



Excise & Taxation Department, U.T., Chandigarh
(Additional Town Hall Building, Sector 17, Chandigarh)
(e-mail- aetcchd1@gmail.com, phone:- 0172-2702928)

No. 2623

Dated: 20-3-2022

ORDER

The Administrator of U.T., Chandigarh has allowed for reimbursement of UTGST on entry to exhibition of film "The Kashmir Files" in cinemas theatres of Chandigarh from the 21st of March, 2022 subject to the following conditions:-

1. The cinema theatres/multiplexes shall neither make increase in the amount of entry free nor shall make any change in the capacity of seats of different classes.
2. The registered taxpayer (multiplex/cinema theatres) during the period of reimbursement allowed by this order shall not charge UTGST from the customers and the tickets will be sold at a price reducing the amount of UTGST.
3. The tickets sold for entry to exhibition of film "The Kashmir Files" during the period of this order shall bear prominently the words 'UTGST not collected by the orders of U.T. Administration'.
4. The registered taxpayers of the multiplex/cinema theatre shall file returns and deposit tax on the entry fee charged from the customers on entry to exhibition of the film "The Kashmir Files" from its own resources in similar manner as being deposited for other films.
5. The UTGST collected prior to the date of this order or collected after four months from the date of this order shall not be reimbursed.
6. Separate guidelines are being issued regarding procedure for reimbursement of UTGST.
7. This order shall remain in force for four months from the date of the order.

The order regarding the procedure for reimbursement of UTGST on entry to exhibition of film "The Kashmir Files" in cinemas

theatres of the Chandigarh will be issued separately by Finance Department, Chandigarh.


**Excise and Taxation Commissioner,
Excise and Taxation Department,
U.T., Chandigarh**

Endst. No. 2624-29

Dated 20-3-2022

Copy to:-

1. The Finance Secretary-cum-Secretary Excise and Taxation Department, U.T., Chandigarh.
2. Additional Excise & Taxation Commissioner, Excise & Taxation Department, U.T., Chandigarh.
3. Assistant Excise & Taxation Commissioner, Excise & Taxation Department, U.T., Chandigarh.
4. Section Officer, Excise and Taxation Department, U.T, Chandigarh.
5. Computer Section for uploading the order on website of Excise and Taxation Department, U.T, Chandigarh.
6. All Cinemas/Theatres of U.T., Chandigarh.


**Excise and Taxation Commissioner,
Excise and Taxation Department,
U.T., Chandigarh**