

BILL NO. 3 OF 1982

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.

Short title
and
commence-
ment.

(2) It shall come into force with effect from the
1st April, 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—

Amendment
of section 2.

“(a) ‘assessing authority’ in a particular area
means any one of the taxing authorities referred to
in section 6 exercising jurisdiction in that area.”,