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**(PÀÄðlPÀgÁdÄ¥ÀæzÀ¢ÁAPÀ7£Ï ¸ÉÉÆÃgï 2017, ¨ÁUÀ IV, ¥ÀÄl ¸ÀASÉ722-723)**

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**MINISTRY OF LAW AND JUSTICE**

**(Legislative Department)**

*New Delhi, the* 1*st July,* 2017/*Ashadha* 10, 1939 *(Saka)*

THE PUNJAB MUNICIPAL CORPORATION LAW (EXTENSION TO CHANDIGARH) AMENDMENT ORDINANCE, 2017

No. 2 of 2017

*Promulgated by the President in the Sixty-eighth Year of the Republic of India.*

An Ordinance further to amend the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994.

Whereas the goods and services tax is to be introduced in the country with effect from 1st July, 2017;

And whereas entertainment tax and entertainment duty have been levied by the Central Government in the Union territory of Chandigarh under the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994;

And whereas by the Constitution (One Hundred and First Amendment) Act, 2016, entry 62 of List-II-State List of the Seventh Schedule to the Constitution has been amended to levy taxes on entertainments and amusements to the extent levied and collected by a Panchayat or Municipality or a Regional Council or a District Council;

And whereas the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, is required to be suitably amended to empower the Municipal Corporation of Chandigarh to levy and collect taxes on entertainments and amusements in light of the said amendments;

And whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

**1.** (*1*) This Ordinance may be called the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017.

(*2*) It shall come into force at once.

Amendment of section 90.

**2.** In the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, in section 90,— 45 of 1994.

(*i*) In sub-section (*1*),—

(*a*) In clause (*e*), the word "and" occurring at the end, shall be omitted;

(*b*) After clause (*f*), the following clauses shall be inserted, namely:—

"(*g*) a tax under the Punjab Entertainment Tax (Cinematograph shows) Act, 1954, as applicable to the Union territory of Chandigarh to be collected from the proprietor of the premises where a public cinematograph exhibition is held within the local area of the city; and

(*h*) a tax under the Punjab Entertainments Duty Act, 1955, as applicable to the Union territory of Chandigarh to be collected from every person admitted to an entertainment within the local area of the city.";

(*ii*) in sub-section (*6*), clauses (*d*) and (*e*) shall be omitted.

PRANAB MUKHERJEE,
*President.*

**DR. G. NARAYANA RAJU,**
***Secretary to the Govt. of India.***

**P.R. 73**
**SC - 20**

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