

XVII

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 167 দিশপুৰ, শুক্ৰবাৰ, 6 মে', 2005, 16 বহাগ, 1927 (শক)
No.167 Dispur, Friday, 6th May, 2005, 16th Vaisakha, 1927 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 30th April, 2005

No. LGL.55/2005/7.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XVII OF 2005

(Received the assent of the Governor on 28th April, 2005)

**THE ASSAM PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (AMENDMENT) ACT, 2005**

**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-sixth 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, 2005.

(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 3.**

2. In the principal Act, in section 3, at the end of the second proviso, for the punctuation mark ".", the punctuation mark ":" shall be substituted and thereafter the following proviso shall be inserted, namely:-

"Provided also that the State Government, if considers it necessary in the public interest so to do, may by notification in the Official Gazette, subject to such conditions and restrictions as it may impose, exempt any person who carries on a trade either by himself or by an agent or representative, or who follows a profession or calling, or who is in employment, either wholly or in part within the State, fully or partially from payment of tax under this Act and the State Government may also grant such exemption retrospectively. The State Government may withdraw any such exemption at any time, as it may think fit and proper."

**Insertion of a new
section 3A.**

3. In the principal Act, after section 3, the following new section 3A shall be inserted, namely:-

"3A. Restriction to renewal of licence, permit and registration :-

Notwithstanding anything contained in any other law for the time being in force, where a person liable to pay tax under this Act is required to obtain licence, permit or registration from time to time from other authorities, no such authorities shall either register any such person or assign or renew any licence or permit or registration unless payment of tax under this Act has been made by the person concerned."

Amendment of section 4. 4. In the principal Act, in section 4, for the punctuation mark "." occurring at the end of the proviso, the punctuation mark ";" shall be substituted and thereafter the following proviso shall be inserted, namely:-

"Provided further that the State Government may, by notification in the Official Gazette, add to, delete, amend or otherwise modify the said Schedule and also may vary the rates of tax of the entries specified in the Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly."

Amendment of section 12B. 5. In the principal Act, in section 12B, for the word "fifty", the word "hundred" shall be substituted.

Substitution of existing Schedule. 6. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely:-

"THE SCHEDULE
(See section 4)
Rate of tax

Sl. No. (1)	Class of persons (2)	Rate of tax (3)
1.	Salary and wage earners such persons whose monthly salaries or wages are-	
	(i) Less than Rs. 3500/-	NIL
	(ii) Rs. 3500/- or more but less than Rs.5000/-	Rs.30/- per mensem
	(iii) Rs.5000/- or more, but less than Rs.7000/-	Rs.75/- per mensem
	(iv) Rs.7000/- or more, but less than Rs. 9000/-	Rs.110/- per mensem
	(v) Above Rs. 9000/-	Rs. 208/- per mensem
2.	(a) Legal practitioners including Solicitor and Notaries Public;	
	(b) Medical practitioners including medical consultant and dentists;	
	(c) Technical and professional consultants including Architects, Engineers, Chartered Accounts, Actuaries, Management Consultants and Tax Consultants;	
	(d) Chief Agents, Principal Agents, Special Agents and Surveyors or Loss Assessors registered or licensed under Insurance Act, 1938 (4 of 1938);	
	(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. 60,000/-	Rs.480/- per annum
	(iii) Rs.60,000/- or more, but less than Rs.1,00,000/-	Rs.1000/- per annum
	(iv) More than Rs.1,00,000/-	Rs.2500/- per annum

Provided that any person, who is the recipient of any cultural, literary or sports pension, shall not be required to pay any tax under this Act even if such person is engaged in any other profession, trade, callings or employment:

Provided further that the societies providing education to the physically and mentally challenged persons shall not be required to pay any tax under this Act.

- | | | |
|-----|--|---------------------|
| 3. | (a) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1956 (42 of 1956) | Rs.2500/- per annum |
| | (b) (i) Members of Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956(42 of 1956) | Rs.2500/- per annum |
| | (ii) Remisiers recognised by a stock exchange | Rs.1850/- per annum |
| 4. | Estate agents or brokers or building contractors | Rs.2500/- per annum |
| 5. | Directors (other than those nominated by Government) or Companies Registered under the Companies Act, 1956 (1 of 1956) | Rs.2500/- per annum |
| 6. | Dealers including owners of any mills/industry 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.1000/- per annum |
| | (iii) Above Rs 3,00,000/- | Rs 2500/- 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.350/- per annum |
| | (b) Where the number of workers is five or more but less than fifteen | Rs.2000/- per annum |
| | (c) Where the number of workers is more than fifteen | Rs.2500/- per annum |
| 8. | Employers of shops and establishments within the meaning of the Assam Shops and Establishment 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 peoples are employed | Rs.1500/- per annum |
| | (d) Where more than ten peoples are employed | Rs.2500/- per annum |
| 9. | Owners of lessees of Petrol/Diesel filling stations and service Stations | Rs.2500/- per annum |
| 10. | (a) Licensed foreign liquor vendors and employers of residential hotels | Rs.2500/- per annum |
| | (b) Proprietors of cinema houses and theatres | Rs.2500/- 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 taxi owner and four wheelers small-goods vehicles (for carrying either goods or passenger) Rs.500/- per annum
- (b) in respect of each truck or bus Rs.2500/- per annum
- Provided that the total amount payable by the same holder shall not exceed Rs.2500/-.
12. Licensed money lenders under the Assam Money Lenders Act, 1934 Rs.2500/- per annum
13. Individuals or institutions conducting Chit Funds Rs.2500/- per annum
14. Banking Companies as defined in the Banking Regulation Act, 1949 (10 of 1949)
- (i) Scheduled Banks Rs.2500/- per annum
- (ii) Other Banks Rs.2500/- per annum
15. Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling Rs.2500/- per annum
16. Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or calling Rs.2500/- per annum
17. Owners of nursing homes, X-Ray Clinics, Pathological testing laboratories and Hospitals Rs.2500/- per annum
18. Dry cleaners, interior decorators and owners of beauty parlours Rs.2500/- per annum
19. Film distributors and Travel agents Rs.2000/- per annum
20. (A) Self employed person in the motion picture industry
- (i) Directors, Actors and Actress (excluding the junior artists), Play back singers, Cameraman, Recordist, Editors and skill Photographers. Rs.2000/- per annum
- (ii) Junior Artist, Production managers, Assistant directors, Assistant cameraman, Assistant recordist, Assistant editors, Musicians and Dancers. Rs.700/- per annum
- (B) Self employed person in the mobile theatre group Nil

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,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.