THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) BILL, 1982

( As passed by the Legislative Assembly, Manipur on 2-3-82 )

A BILL to amend the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act 5 of 1981).

BE it enacted by the Legislature of Manipur in the Thirty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1982.

2. In section 2 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act 5 of 1981), for clause (a), the following shall be substituted, namely—

   "(a) 'assessing authority' in a particular area means any one of the taxing authorities referred to in section 6 exercising jurisdiction in that area."