

MANIPUR  **GAZETTE**

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 279(D) Imphal, Wednesday, August 30 2000, (Bhadra 9, 1922)

GOVERNMENT OF MANIPUR
SECRETARIAT : LAW & LEGISLATIVE AFFAIRS
DEPARTMENT

NOTIFICATION

Imphal, the 30th August, 2000

No. 2/27/2000-Leg/L.—The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on 28-8-2000 published in the official Gazette.

TH. KAMINI KUMAR SINGH,
Deputy Secretary (Law),
Government of Manipur.

THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (SEVENTH AMENDMENT) ACT, 2000
(Manipur Act No. 8 of 2000)

AN
ACT

further to amend The Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act No. 5 of 1981).

Be it enacted the Legislature of Manipur in the Fifty-first Year of the Republic of India as follows :—

1. Short title and commencement :—

- (1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Seventh Amendment) Act, 2000.
- (2) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENT TAXATION - (SEVENTH AMENDMENT) ACT, 2000
(MANIPUR ACT NO. 8 OF 2000)
DATE OF NOTIFICATION - IMPHAL, the 30th August, 2000
2

2. Amendment of Schedule :-

For the existing entries under the Schedule appended to the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981, the following shall be substituted, namely :-

A. SALARY AND WAGE EARNERS :

Where the total gross annual income

	Amount of tax per annum
(i) Does not exceed Rs. 15,000/-	Nil
(ii) Exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-	Rs. 300/-
(iii) Exceeds Rs. 20,000/- but does not exceed Rs. 30,000/-	Rs. 450/-
(iv) Exceeds Rs. 30,000/- but does not exceed Rs. 40,000/-	Rs. 600/-
(v) Exceeds Rs. 40,000/- but does not exceed Rs. 50,000/-	Rs. 750/-
(vi) Exceeds Rs. 50,000/- but does not exceed Rs. 60,000/-	Rs. 900/-
(vii) Exceeds Rs. 60,000/- but does not exceed Rs. 75,000/-	Rs. 1,100/-
(viii) Exceeds Rs. 75,000/- but does not exceed Rs. 1,00,000/-	Rs. 1,600/-
(ix) Exceeds Rs. 1,00,000/- but does not exceed Rs. 1,25,000/-	Rs. 2,200/-
(x) Exceeds Rs. 1,25,000/- onwards	Rs. 2,500/-

Amount of tax
per annum

- B. (i)** Legal practitioners including solicitors and notaries public;
- (ii)** Medical practitioners including Medical consultant and dentists;
- (iii)** Technical and professional consultants including Architects, Engineers, Chartered Accountant Actuaries, Management consultant and Tax consultants;
- (iv)** Chief Agents, Principal Agent, Special Agents, Insurance Agent and Surveyor or Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938):-

Where the standing in the profession of any of the persons mentioned above is :-

- | | |
|---|-------------|
| (a) 3 years ^{or} less | Rs. 1,000/- |
| (b) more than 3 years but less than 5 years | Rs. 2,000/- |
| (c) 5 years or more | Rs. 2,500/- |
| C. Estate Agents or brokers of building contractors. | Rs. 2,000/- |
| D. Directors (other than those nominated by the Govt. of Companies registered under the Companies Act, 1956. | Rs. 1,000/- |

	Amount of tax per annum
B. Dealers registered under the Manipur Sales Tax Act, 1990 whose total turnover in any years according to the Act and Rules framed thereunder is :—	
(i) Less than Rs. 50,000/-	Rs. 1,000/-
(ii) Rs. 50,000/- to Rs. 1,00,000	Rs. 1,500/-
(iii) Above Rs. 1,00,000/-	Rs. 2,000/-
(iv) Above Rs. 10,00,000/-	Rs. 2,500/-
(v) Owners/lessors of Petrol/Diesels filling stations/service station and distributors/owners/lessors of LPG (Cooking) Gas.	Rs. 2,500/-
F. Where such person holds permit/permits for any taxies, three wheelers, goods vehicles, trucks or buses :—	
(i) In respect of taxi or three wheelers/goods vehicle,	Rs. 1,000/-
(ii) In respect of each truck or bus	Rs. 1,000/-
G. Banking Companies as defined in the Banking Regulation Act, 1949 :—	
(i) Scheduled Banks	Rs. 2,000/-
(ii) Other Banks	Rs. 1,000/-
H. Companies registered under the Companies Act, 1956 and engaged in the Professions, Trades and Callings.	Rs. 2,000/—
I. Firms registered under the Indian Partnership Act, 1932 and engaged in any Professions, Trades, or Callings.	Rs. 1000/—
J. Mill owners of Rice/Atta/Flour/Oil	Rs. 500/—
K. Individuals or institutions conducting Chit funds	Rs. 500/-
L. Co-Operative Societies registered or deemed to be registered under the Manipur Co-Operative Societies Act, 1976, engaged in any Professions, Trades or Callings.	
(a) State Level Societies	Rs. 250/-
(b) District Level Societies	Rs. 125/-
(c) Panchayat Level	Rs. 75/-
M. Persons other than those mentioned in any preceding entries, who are engaged in any Professions, Trades or Callings as the State Government may, from time to time, by notification under Section 3(1) of this Act, specify.	Rate of tax shall be as may be fixed by notification but not exceeding Rs.500/-per annum.
NOTE:- Where a person is covered by more than one entry in this Schedule, the highest rate or tax specified under any of those entries shall be applicable in his case.	