

Timelines for Approvals / Registrations /  
Licences /Renewals of Professions Tax

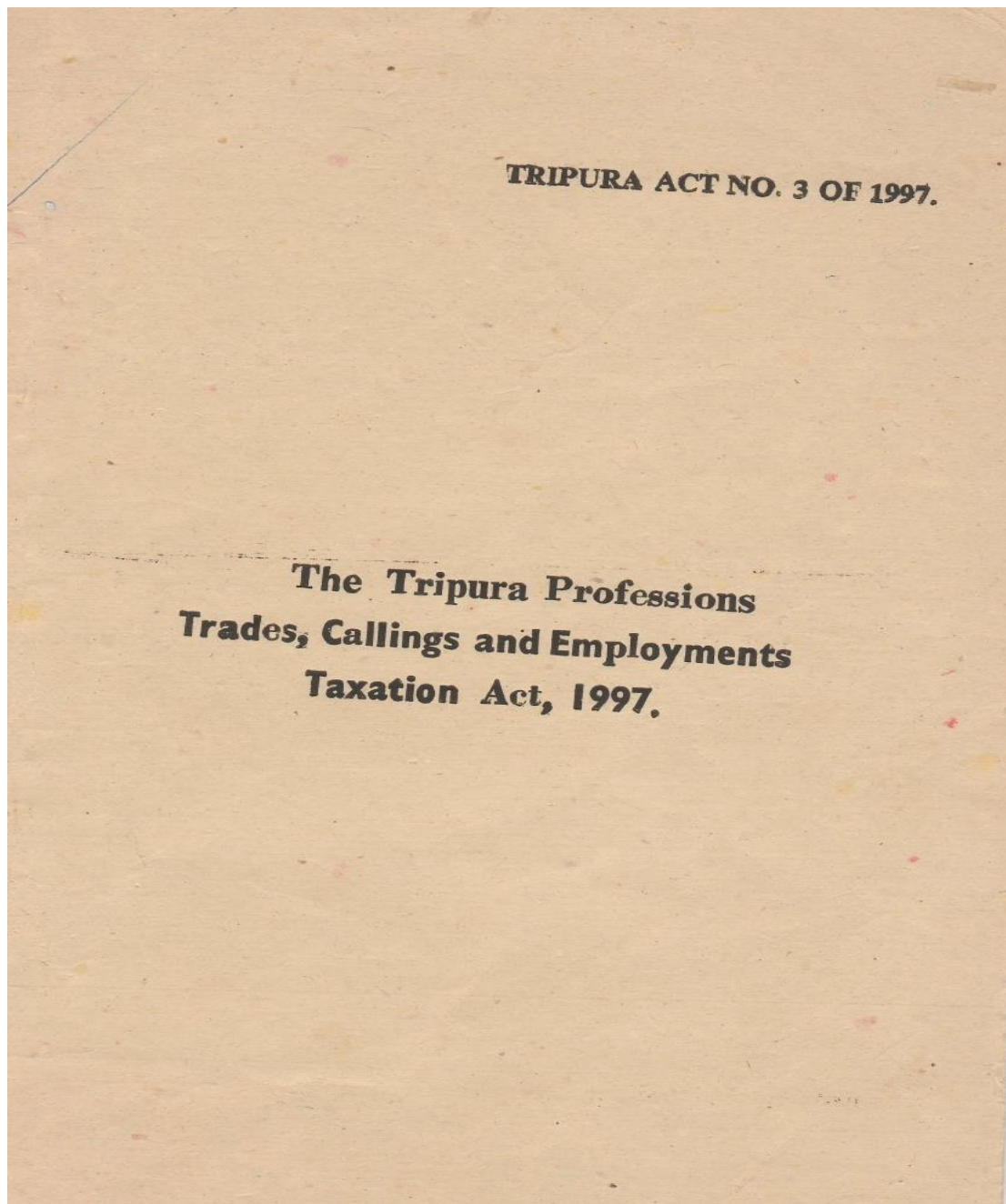
<b>Type of Application</b>	<b>Form Type</b>	<b>Timeline for application</b>	<b>Timeline for approval/ Rejection/Revision of Certificate</b>	<b>Act &amp; Rules mentioned below</b>
<b>Registration</b>	<b>Form-I.</b>	<b>Within 90(Ninety) days of becoming liable to pay Professions Tax.</b>	<b>Within 30(Thirty) days from the date of application.</b>	<b>Section 5 of The Tripura Professions, Trades, Calling and Employment Taxation Act, 1997 read with Rules 3,4, 5 and 6 of The Tripura Professions, Trades, Calling and Employment Taxation Rules, 1998.</b>
<b>Enrolment</b>	<b>Form-III.</b>	<b>Within 90(Ninety) days of becoming liable to pay Professions Tax.</b>	<b>Within 30(Thirty) days from the date of application.</b>	<b>Section 5 of The Tripura Professions, Trades, Calling and Employment Taxation Rules, 1998.</b>

**Punitive measures that will be taken incase the time limits are not adhered by the respective department:**

- **As per The Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 and The Tripura Professions, Trades, callings and Employments Taxation Rules, 1998 made thereunder, there is no punitive measure specified in case the time limits are not adhered by this organization.**

**Screenshots of Section 5 of The Tripura Professions, Trades, Calling and Employment Taxation Act, 1997 and Rules 3,4, 5 and 6 of The Tripura Professions, Trades, Calling and Employment Taxation Rules, 1998 is given below:-**

- **Section 5 of The Tripura Professions, Trades, Calling and Employment Taxation Act, 1997**



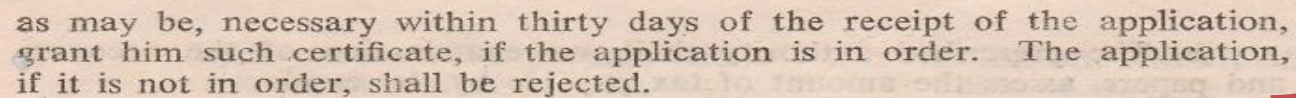
**5. Registration and enrolment—**

(1) Every employer (not being an officer of Government) liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

(3) Notwithstanding anything contained in this section and section 4, where a person is a citizen of India and is in employment of any diplomatic, or consular office or trade commissioner of any foreign country situated in any part of Tripura, such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section (2) and pay tax himself.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within ninety days from the date of coming into force of this Act, or if he was not engaged in any profession, trade, calling or employment on that date, within ninety days of his becoming liable to pay tax, or in respect of any person referred to in sub-section (2) or sub-section (3) within ninety days of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment, apply for a certificate of registration or enrolment, or a revised certificate of enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such enquiry



as may be, necessary within thirty days of the receipt of the application, grant him such certificate, if the application is in order. The application, if it is not in order, shall be rejected.

(5) The prescribed authority shall mention in every certificate of registration or enrolment the amount of tax payable by the holder according to the schedule, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

(6) Where an employer or a person liable to registration or enrolment willfully fails to apply for such certificate within the required time as provided for in sub-section (4), the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding such sum as may be prescribed by the State Government by notification in the official Gazette for each English calendar month of delay in case of an employer and not exceeding such sum as may be prescribed by the State Government by notification in the official Gazette each English Calendar month of delay in the case of others.

(7) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding such sum as may be prescribed by the State Government by notification in the official Gazette.

- **Rules 3, 4, 5 and 6 of The Tripura Professions, Trades, Calling and Employment Taxation Rules, 1998.**

**The Tripura Professions, Trades,  
Callings and Employments  
Taxation Rules, 1998.**

**GRANT OF CERTIFICATE OF REGISTRATION/ENROLLMENT AND AMENDMENT AND CANCELLATION THEREOF**

3. (1) An application for certificate of registration under sub-section (1) of section 5 shall be in Form I. An applicant having places of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority.

(2) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form II if he is satisfied that the application is in order, and the necessary particulars have been furnished by the applicant.

(3) If the prescribed authority finds that the application is not in order or all the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the prescribed authority shall grant a certificate of registration in Form II.

4. (1) An application for certificate of enrollment under sub-section (2) of section 5 shall be made in Form III. An applicant having more than one place of work in Tripura shall be granted only one certificate of enrollment.

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Taxation Rules, 1998**

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(2) Where an applicant has more than one place of work in Tripura, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purpose of these rules and submit such application to the prescribed authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form III, the prescribed authority may require the applicant to furnish such additional information or evidence as may be considered necessary for determining the amount of tax payable by him according to the Schedule appended to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrollment in Form IV.

(5) Where the applicant has more than one place of work in Tripura, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.

5. (1) Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application in Form I for this purpose to the prescribed authority setting out the particulars in respect of which he desires such amendment and reasons therefor together with the certificate of registration and thereupon the prescribed authority may, if he is satisfied with the reason given, make such amendments as he thinks necessary in the certificate of registration.

(2) Notwithstanding anything contained in sub-rule (1), where consequent upon the amendment of any of the items in column No. 2 or 3 of the Schedule to the Act the classification of persons or the rate of tax payable under the Act or both is or are changed and a new classification of persons or a new rate of tax or both is or are specified then the classification of persons or the rate of tax mentioned in the certificates of registration in Form II granted under rule 3 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or the rate of tax or both so specified in the Schedule with effect from the date of coming into force of such amendment.

6. (1) A Certificate of enrollment granted under rule 4 shall remain valid for so long as it is not cancelled under sub-rule (2) of rule 7.

(2) An application for amendment of certificate of enrollment shall be made in Form III to the prescribed authority. On receipt of such application the prescribed authority may require the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by the applicant according to the Schedule to the Act, and upon determination of the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in the certificate of enrollment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

(3) Notwithstanding anything contained in sub-rule (2), where consequent upon the amendment of any of the items No. 2 or 3 of the schedule to the Act, the classification of persons or the rate of tax payable under the Act or both is or are changed and a new classification of persons or a new rate of tax or both is or are specified, then the classification of persons or the rate of tax payable or both as



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mentioned in the last paragraph of the certificate of enrollment in Form III granted under rule 4 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or the new rate of tax or both so specified in the Schedule with effect from the date of coming into force of such amendment.