

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-I(7)-TAX/99(P-I)
GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

Dated, Agartala, the 6th November, 2013.

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) and in supersession of earlier Notification vide No. F.II-1(7)-TAX/99(PART) dated 9th October, 2013 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 the date of publication of this Notification in the Official Gazette.

Sl. No.	Class of assessee	Rate of Tax per annum
1	2	3
	Salary & Wage earners :- When the range of monthly gross income is-	
	(i) Rs. 5001/- and above and upto Rs. 7000/-	Rs. 840/- (Rs. 70/- per month)
	(ii) Rs. 7001/- and above and upto Rs. 9000/-	Rs. 1440/- (Rs. 120/- per month)
1	(iii) Rs. 9001/- and above and upto Rs. 12000/-	Rs. 1680/- (Rs. 140/- per month)
	(iv) Rs. 12001/- and above and up to Rs.15000/-	Rs. 2280/- (Rs. 190/- per month)
	(v) Rs. 15001/- and above	Rs. 2496/- (Rs. 208/- per month)

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	Rs. 500/- per annum
	(ii) Five years or more but less than ten years	Rs. 1000/- per annum
	(iii) Ten years or more but less than fifteen years	Rs. 1500/- per annum
	(iv) Fifteen years or more	Rs. 2500/- per annum
	(B) Professional practicing 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. 500/- per annum
	(ii) Five years or more but less than ten years	Rs. 1000/- per annum
	(iii) Ten years or more but less than fifteen years	Rs. 1500/- per annum
	(iv) Fifteen years or more	Rs. 2500/- per annum
	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. 500/- per annum
(ii) Five years or more but less than ten years		Rs. 1000/- per annum
(iii) Ten years or more but less than fifteen years		Rs. 1500/- per annum
(iv) Fifteen years or more	Rs. 2500/- per annum	

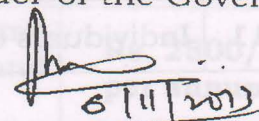
	(B) Professional practicing in place in Tripura other than in town with a population of 1 lac or more having a standing in the profession of	
	(i) Less than five years	Rs. 500/- per annum
	(ii) Five years or more but less than ten years	Rs. 1000/- per annum
	(iii) Ten years or more but less than fifteen years	Rs. 1500/- per annum
	(iv) Fifteen years or more	Rs. 2500/- per annum
	(a) Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents	Rs. 2500/- per annum
	(b) Contractors of all types and suppliers of materials on hire whose gross business in a year is	
	(i) Less than Rs.1.0 lakhs	Rs. 500/- per annum
4	(ii) Rs. 1.0 lakhs or more but less than Rs.5.0 lakhs	Rs. 2000/- per annum
	(iii) Rs. 5.0 lakhs or more	Rs. 2500/- 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 immediate 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. 2500/- per annum
	Dealers under the Tripura Value Added Tax Act, 2004 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	NIL
6	(ii) exceeds Rs. 100000.00 but does not exceed Rs.200000.00	Rs. 1000/- per annum
	(iii) exceeds Rs. 200000.00 but does not exceed Rs. 300000.00	Rs. 2000/- per annum
	(iv) exceeds Rs. 300000.00	Rs. 2500/- 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	Rs. 1500/- per annum
	(ii) Where more than 15 workers are working	Rs. 2500/- 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.	
	Employers or establishment as defined in the Tripura Shops and Establishment Act, 1975 who are not covered by entry 6.	
8	(i) Where employer has no employee	NIL
	(ii) Where not more than five employees are employed	Rs. 1000/- per annum
	(iii) Where employer has more than five employees	Rs. 2500/- per annum
	(a) Owners or lessees of Diesel/Petrol filling stations, Oil pumps, service station, garages and workshops of Auto mobiles and Agents and Distributors including retail dealers of liquified petroleum gas.	Rs. 2500/- 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.	Rs. 2500/- per annum
9	(c) Licenced liquor vendor, Licenced opium, pachwai, today, Bhang or other intoxicant's vendors, owners or lessees of distilleries, bottling units, blending units.	Rs. 2500/- 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.	Rs. 1650/- per annum
	(e) Owners, lessees or Licencees, as the case may be, of Nurshing Home, Hospitals, X-ray Clinics & Pathological laboratory	Rs. 2500/- per annum
	(f) Owners, lessees, as the case may be, of Cinema House, theatres, video parlours, video laboratories and cable T.V.operators.	Rs. 2500/- 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 units, printing presses, fruit canning units, saw mills, cotton ginning or processing factories, gun manufacturing units, cement flooring, stone manufacturing units, cold storages.	Rs. 2500/- per annum
	(h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, or any other eating place.	Rs. 2500/- per annum
	10 Holders of permits of transport vehicle granted under the Motor Vehicles Act, 1939 or the Motor Vehicles Act, 1988 which are issued or adopted to be used for hire or reward for :-	
	(I) In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier).	
	(i) Not more than one	Rs. 1000/- per annum
	(ii) More than one but not more than two.	Rs. 2000/- per annum
	(iii) More than two	Rs. 2500/- per annum
	(II) In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier).	
	(i) Not more than one	Rs. 500/- per annum
	(ii) More than one but not more than two.	Rs. 1000/- per annum
	(iii) More than two but not more than three	Rs. 1500/- per annum
	(iv) More than three but not more than four	Rs. 2000/- per annum
	(v) More than four	Rs. 2500/- per annum
	(III) In respect of truck or bus by whatever name known.	
	(i) Not more than one	Rs. 2000/- per annum
	(ii) More than one.	Rs. 2500/- per annum
	11 Individuals or Institutions conducting chit funds.	Rs. 2,500/- per annum

	Co-operative Societies registered under the Tripura Co-operative societies Act, 1974 and engaged in any professions, trades and callings.	
12	(i) State level societies or Appex societies	Rs. 2500/- per annum
	(ii) Co-operative spinning mills, Rice mills, Banks and Super Bazars	Rs. 2500/- per annum
	(iii) Any other society	Rs. 1000/- per annum
13	Banking Companies as defined in the Banking Regulation Act, 1949.	Rs. 2500/- per annum
14	Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings.	Rs. 2500/- per annum
	Partnership firms when engaged in any professions, trades or callings Such firms whose gross annual turnover is -	
15	(i) Rs.10.0 lakhs or less	Rs. 2000/- per annum
	(ii) Above Rs. 10.0 lakhs	Rs. 2500/- 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 profession, trade or calling or employment, the rate of tax shall be as may be fixed by notification, not exceeding	Rs. 2500/- 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,



(Brijesh Pandey, IAS)
Addl. Secretary to the
Government of Tripura