

THE MYSORE BETTING TAX (KARNATAKA AMENDMENT) ACT, 1980.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Amendment of section 2.
3. Amendment of section 11.
4. Insertion of new sections 12, 13 and 14.
5. Repeal and savings.

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STATEMENT OF OBJECTS AND REASONS

Act 22 of 1980.- 1. It has come to the notice of Government that some persons not being licensed book-makers, are purchasing as Turf Commission Agents either by receiving bets from the public or by purchasing tickets on behalf of public in respect of horses running in horse races or in respect of riders of such horses out-side the premise of the licensed race courses at Bangalore and Mysore, and are thereby depriving Government of huge amounts of betting tax.

2. The Bangalore Turf Club and the Commissioner of Police, Bangalore have brought to the notice of the Government that it is necessary to prohibit the functioning of private Turf Commission Agents by suitably amending the Betting Tax Act, 1932. Since the Bangalore Summer Meeting commenced from 16th May 1980 and the Summer Meetings are expected to give more revenue by way of betting tax receipts an Ordinance was promulgated on 23rd My 1980 to check the malpractices and fraudulent acts by private Turf Agencies. A Notification has also been issued under sub-section (2) of section 1 of the Mysore Betting Tax (Karnataka Amendment) Ordinance, 1980 (Karnataka Ordinance No. 2 of 1980) appointing the 23rd day of May 1980 as the date on which the said Ordinance shall come into force. It is necessary to replace the Ordinance by introducing a Bill in this regard, so as to amend the Mysore Betting tax Act, 1932 (Mysore Act IX of 1932).

3. Hence this Bill.

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KARNATAKA ACT No. 22 OF 1980.

(First published in the Karnataka Gazette Extraordinary on the Twenty-first day of July, 1980)

THE MYSORE BETTING TAX (KARNATAKA AMENDMENT) ACT, 1980.

(Received the assent of the Governor on the Nineteenth day of July, 1980)

An Act further to amend the Mysore Betting Tax Act, 1932.

WHEREAS it is expedient further to amend the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932);

BE it enacted by the Karnataka State Legislature in the Thirty-first year of the Republic of India as follows :-

1. Short title and commencement.- (1) This Act may be called the Mysore Betting Tax (Karnataka Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the twenty-third day of May, 1980..

2. Amendment of section 2.- In section 2 of the Mysore Betting Tax, 1932 (Mysore Act No. IX of 1932) (hereinafter referred to as the principal Act), after clause (6), the following clause shall be inserted, namely:-

"(7) 'turf commission agent' means any person other than a licenced bookmaker, who,-

(i) receives bets from the public in general; or

(ii) purchases tickets on behalf of others; or

(iii) makes bets on behalf of others;

for commission or remuneration in respect of any horse, mare or gelding run in a horse-race or in respect of a rider of any such horse, mare or gelding."

3. Amendment of section 11.- In section 11 of the principal Act, in sub-section (2),-

(1) after the words "and not otherwise provided for in sub-section (1)", the words and figures "or section 12" shall be inserted; and

(2) the Explanation shall be omitted.

4. Insertion of new sections 12, 13 and 14.- After section 11 of the principal Act, the following sections shall be inserted, namely:-

"12. Functioning as turf commission agents prohibited.- (1) After the appointed day no person shall carry on the business or vocation of, or act or function as, a turf commission agent.

(2) Any person who contravenes or attempts to contravene or abets the contravention of the provisions of sub-section (1) or any rule made to carry out the purposes of the said sub-section shall, on conviction, be punishable, with rigorous imprisonment for a term which may extend to three years and shall also be liable to fine which may extend to five thousand rupees.

Explanation.- In this section "appointed day" means the date of commencement of the Mysore Betting Tax (Karnataka Amendment) Act, 1980.

13. Offences by companies.- (1) If the person committing an offence under this Act is a company, every person who, at the time the offence was committed was in charge of and was responsible to the company for the conduct of the business of the company

as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.- For the purposes of this section,-

(a) 'company' means a body corporate and includes a firm or other association of individuals, and

(b) 'director' in relation to a firm means a partner in the firm.

14. Protection of action taken in good faith.- No suit, prosecution or other legal proceeding shall lie against the Government or any authority or officer of the Government or any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made thereunder."

5. Repeal and savings.- (1) The Mysore Betting Tax (Karnataka Amendment) Ordinance, 1980 (Karnataka Ordinance No. 2 of 1980) is hereby repealed.

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

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