

TRIPURA GAZETTE



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

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

Dated, the 9th Oct, 2009.

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 1st April, 2009.

| Sl NO | Class of assessee | Rate of Tax |
|-------|---|---|
| 1 | 2 | 3 |
| | Salary & wages earners whose monthly salary or wages are:- Range of monthly gross income. | |
| | Rs.5001.00 and above and upto Rs.7000.00 | Rs.65.00 per month (Rs. 780.00 Per year) |
| | Rs.7001.00 and above and upto Rs.9000.00 | Rs.100.00 per month (Rs. 1200.00 Per year) |
| | Rs.9001.00 and above and upto Rs.12000.00 | Rs.120.00 per month (Rs. 1440.00 Per year) |
| | Rs.12001.00 and above and upto Rs.15000.00 | Rs.160.00 per month (Rs. 1920.00 Per year) |
| | Rs.15001.00 and above and upto Rs.18000.00 | Rs.195.00 per month (Rs. 2340.00 Per year) |
| | Rs.18001.00 and above | Rs.208.00 per month (Rs. 2496.00 Per year) |

2. (a) Legal practitioners including solicitors and notaries public.
(b) Medical Practitioners including medical consultants, Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of a paramedical nature;

(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.

(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 | 500.00 per annum |
| ii) Five years or more but less than ten years | 1000.00 per annum |
| iii) Ten years or more but less than fifteen years | 1500.00 per annum |
| iv) Fifteen years or more | 2500.00 per annum |

(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 | 500.00 per annum |
| ii) Five years or more but less than ten years | 1000.00 per annum |
| iii) Ten years or more but less than fifteen years | 1500.00 per annum |
| iv) Fifteen years or more | 2500.00 per annum |

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 population of 1 lac or above having a standing in the profession of

- | | |
|---|----------------------|
| i) Less than five years | 500.00 per annum |
| ii) Five years or more but less than ten years | 1000.00 per annum |
| iii) Ten years or more but less than fifteen years | 1500.00 per annum |
| iv) Fifteen years or more | 2500.00 per annum |

(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 | 500.00 per annum |
| ii) Five years or more but less than ten years | 1000.00 per annum |

| | |
|---|------------------------|
| iii) Ten years or more but less than fifteen years | 1500.00 per annum |
| iv) Fifteen years or more | 2500.00 per annum |
| 4. (a) Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents | 2500.00 per annum |
| (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 | 500.00 per annum |
| ii) Rs.1.00 lakh or more but less than Rs.5.00 lakhs | 1500.00 - per annum |
| iii) Rs.5.00 lakhs or more | 2500.00 per annum |

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. | 2500.00 per annum |
| 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. |
| ii) exceeds Rs.100000.00 but does not exceed Rs.200000.00 | 1000.00 per annum |
| iii) exceeds Rs.200000.00 but does not exceed Rs.300000.00 | 1500.00 per annum |
| iv) exceeds Rs.300000.00 | 2500.00 per annum |

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 | 1500.00 per annum |
| ii) Where more than 15 workers are working | 2500.00 per annum |

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

ii) Where not more than five employees are employed

1000.00
per annum

iii) Where more than five but not more than ten employees are employed.

2000.00
per annum

iv) Where more than ten employees are employed

2500.00
per annum

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.

2500.00
per annum

(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.

2500.00
per annum

(c) Licenced liquor vendor, Licenced opium, pachwai, todday, Bhang or other intxicant's vendors, owners or lessees of distilleries, bottling units, blending units.

2500.00
per annum

(d) Owners, lessees or licencees, as the case may be, of beauty clinics & parlours, hair dressing saloons, tutorial colleges or training institution, type writing and short-hand institutions.

1650.00
per annum

(e) Owners, lessees or Licencees, as the case may be, of Nurshing Home, Hospitals, X-ray Clinics & Pathological laboratory

2500.00
per annum

f) Owners, lessees, as the case may be, of Cinema House, theatres, video parlours, video laboratories and cable T.V. operators.

2500.00
per annum

(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

2500.00
per annum

units, printing presses, fruit canning units, saw mills, cotton ginning or processing factories

gun manufacturing units, cement flooring, stone manufacturing units, cold storages.

Tripura Gazette, Extraordinary Issue, October 12, 2009 A. D.

| | |
|--|----------------------|
| (h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, or any other eating place. | 2500.00 per annum |
| 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 4 wheeler light motor vehicle by whatever name known (used other than as private carrier). | 1000.00 per annum |
| i) Not more than one | 2000.00 per annum |
| ii) More than one but not more than two. | 2500.00 per annum |
| iii) More than two | |
| II) In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier). | 500.00 per annum |
| i) Not more than one | 1000.00 per annum |
| ii) More than one but not more than two. | 1500.00 per annum |
| iii) More than two but not more than three | 2000.00 per annum |
| iv) More than three but not more than four | 2500.00 per annum |
| v) More than four | |
| III) In respect of truck or bus by whatever name known | 1875.00 per annum |
| i) Not more than one | 2500.00 per annum |
| ii) More than one | 2500.00 per annum |
| 11. Individuals or Institutions conducting chit funds. | 2500.00 per annum |
| 12. 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 Apex societies | 2500.00 Per annum |
| ii) Co-operative spinning mills, Rice mills, Banks and Super Bazaars | 2500.00 per annum |
| iii) Any other societies | 1000.00 per annum |
| 13. Banking Companies as defined in the Banking Regulation Act, 1949 | 2500.00 per annum |
| 14. Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings. | 2500.00 per annum |

Tripura Gazette, Extraordinary Issue, October 12, 2009 A. D.

15. Partnership firms when engaged in any professions, trades or callings Such firms whose gross annual turnover is—

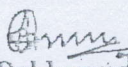
| | |
|-------------------------|----------------------|
| i) Rs.10 lakhs or less | 2000.00 per annum |
| ii) Above Rs. 10 lakhs | 2500.00 per annum |

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.

16. Persons other than those mentioned in any of the preceding entries who are engaged in any professions, trade or callings of employments, the rate of tax shall be as may be Fixed by notification, not exceeding 2500.00 per annum

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,


(A. Debbarma) 11/10/09

Deputy Secretary to the
Government of Tripura.