

No.F.II-1(7)-TAX/99(PART)/
Government of Tripura
Finance Department

Dated, the 18th August, 2003.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 3 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act.No.3 of 1997), the Governor is pleased to increase the rate of Professions Tax in the Schedule appended to the Tripura Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1999 as under with effect from 1.4.2003.

Sl.No.	Class of assessee	Rate of Tax	Code No.
1	2	3	4

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. 63.00 per month	0101
Rs.3301.00 and above and upto Rs.4200.00	Rs. 87.00 per month	0102
Rs.4201.00 and above and upto Rs.6600.00	Rs. 99.00 per month	0103
Rs.6601.00 and above	Rs.126.00 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.300.00 per annum	0001
ii) Five years or more but less than ten years	Rs.600.00 per annum	0002
iii) Ten years or more but less than fifteen years	Rs.900.00 per annum	0003
iv) Fifteen years or more	Rs.1500.00 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.300.00 per annum	0005
ii) Five years or more but less than ten years	Rs.600.00 per annum	0006
iii) Ten years or more but less than fifteen years	Rs.900.00 per annum	0007
iv) Fifteen years or more	Rs.1500.00 per annum	0008
3. Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyers or Loss Assessors registered or licenced under the Insurance Act, 1938.		
(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.300.00 per annum	0001
ii) Five years or more but less than ten years	Rs.600.00 per annum	0002
iii) Ten years or more but less than fifteen years	Rs.900.00 per annum	0003
iv) Fifteen years or more	Rs.1500.00 per annum	0004

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(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.300.00 per annum	0005
ii) Five years or more but less than ten years	Rs.600.00 per annum	0006
iii) Ten years or more but less than fifteen years	Rs.900.00 per annum	0007
iv) Fifteen years or more	Rs.1500.00 per annum	0008
4. (a) Estate Agents,Brokers,Promoters,Commission Agents,Clearing and Forwarding Agents,Advertising Agents,Auctioners or Merchantile Agents	Rs.1500.00 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.300.00 per annum	0701
ii) Rs.1.00 lakh or more but less than Rs.5.00	Rs.900.00 per annum	0702
iii) Rs.5.00 lakhs or more	Rs.1500.00 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.1500.00 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 lac	Rs. Nil.	0900
ii)exceeds Rs.100000.00 but does not exceed Rs.200000.00	Rs.600.00 per annum	0902
iii)exceeds Rs.200000.00 but does not exceed Rs.300000.00	Rs.900.00 per annum	0903
iv)exceeds Rs.300000.00	Rs.1500.00 per annum	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:-		1000
i) Where not more than 15 workers are working	Rs.900.00 per annum	1001
ii) Where more than 15 workers are working	Rs.1500.00 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 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	Rs. Nil.	1100
	ii) Where not more than five employees are employed		1101
	iii) Where more than five but not more than ten employees are employed.	Rs. 600.00 per annum	1102
	iv) Where more than ten employees are employed	Rs. 1200.00 per annum	1103
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. 1500.00 per annum	1104
	(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.		1200
	(c) Licenced liquor vendor, Licenced opium, pachwai, todday, Bhang or other intxicant's vendors, owners or lessees of distilleries, bottling units, blending units.	Rs. 1500.00 per annum	1300
	(d) Owners, lessees or licencees, as the case may be, of beauty clinics or parlours, hair dressing saloons, tutorial colleges or training institution, type writing and short-hand institutions.	Rs. 1500.00 per annum	1400
	(e) Owners, lessees or licencees, as the case may be, of Nurshig Home, hospitals, X-ray clinics & pathological laboratory.	Rs. 1000.00 per annum	1400(a)
	(f) Owners, lessees, as the case may be, of cinema house, theatres, video parlours, video laboratories and cable T.V. operators.	Rs. 2450.00 per annum	1500
	(g) 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. 1500.00 per annum	1600
	(h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, or any other eating place.		1700
10.	(a) Holders of permits for transport 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-	Rs. 1500.00 per annum	1800

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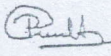
(i)(x) In respect of each three wheeler Motor vehicle (used other than as private carrier)	Rs.300.00 per annum	1901
(i)(y) In respect of each four wheeler Motor vehicle (used other than as private carrier)	Rs.600.00 per annum	1902
ii) In respect of each truck or bus	Rs. 1500.00 per annum	1903
(b) Transport companies and Transport contractors	Rs. 1500.00 per annum	1904
11. (a) Money lenders licenced under the law relating to money lending for being inforce in the State.	Rs.1500.00 per annum	2000
(b) Bankers who are financing trade against any kind of securities by way of short term advance on interest.	Rs.1500.00 per annum	2100
(c) Stockists of lottery tickets	Rs.1500.00 per annum	2200
12. Individuals or Institutions conducting chit funds	Rs.1500.00 per annum	2300
13. Co-operative Societies registered under the Tripura Co-operative societies Act, 1974 and engaged in any professions, trades and callings.		
i) State level societies or Appex societies	Rs.1500.00 per annum	2400
ii) Co-operative spinning mills, Rice mills, Banks and Super Bazars		2401
iii) Any other societies	Rs.1500.00 per annum	2402
14. Banking Companies as defined in the Banking Regulation Act, 1949	Rs.600.00 per annum	2403
15. Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings.	Rs.1500.00 per annum	2500
16. Partnership firms when engaged in any professions, trades or callings	Rs.1500.00 per annum	2600
Such firms whose gross annual turnover is--		2700
i) Rs. 10 lakhs or less	Rs.1200.00 per annum	2701
ii) Above Rs. 10 lakhs	Rs.1500.00 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, trade or callings or employments, the rate of tax shall be as may be fixed by notification, not exceeding.	Rs.1500.00 per annum	2800
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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.

By Order of the Governor,


(P. Agarwal)

Joint Secretary to the
Government of Tripura

Copy to:-

1. The Manager, Tripura Government Press, Bordowali, Agartala, with a request to publish the notification in an extra ordinary issue of Tripura Gazette. 25 copies of the gazette may please be sent the office of the Commissioner of Taxes, palace compound, Agartala.
2. The Secretary, Govt. of Tripura, Finance Department, Agartala.
3. All Head of Department _____
4. The Supdt. of Taxes, Charge-I / II / III / IV / V / VI, Agartala / Prof. Tax etc. charge, Agartala / Dharmanagar / Kailsabar / Udaipur.
5. The Asstt. Commissioner of Taxes-I & II, Agartala.

P.A. 14/8/65

(P. Agarwal)

Joint Secretary to the
Government of Tripura.
