month under report (denomination-wise) |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 1                                                                                        | 2                                                                                            | 3                                                                                                        | 4                                                                                     | 5                                                                                  |

| Denomination | Number | Denomination | Number | Class | Number of tickets issued |
|--------------|--------|--------------|--------|-------|--------------------------|
| (a)          | (b)    | (a)          | (b)    | (a)   | (b)                      |

[ Form PED 20-B [See Legislative Supplement Part III dated, 27.6.80.]Weekly return of gross income(See rule 25-B of the Punjab Entertainments Duty Rules, 1956)Name of the Proprietor \_\_\_\_\_Name of the place of entertainment \_\_\_\_\_Return for the week ending the \_\_\_\_\_

| Date on which exhibited | Name of the picture | *Gross income accrued from the picture(s) exhibited/show and classwise respectively | Serial No. of tickets sold | Class | Amount |
|-------------------------|---------------------|-------------------------------------------------------------------------------------|----------------------------|-------|--------|
|                         |                     | Show                                                                                | From                       | To    |        |
| 1                       | 2                   | 3                                                                                   | 4                          | 5     | 6      |

See Legislative Supplement Part III dated, 27.6.80.Form PED 21Return of Complimentary Tickets(See rule 26 of the Punjab Entertainments Duty Rules, 1956)Name of Proprietor \_\_\_\_Name and place of entertainment \_\_\_\_\_

| Date | Time of Performance | Rate of ticket for the class for which the ticket has been issued | Number of tickets issued | *Serial No. of Tickets sold at each rate | Amount of entertainments duty charged | Remarks |
|------|---------------------|-------------------------------------------------------------------|--------------------------|------------------------------------------|---------------------------------------|---------|
|------|---------------------|-------------------------------------------------------------------|--------------------------|------------------------------------------|---------------------------------------|---------|

See Legislative Supplement Part III dated, 27.6.80. Dated:-Signature of the Proprietor

Name of the Cinema or Entertainment house \_\_\_\_\_ (In blockletters)      Name of the Cinema and Entertainment house \_\_\_\_\_ (In blockletters)

FORM PED 22

FORM PED 22

(See rule 27 of the Punjab Entertainment Duty Rules, 1956)

(See rule 27 of the Punjab Entertainments Duty Rules, 1956)

"ON DUTY

"ON DUTY

Non-transferable

Non-transferable

Serial No. \_\_\_\_\_ Book No. \_\_\_\_\_

Serial No. \_\_\_\_\_ Book No. \_\_\_\_\_

Name of the holder

Name of the holder

Designation

Designation

Class

Class

Name of the picture or performance

Name of the picture or performance

Time of performance

Time of performance

Date of performance

Date of performance

Nature of duty of the holder

Nature of duty of the holder

Signature of Proprietor or Manager of the Entertainment

Signature of Proprietor or Manager of the Entertainment

Form PED 23 Security Register (See rule 32 of the Punjab Entertainments Duty Rules, 1956)

| Sr. No. | Name and Date address of the Proprietor | Amount of security deposited | No. and date of treasury receipt with which amount was deposited | Signature of Entertainment Tax Officer | Remarks |
|---------|-----------------------------------------|------------------------------|------------------------------------------------------------------|----------------------------------------|---------|
|---------|-----------------------------------------|------------------------------|------------------------------------------------------------------|----------------------------------------|---------|

Form PED 24 Inspection Note Book (See Rule 34 of Punjab Entertainments Duty Rules, 1956)

## 1. Name of the Proprietor

## 2. Name and place of entertainment house or cinema

## 3. Nature of entertainment

Note : The Note Book shall be of foolscap size and contain 100 pages. The Note Book shall be returned by the Proprietor to the Entertainment Tax Officer, when it is completed and fresh one is opened. When a Note Book is surrendered by a proprietor, the Entertainment Tax Officer shall grant him a receipt to that effect. (Heading of each page of Inspection Note Book)

Date of Inspection    Name and designation of the Inspecting Officer    Details of inspection

Signature of proprietor    Signature of the Inspector

[Form PED 25] [ See Legislative Supplement Part III dated, 31.1.1964.]Register of applications for refund of entertainments duty(See rule 25-A of the Punjab Entertainment Duty Rules, 1956)

Year \_\_\_\_\_ District \_\_\_\_\_

| Serial<br>No | Name<br>and<br>address<br>of the<br>applicant | Date of the<br>application<br>for refund | Amount<br>of<br>refund<br>applied<br>for | The date of the<br>order of the<br>court or<br>competent<br>authority following<br>which refund is<br>claimed/allowed | Amount<br>of<br>refund<br>allowed | Method<br>of<br>refund | Number<br>and date of<br>issue of<br>refund<br>voucher or<br>refundAdjustment<br>Order | Name<br>of the<br>officer<br>issuing<br>the<br>order | Date of<br>encashment<br>or<br>adjustment |
|--------------|-----------------------------------------------|------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
| 1            | 2                                             | 3                                        | 4                                        | 5                                                                                                                     | 6                                 | 7                      | 8                                                                                      | 9                                                    | 10                                        |