

THE KARNATAKA RACE COURSES LICENSING ACT, 1952
(KARNATAKA ACT NO.VIII OF 1952)

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**THE ¹[KARNATAKA]¹ RACE COURSES LICENSING
ACT, 1952**

(Received the assent of His Highness the Maharaja on the Twenty-first day of February, 1952)

(As amended by Act No.7 of 1974 and 15 of 2011)

An Act to provide for the licensing of race courses in the State of ¹[Karnataka]¹ except Bellary District.

Whereas, it is expedient to make provision for the licensing, regulation, control and management of horse-racing on race courses and all matters connected therewith in the State of ¹[Karnataka]¹ except Bellary District.

1. Substituted by Act 15 of 2011 w.e.f 01.04.2011

It is hereby enacted as follows.-

1. Short title, extent and commencement.- (1) This Act may be called the ¹[Karnataka]¹ Race Courses Licensing Act, 1952.

¹[(2) It extends to the whole of the State of Karnataka]¹

1. Substituted by Act 15 of 2011 w.e.f 01.04.2011

(3) It shall come into force at once.

2. Definitions.- In this Act.-

(1) **“Government”** means the State Government;

(2) **“Horse-race”** means any race in which any horse, mare or gelding runs, or is made to run, in competition with any other horse, mare or gelding for any prize of whatsoever nature or kind, or for any bet or wager made or to be made in respect of any such horse, mare or gelding or the riders thereof, and at which more than twenty persons shall be present;

(3) **“Licence”** means a license granted under Section 4 of this Act;

(4) **“Licensee”** means a person licensed under Section 4 of this Act;

(5) **“Permit”** means a permit granted to a book-maker under sub-section (4) of Section 4 of this Act;

(6) **“Prescribed”** means prescribed by rules made under this Act;

(7) **“Race Course”** means any ground on which a horse race can be held.

3. Prohibition of horse-racing on unlicensed race courses.- No horse race shall be held save on a race course for which a licence for horse racing granted in accordance with the provisions of this Act, is in force.

4. Licences for horse-racing.- (1) The owner, lessee or occupier of any race course may apply to the Government for a license for horse racing on such race course ¹[or for arranging for wagering or betting in such race course on a horse race run on some other race course either within the State or outside the State.]¹

1. Deemed to have been inserted by Act 7 of 1974 w.e.f 29.11.1973

(2) The Government may withhold such license or grant it subject to such conditions and for such period as they may think fit.

(3) In particular and without prejudice to the generally of the foregoing power, such conditions may provide for.-

(a) the payment of a licence fee;

(b) the maintenance of such accounts and furnishing of such returns as are required by the Betting Tax Act, 1932;

(c) the amount of stakes which may be allotted for different kinds of horses;

(d) the measures to be taken for the training of person to become Jockeys;

(e) the measures to be taken to encourage Indian bred horses and Indian Jockeys;

(f) the inclusion or association of such persons as the Government may nominate as Stewards or members in the conduct and management of horse-racing;

(g) the utilisation of the amount collected by the licensee in the conduct and management of horse-racing;

(h) such other matters connected with horse-racing and the maintenance of the race course for which, in the opinion of the Government, it is necessary or expedient to make provision in the licence.

(4) The Government may, by such licence, authorize the licensee to grant, subject to such conditions as may be specified by the Government in such

licence, a permit to an book-maker for such period not exceeding the period of the licence granted to the licensee as the licensee may think fit.

(5) The Government may, at any time, suspend, cancel, or modify any of the conditions specified in, any licence or permit.

(6) The grant, cancellation or modification of any license shall be published in the Karnataka Gazette.

5. Penalty for taking part in horse race on unlicensed race-course.-

Whoever takes part in any horse race on any race course for which no licence is granted or for which a license granted in accordance with the provisions of Section 4 is not in force, shall be punishable with fine which may extend to five hundred rupees.

6. Penalty for owner, etc., allowing racing on unlicensed race-courses.- If any horse race is held on any race course for which a licence has not been granted or for which a licence granted is not in force, any person being the owner, lessee or occupier of such race-course, shall be punishable with fine which may extend to one thousand rupees.

7. Penalty of contravening conditions of license.- (1) If any person to whom a licence has been granted contravenes any of the conditions subject to which such licence was granted, such person shall, without prejudice to any action that may be taken by the Government under sub-section (5) of Section 4, be punishable with fine which may extend to one thousand rupees.

(2) If any person to whom a permit has been granted by a licensee contravenes any of the conditions subject to which such permit was granted, he shall without prejudice to any action that may be taken by the Government under sub-section (5) of Section 4, be punishable with fine which may extend to one thousand rupees.

8. Saving of Orders.- The granting, refusing or cancellation of a license and the conditions subject to which a license or permit is granted shall be within the discretion of the Government and shall not be liable to be called in question in any Court.

9. Cognizance of offences under the Act.- (1) No Court inferior to that of a Magistrate of the First class, shall try any offence under this Act and no person shall be prosecuted under this Act except with the previous sanction of the Government.

(2) All offences under this Act shall be compoundable.

10. Exemption.- The Government may, by general or special order published in the Mysore Gazette exempt any horse race from the operation of this act.

11. Power to make rules.- (1) The Government may, by notification in the Mysore Gazette, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:-

(i) the form and manner in which applications for licenses are to be made;

(ii) the fees payable ¹[for such licenses]¹

(iii) the period for which such licenses are to be granted;

(iv) the renewal, modification and cancellation of licenses.

1. Deemed to have been substituted by Act 7 of 1974 w.e.f 29.11.1973

¹[12. ~~xxx~~]¹

¹[13. ~~xxx~~]¹

¹[14. ~~xxx~~]¹

1. Omitted by Act 15 of 2011 w.e.f 01.04.2011

¹[**SCHEDULE**
xxx]¹

1. Omitted by Act 15 of 2011 w.e.f 01.04.2011

**THE MYSORE BETTING TAX AND RACE COURSES LICENSING
(KARNATAKA AMENDMENT) ACT, 1974**

KARNATAKA ACT NO.7 OF 1974

(First published in the Karnataka Gazette, Extraordinary, on the Sixth day of April, 1974)

(Received the assent of the Governor on the Sixth day of April, 1974)

An Act further to amend the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932) and the Mysore Race Courses Licensing Act, 1952 (Mysore Act VIII of 1952).

WHEREAS it is expedient further to amend the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932) and the Mysore Race Courses Licensing Act, 1952 as in force in the Mysore Area for the purposes hereinafter appearing ;

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

1. Short title and commencement.- (1) This Act may be called the Mysore Betting Tax and Race Courses Licensing (Karnataka Amendment), Act, 1974.

(2) It shall be deemed to have come into force on the twenty-ninth of November 1973.

2. Amendment of Mysore Act IX of 1932.- In the Mysore Betting Tax Act 1932 (Mysore Act IX of 1932) in sub-section (1) of section 6, after the words "on any race", the words "wherther run on the same race course or on any other race course either within the State or outside the State" shall be inserted.

3. Amendment of Mysore Act VIII of 1952.- In the Mysore Race Courses Licensing Act, 1952 (Mysore Act VIII of 1952),-

- (1) in sub-section (1) of section 4, after the words ":for horse racing on such race course", the words "or for arranging for wagering or betting in such race course on a horse race run on some other race course either within the State or outside the State" shall be inserted;
- (2) in clause (ii) of sub-section (2) of section 11, for the words "for such a license", the words "for such licenses" shall be substituted.

KARNATAKA ACT NO. 15 OF 2011

(First Published in the Karnataka Gazette Extra-ordinary on the nineteenth day of March, 2011)

THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2011

(Received the assent of the Governor on the seventeenth day of March, 2011)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty second year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2011.

(2) It shall come into force with effect from the First day of April, 2011.

2. Amendment of Mysore Act IX of 1932.- In the Betting Tax Act, 1932 (Mysore Act IX of 1932),-

(1) in section 1, for sub-section (2), the following shall be substituted, namely:-

“(2) It extends to the whole of the State of Karnataka.”

(2) for section 3-A, the following shall be substituted, namely:-

“3-A. Payment of totalisator tax by way of composition.- Notwithstanding anything contained in section 3, but subject to such conditions as may be prescribed, the State Government may, if a licensee so elects, accept in lieu of the totalisator tax payable under section 3 during any year, by way of composition, in respect of a licensee in Bangalore City at the rate of eight percent of the total amount of moneys paid into the totalisator and in respect of a licensee in Mysore City at the rate of four percent of the total amount of moneys paid into the totalisator.”

(3) sections 12, 13 and 14, as existed before the Mysore Betting Tax (Karnataka Amendment) Act, 1980 (Karnataka Act 22 of 1980) shall be omitted.

3. Amendment of the Mysore Act VIII of 1952.- In the Mysore Race Courses Licensing Act, 1952 (Mysore Act VIII of 1952),-

(1) in the Title, long title and preamble, for the word “Mysore”, the word “Karnataka” shall be substituted; and

(2) in section 1,-

(i) in sub-section (1), for the word “Mysore”, the word “Karnataka” shall be substituted;

(ii) for sub-section (2), the following shall be substituted, namely:-

“(2) It extends to the whole of the State of Karnataka.”.

(3) sections 12, 13 and 14 and the Schedule shall be omitted.

4. Amendment of Karnataka Act 30 of 1958.- In the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958),-

(1) in section 2,-

(i) after clause (a), the following shall be inserted, namely:-

“(aa) **“Additional Commissioner”** means the Additional Commissioner of Commercial Taxes appointed under the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) or the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004); ”

(ii) clause (da) shall be omitted;

(2) in section 5,-

(i) after the words “with the previous approval of the State Government”, the words “ or the Commissioner or any officer authorised by the State Government or the Commissioner” shall be inserted;

(ii) for the words “as may be specified by the State Government”, the words “as may be prescribed or specified by the State Government” shall be substituted.

(iii) in the proviso, after the words “the State Government”, the words “ or the Commissioner or any officer authorised by the State Government or the Commissioner” shall be inserted.

(3) in section 6-A,-

(i) in the title, for the word “Returns”, the words “Submission of returns and furnishing of information” shall be substituted.

(ii) after sub-section (1-A), the following shall be inserted, namely:-

“(1-B) Every proprietor of a cinema theatre belonging to a specified class as may be notified by the Commissioner shall enter in the website, particulars of each cinematograph show within such time as may be specified in the notification.”

(4) after section 8-C, the following shall be inserted, namely:-

“8-CC. Revision by the Additional Commissioner.- (1) The Additional Commissioner may on his own motion call for and examine the record of any order passed or proceeding recorded under this Act and if he considers that any order passed therein by any officer, who is not above the rank of a Joint Commissioner, is erroneous in so far as it is prejudicial to the interest of the revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify,

including an order enhancing or modifying the assessment, or canceling the assessment or directing a fresh assessment.

(2) The Additional Commissioner shall not exercise any power under sub-section (1), if.-

- (a) the time for appeal against the order has not expired;
- (b) the matter has been subject to an appeal under Section 8-E or a revision in the High Court; or
- (c) more than four years have expired after the passing of the order sought to be revised.

Provided that in the case of an order passed by the Appellate Authority under Section 8-E allowing the appeal preferred in full, the condition specified in clause (a) shall not apply.

(3) Notwithstanding anything contained in sub-section (2), the Additional Commissioner may pass an order under sub-section (1), on any point which has not been raised and decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred to in clause (c) of that sub-section, whichever is later.

(4) Every order passed in revision under sub-section (1) shall, subject to the provisions of Section 8-D be final.

(5) If the order passed or proceedings recorded by the Additional Commissioner, involves an issue on which the High Court has given its decision adverse to the revenue in some other proceedings and an appeal to the Supreme Court against such decision of the High Court is pending, the period spent between the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period referred to in clause (c) of sub-section (2).

(6) In computing the period of limitation for the purpose of sub-section (2), any period, during which any proceeding under this Section is stayed by an order or injunction of any court, shall be excluded.

(7) For the purposes of this Section, 'record' shall include all records relating to any proceedings under this Act available at the time of examination by the Additional Commissioner."

(5) Section 10A shall be omitted.

5. Amendment of Karnataka Act 35 of 1976.- In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), in section 5,-

(1) after sub-section (1), the following proviso shall be inserted, namely:-

“Provided that the Commissioner may notify the website in which an application for registration shall be made electronically in the manner specified in the said notification.”

(2) after sub-section (2), the following proviso shall be inserted, namely:-

“Provided that the Commissioner may notify the website in which an application for enrolment shall be made electronically in the manner specified in the said notification.”

6. Amendment of Karnataka Act 22 of 1979.- In the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979),-

(1) in section 2, after clause (1-C), the following shall be inserted, namely:-

“(1-D) **“Additional Commissioner”** means the Additional Commissioner of Commercial Taxes appointed under the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) or the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004); ”

(2) in section 4-A, after sub-section (1), the following proviso shall be inserted, namely:-

“Provided that the Commissioner may notify the website in which an application for registration shall be made electronically in the manner specified in the said notification.”

(3) in section 10,-

(i) in the title for the words “Joint Commissioner and ”, the words and punctuation mark “Joint Commissioner, Additional Commissioner and ” shall be substituted;

(ii) after sub-section (1), the following shall be inserted, namely:-

“(1-A) The Additional Commissioner may of his own motion, call for and examine the record of any order passed or proceedings recorded under the provisions of this Act by any officer, who is not above the rank of a Joint Commissioner, for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceeding insofar as it is prejudicial to the interest of revenue, and pass such orders with reference thereto as he thinks fit.”

(iii) in sub-section (2), for the words “Joint Commissioner”, the words “Additional Commissioner” shall be substituted;

(iv) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, figures and letter “sub-sections (1), (1-A) and (2) ” shall be substituted;

- (v) in sub-section (4), for the words, brackets and figures “sub-section (1) or (2)”, the words, brackets, figures and letter “sub-section (1), (1-A) or (2)” shall be substituted;
- (vi) in sub-section (6), for the words, brackets and figures “sub-section (1)”, the words, brackets, figures and letter “sub-section (1) or (2)” shall be substituted.
- (vii) in the Explanation I, for the words “the Joint Commissioner”, the words “the Additional Commissioner or the Joint Commissioner” shall be substituted.

(4) for section 12-A, the following shall be substituted, namely:-

“12-A. Power of State Government to exempt or reduce tax or permit payment of composition amount.- The State Government may, if in its opinion, it is necessary in the public interest so to do, by notification and subject to such restrictions and conditions and for such period as may be specified in the notification,-

- (a) exempt or reduce the tax payable under this Act in respect of specified class of hotels, marriage halls, clubs and hospitals; and,
- (b) permit payment of an amount by way of composition in lieu of the tax payable under this Act in respect of specified class of hotels.”

7. Amendment of Karnataka Act 27 of 1979.- In the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979),-

(1) in section 4, in sub-section (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the Commissioner may notify the website in which an application shall be made electronically.” ;

(2) in section 18-B,-

(i) in sub-section (1), for the word, figure and letter “Section 28-A”, the words, figures and letter “Section 28-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) or sub-section (3) of Section 53 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004)” shall be substituted;

(ii) for the Explanation at the end, the following shall be substituted, namely:-

“Explanation.- In case where a vehicle owned by a person is hired for transportation of goods by some other person including a transporting or any other similar agency, both the persons shall for the purposes of this Section, be deemed to be the owner of the vehicle, and shall be jointly and severally liable to pay any amount of tax or penalty payable.”

8. Repeal of certain enactments.- The enactments specified in the Schedule below, as in force in the Belgaum, Gulbarga and Mangalore and Kollegal Areas of the State are hereby repealed.

SCHEDULE

(see section 3)

Sl. No.	Year of Enactment	No. of Enactment	Name of Enactment	Area where the enactment is in force
(1)	1912	III	The Bombay Race-Courses Licensing Act	Belgaum Area
(2)	1358F	LI	The Hyderabad Horse Racing and Betting Tax Regulation 1358F	Gulbarga Area
(3)	1925	VI	The Bombay Betting Tax Act	Belgaum Area
(4)	1935	XX	The Madras Betting Tax Act	Mangalore and Kollegal Area

By Order and in the name of the Governor of
Karnataka

G.K. BOREGOWDA

Secretary to Government,
Department of Parliamentary Affairs and Legislation