

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

DTT <sup>2025</sup> D01/49/-Policy -T&T/

Dated: 27.11.25

**ORDER**

It is hereby permitted to reimburse the amount equivalent to Delhi Goods and Services Tax (DGST), payable & deposited on services by way of admission to exhibition of film "120 Bahadur" in Multiplexes/ Cinema Halls of Delhi as the movie stands for values that align closely with our nation's vision of empowerment, sensitivity and unity in diversity subject to the following conditions:

- a. Neither, the prevailing entry fee of the multiplexes/ cinema halls will not be increased for exhibition of film "120 Bahadur"; 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 " 120 Bahadur " i.e. no SGST shall be charged by the multiplexes/cinema halls from the audience.
- c. Subsequent to this order, the amount of State GST payable on the amount of the prevailing general entrance fee charged during exhibition of the film " 120 Bahadur " 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 "120 Bahadur-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 60 days of receipt of the application after due verification of the same.




f. On every ticket and its counterfoil issued by the owners of multiplexes/ cinema halls for the film " 120 Bahadur-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.

This issues with the approval of Competent Authority.

  
27/11/15  
Suneel Anchipaka, IAS  
Special Commissioner (P&R)  
Department of Trade & Taxes  
GNCT of Delhi



**Form " 120 Bahadur -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 " 120 Bahadur" 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 for .....tickets For.....tickets @..... per ticket for .....tickets For.....tickets @..... per ticket for .....tickets For.....tickets @..... per ticket for .....tickets	

	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.)	

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) \_\_\_\_\_