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Service Level Agreement for grant of Tax Collection Authorization Certificate under Delhi Entertainment & Betting Tax Act, 1996.

1. About Service Level Agreement (e-SLA)

"This is a Service Level Agreement (SLA) between the Department of Excise, Entertainment and Luxury Tax, Government of National Capital Territory of Delhi (Hereinafter known as Department) and Cable Operator for grant of Tax Collection Authorization Certificate under Delhi Entertainment & Betting Tax Act, 1996.
This will come into effect from **16/09/2011**."

2. Purpose of e-SLA :-

"This e-SLA is meant to bring accountability and responsiveness on the part of the Department vis-à-vis the Cable Operator as defined under Section 2(h) of Delhi Entertainment & Betting Tax Act, 1996 for grant of Tax Collection Authorization Certificate under Section 18 of Delhi Entertainment & Betting Tax Act, 1996 aiming at time bound delivery mechanism along with penalty applicable on Department for compensating the Cable Operator on failure/delay in the said service."
This e-SLA is aimed at bringing accountability between Cable Operator - Entertainment Tax Department relationship for achieving consumer satisfaction and functional efficiency.

3. Steps/process involved in the delivery of Tax Collection Authorization Certificate under the Delhi Entertainment & Betting Tax Act, 1996 :-

A. Prior to registration application:

No proprietor (Cable Operator) of a Cable Television network or video cinema or DTH Operator shall provide entertainment unless he obtains permission from the Commissioner in the manner as provided by the Delhi Entertainment and Betting Tax Act, 1996:

The proprietor of Cable Service is required to get Tax Collection Authorization Certificate under Section 7 of the Delhi Entertainment & Betting Tax Act, 1996 by applying in the prescribed Form 1, to the Commissioner before start of service. Any failure to comply with the provision may result in the

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issuance of order by the Competent Authority prohibiting the holding of entertainment under Section 8 (3) of Delhi Entertainment & Betting Tax Act, 1996.

B. At the time of Receipt of Application for Tax Collection Authorization Certificate under Delhi Entertainment & Betting Tax Act, 1996


Every Proprietor of the event who is required to possess a Tax Collection Authorization Certificate shall apply in the prescribed Form to the Commissioner at least Fifteen days before the start of event (service) along with the appropriate amount of security as fixed by the commissioner as per the provisions of Rule 3 (4) of DEBT Rules 1997. Every application for grant of Tax Collection Authorization Certificate shall be made in Form 1 along with as prescribed in Delhi Entertainment & Betting Tax Rules 1997, duly filled up with the relevant details and attaching / furnishing the photograph of the Proprietor.

Every application for registration shall be made, signed and verified in the case of the business carried on by:

- (a) An Individual, by the Proprietor or by a person having due authority to act on behalf of such Proprietor;
- (b) A Firm, by any Partner thereof;
- (c) A Hindu Undivided Family, by the Karta or an adult member thereof;
- (d) A Body Corporate (including a Company, a Cooperative Society, or Corporation or Local Authority), by a Director, Manager, Secretary or the Principal Officer thereof, or any person duly authorized to act on his behalf;
- (e) An association of individual to which clauses (b), (c), or (d) does not apply, by the Principal Officers thereof, or person managing the business;
- (f) The Government, by a person duly authorized to act on it's behalf.

The application shall be accompanied by the following documents:

1. Copy of Partnership Deed, Certificate of Registration under the Societies Act, Trust Deed, Memorandum of Article of Association etc. as applicable and duly certified by the


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- Proprietor/ Partner/ Karta/ Principle Officer/ Authorized Signatory.
2. Proof of Identity of the Directors/ Partners/ Proprietor/ Karta and Authorized Signatory who is/are signing the application for registration.
 3. Proof of Residence of the applicant i.e. copy of Election Photo I-Card, Passport / Driving License / Insurance Policy (not more than 6 months old)
 4. Proof of authorized lawful possession of the premises along with proof of ownership of the premises/ lease of the premises etc. as applicable.
 5. Copies of PAN of the Directors/Partners/ Proprietor/Karta etc.
 6. Copy of Bank Account Statement of Proprietor / Firm / Company / Society as the case may be for last three months.
 7. Two photographs of the applicant.
 8. Affidavit in support of bank account number, date of commence of business, proof of possession (i.e. leased or owned or rented etc.) of business premises, total numbers of subscribers etc.
 9. Photocopy of PAN Card of the Firm/ Company/ HUF/ Trust/ Society.
 10. PAN card of the Applicant in case of Authorized Signatory.
 11. Copy of board resolution in respect of Authorized Person.
 12. Copy of Lodging License issued by the Addl. C.P. (Licensing) in case of Guest Houses or Hotels.
- *(every paper / documents must be self attested page wise)

The incomplete applications shall not be considered. In case, any deficiency is noticed, the same should be brought to the notice of applicant and the same be removed to expedite the process of granting registration. The date of submission of completed application will be taken for the purpose of e-SLA.

C. At the time of delivery :-

If the Tax Collection Authorization Certificate is granted, the person so furnishing the application shall, when called upon to do so, attend before the Entertainment Tax Officer / Asstt. Entertainment Tax Officer and personally acknowledge the receipt of such authorization certificate. The mode of communication may be through phone call/short message service (SMS) or by any other method of contact or communication.


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4. Roles and responsibilities of Proprietor of Cable Service for availing various services under the Delhi Entertainment & Betting Tax on Luxury Act, 1996 :

- (I) To submit the required application form duly filled up and complete in all respect along with the relevant documents.
- (II) To remove the short-comings, if any, communicated by Department within the stipulated time.
- (III) To follow the instructions/guidelines, rules/regulations/orders etc.

5. Roles and Responsibilities of Department of Excise, Entertainment And Luxuries Tax for the said service :

- (I) To publicize the e-SLA document.
- (II) To receive application complete in all respects along with the necessary documents as per clause 3(B) above.
- (III) To scrutinize the application at the Entertainment Tax Branch along with the necessary documents at the first instant and communicate deficiencies/short comings, if any, immediately to the applicant.
- (IV) To communicate to the Proprietor / Applicant, in case of any short coming / clarification etc. in the stipulated time period of Fifteen working days.

6. Commitment of Government in case of delay/failure of service within the stipulated time as per clause 6 above.

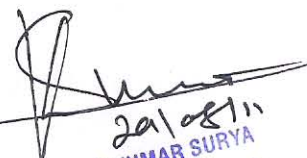
The Department is liable to compensate the Proprietor / Applicant for delay/failure in providing the service for an amount indicated in Penalty column of the table given below

Delivery of Service	Service Delivery Time (in days)	Penalty
Grant of Tax Collection Authorization Certificate under Delhi Entertainment & Betting Tax Act, 1996 and rules made thereunder.	25 working days	Penalty for delay is Rs. 10/- per day for non-delivery of assured service, beyond the prescribed time period, subject to a maximum cap of Rs. 200/- per case.

7. Time schedule of delivery of said service through SLA :

An Tax Collection Authorization Certificate registration shall be issued to an applicant under the provisions of Delhi Entertainment and Betting Tax, 1996 and rules made thereunder subject to the fulfillment of statutory and documentary requirements within Fifteen working days from the receipt of the application.

In case the application for the grant of Tax Collection Authorization Certificate is found deficient with regard to any statutory /documentary requirements, a deficiency notice indicating the said deficiencies shall be issued to the applicant within five working days from the receipt of the application. Thereafter, the Tax Collection Authorization Certificate shall be granted by the Registering Authority within Fifteen working days of the fulfillment of the requisite documentary / statutory requirements. An intimation of grant of Tax Collection Authorization Certificate may be sent through a written communication / telephonic message / SMS to the applicant to appear before the Registering Authority to personally appear before the E.T.O. /A.E.T.O. to receive and acknowledge the receipt of Tax Collection Authorization Certificate.


22/08/11
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WORKFLOW CHART

RECEIPT OF DAK AT CENTRAL DAK REGISTRY

TRANSFER OF DAK TO BRANCH

HANDING OVER TO DEALING ASSTT.

SCRUTINY AND SUBMISSION TO ASSTT. E.T.O
REPORT OF INSPECTION BY A.E.T.I.

SCRUTINY OF OF DOCUMENTS AND CHECKING OF MANDATORY
REQUIREMENTS BEFORE FORWARDING THE SAME TO E.T.O.

EXAMINATION BY E.T.O. BEFORE RECOMMENDING FOR
APPROVAL OF COMPETENT AUTHORITY I.E. DEPUTY
COMMISSIONER (EXCISE)

DECISION BY COMPETENT AUTHORITY

ISSUE OF OFFER LETTER TO THE APPLICANT


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