

TRIPURA ACT NO. 3 OF 1997.

**The Tripura Professions
Trades, Callings and Employments
Taxation Act, 1997.**

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MENTS TAXATION ACT, 1997

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GOVERNMENT OF TRIPURA
LAW DEPARTMENT

No. F. 9 (10)-LAW/LEG/97.

Dated, Agartala, the 8th August, 1997.

The following Act of the Tripura Legislative Assembly received assent of the Governor on 13.6.1997 and is hereby published for general information.

TRIPURA ACT NO. 3 OF 1997.

THE TRIPURA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1997.

An Act to provide for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto.

Whereas it is expedient to provide for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto ;

It is hereby enacted in the Fortyeight year of the Republic of India, by the Legislature of Tripura, as follows :

*1. Short title, extent and commencement—

- (1) This Act may be called the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997.
- (2) It extends to the whole of Tripura.
- (3) It shall come into force on such date as may be appointed by the State Government by notification in the Official Gazette.

2. Definitions—In this Act, unless the context otherwise requires,—

- (a) “Commissioner” means the Commissioner of Profession Tax appointed under Section 12 ;
- (b) “Employee” means a person employed on salary or wages, and includes—
 - (i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund ;
 - (ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even through its head quarters may be outside the State ;
 - (iii) a person engaged in any employment of any employer, not covered by items (i) and (ii) above ;
- (c) “employer” in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer ;
- (d) “month” means a month reckoned according to the English calendar ;

- (e) "notification" means a notification published in the Office Gazette ;
- (f) "person" means any person who is engaged in any profession, trade, calling or employment in Tripura and includes a Hindu undivided family, firm, company, corporation or other corporate body, and society, club or association, so engaged, but does not include any person who earns wages on a casual basis ;
- (g) "prescribed" means prescribed by rules made under this Act ;
- (h) "prescribed authority" means the authority that may be appointed by the State Government by notification for any of the purposes of the Act ;
- (i) "profession tax" means the tax on professions, trades, callings and employments levied under this Act ;
- (j) "salary" or "wage" includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961 (43 of 1961) ;
- (k) "tax" means the profession tax ;
- (l) "year" means a financial year.

3. Levy and charges of tax.—

(1) Subject to the provisions of article 276 of the Constitution of India, there shall be levied and collected a tax on professions, trades, callings and employments, in accordance with the provisions of this Act.

(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of the Schedule shall be liable to pay to the State Government tax at the rate mentioned against the class of such persons in the third column of the said Schedule :

Provided that entry 17 in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time ;

Provided further that the State Government may, from time to time by notification in the official Gazette and subject to such conditions as it may impose, alter the rate of tax as mentioned in the third column of the schedule subject to the condition that the rate of tax will not exceed the limit specified in sub-section (i) above, and there upon the schedule shall be deemed to be amended accordingly.

4. Employer's liability to deduct and pay tax on behalf of employees.—

The tax payable under this Act by any person earning a salary or wage shall be deducted by his employer from the salary or wage payable

to such person, before such salary or wage is paid to him and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such person, be liable to pay tax on behalf of all such persons :

Provided that if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by notification the manner in which the employer shall discharge the said liability :

Provided further that where any person earning a salary or wage—

- (a) is also covered by one or more entries other than entry I in the Schedule and the rate of tax under said entry, or
- (b) is simultaneously engaged in employment of more than one employer, and such person furnishes to his employer or employers a certificate in the prescribed form declaring inter alia, that he shall obtain a certificate of enrolment under sub-section (2) of section 5 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

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.

6. Returns.—

(1) Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be prescribed showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof.

(2) Every return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.

(3) Where an employer, without reasonable cause fails to file such return within the prescribed time, 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 a notification in the official Gazette, for each English calendar month.

7. Assessment of employers.—

(1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, it shall accept the return.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete, it shall serve upon the employer a notice requiring him, on a date specified in the notice, to attend in person, or through an authorised representative and to produce accounts and papers in support of the return.

(b) The prescribed authority shall, on examination of the accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable, such authority shall, after such enquiry as it deems fit or otherwise, assess the tax to the best of its judgement.

(3) The amount of tax due from any employer shall be assessed separately for each year during which he is liable to pay tax :

Provided that the prescribed authority may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer during any part of a year or for more than one year ;

Provided further that where a registered employer fails to furnish a return for any part of a year or for more than one year, the prescribed authority may, if he thinks fit, assess the tax due from such employer separately for different parts of such year or more than one year.

(4) If an employer fails to get himself registered or being registered fails to file any return the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as it deems fit or otherwise, pass an order assessing the amount of tax due to the best of its judgement.

(5) No assessment under sub-section (2), sub-section (3) or sub-section (4) shall be made after the expiry of four years from the end of the year in respect of which or part of which the assessment is made :

Provided further that the period during which the prescribed authority is restrained from commencing or continuing any proceeding for any assessment as aforesaid by an order of the Appellate/Revisional Authority/ High Court or the Supreme Court of India shall be excluded in computing the time limited by this sub-section ;

Provided also that when a fresh assessment is required to be made in pursuance of an order of the High Court or section 14, or in pursuance of any other order of the Supreme Court of India, such fresh assessment shall be made at any time within four years from the date of such order.

(6) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.

8. Payment of Tax.—

(1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from enrolled persons for each year as specified in their certificate of enrolment shall be paid—

- | | |
|--|-----------------------------------|
| (a) in respect of a person who stands enrolled before the commencement of a year or is enrolled on or before the 31st day of August of a year. | Before the 30th day of September. |
|--|-----------------------------------|

| | |
|--|---------------------------------------|
| (b) in respect of a person who is enrolled after the 31st day of August of a year. | Within one month of date of enrolment |
|--|---------------------------------------|

9. Consequences of failure to deduct or to pay tax.—

(1) If an employer (not being an officer of Government) fails to pay tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of such tax.

(2) Without prejudice to the provisions of sub-section (1), an employer referred to in that sub-section shall be liable to pay simple interest at two per centum of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.

(3) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2).

(4) Interest payable under sub-section (2) or sub-section (3) shall be determined in such manner, by such date, and by such authority, as may be prescribed.

10. Penalty for non-payment of tax.—

If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the time or date specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding two hundred per centum of the amount of tax due.

11. Recovery of tax, etc.—

All arrears of tax, penalty, interest and fees under this Act shall be recoverable as arrears of land revenue.

12. Authorities for the purposes of this Act.—

(1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be the Commissioner of Profession Tax.

(2) The State Government may appoint such other officers as it thinks necessary to assist the Commissioner.

(3) An officer appointed under sub-section (2) shall, within the limits of such areas as the State Government may by notification specify, exercise such powers and perform such duties as may be delegated by the Commissioner subject to such conditions as may be imposed by the State Government.

(4) The superintendence and control for the proper execution of the provisions of this Act and the rules made there under relating to the levy

and collection of tax shall vest in the Commissioner. The Commissioner shall exercise such other powers and perform such other duties under this Act or any rule made there under as may be conferred or imposed on him.

13. Collecting agent.—

(1) For carrying out the purpose of this Act, the State Government may appoint any of its departments or officers as an agent responsible for levy and collection of the tax under this Act from such person or class of persons as may be prescribed.

(2) Upon such appointment, it shall be the duty of such collecting agents to carry out such functions under this Act in the manner prescribed, and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as he may require.

(3) Any officer authorised by the collecting agent in this behalf shall have, for the purpose of levy and collection of tax, such powers as may be prescribed.

(4) It shall be lawful for the Commissioner, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act, and the collecting agent shall, where ever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by any officer authorised by him in this behalf.

14. Appeal, revision and rectification of mistakes.—

(1) Subject to such rules as may be made by the State Government, any person aggrieved by any final order made under sections 5, 6, 7, 9 and 10 or by any authority, not being an appellate authority, under sub-section (4) of this section, may, in the prescribed manner, appeal to the authority prescribed.

(2) The appellate authority shall dispose of the appeal in the prescribed manner.

(3) Any authority under this Act may, of its own motion or an application made in this behalf, by order rectify any mistake apparent on the face of the record.

(4) Any order passed by any authority under this Act may be revised, either on application or own motion, by such authority and in such manner as may be prescribed.

15. Accounts.—

(1) If the Commissioner is satisfied that the books of accounts and other documents maintained by an employer or enrolled person in the normal course of his business, profession, trade or calling are not adequated

for verification of the returns or such statement as may be prescribed filed by the employer or enrolled person under this Act, it shall be lawful for the Commissioner to direct the employer or enrolled person to maintain the books of accounts or other documents in such manner as he may, in writing, direct and there upon the employer or enrolled person shall maintain such books of accounts or other documents accordingly.

(2) Where an employer or enrolled person willfully fails to maintain the books of account or other documents as directed under sub-section (1), the Commissioner may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding such sum as may be prescribed by the State Government by a notification in the official Gazette, for each day of delay.

16. Special mode of recovery.—

(1) Notwithstanding anything to the contrary contained in any law or in any contract, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require—

(a) any person from whom any amount of money is due or may become due to an assessee on which notice of demand has been served under this Act, or

(b) any person who holds or may subsequently hold money for on account of such assessee, to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—

For the purposes of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person, shall be calculated after deducting there from such claims (if any) lawful subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time or from time to time amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the

Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee, or that he does not hold any money for or on account of the assessee, then nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the Commissioner.

(6) Any amount of money which a person is required to pay the Commissioner or for which he is personally liable to the Commissioner under this section, shall, if it remains unpaid, be recoverable as an arrear of land revenue as the case may be.

17. Production and inspection of accounts and documents and search of place of work, etc.—

(1) Any authority under this Act may, for the purposes of this Act, require any person or any employer to produce before him any accounts or documents relating to his professions, trades, callings or employments, or disbursement of salaries and wages to his employees, as the case may be

(2) All accounts, registers and other documents, either relating to professions, trades, callings or employments or disbursement of salaries and wages to the employees, as the case may be, shall at all reasonable time be open to inspection by an authority under this Act.

(3) If the Commissioner or an officer appointed under sub-section (2) of section 12 of this Act has reason to suspect that any person or employer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, inspect and search any place of work or any other place where the Commissioner or the officer has, upon information received reasons to believe that records relating to professions, trades, callings or employments or disbursement of salaries and wages to the employees are being kept by the person or the employer, as the case may be, and seize such accounts, registers and documents as may be necessary for determination of tax payable under this Act.

(4) The Commissioner or the officer exercising the power under sub-section (3) shall give to the person in charge of the place of work or other premises searched a receipt describing the accounts, registers and documents seized and removed from such place of work or premises, as the case may be, and shall retain the accounts, registers and documents seized only for so long as may be necessary for the purposes of examination thereof or prosecutions :

Provided that such officer shall not retain the registers, accounts and documents seized by him under sub-section (3) for a period exceeding one year from the date of seizure unless he states the reason therefor in writing and obtains sanction in writing from the Commissioner.

(5) The occupant of the place of work or premises searched or some person in his behalf shall, in every instance be permitted to be present during the search. The receipt referred to in sub-section (4) shall be countersigned by the occupant or any person witnessing the search and seizure.

18. Determination of tax payable by employers and/or enrolled persons :—

(1) Where the prescribed authority has, upon information received, reasons to believe that any employer or other enrolled person has paid tax for any year at a rate lower than what is payable by such employer or such person under this Act, it may, after giving such employer or person a reasonable opportunity of being heard, determine in the prescribed manner the amount of tax payable by him.

(2) The amount of tax determined under sub-section (1) less the sum, if any, already paid in respect of such year, shall be paid by such persons on demand by the prescribed authority in the prescribed manner.

19. Refund.—

The prescribed authority shall refund to a person the amount of tax, interest and fees (if any) paid by such person in excess of the amount due from him. The refund may be made either by cash payment or, at the option of such person, by deduction of such excess from the amount of tax, penalty, interest and fee due from him :

Provided that such excess shall first be applied towards the recovery of any amount due in respect of which a notice under section 7 has been served and thereafter the balance, if any, shall be refunded.

20. Offences and Penalties.—

Any person or employer who, without reasonable cause, fails to comply with any of the provisions of this Act or the rules made thereunder shall on conviction before a Magistrate and in addition to any tax or penalty or interest or all of these that may be due from him, be punishable with imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both and where the offence is a continuing one, with a further fine which may extend to hundred rupees for every day during which the offence continues :

Provided that nothing contained in this section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised due diligence to prevent the commission of such offence.

21. Offence by Companies.—

(1) Where an offence under this Act has been committed by a company, every person who at the time offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the Company as well as the company, shall be deemed to be guilty of the

offence and shall be liable to be proceeded against and punished accordingly.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributed to any neglect on the part of, any director, manager, secretary or other officer, the latter shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section.—

(a) “Company” means any body corporate and includes a firm or other association of individuals ;

(b) “director”, in relation to a firm means a partner in the firm.

22. Power to transfer proceedings.—

The Commissioner may, after giving the parties concerned an opportunity of being heard, wherever it is possible to do so, and after recording his reason for doing so by order in writing transfer any proceedings or class of proceedings under this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself :

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any officer and the offices of both are situated in the same city, locality, or place.

Explanation.—

In this section, the word “Proceedings” in relation to any assessee whose name is specified in any order issued there under, means all proceeding under this Act in respect of any year, which may be pending on the date of such order and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

23. Compounding of offences.—

(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding triple the amount of tax to which the offence relates, as the Commissioner may determine.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

24. Power to enforce attendance, etc.—

The authorities under this Act shall have power to summon and enforce the attendance of any person and any witness and to compel the production of any document by the same means and, so far as may be, in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908).

25. Bar to Proceeding.—

(1) No suit shall lie in any Civil Court against any assessment made or order passed under this Act.

(2) No suit, prosecution or other legal proceeding shall lie against any authority under this Act or against any employer for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

26. Power to make rules.—

(1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which under any provisions of this Act, are required to be prescribed or to be provided by rules.

27. Exemption —

(1) Nothing contained in this Act shall apply to the persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are serving in any part of Tripura.

(2) The State Government may, by notification, exempt from the levy of tax under this Act any class of persons, if it considers necessary so to do in the public interest.

28. Repeals and savings :—

(1) The Tripura Professions, Trades, Callings and Employments Taxation Act 1976 is hereby repealed.

(2) Notwithstanding the repeal of the aforesaid law by this Act, the repealed laws and all rules, notifications, registrations or other documentations, forms and notices made or prescribed or issued thereunder which were in force immediately before the appointed day, and all proceedings for the assessment or re-assessment of any dealer or person in respect of such period or proceeding under appeal or revision may be taken or continued as if this Act had not been passed.

**THE SCHEDULE APPENDED TO THE TRIPURA
PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION ACT, 1997.**

| 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. 12 50.00 and above and upto Rs. 1650.00 | Rs. 21.00 per month | 0101 |
| | Rs. 1651.00 and above and upto Rs. 2100.00 | Rs. 29.00 per month. | 0102 |
| | Rs. 2101.00 and above and upto Rs. 3300.00 | Rs. 33.00 per month. | 0103 |
| | Rs. 3301.00 and above | Rs. 42.00 per month | 0104 |
| | (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 para-medical 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 Accountants, 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. 100.00 per annum | 0001 |
| | (ii) Five years or more but less than ten years | Rs. 200.00 per annum | 0002 |
| | (iii) Ten years or more but less than fifteen years. | Rs. 300.00 per annum | 0003 |
| | (iv) Fifteen years or more. | Rs. 500.00 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. 100.00 per annum. | 0005 |
| | (ii) Five years or more but less than ten years. | Rs. 200.00 per annum. | 0006 |
| | (iii) Ten years or more but less than fifteen years. | Rs. 300.00 per annum. | 0007 |
| | (iv) Fifteen years or more. | Rs. 500.00 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 a population of 1 Lac or above having a standing in the profession of
- | | | |
|--|----------------------|------|
| (i) Less than five years | Rs. 100.00 per annum | 0001 |
| (ii) Five years or more but less than ten years | Rs. 200.00 per annum | 0002 |
| (iii) Ten years or more but less than fifteen years. | Rs. 300.00 per annum | 0003 |
| (iv) Fifteen years or more. | Rs. 500.00 per annum | 0004 |
- (B) Professional practising in a place in Tripura other than in town with population of 1 lac or more having a standing in the profession of.
- | | | |
|--|-----------------------|------|
| (i) Less than five years | Rs. 100.00 per annum. | 0005 |
| (ii) Five years or more but less than ten years | Rs. 200.00 per annum | 0006 |
| (iii) Ten years or more but less than fifteen years. | Rs. 300.00 per annum. | 0007 |
| (iv) Fifteen years or more | Rs. 500.00 per annum | 0008 |
4. (a) Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents Rs. 500.00 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. 100.00 per annum. | 0701 |
| (ii) Rs. 1.00 lakh or more but less than Rs. 5.00 lakhs | Rs. 300.00 per annum. | 0702 |
| (iii) Rs. 5.00 lakhs or more | Rs. 500.00 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 Compaines Act, 1956 Rs. 500.00 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— 0900

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| (i) does not exceed Rs. 1 lac. | Rs. NIL | 0901 |
| (ii) exceeds Rs. 100000.00 but does not exceeds Rs. 200000.00 | Rs. 1200.00 per annum | 0902 |
| (iii) exceeds Rs. 200000.00 but does not exceeds Rs. 300000.00 | Rs. 300.00 per annum | 0903 |
| (iv) exceeds Rs. 300000.00, | Rs. 500.00 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.

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| 7. Occupiers of factories as defined under the Factories Act, 1948 who are not covered by entry 6. Such occupiers of factories :— | | 1000 |
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| (i) Where not more than 15 workers are working | Rs. 300.00 per annum | 1001 |
| (ii) where more than 15 workers are working | Rs. 500.00 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.

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| 8. Employers or establishment as defined in the Tripura Shops and Establishment Act, 1975 who are not dealers covered by entry 6. | | 1100 |
| (i) Where there is no employee | Rs. Nil | 1101 |
| (ii) Where not more than five employees are employed. | Rs. 200.00 per annum | 1102 |
| (iii) Where more than five, but not more than ten employees are employed. | Rs. 400.00 per annum | 1103 |
| (iv) Where more than 10 employees are employed | Rs. 500.00 per annum | 1104 |
| 9. (a) Owners or lessees of Diesel/Petrol filling stations, Oil pumps, Service station, Garages and work-shops of Automobiles and agents and distributors including retail dealers of liquified petroleum gas. | Rs. 500.00 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. 500.00 per annum 1300
- (c) Licenced liquor vendor, licenced Opium, pachwai, todday, bhang or other intoxicant's vendors, owners or lessees of distrilleries, bottling units, blending units. Rs. 500.00 per annum 1400
- (d) Owners, lessees or licencees, as the case may be, Nursing 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. 500.00 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. 500.00 per annum 1600
- (f) Owners, lessees or licences, as the case may be, or Spinning mills, Power loom, Mini Steel plant, steel re-rolling mills, Stone crushers, Tiles factories, Chemical and pharmaceau-tical 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. 500.00 per annum 1700
- (g) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant or any other eating place. Rs. 500.00 per annum 1800
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—
- (i) In respect of each light motor vehicles (used other than as private carrier). Rs. 200.00 per annum 1901
- (ii) In respect of each truck or bus. Rs. 500.00 per annum 1902
- (b) Transport companies and transport contractors. Rs. 500.00 per annum 1903

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| 11. (a) Money lenders licenced under the law relating to money lending for being inforce in the State. | Rs. 500.00 per annum | 2000 |
| (b) Bankers who are financing trade against any kind of securities by way of short term advance on interest. | Rs. 500.00 per annum | 2100 |
| (c) Stockists of lottery tickets | Rs. 500.00 per annum | 2200 |
| 12. Individuals of institutions conducting chit funds. | Rs. 500.00 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 Appex Societies | Rs. 500.00 per annum | 2401 |
| (ii) Co-operative spinning mills, rice mills, Banks and Super bazars. | Rs. 500.00 per annum | 2402 |
| (iii) Any other societies. | Rs. 200.00 per annum | 2403 |
| 14. Banking Companies as defined in the Banking Regulation Act, 1949 | Rs. 500.00 per annum | 2500 |
| 15. Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings. | Rs. 500.00 per annum | 2600 |
| 16. Partnership firms when engaged in any professions, trades or callings. Such firms whose gross annual turnover is— | | 2700 |
| (i) Rs. 10 lakhs or less | Rs. 400.00 per annum | 2701 |
| (ii) Above Rs. 10 lakhs. | Rs. 500.00 per annum | 2702 |

Explanation :—For the purposes 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. 500.00 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.

By Order of the Governor,
B. B. Senapati
Addl. Secretary, Low.