

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते  
*Extraordinary*  
Published by Authority

SRAVANA 31]

TUESDAY, AUGUST 22, 2017

[SAKA 1939

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
Revenue

**NOTIFICATION**

No. 1482-F.T.

Dated, Howrah, the 21st day of August, 2017.

In order to give relief to the regional film industry due to revision in the tax rates on implementation of the Goods and Services Tax from 1st July, 2017, the State Government has decided to give rebate on Cinema Tickets for exhibition of Regional Films, i.e. films in Bengali, Nepali and Santhali languages. It has also been decided that the owner of the cinema hall or multiplex where such regional films are exhibited will get the refund of the State rebate amount by way of State Assistance. For such purpose the relevant scheme specifying the conditions and modalities of such State Assistance are formulated as below.

(1) **Name of the Scheme:**

The Scheme may be called the West Bengal State Assistance for Regional Films Scheme, 2017.

(2) **Scope and Eligibility:**

The owner of a cinema hall or multiplex who is liable to pay tax under the West Bengal Goods and Services Tax Act, 2017 shall be eligible for the State Assistance under this scheme in respect of sale of tickets for exhibition of a regional film, i.e. film in Bengali, Nepali or Santhali language, in a cinema hall or multiplex in West Bengal from 01.07.2017 onwards, subject to the following conditions:

- (a) The assistance will be equal to the amount of State rebate @7% for cinema tickets with basic price upto Rs. 100/- and @12% for tickets with basic price above Rs. 100/-, where such basic price of ticket is excluding the GST elements.
- (b) The benefit of State rebate in full should have been passed on to the purchaser of cinema ticket at the time of sale of such ticket by specifically showing the State rebate amount on the ticket itself and it should not have been collected from the purchaser.

(3) **Procedure of granting State Assistance:**

- (a) The owner of a cinema hall or multiplex shall apply online in the annexed format through the website [www.wbaitax.gov.in](http://www.wbaitax.gov.in) for the assistance for exhibition of such regional films during a particular English calendar month to the Commissioner, Agricultural Income Tax, West Bengal within 30 days from the end of the month or within such further time as may be allowed.
- (b) A paper copy of the online application shall be submitted to such authority along with such documents as the Commissioner, Agricultural Income Tax, West Bengal may specify and the verification for such purpose shall be done within 15 days from the date of submitting such paper copy of application and specified documents.
- (c) The amount of State assistance as found admissible under this Scheme on verification of the application shall be given by way of direct credit to the applicant's bank account.
- (d) If it is found that State assistance has been given for any period in excess of the admissible amount under this Scheme, then the excess amount may be adjusted with the State assistance for any subsequent period, or if there is no further claim of State assistance, it may immediately be recovered from the owner concerned.
- (e) The Commissioner, Agricultural Income Tax, West Bengal may specify such other modalities as may be necessary for effective implementation of the Scheme.

**APPLICATION UNDER THE WEST BENGAL STATE ASSISTANCE  
FOR REGIONAL FILMS SCHEME, 2017**

To

.....  
I / We hereby apply for Assistance under the West Bengal State Assistance for Regional Films Scheme, 2017 and the relevant particulars are furnished below:

1. Name of the Owner of the Cinema Hall/Multiplex:								
2. Name(s) of the Cinema Hall/Multiplex:								
3. Address of the Cinema Hall/Multiplex:								
4. GSTIN:								
5. Assistance for the month ending on [DDMMYYYY]								
6. Statement of tickets sold for exhibition of regional films in West Bengal during the month:								
Name of the Cinema Hall/Multiplex	Name of film exhibited	Language of film exhibited	Number of shows during the month	Basic Price of each ticket [excluding GST] (Rs.)	Total Number of tickets sold at the basic price	Total value of tickets sold (Rs.)	Total SGST payable on such supply (Rs.)	State Assistance claimed @ 7% / 12% (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7) [(5) X (6)]	(8)	(9)
				TOTAL:-				

7. Total value of supplies by exhibition of films during the period (Rs.)

8. Are there supplies under same GSTIN other than by exhibition of films ? [Put  $\checkmark$ ]

 YES

 NO

9. The particulars of the GST return for the relevant period are as follows:

Date of submission of FORM GSTR - 3		Acknowledgement Number	
Central GST output liability (Rs.)		WBGST output liability (Rs.)	
Net WBGST liability (Rs.)		WBGST paid (Rs.)	

10. Details of Bank Account where the State assistance amount will be credited :

Name of Bank	Branch	IFS Code	Account Number

I, ..... [Full Name], do hereby declare that the particulars furnished hereinabove are true and correct to the best of my knowledge and belief.

Date:

Signature of owner of the Cinema Hall/Multiplex  
or his Authorised Signatory

By order of the Governor,

H.K. DWIVEDI, IAS

*Principal Secretary to the Government of West Bengal.*