

পঞ্জীকৃত নম্বৰ ৭৬৮/৯৭

Registered No.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 : : LEGISLATIVE BRANCH

## NOTIFICATION

The 4th June, 1998

No. LGL.42/93/34.--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. V OF 1998

(Received the assent of the Governor on 30th May, 1998)

THE ASSAM PROFESSIONS, TRADES, CALLINGS  
AND EMPLOYMENTS TAXATION  
(AMENDMENT) ACT, 1998

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 herinafter appearing ; Assam  
Act VI  
of  
1947.

It is hereby enacted in the Forty-ninth 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, 1998.

(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force on the first day of April, 1998.

**Amendment of Schedule.**

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

" THE SCHEDULE

(See Section 4)  
Rates of Tax.

(1) Sl. No.	(2) Class of persons	(3) Rate of tax
1.	Salary and wage earners, : such persons whose monthly salaries or wages are -	

(1)	(2)	(3)
(i)	less than Rs. 3500/-	Nil
(ii)	Rs. 3500/- or more, but less than Rs. 4000	Rs. 40 per mensem
(iii)	Rs. 4000/- or more, but less than Rs. 5000	Rs. 50 per mensem
(iv)	Rs. 5000/- or more, but less than Rs. 6000	Rs. 65 per mensem
(v)	Rs. 6000/- or more, but less than Rs. 7000	Rs. 80 per mensem
(vi)	Rs. 7000/- or more, but less than Rs. 8000	Rs. 95 per mensem
(vii)	Rs. 8000/- or more, but less than Rs. 9000	Rs. 110 per mensem
(viii)	Rs. 9000/- or more, but less than Rs. 10,000	Rs. 125 per mensem
(ix)	Rs. 10,000/- or more, but less than Rs. 11,500	Rs. 140 per mensem
(x)	Rs. 11,500/- or more, but less than Rs. 13,000	Rs. 155 per mensem
(xi)	Rs. 13,000/- or more, but less than Rs. 15,000	Rs. 170 per mensem
(xii)	Rs. 15,000/- or more	Rs. 185 per mensem

2. (a) Legal practitioners including Solicitors and Notaries Public ;
- (b) Medical practitioners including medical consultants and dentists ;
- (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 (4 of 1938) :

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 1,00,000	Rs. 1,000 per annum.
(iii)	Rs. 1,00,000 or more, but less than Rs. 2,00,000	Rs. 1250 per annum.
(iv)	Rs. 2,00,000 or more, but less than Rs. 4,00,000	Rs. 1750 per annum.
(v)	more than Rs. 4,00,000	Rs. 2250 per annum.
3. (a)	Members of Associations recognised under the Forward Contracts (Regulation) Act, 1956(74 of 1956)	Rs. 2250 per annum.
(b)	(i) members of Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs. 2250 per annum.
	(ii) Remisiers recognised by a stock exchange	Rs. 1,200 per annum.

(1)	(2)	(3)
4.	Estate agents or brokers or building contractors.	Rs. 2,250 per annum.
5.	Director (other than those nominated by Government) of Companies registered under the Companies Act, 1956 (1 of 1956)	Rs. 2,250 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 1,00,000	Nil
(ii)	Rs. 1,00,000 or more but less than Rs. 3,00,000	Rs. 250 per annum.
(iii)	Rs. 3,00,000 or more but less than Rs. 6,00,000	Rs. 700 per annum.
(iv)	Rs. 6,00,000 or more but less than Rs. 10,00,000	Rs. 1,200 per annum.
(v)	Rs. 10,00,000 or more	Rs. 2250 per annum.
(b)	occupiers of jute mills	Rs. 2250 per annum.
(c)	owners of rice mills	Rs. 2250 per annum.
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. 225 per annum.
(b)	Where the number of workers is five or more but less than fifteen.	Rs. 1,200 per annum.
(c)	Where the number of workers is mor than fifteen.	Rs. 2,250 per annum.
<p>Explanation :- For the purpose of this entry and entry 8 the avrage number of workers or employees who were working or employed during the last preceeding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number such months.</p>		
8.	Employers or shops and establishments within the meaning of the Asam Shops and Establishments Act, 1971 who are not dealers covered by entry 6 :such employer's of establishment -	
(a)	where there are no employees	Nil
(b)	where not more than five people are employed	Rs. 300 per annum.
(c)	where more than five, but not more than ten employees are employed.	Rs. 1,200 per annum.
(d)	where more than ten employees are Employed	Rs. 2,250 per annum.

(1)	(2)	(3)
9.	Owners or lessees of petrol/diesal filling stations and service stations.	Rs. 2,250 per annum.
10.(a)	Licensed foreign liquor vendors and employers of residential hotels.	Rs. 2,250 per annum.
(b)	proprietors of cinema houses and theatres	Rs. 2,250 per annum.
11.	<p> 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 :            where any such person holds permit for any taxis, three wheeler goods vehicles, trucks or buses -</p>	
(a)	in respect of each taxi or three wheelers goods vehicle.	Rs. 300 per annum.
(b)	in respect of each truck or bus provided that the total amount payable by the same holder shall not exceed Rs. 2250 per annum.	Rs. 750 per annum.
12.	Licensed money lenders under the Assam Money Lenders Act, 1934.	Rs. 2,250 per annum
13.	Individuals or institutions conducting Chit Funds.	Rs. 2,250 per annum
14.	Banking Companies as defined in the Banking Regulation Act, 1949 (10 of 1949) -	
(a)	Scheduled Banks	Rs. 2,250 per annum.
(b)	Other Banks	Rs. 1,500 per annum.
15.	Companies registered under the Companies Act, 1956(1 of 1956) and engaged in any profssion, trade or calling	Rs. 2,250 per annum.
16.	Firms registered under the Indian Partnership Act, 1932(9 of 1932) and engaged in any profssion, trade or calling.	Rs. 1,500 per annum
17.	Owners of nursing homes, X-Ray clinics, pathological testing laboratories and hospitals.	Rs. 2,250 per annum
18.	Dry cleaners, interior decorators and owners of beauty parlours.	Rs. 1000 per annum.
19.	Film distributors and travel agents	Rs. 2,250 per annum.

(1)	(2)	(3)
20.	Self-employed persons in the motion picture industry :-	
(a)	Directors, actors and actresses (excluding junior artists) play back singers, cameraman, recordists, editors and still photographers	Rs. 2,250 per annum.
(b)	junior artists, production managers, assistant directors, assistant cameramen, assistant recordist, assistant editors, musicians and dancers.	Rs. 1000 per annum.
21.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment : Where the annual gross income in the profession of any of the persons is -	
(i)	less than Rs. 40,000	Nil
(ii)	Rs. 40,000 or more but less than 1,00,000	Rs. 1000 per annum.
(iii)	Rs. 1,00,000 or more but less than 2,00,000	Rs. 1250 per annum.
(iv)	Rs. 2,00,000 or more but less than 4,00,000	Rs. 1750 per annum.
(v)	more than Rs. 4,00,000	Rs. 2250 per annum.

Notwithstanding anything contained in this 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.

