

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
POLICY-GST BRANCH,
VYAPAR BHAWAN, NEW DELHI-110002.**

No. F.3(296)/Policy/GST/2019/888

Dated: 21/12/2021

ORDER

The competent authority is pleased to allow reimbursement of amount equivalent to Delhi Goods and Services Tax (DGST), payable & deposited on services by way of admission to exhibition of film "83" in Multiplexes/ Cinema Halls of Delhi as the movie will be a source of inspiration for youth to invoke feeling of patriotism & also promote sports amongst youth, subject to following conditions:

- a. The prevailing entry fee of the multiplexes/ cinema halls will not be increased for exhibition of film "83"; nor will the seating capacity in different classes be changed.
- b. The owners of multiplexes/ cinema halls shall sell tickets to the audience by reducing the amount of SGST payable during the exhibition of the film "83" i.e. no SGST shall be charged by the multiplexes/cinema halls owners from the audience.
- c. After the issuance of this order, the amount of State GST payable on the amount of the prevailing general entrance fee charged during exhibition of the film "83" will be deposited by the owners of multiplexes/ cinema halls in the Government account by separate challan(s) as per the same prescribed procedure as in the case of exhibition of other films along with their returns.
- d. Application for reimbursement of SGST submitted by the owners of multiplexes/ cinema halls under Para (c) of this order will be submitted to the concerned Proper Officer in prescribed proforma attached with this order as "83-Reimbursement", along with a copy of the challan(s) referred to in Para (c).
- e. The reimbursement of the deposited SGST amount will be made to the owners of multiplexes/ cinema halls within 7 days of receipt of the application after verification of the same.
- f. After the issuance of this order, on every ticket and its counterfoil issued by the owners of multiplexes/ cinema halls for the film "83-SGST not charged as per Delhi Government order" will be stamped/ e-stamped.



g. The facility of reimbursement will be available for a period six months from the date of issuance of this order.

h. The SGST which has already been charged from the viewers/ customers by the Cinema/ Multiplexes will not be reimbursed.

i. The re-imbursement by the Department shall be subject to availability of fund under appropriate head in the budget 2021-22.

This issues with the prior approval of competent authority.



21/12/21.
(S Sunil)

Assistant Commissioner (GST Cell)

Govt. of NCT of Delhi

Form "83-Reimbursement" ' (Format of application form for reimbursement of output Delhi Goods and Services Tax)

To,
The proper officer,
Ward____,
Department of Trade & Taxes GNCTD,
Vyapar Bhawan, IP Estate
New Delhi-110002.

I (name) the owner of (name of multiplex / cinema), GSTIN, hereby apply for reimbursement of the SGST deposited in the process of exhibition of "83" in accordance with the order No. dated..... of Department of Trade & Taxes department, Government of NCT of Delhi and provide the following information for this purpose:

1	Multiplex/ cinema hall, Address - Telephone Number, Email ID	
2	Multiplex/ cinema hall GSTIN	
3	Under the Section-5 (a) of the Cinematography Act, 1952, the film has been certified for category (U / UA / A / S) by the censor board.	
4	Name / address - telephone number, / e-mail id of the film distributor	
5	Duration of the film's exhibition for which reimbursement application is being submitted.	
6	Amount of total entry fee charged for admission in the period mentioned in point No. 5 (Rs.)	
7	The class-wise details of the amount mentioned in point No. 6: For.....tickets @..... per ticket fortickets For.....tickets @..... per ticket fortickets For.....tickets @..... per ticket fortickets For.....tickets @..... per ticket fortickets Total Amount	
8	The amount of SGST deposited with the Government on the amount mentioned in point No. 7	
9	Challan number and date (enclosed) in respect of the amount deposited as mentioned in point No. 8	
10	Amount of Delhi GST reimbursement	

claimed (in Rs.)	
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I / We declare that the above information given above is complete, true and based on facts as per my knowledge and belief. If any information is found incorrect/wrong/misleading or concealed in future, I will return/ repay entire reimbursed amount to Government of Delhi.

Signature of owner of Multiplex/ cinema hall _____

(Name of owner of Multiplex/ cinema hall) _____

(Business name of owner of Multiplex/ cinema hall) _____

(GSTIN) _____