

TRIPURA ACT No. 10 of 1999

**The Tripura Professions, Trades, Callings and
Employments Taxation (Amendment)
Act, 1999.**

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Government of Tripura
Law Department

No. F. 9(7)-LAW/LEG/99.

Dated, Agartala, the 28th April, 1999.

The following Act of the Tripura Legislative Assembly received assent of the Governor of Tripura on 20-4-1999 is hereby published for general information.

B. B. SENAPATI
Secretary, Law
Government of Tripura.

TRIPURA ACT NO. 10 OF 1999.

THE TRIPURA PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1999.

An

ACT

to amend the Tripura Professions, Trades, Callings and Employments
Taxation Act, 1997.

BE it enacted by the Legislative Assembly of Tripura in the fiftieth
year of Republic of India as follows :—

Short title,
extent and
commencement.

1. (1) This Act may be called the Tripura Professions,
Trades, Callings and Employments Taxation
(Amendment) Act, 1999.
- (2) It extends to the whole of Tripura.
- (3) It shall come into force from the First day of
April, 1999.

Amendment of
schedule.

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For the Schedule appended to the Tripura Profe-
ssions, Trades, Callings and Employments Taxa-
tion Act, 1997 the following Schedule shall be
substituted, namely :—

SCHEDULE

Sl. No.	Class of assessee	Rate of Tax	Code No.
1	2	3	4
1.	Salary & wages earners whose monthly salary or wages are:- Range of monthly gross income		
	Rs. 2500.00 and above and upto Rs. 3300.00	Rs. 42.00 per month	0101
	Rs. 3301.00 and above and upto Rs. 4200.00	Rs. 58.00 per month	0102
	Rs. 4201.00 and above and upto Rs. 6600.00	Rs. 66.00 per month	0103
	Rs. 6601.00 and above	Rs 84.00 per month	0104
2.	(a) Legal practitioners including solicitors and notaries public.		0200
	(b) Medical practitioners including medical consultants, Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of a paramedical nature ;		0300
	(c) Technical and Professional consultants other than those mentioned in item (b), but including Architects, Engineers, R. C. C. consultants, Plumbers, Electricians, Tax consultants including Income Tax and Sales Tax practitioners, Chartered Accountant, Actuaries, Cost Accountants, and Management consultants.		0400

(A) Professionals practising in Town of Tripura having population of 1 lac or above having a standing in the profession of

- | | | |
|--|-----------------------|------|
| i) Less than five years | Rs. 200.00 per annum | 0001 |
| ii) Five years or more but less than ten years | Rs. 400.00 per annum | 0002 |
| iii) Ten years or more but less than fifteen years | Rs. 600.00 per annum | 0003 |
| iv) Fifteen years or more | Rs. 1000.00 per annum | 0004 |

(B) Professionals practising in a place in Tripura other than in town with a population of 1 lac or more having a standing in the profession of

- | | | |
|--|-----------------------|------|
| i) Less than five years | Rs. 200.00 per annum | 0005 |
| ii) Five years or more but less than ten years | Rs. 400.00 per annum | 0006 |
| iii) Ten years or more but less than fifteen years | Rs. 600.00 per annum | 0007 |
| iv) Fifteen years or more | Rs. 1000.00 per annum | 0008 |

3. Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licenced under the Insurance Act, 1938.

(A) Professionals practising in Town of Tripura having a population of 1 lac or above having a standing in the profession of

- | | | |
|--|-----------------------|------|
| i) Less than five years | Rs. 200.00 per annum | 0001 |
| ii) Five years or more but less than ten years | Rs. 400.00 per annum | 0002 |
| iii) Ten years or more but less than fifteen years | Rs. 600.00 per annum | 0003 |
| iv) Fifteen years or more | Rs. 1000.00 per annum | 0004 |

(B) Professional practising in a place in Tripura other than in town with a population of 1 lac or more having a standing in the profession of

- | | | | |
|-------|--|-----------------------|------|
| i) | Less than five years | Rs. 200.00 per annum | 0005 |
| ii) | Five year or more but less than ten years | Rs. 400.00 per annum | 0006 |
| iii) | Ten years or more but less than fifteen years | Rs. 600.00 per annum | 0007 |
| iv) | Fifteen years or more | Rs. 1000.00 per annum | 0008 |
| 4. a) | Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioneers or Merchantile Agents | Rs. 1000.00 per annum | 0600 |
| b) | Contractors of all types and suppliers of materials on hire whose gross business in a year is | | |
| i) | Less than Rs. 1.00 lakh | Rs. 200.00 per annum | 0701 |
| ii) | Rs. 1.00 lakh or more but less than Rs. 5.00 lakhs | Rs. 600.00 per annum | 0702 |
| iii) | Rs. 5.00 lakhs or more | Rs. 1000.00 per annum | 0703 |
| | Explanation — For the purpose of this entry "Gross Business" shall mean the aggregate of the amount of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year. | | |
| 5. | Directors other than those nominated by the Govt. Companies registered under the Companies Act, 1956. | Rs. 1000.00 per annum | 0800 |
| 6. | Dealers under the Tripura Sales Tax Act, 1976 or Central Sales Tax Act, 1956 whether registered or not and other traders where total turnover in any year- | | |
| i) | Does not exceed Rs. 1.00 lakh | Rs. Nil | 0900 |
| ii) | Exceeds Rs. 100000.00 but does not exceed Rs. 200000.00 | Rs. 400.00 per annum | 0901 |
| iii) | Exceeds Rs. 200000.00 but does not exceed Rs. 300000.00 | Rs. 600.00 per annum | 0902 |
| iv) | Exceeds Rs. 300000.00 | Rs. 1000.00 per annum | 0903 |
| | | | 0904 |

Explanation :— For the purpose of this entry "Annual Gross Turnover" shall mean the turnover of sales made during the immediately preceding year

7. Occupiers of factories as defined under the Factories Act, 1948 who are not covered by entry 6. Such occupiers of factories :—

- i) Where not more than 15 workers are working
ii) Where more than 15 workers are working

Rs. 600.00 per annum 1001
Rs. 1000.00 per annum 1002

Explanation :— For the purpose of this entry and entry No. 8, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be re-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 of such months.

8. Employers or establishment as defined in the Tripura Shops and Establishment Act, 1975 who are not dealers covered by entry 6.

- i) Where there is no employee
ii) Where not more than five employees are employed
iii) Where more than five, but not more than ten employees are employed.
iv) Where more than ten employees are employed.

Rs. Nil. 1100
Rs. 400.00 per annum 1102
Rs. 800.00 per annum 1103
Rs. 1000.00 per annum 1104

9. (a) Owners or lessees of Diesel/ Petrol filling stations, Oil pumps, service station, garages and workshops of Automobiles and Agents and Distributors including retail dealers of liquified petroleum gas. Rs. 1000.00 per annum 1200
- (b) Owners or lessees of Flour mills, Rice mills, Oil mills, Oil ghanies, Khandasari and Sugar factories, Oil rotteries, (with powers) Huller mills, Cashew factories. Rs. 1000.00 per annum 1300
- (c) Licenced liquor vendor, Licenced opium, pachwai, toddy, Bhang or other intoxicant's vendors, owners, or lessees of distilleries, bottling units, blending units. Rs. 1000.00 per annum 1400
- (d) Owners, lessees or licencees, as the case may be, nurshing homes, hospitals, X-ray clinics, beauty clinics or parlours, hair dressing saloons, pathological laboratory, tutorial colleges, or training institutions, type writing, and short-hand institutions. Rs. 1000.00 per annum 1500
- (e) Owners, lessees, as the case may be, of cinema house, theatres, video parlours, video laboratories and cable T. V. operators. Rs. 1000.00 per annum 1600
- (f) Owners, lessees or licencees, as the case may be, of spinning mills, power looms, mini steel plant, steel re-rolling mills, stone crushers, tiles factories, chemical and pharmaceuticals laboratories, furniture making

units, printing presses, fruit
canning units, saw mills, cotton
ginning or pressing factories,
gun manufacturing units, cement
flooring, stone manufacturing
units, cold storages.

Rs. 1000.00 per annum 1700

(g) Owners or occupiers or less-
ees, as the case may be, of
residential hotels, restaurants,
or any other eating place.

Rs. 1000.00 per annum 1800

10. (a) Holders of permits for trans-
port vehicles granted under the
Motor Vehicles Act, 1939 and the
Motor Vehicles Act, 1988 which
are issued or adopted to be used
for hire or reward where any
such person holds permit or
permits for any motor vehicles,
buses or trucks—

i) In respect of each light motor
vehicle (used other than as
private carrier).

Rs. 400.00 per annum 1901

ii) In respect of each truck or bus

Rs. 1000.00 per annum 1902

(b) Transport companies and
Transport contractors

Rs. 1000.00 per annum 1903

11. (a) Money lenders licenced under
the law relating to money lending
for being in force in the State.

Rs. 1000.00 per annum 2000

(b) Bankers who are financing
trade against any kind of securi-
ties by way of short term advance
on interest.

Rs. 1000.00 per annum 2100

(c) Stockists of lottery tickets

Rs. 1000.00 per annum 2200

12. Individuals or Institutions
conducting chit funds

Rs. 1000.00 per annum 2300

13. Co-operative Societies registered under the Tripura Co-operative societies Act, 1974 and engaged in any professions, trades and callings. 2400
- i) State level societies or Apex societies Rs. 1000.00 per annum 2401
- ii) Co-operative spinning mills, rice mills, Banks and Super Bazars Rs 1000.00 per annum 2402
- iii) Any other societies Rs. 400.00 per annum 2403
14. Banking Companies as defined in the Banking Regulation Act, 1949 Rs. 1000.00 per annum 2500
15. Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings. Rs. 1000.00 per annum 2600
16. Partnership firms when engaged in any professions, trades or callings. 2700
- Such firms whose gross annual turnover is—
- i) Rs. 10 lakhs or less Rs. 800.00 per annum 2701
- ii) Above Rs. 10 lakhs Rs. 1000.00 per annum 2702

Explanation :- For the purpose of this entry "Annual Turnover" shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sale made during the previous year by such firms.

- 17. Persons other than those mentioned in any of the preceding entries who are engaged in any professions, trades or callings or employments, the rate of tax shall be as may be fixed by notification, not exceeding. Rs. 1000.00 per annum 2800

Notwithstanding anything contained in this Schedule Where an assessee 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.

B. B. Senapati,
Secretary, Law,
Government of Tripura.

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