

পঞ্জীভুক্ত নম্বৰ ক -৭৬৮/৯৭

Registered No. A-768/97

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LRGISLATIVE BRANCH

NOTIFICATION

The 19th October, 2001

No.LGL.42/93/69.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XV OF 2001

(Received the assent of the Governor on 17th October, 2001)

THE ASSAM PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (AMENDMENT) ACT, 2001

AN

ACT

further to amend the Assam Professions, Trades,
Callings and Employments Taxation Act, 1947.

Preamble Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam
Act VI
of
1947.

It is hereby enacted in the Fifty-second Year of the Republic of India as follows :-

- Short title, extent and commencement**
1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2001.
 - (2) It shall have the like extent as the principal Act.
 - (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 2. 2. In the principal Act, in section 2, in clause (f), for the existing clause, the following shall be substituted, namely :-

"(f)"person" means any person who is engaged in any profession, trade, callings or employment in Assam and includes a company, a firm, a Hindu undivided family, a corporation, a corporate body, a society, a club or other association of persons so engaged but does not include any person who earns wages on a casual basis ;

Explanation -- The expression "person who earns wages on casual basis" shall mean a person who earns wages on being employed for a period not exceeding one hundred eighty days in a year."

Amendment 3. In the principal Act, in section 12A, in sub-section (3), of section 12A. for the words "an enrolled" appearing between the word "if" and the word "person", the article "a" shall be substituted.

Amendment 4. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely :-
Schedule.

"THE SCHEDULE
(See section 4)

Sl. No.	Class of person	Rate of Tax
1	2	3

1. Salary and wage earners, such persons whose monthly salaries or wages are :
 - (i) Less than Rs. 3500/- Nil
 - (ii) Rs. 3,500/- or more, but less than Rs. 4,000/- Rs. 50 per mensem
 - (iii) Rs. 4,000/- or more, but less than Rs. 5,000/- Rs. 65 per mensem
 - (iv) Rs. 5,000/- or more, but less than Rs. 6,000/- Rs. 80 per mensem
 - (v) Rs. 6,000/- or more, but less than Rs. 7,000/- Rs. 95 per mensem
 - (vi) Rs. 7,000/- or more, but less than Rs. 8,000/- Rs. 110 per mensem
 - (vii) Rs. 8,000/- or more, but less than Rs. 9,000/- Rs. 125 per mensem
 - (viii) Rs. 9,000/- or more, but less than Rs.10,000/- Rs. 140 per mensem
 - (ix) Rs.10,000/- or more, but less than Rs.11,500/- Rs. 155 per mensem
 - (x) Rs.11,500/- or more, but less than Rs.13,000/- Rs. 175 per mensem
 - (xi) Rs.13,000/- or more, but less than Rs.15,000/- Rs. 195 per mensem
 - (xii) Rs.15,000/- or more, Rs. 205 per mensem
2.
 - (a) Legal practioners including Solicitor and Notaries public;
 - (b) Medical practitioners including Medical consultants and Dentist;
 - (c) Technical and professional consultants including Architects, Engineers, Chartered Accountants, actuaries, Management consultants and Tax Consultants;
 - (d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licensed under the Insurance Act, 1938 (1 of 1938).

1	2	3
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- (e) Any other person who is engaged in any profession, trade, calling or employment but not mentioned in any other entry of the Schedule ;

Where the annual gross income in the profession of any of the persons mentioned above is -

- | | |
|---|---------------------|
| (i) Less than Rs. 40,000/- | Nil |
| (ii) Rs. 40,000/-or more but less than Rs. 1,00,000/ | Rs. 1,000 per annum |
| (iii) Rs. 1,00,000/-or more but less than Rs. 2,00,000/ | Rs. 1,500 per annum |
| (iv) Rs. 2,00,000/-or more but less than Rs. 3,00,000/- | Rs. 1,850 per annum |
| (v) Rs. 3,00,000/-or more but less than Rs. 4,00,000/ | Rs. 2,250 per annum |
| (vi) More than Rs. 4,00,000/- | Rs. 2,500 per annum |
3. (a) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1956 (74 of 1956) Rs. 2,500 per annum
- (b) (i) Members of Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) Rs. 2,500 per annum
- (ii) Remisiers recognised by a stock exchange Rs. 1,850 per annum
4. Estate agents or Brokers or Building contractors Rs. 2,500 per annum
5. Directors (other than those nominated by Government) or Companies registered under the Companies Act, 1956 (1 of 1956) Rs. 2,500 per annum
6. (a) Dealers within the meaning of a sales tax law in Assam : Such dealers whose annual gross turnover of all sales is -
- | | |
|--|---------------------|
| (i) Less than Rs. 1,00,000/- | Nil |
| (ii) Rs.1,00,000/-or more but less than Rs.3,00,000/- | Rs. 350 per annum |
| (iii) Rs.3,00,000/-or more but less than Rs.5,00,000/- | Rs. 750 per annum |
| (iv) Rs. 5,00,000/-or more but less than Rs.7,00,000/- | Rs.1,000 per annum |
| (v) Rs.7,00,000/-or more but less than Rs10,00,000/- | Rs.1,850 per annum |
| (vi) Rs. 10,00,000/- or more | Rs. 2,500 per annum |
- (B) Occupiers of jute mills Rs. 2,500 per annum
- (C) Owners of rice mills Rs. 2,500 per annum

1	2	3
7	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) who are not dealers covered by entry -6 : Such occupiers of factories-	
	(a) Where not more than five workers are working	Rs. 350 per annum
	(b) Where the number of workers are five or more but less than fifteen	Rs. 1,500 per annum
	(c) Where the number of workers are more than fifteen	Rs. 2,500 per annum
8.	Employers of shops and establishments within the meaning of the Assam Shops and Establishments Act, 1971 who are not dealers covered by entry 6 : Such employer's Establishment-	
	(a) Where there are no employees	Nil
	(b) Where not more than five people are employed	Rs. 500 per annum
	(c) Where more than five, but not more than ten employees are employed	Rs. 1,500 per annum
	(d) Where more than ten employees are employed	Rs. 2,500 per annum
9.	Owners or Lesses of petrol/diesel filling stations and service stations	Rs. 2,500 per annum
10.	(a) Licensed foreign liquor vendors and Employers of residential hotels	Rs. 2,500 per annum
	(b) Proprietors of cinema houses and theaters	Rs. 2,500 per annum
11.	Holders of permits for transport vehicles, granted under the Motor Vehicles Act, 1988, (59 of 1988), which are used or adopted to be used for hire or reward ;	
	(a) In respect of each tax ; or three wheeler vehicles (for carrying either goods or passengers)	Rs. 350 per annum
	(b) In respect of each truck or bus	Rs.1,500 per annum
	Provided that the total amount payable by the same holder shall not exceed	Rs. 2,500 per annum
12.	Licensed money lenders under the Assam Money Lenders Act, 1934	Rs. 2,500 per annum
13	Individuals or institutions conducting Chit Funds	Rs. 2,500 per annum

1	2	3
14.	Banking companies as defined in the Banking Regulation Act, 1949(10 of 1949)	
	(i) Scheduled Banks	Rs. 2,500 per annum
	(ii) Other Banks	Rs. 2,500 per annum
15.	Companies registered under the Companies Act, 1956(1 of 1956) and engaged in any profession, trade or calling	Rs. 2,500 per annum
16.	Firms registered under the Indian Partnership Act, 1932(9 of 1932) and engaged in any profession, trade or calling	Rs. 2,500 per annum
17.	Owners of nursing homes, X-ray clinics, Pathological testing laboratories and Hospitals	Rs. 2,500 per annum
18.	Dry cleaners, Interior decorators and Owners of beauty parlours	Rs. 1,500 per annum
19.	Film distributors and Travel agents	Rs. 2,500 per annum
20.	Self-employed persons in the motion picture industry	
	(a) Directors, Actors and Actresses (excluding Junior artists) Play-back singers, Cameramen, Recordists, Editors and skill photographers	Rs. 2,500 per annum
	(b) Junior artists, Production managers, Assistant Directors, Assistant Cameraman, Assistant Recordists, Assistant Editors, Musicians and Dancers	Rs. 1,500 per annum

Notwithstanding anything contained in the Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case."

M. K. DEKA,
Secretary to the Govt. of Assam,
Legislative Department.