

1. What activities attract Entertainment Tax?

Any Entertainment including any exhibition, amusement, performances, game or sport to which persons admitted on payment attracts entertainment tax but Drama, Magic show are exempted

2. Who is liable to pay Entertainment Tax?

Any person who conducts activities of entertainment are liable to pay Entertainment tax.

3. Who are liable to register under the Entertainment Tax?

Any person who is involved in entertainment activity like exhibition, amusement, performances, game or sport, if liable to pay tax under section 3, is required to be registered under the Entertainment Tax Act, 1936 30 (thirty) days prior from the date from which such proprietor commences to provide entertainment.

4. Who is the Entertainment tax Officer?

Deputy Commissioner of Excise or Assistant Commissioner of Excise or District Excise Officer of the district is the Entertainment Tax Officer.

5. What are the rates of Entertainment Tax?

Every proprietor of an entertainment, pay to the State Government at the rate of 30% (thirty percent).

Provided that, if any game or sport held for commercial purposes, then he pay entertainment tax at the rate of 10% (ten percent).

6. Who is Cinema operator ?

Any person/company/firm operating singlex/multiplex is cinema operator.

7. How does he register for Entertainment Tax?

After obtaining licence from District magistrate for operating a Cinema he has to register himself online at excise department website excise.cg.gov.in .

8. What documents are required to complete the application?

Documents required to complete the application are following :

1. Number of Cinema Licence issued (Form D/Form E), as per number of screens

2. Passport size photo of the applicant
3. Income Tax Returns copy
4. Address Proof (Voter ID card / Aadhar Card / Passport / driving license/Telephone Bill)
5. PAN Card (Owner and Cinema)
6. A photocopy of Society / form / company registration and a copy of the Memorandum of Association Article (Cinema) [If PAN Card holder is not Individual/ Proprietor/Owner]

9. How does he pay the Entertainment Tax?

After obtaining single id he would have to pay entertainment tax online at cg.nic.in/eChallan.

10. How does Cinema Operator file his return?

He can file it online at excise department website excise.cg.gov.in.