

TRIPURA GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.11-1(7)-TAX/2020

Dated, Agartala, the 11th January, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 26 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997) (hereinafter referred to as the Act) the State Government hereby makes the following rules to amend the Tripura Professions, Trades, Callings and Employments Taxation Rules, 1998, namely:

1. Short Title:

- (i) These rules may be called the "The Tripura Professions, Trades, Callings and Employments Taxation (Amendment) Rules, 2021";
- (ii) They shall come into force on the date of its publication in the Official Gazette.

2. In the Tripura Professions, Trades, Callings and Employments Taxation Rules, 1998 (hereinafter referred to as the principal rules), rule 8 shall be 'deleted'.

3. In the principal rules, in rule 12,—

- (i) sub-rule (1), shall be substituted as —

"(1) Every employer registered under this Act shall furnish an annual return in Form VII for every financial year on or before the thirtieth day of April following the end of such financial year showing therein the amount of tax deducted and paid by him from the salaries and wages in respect of the months of such financial year."

- (ii) sub-rule (2), shall be substituted as —

"(2) Before any registered employer furnishes the return required by sub-rule (1) he shall pay into the appropriate Government Treasury the full amount of tax due in accordance with the schedule to the Act. In making the payment challans shall be filled up in quadruplicate. One copy of such challan shall be retained by the

appropriate Government Treasury, one copy shall be sent to the prescribed authority and the other two copies shall be returned to the registered employer duly signed and sealed as proof of payment. The return shall be accompanied by copies of the challans and the other copies shall be retained by the registered employer.”

(iii) sub-rule (4), shall be ‘deleted’.

4. (i) In the principal rules, Form-VII shall be substituted with the following:-

FORM-VII
(See rule 12)

Return

Period of filing :- From To

Profession Tax Registration Number:

Profession Tax Enrolment Number:

APRIL			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

MAY			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

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JUNE			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

JULY			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs. 15001 and above		Rs.208.00	
Interest payable			
Total payable			

AUGUST			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

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SEPTEMBER			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

OCTOBER			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

NOVEMBER			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

DECEMBER			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

JANUARY			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

FEBRUARY			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

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MARCH			
Employees whose Monthly salary wages are (Range of monthly gross income)	No. of employees	Rate of Monthly Tax	Amount of Tax deducted
Upto Rs.7500.00		NIL	
Rs. 7501.00 and above and upto Rs.15000.00		Rs.150.00	
Rs.15001 and above		Rs.208.00	
Interest payable			
Total payable			

Total tax & interest payable (yearly):

Tax amount (in Rs.)	Interest amount (in Rs.)	Total payable (in Rs.)

Payment Details:

Month	Amount (in Rs.)			Payment Reference Number	Date of payment
	Tax paid	Interest	Total		
April					
May					
June					
July					
August					
September					
October					
November					

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December				
January				
February				
March				
Grand Total				----

The above statements are true to the best of my knowledge and belief.

Date:

Place:

Signature

Designation

Note:- Taxpayer should provide the copy of the challan while submitting the return.

(ii) Form-VIII shall be 'deleted'.

By order of the Governor,

Vishal P
11/1/21

(Dr. Vishal Kumar, IAS)
Joint Secretary
Finance Department
Government of Tripura