

Government of Odisha
Department of Tourism & Culture
(Tourism)

NOTIFICATION

No 6213 / TSM, Bhubaneswar, Dated 16.6 / 2017
T.TSP-II(C)-30/2017


Sub: Operational Guidelines for reimbursement of Entertainment Tax under Odisha Tourism Policy, 2016.

Government has notified the Odisha Tourism Policy 2016 vide Tourism Department Resolution No. 11487/ TSM, dtd. 24.11.2016. For reimbursement of Entertainment Tax prescribed under Para 8.1.7 of Odisha Tourism Policy 2016, the Government has been pleased to issue the following Operational Guidelines.


Principal Secretary to Govt.

Memo No 6214 / TSM, Bhubaneswar, dtd 16.6.17

Copy forwarded to the OSD to the Chief Secretary/ PS to DC-cum-ACS/ PS to Principal Secretary, Finance Department/PS to Principal Secretary, Tourism/ PS to Director & Addl. Secretary, Tourism for kind information of Chief Secretary/ DC-cum-ACS/Principal Secretary, Finance/ Principal Secretary, Tourism/ Director & Addl. Secretary, Tourism.


Director & Addl. Secretary to Govt.

Memo No 6215 / TSM, Bhubaneswar, dtd 16-6-17

Copy forwarded to M.D OTDC/ all Officers/all Tourist Officers/all Sections of Tourism Department for information.


Director & Addl. Secretary to Govt.

Memo No 6216 / TSM, Bhubaneswar, dtd 16.6.17

Copy forwarded to Chairman/ President, HRAO/ TAAO/ OTOA/ IATO (Odisha Chapter) for information.


Director & Addl. Secretary to Govt.

Memo No 6217 / TSM, Bhubaneswar, dtd 16.6.17

Copy forwarded to the Computer Cell of Tourism Department for information and necessary action. They are requested to upload the Notification in Tourism Department website for general information.


Director & Addl. Secretary to Govt.

OPERATIONAL GUIDELINES
REIMBURSEMENT OF ENTERTAINMENT TAX UNDER TOURISM
POLICY-2016

(Will be replaced after implementation of GST)

1. Short Title: - Operational guidelines for reimbursement of Entertainment Tax under provisions of Para 8.1.7 of Tourism Policy –2016.
2. Extent: - It shall extend to the whole of the State of Odisha.
3. Commencement: - It shall come into force prospectively from the date of issue of the operational guideline.
4. Terms and Expressions: -Terms and expressions used in this operational guideline, but not specifically defined / explained here, shall have the same meaning as in Tourism Policy –2016.
5. Definitions / Explanations
 - a) "Entertainment Tax" means the Tax payable under Odisha Entertainment Tax Act-2005.
6. **Policy Provisions:-**

Para- 8.1.7 of Tourism Policy, 2016.

 - a) New Multiplex Cinema hall of at least 3 screens with minimum capital investment of Rs.3.00 crores and above with modern projection system, sound system, air conditioning, shall be eligible for reimbursement of 100% of ET for a period of 5 years starting from the date of commencement of its operation.
 - b) Expansion & up-gradation of existing Multiplex and cinema hall shall not be eligible for reimbursement of entertainment tax under this policy
 - c) Similar benefit shall be extended to other eligible tourism projects like Public Aquarium, Aqua Park, Amusement Park etc.
7. **Eligibility:-**
 - a) New Multiplex Cinema hall of at least 03 Screens with minimum capital investment of Rs.3.00 crore & above with modern Projection system, Sound system, Air conditioner, where first fixed capital investment commences after the effective date of this IPR.

- b) Eligible units which has availed Entertainment Tax reimbursement under any scheme of the State Govt(GoO) or the Govt. of India (GoI) or Govt. Agencies or any Financial Institutions, it shall be eligible for the differential benefit only.
- c) The eligibility for this incentive shall be certified by OFDC and 100% reimbursement of Entertainment Tax to be allowed for five years from the date of commencement of operation/ from the date of commencement of operation after up gradation and modernization.
- d) Similar benefit shall be extended to other eligible tourism projects like Public Aquarium, Aqua Park, Amusement Park etc.

7.a. The terms "**set up**" mentioned in Clause-6.3 of the Tourism Policy means the date on which the approval of the Bank / Financial Institutions is received by the promoter for the project or the plan of the project is approved by the Local Development Authority. The applicant applying for incentives shall submit either of the two document as a proof of date of set-up

8 Time frame for filing application: -

- a) Application in the prescribed form received after the due date / incomplete in any respect shall be liable to be summarily rejected.
- b) Eligible units shall file its claim complete in all respect, **within One year** from the date of commencement of operation.

9 Special Single Window Clearance Committee (SSWCC) – SSWCC shall be the competent authority to sanction the claims of eligible Tourism Units.

10 The SSWCC shall go into merits of each case to decide whether the tourism unit qualifies for reimbursement of entertainment tax under the frame work of Tourism Policy, 2016 and will determine the quantum admissible to the Tourism unit.

11 The SSWCC shall discharge all other functions as may be necessary and subservient to the sanction and disbursement of subsidy under this scheme and shall regulate / monitor the implementation of this scheme.

12 Meetings of the Committee: The SSWCC may meet monthly or as per requirement.

13 Procedure:-


- a) **Eligible units** shall file application with Director Tourism in the prescribed form appended to this operational guideline at Annexure -'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure -'B'.

Copies of the documents as indicated in the checklist shall be self - attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory.

- b) On receipt of application, the acknowledgement as prescribed at Annexure-'C' shall be dispatched to the applicant / applicant unit duly signed by the authorized officer Department of Tourism on the day of receipt.
- c) Application for reimbursement of Entertainment Tax shall be submitted with requisite document along with copy of eligibility certificate issued by OFDC within the prescribed time limit. The entrepreneur shall approach OFDC for issue of such eligibility certificate on commencement of Operation and OFDC shall certify the eligibility in the format prescribed at annexure- "D" within 15 days, if found eligible.
- d) The eligibility certificate if not issued by OFDC, one set of application along with requisite documents will be send by authorised officers of DoT to OFDC and OFDC after examining the eligibility will return the application to Director Tourism with required certify the eligibility in the format prescribed at annexure- "D" if found eligible within 10days of receipt of application.
- e) Tourism Facilitation Cell shall verify the eligibility, working status & veracity of facts concerning the claim for reimbursement of Entertainment Tax and recommend one set of application with all requisite documents in the format prescribed at Annexure- "E" to Commercial Tax Authority under intimation to Director Tourism, Odisha **within 3days**.
- f) Commercial Tax Authority shall verify the actual Entertainment Tax received from the unit during the period of claim and certify the amount for reimbursement to the Director Tourism within 7 days from receipt application from Director Tourism in the format prescribed at Annexure - "F".
- g) After scrutiny of the proposal by the facilitation cell, the recommendation shall be placed before SSWCC for approval.
- h) Necessary sanction for reimbursement of Entertainment Tax shall be issued by the Director Tourism, Odisha in favour of the applicant unit in the Format prescribed at Annexure- G' within next **3days under intimation** to Commercial Tax authority/OFDC.
- i) In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit as early as possible or within 30 days of receipt of application by Director Tourism, Odisha in the format prescribed at Annexure – 'H'.

- 14 Disbursement- Disbursement of sanctioned amount for reimbursement of Entertainment Tax shall be made by **Director Tourism, Odisha**, the Disbursing Agency, within a period of 30 days subject to availability of budgetary provision.
15. **Recovery:-** The Reimbursement of Entertainment Tax and or any part thereof shall be **suspended** / recoverable with penal interest as decided by the authority on following events as per terms of undertaking made by the unit in the body of application form.
- I. If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or availed in excess of the reimbursement actually admissible for whatsoever reason
 - II. If the industrial unit goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of this incentive.
 - III. If eligibility of the unit ceases / discontinue during the period of this incentive.
16. **Miscellaneous :-**
- a. Department of Tourism/OFDC / Financer, jointly / single, may inspect the tourism unit, if felt necessary.
 - b. Tourism Unit shall furnish its audited financial statements and other periodical statements of each financial year to the Department of Tourism, Odisha during the period of incentives.
 - c) Cessation / discontinuation of eligibility during the incentive period may be reported to Department of Tourism by the entrepreneur.
 - d) Time limit prescribed in this guidelines are of working days only.
17. This has been concurred in by Finance Department and communicated vide their UOR No.603/SSM/F dated 01.05.2017.

By Order of Governor


(A. Ahuja)
Principal Secretary,
Tourism

**APPLICATION FOR REIMBURSEMENT OF ENTERTAINMENT TAX UNDER
TOURISM POLICY –2016.**

Application received after the due date / incomplete in any respect shall be liable for rejection
(Strike out whichever is not applicable)

M/s. _____

At/PO _____

Dist. _____

(Location of the Tourism Unit)

To

The Director Tourism,
Govt. of Odisha

Sub: Application for Reimbursement of Entertainment Tax under TOURISM
POLICY-2016.

Sir,

In accordance with the provisions laid down in Tourism Policy – 2016 and its operational guidelines, the claim is submitted with following particulars for reimbursement of Entertainment Tax under provisions enunciated at Para 8.1.7 of TOURISM POLICY-2016.

1	<u>Category of Unit</u> New Multiplex / Public Aquarium / Aqua Park / Amusement Park etc	:	
2	Address of Registered office	:	
3	Type of organization (Proprietorship/ Partnership / Co-operative / Private Limited/ Public Limited)	:	
4	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory	:	
5	Sanction Reference of Single Window Clearance Authority	:	
6	Employment generated	:	
7	Date of Commercial Operation	:	
8	Total Investment a. Land b. Civil Structure	:	

	c. Electrical Installation d. Furniture & Furnishing e. Plant & Machinery f. Others		
9	Means of Finance a. Internal sources b. Financial Institution c. Name of the Financial Institution d. Date of sanction of term loan e. Amount of term loan availed	:	
10	Registration Number & Date (issued by Commercial Tax Authority) a. Admission fees & tax collection authorization certificate under Odisha Entertainment Act, 2006	:	
11	Certificate granted by District Administration to New Multiplex Cinema	:	
12	Period of Reimbursement of Entertainment tax requested	:	
13	Reimbursement of entertainment tax availed from GoO / GoI / Govt. Agencies/Financial Institution earlier. Mention the period & quantum of benefit availed.	:	
14	Differential benefit claimed (mention details of claim)	:	
15	Bank Account No	:	
16	IFSC & MICR Code of the Bank	:	

I Sri _____ S/o _____ at present _____ (designation) of M/S _____ (name of the unit / enterprise) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha Industrial Policy –2016 and its operational guidelines.

I hereby undertake to repay / surrender the incentives or any part thereof availed with penal interest as decided by the authority-

- I. If the information furnished is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or availed in excess of the reimbursement actually admissible for whatsoever reason.
- II. If the industrial unit goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of this incentive.
- III. If eligibility of the unit ceases / discontinue during the period of this incentive.

I hereby certify that this enterprise / unit has not applied / availed the incentive claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby certify that reimbursement of Entertainment Tax claimed here is **exclusively on exhibition of Cinema by the Multiplex Cinema Hall & other eligible Tourism Projects as per clause 8.1.7 of Tourism Policy.**

I hereby undertake to furnish its audited Financial statements and other periodical statements of each financial year to the Department of Tourism, Odisha during the period of incentive.

Copies of relevant documents in support of information / facts furnished above are enclosed herewith.

Signature of the Proprietor / Managing Partner /
Managing Director / Authorised Signatory of
M/s -----

Date-

CHECK LIST

Copies of documents to be attached with the application shall be self-attested by

Proprietor / Managing Partner/Managing Director / Authorized Signatory

(Strike out whichever is not applicable)

1	Entrepreneurs Memorandum- I / Entrepreneurs Memorandum- II / IEM / Industrial License / TOURISM POLICY No.
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association) under Company Act-1956
4	Certificate of eligibility issued by OFDC in favour of New Multiplex Cinema Hall
5	Approved DPR / Project Profile / Scheme –as the case may be for New Multiplex Cinema Hall
7	Certificate on Date of Operation in case of New Multiplex Cinema Hall /
8	Admission fees & Tax collection authorization certificate under Odisha Entertainment Tax Act, 2005
9	Certificate granted by District Administration to New Multiplex Cinema Hall /
10	Term loan sanction order of OSFC / Banks / FI (New Multiplex Cinema Hall
11	Quantum & period of reimbursement of Entertainment Tax / Reimbursement of Entertainment Tax availed from GoO / Gol / Govt. Agencies / Financial Institution earlier / undertaking on non-availment of reimbursement of Entertainment Tax / Reimbursement of Entertainment Tax availed from GoO / Gol / Govt. Agencies / Financial Institution earlier as applicable

Annexure –C
(FOR OFFICE USE)

OFFICE OF THE DIRECTOR TOURISM, GOVT.OF ODISHA,
BHUBNESWAR

Letter No.----- / Date-----

Acknowledgement

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for ----- under the provisions of TOURISM POLICY–2016 and its operational guidelines along with documents mentioned below from M/s----- At/PO----- Dist. ___ on dt.-----through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer /
Director Tourism
with seal & date-----

Annexure –C
(TO BE DISPATCHED TO THE APPLICANT)

OFFICE OF THE DIRECTOR TOURISM, GOVT.OF ODISHA,
BHUBNESWAR

Letter No.----- / Date-----

Acknowledgement

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for -----
----- under the provisions of TOURISM POLICY–2016 and its
operational guidelines along with documents mentioned below from M/s-----
----- At/PO-----Dist. _____ on dt.-----through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of authorized officer /

Director Tourism

with seal & date-----

OFFICE OF THE MANAGING DIRECTOR,
ODISHA FILM DEVELOPMENT CORPORATION,
Buxibazar, Cuttack (Strike out whichever is not applicable)

No----- Date -----

Certificate of Eligibility

This is to certify that M/s. _____ At/PO _____ Dist. _____
_____ (Location of the new Multiplex Cinema Hall / bearing EM- II / IEM No--
----- Date----- is a new Multiplex Cinema Hall

having ----- Screens (at least 03 Screens)with modern Projection system, Sound system, Air conditioner. It has commenced the first fixed capital investment on----- (after the effective date- ----) and the capital investment amounts to Rs. -----crores,(minimum capital investment of Rs.3.00 crore & above)

It is a working unit and eligible for 100% reimbursement of Entertainment Tax (ET)

starting from the date of its commissioning / operation ----- (date) under the provisions of TOURISM POLICY-2016.

Signature

Date

Managing Director,
OFDC

Annexure- E

**OFFICE OF THE DIRECTOR TOURISM, GOVT.OF ODISHA,
BHUBNESWAR**

Letter No.----- / Date-----

(Strike out whichever is not applicable)

From

Director Tourism

To

The DCCT / ACCT,
In charge of Circle,

Sub:- Recommendation of Application of M/s ---- for reimbursement of Entry Tax
under TOURISM
POLICY-2016.

Sir,

M/s ----- At----- PO----- Dist----- bearing EM -II / IEM-II
No----- Dt----- has commenced operation on ----- and has made
application in the prescribed format with requisite documents on dt. -----
for reimbursement of Entertainment Tax under the provisions of TOURISM POLICY-
2016 and its operational guidelines.

The IPR applicability of the unit, working status & veracity of facts concerning
the claim for reimbursement of Entertainment Tax has been verified and found that
the unit is entitled for 100% reimbursement of Entertainment Tax for a period of five
years as a new unit / existing Cinema Hall upgraded to a multiplex and modernized
under the provisions TOURISM POLICY-2016.

The captioned unit has undertaken to have availed / not availed
reimbursement of Entertainment Tax / Reimbursement of Entertainment Tax availed
from GoO / GoI / Govt. Agencies / Financial Institution earlier to the extent ofRs. ----
---- / ---- % / for ----- years. The differential of benefit comes to ----- .

One set of application in the format prescribed with all requisite documents are furnished herewith for issue of Certificate for reimbursement of Entertainment Tax if any in favour of captioned unit.

Yours faithfully,

Encl . 1.

2.

3.

Director Tourism

Memo No. _____ / dated _____ / Copy to the Director of Industries,
Odisha, Cuttack for information & necessary action.

Director Tourism

Annexure-F

OFFICE OF THE DEPUTY / ASST. COMMISSIONER OF COMMERCIAL TAXES

Letter no----- Date-----

(Strike out whichever is not applicable)

Certified that Sri/ Smt.....proprietor/ partner/ Managing
Director of M/s.....Regn. No.....has paid
Entertainment Tax of Rs.....(in words) Rupees
.....for tax period fromto.....

Signature of Commercial Tax Officer
In charge of Circle
With Seal & date

Annexure-G

OFFICE OF THE DIRECTOR TOURISM, GOVT.OF ODISHA,
BHUBNESWAR

(Strike out whichever is not applicable)

Sanction Order

Order No. _____ / Date: _____

1. Sanction is hereby accorded for hundred percent reimbursement of ET paid / differential benefit / for Rs. _____ In words (Rupees _____) only for the period from _____ to _____ i.e. (mention period) (From the date of commercial operation to the end of 1st financial year / 2nd Financial Year / 3rd Financial Year / 4th Financial Year / 5th Financial Year

between the 1st Financial Year) Financial Year in favour of M/s. _____
At: _____ PO: _____ Dist.: _____ under provisions of Para 8.1.7 of
TOURISM
POLICY,2016

2. The amount sanctioned here is within / equal to the net Entertainment tax paid.
3. Further, the benefit is applicable only Entertainment Tax paid towards New Multiplex Cinema hall satisfying the eligibility criteria.
4. The eligibility for this incentive has been duly certified by OFDC in favour of the captioned unit.

Director Tourism, Odisha

Memo No. _____ Dt. _____ Copy forwarded to Sri
_____ Proprietor / Mg Partner / Mg Director / Authorized Signatory of M/s-----
----- At: _____ PO _____ Dist.: _____ for information.

Director Tourism, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Commissioner, Commercial Taxes, Odisha, Cuttack / Deputy / Assistant Commissioner of Commercial Taxes _____ for information & necessary action.

Director Tourism, Odisha

Memo No. _____ Dt. _____

Copy forwarded to Secretary to Government, Industries Department / MSME Department for information.

Director Tourism, Odisha

OFFICE OF THE DIRECTOR TOURISM, GOVT.OF ODISHA,
BHUBNESWAR

Letter No.----- / Date-----

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

At _____

PO _____

Sub-Division _____

Dist. _____

(Location of the Industrial Unit)

Sir,

This is to inform that your application for -----
-----filed on dt. _____ under TOURISM POLICY-2016 is rejected due to
following
reasons.

(Specify the reasons)

- 1.
- 2.
- 3.
- 4.

Director Tourism
with seal & date-----.