

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

(As Amended upto 2nd Amendment dt.13.02.2004 with Gazette Copy and Notification dt. 13.11.2020)

**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. 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 of 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 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 thereupon 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 employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribed 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 1 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 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 —

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|--|--|
| (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 power, 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 thereunder 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 thereunder as may be conferred or imposed on him.

13. Collecting agent —

(1) For carrying out purpose of this Act, the State Government may appoint any of its department 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 collector to carry out such functions under this Act in the manner prescribed, and to render a 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 all the powers for 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, accounts or documents maintained or required to be maintained by the collector for the purposes of this Act, and the collector shall, where ever called upon to do so, produce such books, registers, accounts or documents for inspection to 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 (1) of section 11, 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 on an application made in this behalf, by order rectify any mistake apparent on the face of the order.

(4) Any order passed by any authority under this Act may be set aside or varied 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 account, or other documents maintained by an employer or enrolled person in the normal course of his business, profession, trade or calling are not adequate for verification of 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

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 an 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 therefrom 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 an 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 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 document and search of place of work, etc.—

(1) Any authority under this act may, for the purpose 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 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-subsection (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 employees 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 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 later 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 officers 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 thereunder, means all proceedings 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 sums 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	2	4
1.	Salary & wages earners, whose monthly salary or wages are :— Range of monthly gross income.		
	Rs.1250.00 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		42.00 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 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

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| (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 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 Surveyors 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 |
|-----|----------------------|---------------------------|

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|--------|--|---------------------------|
| (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 years.

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| 5. | Directors other than those nominated by the Govt. Companies registered under the Companies Act, 1956 | Rs. 500.00 per annum 0800 |
| 6. | Dealers under the Tripura Sales Act, 1976 or Central Sales Tax Act, 1956 whether registered or not and other traders where total turnover in any year— | 0901 |

(i)	does not exceed Rs. 1 lac	Rs. NIL	0901
(ii)	exceeds Rs.100000.00 but does not exceeds Rs.200000.00	Rs. 200.00 per annum	0902
(iii)	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.

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. 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 were working or employed during the last preceding year shall be taken into consideration. This average number shall be 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. Employees 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 the 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 workshop of Automobiles and agents and distributors including retail dealers of liquidified petroleum gas. Rs. 500.00 per annum 1200
- (b) Owners of 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) Licensed liquor vendor, licensed 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 licenses, 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 pharmaceutical 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 hostels, 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 licensed under the law relating to money lending for being in force 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 Apex 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 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 calling 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.

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TRIPURA



GAZETTE

Published by Authority  
EXTRAORDINARY ISSUE

Agartala, Monday, May 25, 1998, A. D. Jyaistha 4, 1920, S. E

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

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

No. F. II-4 (7)-TAX/97

Dated, Agartala, the 13th May, 1997.

#### NOTIFICATION

In exercise of the power conferred by sub-section (1) of Section 26 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997), the Governor is pleased hereby to make the following rules :

#### Preliminary

1. (1) These rules may be called the Tripura Professions, Trades, Callings and Employments Taxation Rules, 1997

(2) They shall come into effect on such date as may be appointed by the State Government by notification in the Official Gazette.

2. (1) In these rules, unless there is anything repugnant in the subject or context,—

(a) “the Act” means the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997).

(b) “Appropriate Government Treasury” means—the Treasury or sub Treasury of the sub-division where the place of work of a person or an employer is situated or such branches of the State Bank of India/United Bank of India in that sub-division as are already authorised to accept deposit on behalf of the treasury or sub-treasury ;

(c) “Additional Commissioner of Profession Tax” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(d) “Assistant Commissioner of Profession Tax” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(e) "Commissioner" means the Commissioner of Profession Tax appointed under section 12 ;

(f) "form" means form appended to these rules ;

(g) "Inspector of Profession Tax" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(h) "Place of work" in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, callings or employment or the place where salary and wages are disbursed to an employee ;

(i) "Profession Tax Officer" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(j) "quarter" for the purpose of these rules, means a period of three months commencing from 1st April, 1st July, 1st October and 1st January ;

(k) "section" means a section of the Act ;

(l) "six months", for the purpose of these rules, means a period of six months commencing from 1st April and 1st October.

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

#### 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 1. 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 11.

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.

(2) Where an applicant has more than one place of work in Tripura, he shall make a single application in respect of all sub 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 persons 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 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 payable or both as 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.

7. (1) The certificate of registration granted under the rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such certificate was granted has ceased to be an employer.

(2) The certificate of enrollment granted under rule 4 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or that his liability to pay tax has ceased ;

Provided that where consequent upon the amendment of the Schedule to the Act, the rate of tax payable by such person is specified at nil but he continues in his profession, trade, calling or employment, the certificate of enrollment shall not be cancelled.

8. The holder of the certificate of registration shall display conspicuously at his place of work the certificate of registration.

9. If a certificate of registration or a certificate of enrollment granted under these rules is lost destroyed or defaced the holder of such certificate shall apply to the prescribed authority for a duplicate copy of such certificate and the said authority after necessary verification issue to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy"

10. The certificate to be furnished by a person to his employer under the second provision to section 4 shall be in Form V as the case may be.

### Filing of returns and payment of taxes.

11. The Commissioner shall every year give a public notice by publication in the newspapers directing all persons and employers liable to pay tax under the Act, to get themselves enrolled or registered, as the case may be (unless they are already enrolled or registered), to furnish returns and pay the tax according to the provisions of the Act and these rules.

12. (1) Every employer registered under the Act shall furnish a monthly return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted by him from the salaries and wages.

(2) Before any registered employer furnishes the return required by sub-rule (1) he shall pay into the appropriate Government Treasury the full amount of tax due according to the return. In making the payment challans shall be filled up in quadruplicate. One copy of such challan shall be retained by the appropriate Government Treasury, one copy shall be sent to the prescribed authority and the other two copies shall be returned to the registered employer duly signed and sealed as proof of payment. The return shall be accompanied by one copy of the challan and the other copy shall be retained by the registered employer.

(3) The employer required to pay any amount of tax, penalty, interest or composition money under the provisions of the Act other than the amount payable as per return under sub-rule (1) shall credit the same in the appropriate treasury in the manner as prescribed in sub rule (2).

(4) Notwithstanding anything contained in sub-rule (1), a registered employer may, upon his applying to the prescribed authority in Form VIII for permission to furnish quarterly, half-yearly, or annual returns, be permitted to furnish such return subject to the following conditions ;

(a) that the employer shall pay into the treasury within thirty days of the commencement of the period comprising the quarter, half-year or, the year, as the case may be, to be covered by the return an amount equivalent to the tax payable at the rates specified in column 3 of the Schedule to the Act on account of salary and wages that he may pay to his employees for the said period ;

(b) that the return in Form VII shall show the salary and wages paid by the employer in respect of the period comprising the quarter, half-year or year, as the case may be and shall be furnished before the last date of the month following the said period. If the taxpayable according to the return is more than the tax paid in advance under clause (a) the employer shall pay the balance due before furnishing the return in the manner laid down in sub-rule (2) ;

(c) that if the amount of tax paid in advance under clause (a) is grater then the amount payable according to the return, than the employer shall furnish the return showing the amount paid in excess ;

(d) that the employer shall deduct the amount of tax from the salary or wages of his employees only when he pays the same to them ;

(e) that if the employer commits any breach of any of the foregoing conditions, the prescribed authority may, after giving the employer reasonable opportunity of being heard, cancel the permission granted under this rule and the employer shall thereafter furnish the returns in accordance with the provisions of sub-rulle (1).

5. Notwithstanding anything contained in sub-rule (1) and (2), a registered employer having more than one place of work under the jurisdiction of different authorities may, upon his applying to the Commissioner be permitted to furnish a consolidated return and pay taxes from his principal place of work in respect of all the places of work for which separate certificates of registration under rule 3 have been obtained by such employer subject to the following conditions :

(a) that the complete records of disbursement of salaries and wages in respect of all the places of work for which separate certificates of registration have been obtained are maintained in the principal place of work.

(b) that the return in Form VII shall accompany a complete list of all places of work with their respective registration number ;

(c) that if the employer fails to comply with the provisions of the Act, the permission granted may be revoked by the Commissioner after giving the

employer a reasonable opportunity of being heard. On such revocation, the employer shall be required to furnish return from all the places of work in respect of which separate certificates of registration have been granted and pay taxes in accordance with the provisions of sub-rules (1) and (2).

(6) The Commissioner in granting permission to the registered employer under sub-rule (5) shall keep the different prescribed authorities having jurisdiction over the place of work of such employer informed of the fact that permission has been granted to the employer to file a consolidated return and to pay taxes from his principal place of work and thereupon each prescribed authority shall keep an appropriate note in the file of the employer registered in his jurisdiction.

(7) All proceedings in respect of registered employer furnishing consolidated return under sub-rule (5) shall stand transferred to the prescribed authority having jurisdiction over the principal place of work of the employer from the authorities having jurisdiction over the places of work granting certificates of registration under rule 3

Explanation: In this rule "Commissioner" includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.

13. (1) The Treasury Officer, the Sub-Treasury Officer or the pay and Accounts Officer, as the case may be, in case of self drawing Government servants and the Drawing and Disbursing Officer, in the case of other Government Servants, shall be responsible for the deduction of due amount of tax from the pay bill of Government servants as defined in sub-clause (1) of clause (b) of Section 2. The deduction shall be made monthly and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period from March to February or part thereof or from the month in which the employee has attracted liability to pay tax to the month of February, as the case may be, has been fully deducted and credited to Government account under the head 0028—OTHER TAXES ON INCOME AND EXPENDITURE—TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS, ETC. and a Schedule in Form IX showing such deduction has been enclosed be credited to the Government account through challan under the head 0028—OTHER TAXES ON INCOME AND EXPENDITURE TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ETC. within fifteen days of the date on which the salary is disbursed to the employee. The Drawing and Disbursing Officer, the Treasury Officer, the sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, shall furnish to the Commissioner not later than 30th April each year a certificate that the tax payable in respect of employees for whom he drew or passed pay bills during the year immediately preceding has been deducted in accordance with the provisions of Schedule to the Act.

(2) The Commissioner may, if he considers necessary, require the Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, to furnish to him a statement relating to payment of salary paid to the Government servants during any specific period. Such statements shall show the name of the employees, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(3) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in sub-clauses (ii) and (iii) of clause (b) of section 2 and depositing in the treasury the amount so deducted in the manner prescribed in rule 12.

(4) Notwithstanding the provisions contained in sub-rules (1) and (3) of this rule the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

14. (1) The notice under sub-section (6) and (7) of section 5 shall be in Form X and the notice under sub-section (3) of section 6 shall be in Form XI.

... (2) The notice of assessment under sub-section (2) or sub-section (4) of section 7 shall be in Form XII and the notice of demand under sub-section (5) of section 7 and for other demands, including the penalty imposed under the Act, shall be in Form XIII.

15. (1) A person liable to pay tax shall make payment of the tax in the manner prescribed in rule 12 within the period specified in sub-section (2) of section 8 and shall forward a copy of the receipted challan to the prescribed authority. A person other than a person specified in column 2 against entries in serial number 1 of the Schedule to the Act shall, in addition to the receipted challan, also forward to the prescribed authority an appendage in Form XIV duly filled in:

(2) If it comes to the notice of the prescribed authority that a person enrolled under sub-section (2) of section 5 has failed to pay the amount of tax due from him in the manner laid down in sub-rule (1), he shall serve on that person a notice in Form XV requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-payment of tax. After giving the person a reasonable opportunity of being heard and after holding such enquiry as may be deemed necessary or otherwise if the prescribed authority is satisfied that the tax is payable but it has not been paid, the said authority shall serve a notice of demand in Form XVI on that person or his representative to pay the amount within fifteen days from the receipt of the notice.

(3) Where the prescribed authority has, upon information received, reasons to believe that any person enrolled under sub-section (2) of section 5 of the Act and specified in column 2 against any one of the entries of the Schedule to the Act, has paid tax for any year at a rate lower than what is payable by such person under the Act, he shall serve upon such person a notice requiring him to attend, on a date specified in the notice, in person or through an authorised representative, for showing cause for non payment of full amount of tax and against determination of tax under sub-section (2) of section 13 of the Act. After giving such person a reasonable opportunity of being heard and after examining such accounts or documents or holding such enquiry as may be deemed necessary or otherwise, if the prescribed authority is satisfied that tax has been paid at a rate lower than what is payable by such person under the Act, he shall determine such amount



of tax that is payable by him under the Act and serve a notice of demand in Form XIII on such person to pay the amount due within fifteen days from the receipt of the notice.

(4) if a person liable to pay tax has failed to get himself enrolled, the prescribed authority shall serve on that person a notice in Form XVII requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-enrollment. After giving the person reasonable opportunity of being heard and after such enquiry as may be deemed fit or otherwise, the prescribed authority shall assess the tax due to the best of his judgement and serve on him a notice of demand in Form XVIII to pay the tax within fifteen days from the receipt of the notice.

### **Collecting Agents and matters relating thereto**

16. Upon appointment of collecting agents, if any, by the State Government under section 13 their names and the manner in which such collecting agents shall carry out the functions assigned to them, the manner in which the collecting agents shall render accounts to the Commissioner, powers, the collecting agents shall exercise and the area over which they shall exercise such powers and the class of persons or employers from whom such collecting agents shall collect tax will be specified in a notice to be published in the Official Gazette. The notice when published shall form a part of these rules.

### **Refunds**

17 (1) When the prescribed authority is satisfied that a refund of tax, penalty or interest, if any, is due to a person under section 19 he shall record an order showing the amount of refund due and shall communicate the same to the person or the employer concerned.

(2) When an order for refund has been passed under sub-rule (1), the prescribed authority shall, if the person or the employer desires payment in cash, issue to him a refund payment order, subject to the proviso to section 19.

(3) If the person or the employer desires payment of the refund by adjustment against any amount payable by him in respect of the period for which return is to be furnished or payable under notice in Form XIII, the prescribed authority shall grant a refund adjustment order.

### **Shifting of Place of work**

18. (1) If the holder of a certificate of registration or a certificate of enrollment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the certificate was issued and shall at the same time send a copy of such notice to the prescribed authority exercising jurisdiction over the area to which the place of work is shifted.

(2) With effect from commencement of the month immediately succeeding that in which the notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted, shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax and all other matters ancillary thereto in respect of such persons or employers.

#### **Appeal, revision and rectifications of mistakes**

19. (1) An appeal under sub-section (1) of section 14, from an order passed by a prescribed authority shall lie to the Additional Commissioner of Profession Tax.

(2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or the order.

Provided that the appellate authority may admit an appeal after the expiry of the above period if he is satisfied that there was good and sufficient cause for the delay.

(3) No appeal shall be entertained unless the amount of tax or penalty in respect of which the appeal has been preferred has been paid in full.

(4) The appellate authority, in disposing of an appeal, may—

(i) confirm, annul, reduce, enhance or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further enquiry on examination of records, or

(iii) confirm, modify or set aside any order other than an order assessment or imposition of penalty or charging of interest and direct the officer passing the order to pass a fresh order after further enquiry or hearing the person aggrieved.

20. (1) Revision under sub-section (4) of section 14 shall lie from an order passed in appeal to the Commissioner of Profession Tax.

(2) No revision shall be entertained after the expiry of sixty days from the date of the receipt of the order.

(3) No order in revision shall be passed without giving the applicant a reasonable opportunity of being heard.

(4) The Commissioner may, of his own motion, revise any order passed by any authority under the Act:

Provided that no order shall be revised by the Commissioner of Profession Tax of his own motion after the expiry of three years from the passing of the impugned order and without giving the person likely to be affected adversely by the order a reasonable opportunity of being heard.

21. (1) application for appeal or revision shall be made in duplicate in Form XIX and shall be presented to the appropriate appellate or revisional authority, as the case may be by the appellant or applicant in person or by his authorised representative or be sent by registered post to the said authority, It must contain a clear statement of the facts and state precisely the relief prayed for.

(2) The application for appeal or revision shall be accompanied by a copy of the order against which appeal or revision is filed, a copy of the treasury challan in proof of the deposit of the full amount of tax assessed or penalty imposed, as well as other relevant papers and if must be duly signed and verified by the appellant or the applicant, as the case may be.

22. A petition of appeal or revision not in conformity with the rules relating thereto may be summarily rejected.

23. Any authority under the Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record in any order passed by such authority including his predecessor-in-office and any authority subordinate to it:

Provided that if an order under this rule has an adverse affect on an employer or a person, no such order shall be passed unless a reasonable opportunity of being heard has been given to such employer or person:

Provided further that no order under this rule shall be passed after the expiry of three years from the passing of the impugned order.

24. Before any authority passes any order in revision or by way of rectification of any mistake, he shall serve upon the person or the employer a notice in Form XX if the effect of such order is likely to be adverse to the person or the employer.

#### Service of notice

25. (1) Any notice which is issued under the provisions of the Act, or these rules or which is required to be issued for carrying out the purposes of the Act, may be served on a person or an employer by any of the following methods:

- (i) personally upon the addressee, if present;
- (ii) by messenger;
- (iii) by registered post;

Provided that if the authority issuing the notice is satisfied that an attempt has been made for service of notice by any one of the above mentioned methods and the addressee is avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for so doing cause such notice to be served by affixing a copy of the notice on some conspicuous place in his office and on the last notified place of work and a notice so served shall be deemed to have been duly served.

(2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee on the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

#### Fees

26. (1) Fees at the following rates shall be payable on an application for appeal, revision and rectification of mistake :—

- (a) Upon an application for appeal Rupees ten only
- (b) Upon an application for revision Rupees twenty only
- (c) Upon an application for Rectification of any mistake Rupees two only.

(2) Fees of rupees two shall be payable on an application for grant of duplicate copy of certificate of enrollment registration or any other order passed by any authority under the Act.

(3) All fees shall be paid in court-fee stamps.

#### Miscellaneous

27. Whenever any order is passed by any authority affecting the liability of an employer or a person, a copy of such order shall be furnished to such employer or person as the case may be, free of cost.

28. All searches and seizures under section 17 shall, as far as possible, be made in accordance with the provisions of the code of Criminal Procedure, 1973.

29. An officer exercising power under section 17 may take the assistance of any police officer not below the rank of an Assistant sub-Inspector of Police.

TRIPURA PROFESSIONS & TAX DATA

(For office use only)

| P. T. Registration No. | Date of Regn. | Employer's Code/Catg. | Tax Amount (in Rupees) |
|------------------------|---------------|-----------------------|------------------------|
| P. R.                  |               |                       |                        |
| Number                 | DDMMYY        |                       |                        |

(to be filled in by applicant in BLOCK LETTERS)

Name prefix \_\_\_\_\_ Name proper \_\_\_\_\_

The M/s. \_\_\_\_\_ Mode of payment \_\_\_\_\_  
Etc. \_\_\_\_\_

Mode of payment \_\_\_\_\_

Permanent Income Tax No. \_\_\_\_\_

(M-Monthly, Q-Quarterly,  
H-Half-yearly, Y-Yearly)

Central Sales Tax Act. 1956

The Tripura Sale Tax Act. 1976

Registration No. \_\_\_\_\_

Address Line—1 \_\_\_\_\_

Address Line—2 \_\_\_\_\_

Address Line—3 \_\_\_\_\_

Pin Code \_\_\_\_\_

Town Name \_\_\_\_\_

TRIPURA ACT NO. 10 OF 1999

Published in the  
EXTRAORDINARY ISSUE OF TRIPURA GAZETTE

Agartala, Wednesday, April 28, 1999 A.D. Vaisakha 8, 1921 S. E.

Government of Tripura  
Law Department

No. F. 9(7)-LAW/LEG/99.

Dated, Agartala, the 28th April, 1999.

The following Act of the Tripura Legislative Assembly received assent of the Governor of Tripura on 20-4-1999 is hereby published for general information.

B. B. SENAPATI  
Secretary, Law  
Government of Tripura.

TRIPURA ACT NO. 10 OF 1999.

THE TRIPURA PROFESSIONS, TRADES, CALLINGS AND  
EMPLOYMENTS TAXATION ( AMENDMENT ) ACT, 1999.

An

ACT

to amend the Tripura Professions, Trades, Callings and Employments  
Taxation Act, 1997.

BE it enacted by the Legislative Assembly of Tripura in the fiftieth  
year of Republic of India as follows :—

Short title,  
extent and  
commencement.

1. (1) This Act may be called the Tripura Professions,  
Trades, Callings and Employments Taxation  
(Amendment) Act, 1999.
- (2) It extends to the whole of Tripura.
- (3) It shall come into force from the First day of  
April, 1999.

Amendment of  
schedule.

- 2 For the Schedule appended to the Tripura Profe-  
ssions, Trades, Callings and Employments Taxa-  
tion Act, 1997 the following Schedule shall be  
substituted, namely :—

## SCHEDULE

| Sl. No. | Class of assessee                                                                                                                                                                                                                                                                                                      | Rate of Tax         | Code No. |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------|
| 1       | 2                                                                                                                                                                                                                                                                                                                      | 3                   | 4        |
| 1.      | Salary & wages earners whose monthly salary or wages are:-<br>Range of monthly gross income                                                                                                                                                                                                                            |                     |          |
|         | Rs. 2500.00 and above and upto<br>Rs. 3300.00                                                                                                                                                                                                                                                                          | Rs. 42.00 per month | 0101     |
|         | Rs. 3301.00 and above and upto<br>Rs. 4200.00                                                                                                                                                                                                                                                                          | Rs. 58.00 per month | 0102     |
|         | Rs. 4201.00 and above and upto<br>Rs. 6600.00                                                                                                                                                                                                                                                                          | Rs. 66.00 per month | 0103     |
|         | Rs. 6601.00 and above                                                                                                                                                                                                                                                                                                  | Rs 84.00 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. 200.00 per annum  | 0001 |
| ii) Five years or more but less than ten years     | Rs. 400.00 per annum  | 0002 |
| iii) Ten years or more but less than fifteen years | Rs. 600.00 per annum  | 0003 |
| iv) Fifteen years or more                          | Rs. 1000.00 per annum | 0004 |

(B) Professionals 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. 200.00 per annum  | 0005 |
| ii) Five years or more but less than ten years     | Rs. 400.00 per annum  | 0006 |
| iii) Ten years or more but less than fifteen years | Rs. 600.00 per annum  | 0007 |
| iv) Fifteen years or more                          | Rs. 1000.00 per annum | 0008 |

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

- |                                                    |                       |      |
|----------------------------------------------------|-----------------------|------|
| i) Less than five years                            | Rs. 200.00 per annum  | 0001 |
| ii) Five years or more but less than ten years     | Rs. 400.00 per annum  | 0002 |
| iii) Ten years or more but less than fifteen years | Rs. 600.00 per annum  | 0003 |
| iv) Fifteen years or more                          | Rs. 1000.00 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. 200.00 per annum  | 0005         |
| ii)   | Five year or more but less than ten years                                                                                                                                                                                                                                            | Rs. 400.00 per annum  | 0006         |
| iii)  | Ten years or more but less than fifteen years                                                                                                                                                                                                                                        | Rs. 600.00 per annum  | 0007         |
| iv)   | Fifteen years or more                                                                                                                                                                                                                                                                | Rs. 1000.00 per annum | 0008         |
| 4. a) | Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioneers or Merchantile Agents                                                                                                                                          | Rs. 1000.00 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. 200.00 per annum  | 0701         |
| ii)   | Rs. 1.00 lakh or more but less than Rs. 5.00 lakhs                                                                                                                                                                                                                                   | Rs. 600.00 per annum  | 0702         |
| iii)  | Rs. 5.00 lakhs or more                                                                                                                                                                                                                                                               | Rs. 1000.00 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. 1000.00 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 lakh                                                                                                                                                                                                                                                        | Rs. Nil               | 0900<br>0901 |
| ii)   | Exceeds Rs. 100000.00 but does not exceed Rs. 200000.00                                                                                                                                                                                                                              | Rs. 400.00 per annum  | 0902         |
| iii)  | Exceeds Rs. 200000.00 but does not exceed Rs. 300000.00                                                                                                                                                                                                                              | Rs. 600.00 per annum  | 0903         |
| iv)   | Exceeds Rs. 300000.00                                                                                                                                                                                                                                                                | Rs. 1000.00 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 :—
- |                                               |                       |      |
|-----------------------------------------------|-----------------------|------|
| i) Where not more than 15 workers are working | Rs. 600.00 per annum  | 1001 |
| ii) Where more than 15 workers are working    | Rs. 1000.00 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 be 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.              | 1101 |
| ii) Where not more than five employees are employed                      | Rs. 400.00 per annum  | 1102 |
| iii) Where more than five, but not more than ten employees are employed. | Rs. 800.00 per annum  | 1103 |
| iv) Where more than ten employees are employed.                          | Rs. 1000.00 per annum | 1104 |

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. 1000.00 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. 1000.00 per annum 1300
- (c) Licenced liquor vendor, Licenced opium, pachwai, toddy, Bhang or other intoxicant's vendors, owners, or lessees of distilleries, bottling units, blending units. Rs. 1000.00 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. 1000.00 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. 1000.00 per annum 1600
- (f) 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. 1000.00 per annum 1700
- (g) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurants, or any other eating place. Rs. 1000.00 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 vehicle (used other than as private carrier). Rs. 400.00 per annum 1901
- ii) In respect of each truck or bus Rs. 1000.00 per annum 1902
- (b) Transport companies and Transport contractors Rs. 1000.00 per annum 1903
11. (a) Money lenders licenced under the law relating to money lending for being in force in the State. Rs. 1000.00 per annum 2000
- (b) Bankers who are financing trade against any kind of securities by way of short term advance on interest. Rs. 1000.00 per annum 2100
- (c) Stockists of lottery tickets Rs. 1000.00 per annum 2200
12. Individuals or Institutions conducting chit funds Rs. 1000.00 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 Apex societies Rs. 1000.00 per annum 2401
- ii) Co-operative spinning mills, rice mills, Banks and Super Bazars Rs 1000.00 per annum 2402
- iii) Any other societies Rs. 400.00 per annum 2403
14. Banking Companies as defined in the Banking Regulation Act, 1949 Rs. 1000.00 per annum 2500
15. Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings. Rs. 1000.00 per annum 2600
16. Partnership firms when engaged in any professions, trades or callings. 2700
- Such firms whose gross annual turnover is—
- i) Rs. 10 lakhs or less Rs. 800.00 per annum 2701
- ii) Above Rs. 10 lakhs Rs. 1000.00 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, trades or callings or employments, the rate of tax shall be as may be fixed by notification, not exceeding.

Rs. 1000.00 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.

B. B. Senapati,  
Secretary, Law,  
Government of Tripura.

**THE TRIPURA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (SECOND AMENDMENT) ACT, 2003.**

**AN  
ACT**

Further to amend the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997.

BE it enacted by the Tripura Legislative Assembly in fifty fourth year of the Republic of India, as follows :-

- Short title, Extent, and commencement.* 1. (1) This Act may be called the Tripura Professions, Trades, Callings and Employments Taxation (Second Amendment) Act, 2003.
- (2) It extends to the whole of Tripura.
- (3) It shall come into force at once.

- Amendment of the Schedule* 2. In the Schedule appended to the Tripura Professions, Trades, Callings & Employments Taxation Act, 1997, for all the entries against serial No. 10 in columns 2, 3 & 4, the following entries shall be substituted namely :-

| Sl. No. | Class of assessee                                                                                                                                                                                                                                     | Rate of tax        | Code No. |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|
| 1       | 2                                                                                                                                                                                                                                                     | 3                  | 4        |
| 10 (a)  | <p>10 (a) Holders of permits for transport vehicles granted under 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 :-</p> |                    |          |
| (i)     | <p>(i) In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier) :-</p> <p>(i) Not more than one</p>                                                                                                    | Rs. 600 per annum  | 1901     |
| (ii)    | <p>(ii) More than one but not more than two.</p>                                                                                                                                                                                                      | Rs. 1200 per annum | 1901(a)  |
| (iii)   | <p>(iii) More than two.</p>                                                                                                                                                                                                                           | Rs. 1500 per annum | 1901(b)  |



| Sl. No. | Class of assessee                                                                                          | Rate of tax        | Code No. |
|---------|------------------------------------------------------------------------------------------------------------|--------------------|----------|
| 1       | 2                                                                                                          | 3                  | 4        |
| (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. 300 per annum  | 1901 (c) |
|         | (ii) More than one but not more than two.                                                                  | Rs. 600 per annum  | 1901(d)  |
|         | (iii) More than two but not more than three.                                                               | Rs. 900 per annum  | 1901(e)  |
|         | (iv) More than three but not more than four.                                                               | Rs. 1200 per annum | 1901(f)  |
|         | (v) More than four .                                                                                       | Rs. 1500 per annum | 1901(g)  |
| (III)   | In respect of truck or bus by whatever name known.                                                         |                    |          |
|         | (i) Not more than one                                                                                      | Rs. 1500 per annum | 1902     |
|         | (ii) More than one                                                                                         | Rs. 2000 per annum | 1902 (a) |

**A. B. Paul.**  
 Secretary,  
 Government of Tripura.

# TRIPURA GAZETTE

सत्यमेव जयते

*Published by Authority*  
**EXTRAORDINARY ISSUE**

*Agartala, Wednesday, July 25, 2018 A. D., Sravana 3, 1940 S. E.*

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

GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

**NO.F.II-I(7)-TAX/99(P-I)**

**Dated, Agartala, the 25th July, 2018.**

**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-I(7)-TAX/99(P-I), dated 6<sup>th</sup> November, 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.

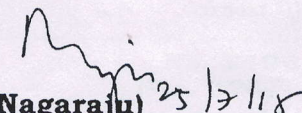
| Sl. No.  | Class of assessee                                                                                                                                                                   | Rate of Tax per annum                       |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| <b>1</b> | <b>2</b>                                                                                                                                                                            | <b>3</b>                                    |
| <b>1</b> | Salary & Wage earners:- When the range of monthly gross income is-                                                                                                                  |                                             |
|          | (i) Up to Rs. 7,500/-                                                                                                                                                               | <b>Nil</b>                                  |
|          | (ii) Rs. 7,500/- and above and upto Rs. 15,000/-                                                                                                                                    | <b>Rs. 1800/-<br/>(Rs. 150/- per month)</b> |
|          | (iii) Rs. 15001/- and above                                                                                                                                                         | <b>Rs. 2496/-<br/>(Rs. 208/- per month)</b> |
| <b>2</b> | (a) Legal practitioners including solicitors and notaries public.                                                                                                                   | <b>Rs. 2500/-<br/>per annum</b>             |
|          | (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 Tax practitioners, Chartered Accountant, Actuaries, Cost Accountants, and Management consultants, Market Research Analyst, Software Consultant. |                                 |
| <b>3</b> | Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licenced under the Insurance Act, 1938.                                                                                                                                                                                                       | <b>Rs. 2500/-<br/>per annum</b> |
| <b>4</b> | a) Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents, Travel or Tourist Agents, Manpower or Private Security Service Providers.                                                                                                                                     | <b>Rs. 2500/-<br/>per annum</b> |
|          | (b) Contractors of all types or suppliers having turnover more than 5.00 lakh.                                                                                                                                                                                                                                                                               | <b>Rs. 2500/-<br/>per annum</b> |
| <b>5</b> | Directors other than those nominated by the Govt. Companies registered under the Companies Act, 1956.                                                                                                                                                                                                                                                        | <b>Rs. 2500/-<br/>per annum</b> |
| <b>6</b> | Dealers or persons or tax payers under the Tripura Value Added Tax Act, 2004 or Central Sales Tax Act, 1956 or Tripura State Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 whether registered or not and other traders where total turnover in any year-                                                                      |                                 |
|          | (i) Does not exceed Rs.300000.00                                                                                                                                                                                                                                                                                                                             | <b>NIL</b>                      |
|          | (ii) Exceeds Rs.300000.00                                                                                                                                                                                                                                                                                                                                    | <b>Rs. 2500/-<br/>per annum</b> |
|          | Explanation:- For the purpose of this entry "Annual Gross Turnover" shall mean the turnover of sales made during the immediately preceding year.                                                                                                                                                                                                             |                                 |
| <b>7</b> | Occupiers of factories as defined under the factories Act, 1948 who are not covered by entry 6.                                                                                                                                                                                                                                                              | <b>Rs. 2500/-<br/>per annum</b> |
| <b>8</b> | Employers or establishment as defined in the Tripura Shops and Establishment Act, 1975 who are not covered by entry 6.                                                                                                                                                                                                                                       | <b>Rs. 2500/-<br/>per annum</b> |
| <b>9</b> | (a) Owners or lessees of Diesel/Petrol filling stations, CNG filling Stations, Oil pumps, service station, garages and workshops of Auto mobiles and Agents and Distributors including retail dealers of liquefied petroleum gas.                                                                                                                            | <b>Rs. 2500/-<br/>per annum</b> |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
|           | (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.                                                                                                                                                                                                                                            | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (c) Licenced liquor vendor, Licenced opium, pachwai, todday, Bhang or other intoxicant's vendors, owners or lessees of distilleries, bottling units, blending units.                                                                                                                                                                                                                                              | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (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.                                                                                                                                                                                                                   | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (e) Owners, lessees or Licencees, as the case may be, of Nurshing Home, Hospitals, X-ray Clinics & Pathological laboratory                                                                                                                                                                                                                                                                                        | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (f) Owners, lessees, as the case may be, of Cinema House, theatres, video parlours, video laboratories, DTH Service Providers, Multi System Operators and cable T.V. operators.                                                                                                                                                                                                                                   | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (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. | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, catering, marriage hall or any other eating place.                                                                                                                                                                                                                                                                     | <b>Rs. 2500/-<br/>per annum</b>  |
|           | (i) Owners, lessees or licencees, as the case may be, of Authorised Service Centres, Courier Service, Transport business, Cargo.                                                                                                                                                                                                                                                                                  | <b>Rs. 2500/-<br/>per annum</b>  |
| <b>10</b> | 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 :-                                                                                                                                                                                                                               |                                  |
|           | <b>(I)</b> In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier)                                                                                                                                                                                                                                                                                                |                                  |
|           | (i) Not more than one                                                                                                                                                                                                                                                                                                                                                                                             | <b>Rs. 1,800/-<br/>per annum</b> |
|           | (ii) More than one and more                                                                                                                                                                                                                                                                                                                                                                                       | <b>Rs. 2500/-<br/>per annum</b>  |

|                                                                                                                                                                                                                                       |                                                                                                                                                                                                                |                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
|                                                                                                                                                                                                                                       | <b>(II)</b> In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier).                                                                                           |                                 |
|                                                                                                                                                                                                                                       | (i) Not more than one                                                                                                                                                                                          | <b>Rs. 1800/-<br/>per annum</b> |
|                                                                                                                                                                                                                                       | (ii) More than one and more                                                                                                                                                                                    | <b>Rs. 2500/-<br/>per annum</b> |
|                                                                                                                                                                                                                                       | <b>(III)</b> In respect of truck or bus by whatever name known.                                                                                                                                                | <b>Rs. 2500/-<br/>per annum</b> |
| <b>11</b>                                                                                                                                                                                                                             | Individuals or Institutions conducting chit funds.                                                                                                                                                             | <b>Rs. 2500/-<br/>per annum</b> |
| <b>12</b>                                                                                                                                                                                                                             | Co-operative Societies registered under the Tripura Co-operative societies Act, 1974 and engaged in any professions, trades and callings and any other society                                                 | <b>Rs. 2500/-<br/>per annum</b> |
| <b>13</b>                                                                                                                                                                                                                             | Banking Companies as defined in the Banking Regulation Act, 1949.                                                                                                                                              | <b>Rs. 2500/-<br/>per annum</b> |
| <b>14</b>                                                                                                                                                                                                                             | Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings.                                                                                                         | <b>Rs. 2500/-<br/>per annum</b> |
| <b>15</b>                                                                                                                                                                                                                             | Partnership firms when engaged in any professions, trades or callings.                                                                                                                                         | <b>Rs. 2500/-<br/>per annum</b> |
| <b>16</b>                                                                                                                                                                                                                             | 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 | <b>Rs. 2500/-<br/>per annum</b> |
| <p><b>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.</b></p> |                                                                                                                                                                                                                |                                 |

By Order of the Governor,

  
**(M. Nagaraju)** 25/7/18  
 Principle Secretary  
 Government of Tripura  
 Finance Department

# TRIPURA GAZETTE



Published by Authority

## EXTRAORDINARY ISSUE

Agartala, Friday, November 13, 2020 A. D., Kartika 22, 1942 S. E.

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

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

F.1-8(13)-TAX/2017(Part-I)

Dated, Agartala, the 12th November, 2020.

#### NOTIFICATION

As an initiative of Ease of Doing Business (EoDB) of the state, a clear timelines for approval of Registration and Enrolment under the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 mandate through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application is as under:-

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

This will take immediate effect.

By order,

*Vishal*  
12/11/2020  
(Dr. Vishal Kumar, IAS.)  
Joint Secretary,  
Government of Tripura,  
Finance Department