



The Manipur Professions, Trades, Callings and Employments Taxation Act,
2012

Act 5 of 1981

Keyword(s):

Professions, Trades, Callings, Employments, Taxation, Assessee, Assessment
Years, Total Gross Income, Tax

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THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION ACT, 1981.
(MANIPUR ACTS 5 OF 1981)
CHAPTER – I

PRELIMINARY

1. (1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981. Short title,
extent and
commen-
cement
- (2) It extends to the whole of Manipur.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazettee, appoint and different dates may be appointed for different areas and for different provisions of this Act.
2. In this Act unless there is any thing repugnant in the subject or content, – Defini-
tions
- (a) “assessing authority” in a particular area means (any one of the taxing authorities)¹ referred to in section 6 exercising jurisdiction in that area;
- (b) “assessee” means a person by whom tax is payable under the provisions of this Act;
- (c) “assessment years” means the period of twelve months commencing on the 1st day of April every year;
- (d) (“person” means any person who is engaged in any profession, trade, calling or employment in Manipur, and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association so engaged, but does not include any person who earns wages on a casual basis;)²
- (e) “prescribed” means prescribed by rules made under this Act;
- (f) for the purpose of this Act “previous year” means :-
- (i) the twelve months ending on 31st March immediately preceding the assessment year;
or

¹ The words “any one of the taxing authorities” were substituted for the words “the Superintendent” by the Manipur, Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1982.

² Clause (d) of Section 2 was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

(ii) if the accounts of the assessee have been made upto-date within the said period of twelve months then at the option of the assessee the twelve months ending on such date:

Provided that if this option has once been exercised by the assessee, it shall not again be exercised except with the consent of the Commissioner or such other officers as may be authorised by him in this behalf, and upon such conditions as Commissioner or such other officer may think fit, or

(iii) in the case of any person or business or class of persons or business not falling within sub-clauses (i) or (ii) such period as may be determined by the Commissioner or by an authority authorised by the Commissioner in this behalf;

(g) (“principal officer” means with reference to –

(i) a Department of the State Government or the Central Government, the Head of Office or the officer who is responsible for disbursement of such salary or wages; and

(ii) a local authority, firm, company, corporation or other corporate body, society, club or association of persons, the Chairman, Secretary, Treasurer, Manager or Agent of such local authority, firm, company, corporation or other corporate body, society, club or association of person;)¹

(h) (“total gross income” means aggregate of income derived from salary or wages earned by an employee in respect of his employment, but shall not include overtime wages, pensions, local allowances, sumptuary allowances, medical allowances house rent allowances conveyance, travelling or such other allowances of compensatory nature as may be specified by the State Government by notification in the official Gazette”);²

(i) “employee” means a person employed on salary or wages and includes, –

(1) a Government servant receiving pay from the revenues of the Central Government or any State Government;

(2) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its head-quarters may situate outside the State; and

(j) “State Government” means the State Government of Manipur.

¹ Clause (g) of Section 2 was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

² Clause (h) of Section 2 was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

(k) "State" means State of Manipur.

(l) "tax" means the tax payable under this Act.)¹

CHAPTER – II

LIABILITY TO AND CHARGE OF TAX

3. (1) As from assessment year commencing from the 1st day of April of every year and subject to the provisions of this Acts, every person who carries on a trade, either by himself or by an agent or representative, or who follows a profession or calling or who is in employment either wholly or in part within the State shall be liable to pay for each assessment year a tax (with reference to his total gross income of the previous year)² with regard to such professions, trade, calling or employment and in addition to any tax, rate, duty or fee which he is liable to pay under any other enactment for the time being in force :

Provided that the tax repayable by any person shall not exceed (two thousand five hundred)³ rupees for any assessment year :

(Provided further that the entry 2(xvi) in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification in the Official Gazettee from time to time.)⁴

(2) (The tax payable by any person for an assessment year under sub-section (1) shall be deducted at source or paid in advance where it is so deductible or payable under any provision of this Act.

Explanation (I) – The tax payable by an employer for an assessment year shall be determined with reference to his total gross income during the previous year.

Explanation (II) – (a) a person on leave shall be deemed to be continuing in the employment.

¹ Clause (i), (j), (k) and (l) were inserted by the Clause (g) of Section 2 was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

² The words "with reference to his total gross income of the previous year" were deleted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

³ The words "two thousand five hundred" were substituted for the words "two hundred fifty" by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

⁴ The proviso to subsection (1) of Section 3 was added by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

(b) an employee of the State Government or a Corporation owned or controlled by the State Government shall be deemed to be employment within the State even though he is working for the time being outside the State)¹

4. The tax shall be levied at the rates specified in the Schedule annexed to the Act.

5. (Exemption –

(1) Nothing contained in this Act shall apply to the members of the armed forces of the Union serving in any part of Manipur.

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

CHAPTER – III

TAXING AUTHORITIES

6. (1) There shall be the following classes of taxing authorities for the purposes of this Act, namely

–

(a) Commissioner of Taxes,

(b) Deputy Commissioner of Taxes,

(c) Taxation Officer,

(d) Additional Taxation Officer,

(e) Inspectors,

Taxing
authorities
and their
appointment

(2) Commissioner of Taxes shall be the Commissioner under this Act and shall exercise such powers and perform such duties as may be required by him by the Act or the rules made thereunder.

(3) The State Government may by notification in the Official Gazette, appoint as many Taxation Officer, Additional Taxation Officer and Inspectors as may be necessary for

¹ Sub-section (2) of Section 3 was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

² Section 5 was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

carrying out the purposes of this Act and may in the same or like notification define the local limits of their jurisdiction.

- (4) The powers and duties of the Commissioner, Taxation Officer, Additional Taxation Officer and Inspectors and their relation with one another shall be such as may be prescribed.

“6-A. Registration Enrolment¹ –

- (1) Every principal officers or employer (not being an officer of the Government) liable to pay tax under sub-section (1) of Section 11 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) 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), 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, in the prescribed form, and 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 not in order, shall be rejected.
- (4) The prescribed authority shall mention in every certificate of registration or enrolment, the amount of tax payable by the holder according to the Schedule to this Act and the date by which it shall be paid, and such certificate shall serve as a notice of demand for the purposes of sub-section (4) of Section 15.
- (5) Where a principal officer or an employer or a person liable to registration or enrolment, willfully fails to apply for such certificate as provided in sub-section (3), the prescribed authority may after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees twenty for each day of delay in case of an employer and not exceeding rupees five for each day of delay in case of others.
- (6) Where a principal officer or an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the

¹ Section 6-A was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

prescribed authority may after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand”.

CHAPTER – IV

ASSESSMENT

7. Returns –

- (1) Every (Principal officer or employer registered or person enrolled)¹ under this Act shall submit to the assessing authority a return in such form and within such time as may be prescribed.

Provided that a person in respect of whom the tax has been deducted under the provisions of Section 11 shall subject to the provisions in sub-section (3) thereof, be exempt from liability to submit a return under this sub-section.

- (2) In case of any person who has not furnished a return under sub-section (1) in spite of his liability to pay tax under this Act for any financial year, the assessing authority may serve in that year a notice in the prescribed form, on such person requiring him to furnish the return and such person shall thereupon furnish the return within the period specified in the notice.

Provided that any person offering to pay tax at the highest rate specified in the Schedule shall not be required to submit any return or to produce any evidence.

8. Assessments.

- (1) If the assessing authority is satisfied that return furnished under Section 7 is correct and complete he shall by an order in writing, make assessment and determine the tax payable by the assessee on the basis of such return.
- (2) If the assessing authority is not satisfied that return furnished under Section 7 is correct and complete he shall serve on the person concerned a notice requiring him, on the date, and at the hour and place to be specified therein, either to attend in person or to produce or cause to be produced evidence in support of the return.

¹ The words “principal officer or employer registered or person enrolled” was substituted for the words “person liable to pay tax” substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

- (3) On the days specified in the notice under sub-section (2) or as soon afterward as may be, the assessing authority, after hearing such evidence as may be produced and such other evidence as may require, shall, by an order in writing, assess the income and determined the tax payable by him.
- (4) If any person fails to make a return as required by Section 7 or having made the return fails to comply with the terms of the notice under sub-section (2), the assessing authority shall, by an order in writing, assess, to the best of his judgement, the income and determine the tax payable by him.

Provided that before making assessments, the assessing authority may allow the person such further time as he thinks fit to make the return or comply with the terms of the notice issued under sub-section (2).

9. If for any reason, the income of any person has not been assessed or has been under assessed for any financial year, the assessing authority may, notwithstanding anything contained in sub-section (2) of Section 7 at any time within three years of the end of that year, serve on the person liable to pay the tax, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of Section 7 and may proceed to assess or reassess his income and the provision of this Act shall, so far as may be apply accordingly as if the notice were a notice issued under that sub-section. Assessment of escaped tax

Provided that the tax shall be charged at the rate at which it would have been charged, if the person would not have escaped assessment or full assessment, as the case may be.

10. (1) The authority which made an assessment or passed an order of appeal or revision in respect thereof, may of his own motion, and shall if an application is filed in this behalf, within three years from the date of such assessment or order, rectify any mistake apparent from the record of the case. Rectification of mistakes

Provided that no such rectification having adverse effect upon an assessee shall be made unless the assessee has been given a reasonable opportunity of being heard.

(2) Where any such rectification has the effect or reducing the assessment, the assessing authority shall order any refund which may be due to such person.

(3) Where any such rectification has the effect of enhancing the assessment or reducing the refund the assessing authority shall serve on the person a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under section 18 and provisions of this Act shall apply accordingly.

11. [(1) The tax shall be payable in advance under this Act by any person earning salary or wage within the financial year next preceding the assessment year and shall be deducted by his principal officer, or employer from the salary or wage payable to such person before such salary or wage is paid to him and such principal officer or 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 advance tax deductible or payable under this sub-section in respect of the total gross income of the previous year relating to the assessment year commencing from the 1st day of April every year shall be paid or deducted in the single instalment by the 31st day of March, every year.

Provided further that in case of a salaried employee, the tax shall be deducted or paid in equal monthly instalments.]¹

(2) The principal officer making any deduction under sub-section (1) shall submit to the assessing authority such return and within such time as may be prescribed.

(3) The assessing authority may take action if he thinks fit in the manner provided by sub-section (2) of Section 7 and by Section 8, in the case of any person in respect of whom he is satisfied that no return under sub-section (3) has been furnished or a return furnished under that sub-section is inaccurate or deficient.

(4) Where any principal officer fails to deduct any tax or after deducting fails to pay it as required by or under this Act, he shall, without prejudice to any other consequences he may incur under this Act, be deemed to be a person in default in respect of the tax deducted or paid and all the provisions of Section 19 shall apply to him.

Provided that the assessing authority shall not make a direction under sub-section (2) of Section 19 for the recovery of any penalty from such person unless it is satisfied that such person has willfully failed to deduct and pay the tax.

12. Requisition for deduction of tax. –

The assessing authority may require a principal officer to deduct, from any payment to a person, any tax or penalty due from him and the principal officer shall comply with such requisition.

13. Indemnity. –

The principal officer deducting or paying any tax under the provisions of this Act is hereby indemnified for such deduction or payment thereof.

¹ Sub-section (1) of Section 11 of the principal Act, was substituted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

14. Payment of advance tax on case not covered by Section 11. –

The tax shall be payable in advance by an assessee who is not covered by Section 11 of the Act within the financial year next proceeding the assessment year in two instalments on the 15th day of September and 15th day of March (every year)¹.

15. Appeals. –

(I) Any assessee objecting to an order passed under this Act by any officer other than the Commissioner, Deputy Commissioner of Taxes or the Taxation Officer mentioned in Section 6 of this Act may, within thirty days from the service of such order, appeal to the Taxation Officer against such order in the manner prescribed.

Provided that no appeal against an order of assessment or penalty shall be entertained by the Taxation Officer unless he is satisfied that the amount of tax assessed or penalty levied, if not otherwise directed by him, has been paid.

Provided further that the Taxation Officer before whom the appeal is filed may admit it after the expirations of thirty days, if he is satisfied that for reasons beyond the control of the appellants or any other sufficient cause it could not be filed within time.

Provided also that no such appeal shall be admitted after a period, of six months from the date of service of the notice or demand relating to the assessment on the date of service of the order, as the case may be.

(2) Every appeal under sub-section (I) shall be presented in such form with such fees and shall be verified in such manner as may be prescribed.

(3) The Taxation Officer shall fix a day and place for hearing of the appeal, and may from time to time adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

(4) In disposing of the appeal under sub-section (I) against an order of assessment or penalty the Taxation Officer may -

(a) confirm, reduce, enhance of annual the assessment, or

b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or

(c) confirm,, reduce or annual the order of penalty.

¹ The words "every year" was substituted for the words "in respect of his estimated total gross income of the previous year" and thereafter the proviso thereto was deleted by the Manipur, Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

(5)The appellate authority shall, on-the conclusion of the appeal communicate the orders passed by it to the appellants and the assessing authority.

16. Revision. –

(1) The-Commissioner of Taxes may call for and examine the record of any proceeding under the Act and if he considers that an order passed therein by any officer other than himself, is erroneous in so far as It is prejudicial to the interest of revenue he may after giving the assessee an opportunity of being heard and after making or causing to be made such enquiry as ho deems necessary, pass such orders thereon as the circumstances of the cases justify, Including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applied, passed under this Act by any officer other than himself, the Commissioner of Taxes may of his own motion, and in the case of an order passed under Section 15 also, subject to such rules as may be prescribed, on a petition by an assessee for revision, call for the record of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the provision of this Act may pass such order thereon not being an order prejudicial to the assessee, as he thinks fit:

Provided that the Commissioner of Taxes may dispense with the enquiry required to be made under this sub-section, if he, for reasons to be recorded, considers such enquiry to be not necessary.

(3) In the case of a petition for revision under sub-section (2) by an assessee, the petition shall be made within ninety days from the date on which the order in question was communicated to him or the date on which the order in question was communicated to him or the date on which he otherwise comes to know of it, whichever is earlier:

Provided that the Commissioner of Taxes before whom the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that for the reasons beyond the control of the petitioner or any other sufficient cause, it could not be filed within time.

Explanation : An order by the Commissioner of Taxes declining to interfere shall, for the purpose of this section, be deemed an order prejudicial to the assessee.

17. Delegation of powers. –

The Commissioner of Taxes may, by notification in the Official gazette, delegate the powers under Section 16 to the Deputy Commissioner/Deputy Commissioner of Taxes.

CHAPTER- VI

DEMANDS, PAYMENT & RECOVERY

18. Notice of demand. –

Where any tax or penalty is payable in consequence of any order passed under or in pursuance of this Act, the assessing authority shall serve on the person concerned a notice of demand in the prescribed form specifying the amount so payable.

19. Dues when payable. –

- 1) The tax or penalty payable under this Act shall be paid in the manner hereinafter provided.
- 2) Every person liable to furnish a return under subsection (I) of Section 7 shall, before he furnished the return pay into a Government Treasury the full amount of tax due on the basis of such return and shall furnish, along with the returns a receipts from such treasury in token of such payment.
- 3) The principal officer deducting any tax under Section 11 shall pay the amount to a Government Treasury within thirty days of such deduction and shall furnish along with the returns required to be made under sub-section (2) thereof, a receipt, from such treasury in token of such payment.
- 4) The amount of tax or penalty due under this Act;
 - (a) in excess of payment already made; or
 - (b) where no payment has been made, shall be paid by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days of service of the notice of demand.

20. Mode of recovery. –

- (1) Where any tax or other dues payable under this Act is not paid on or before the due date the person shall be deemed to be in default.
- (2) Where a person is in default, the assessing authority may in his discretion direct that, in addition to the amount due a sum not exceeding the amount of tax in arrear shall be recovered from the defaulter by way of penalty;

Provided that before directing the recovery of any such penalty the assessee shall be given a reasonable opportunity of being heard.

- (3) Where a person is in default, the assessing authority shall unless action has been taken under Section 12 order that the amount due shall be recoverable as an arrear of land revenue and shall proceed to realise the amount due as such.

21. Refund. –

Any person who has paid any tax or penalty in excess of the amount due under this Act may, within ninety days of the service of the order of assessment or that passed on appeal or revision as the case may be, apply for a refund and the amount paid in excess shall be refund accordingly.

CHAPTER- VII

MISCELLANEOUS

22. Powers to take evidence on oath, etc. 5 of 1908. –

The appellate authority, the assessing authority and the revisional authority shall, for the purposes of this Act have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters namely :-

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) requiring the discovery and production of documents;
- (c) receiving evidence on affidavit;
- (d) issuing commissions for the examination of witnesses.

23. Information to be furnished by the principal officer. –

The assessing authority may demand from the principal officer of any Government, local authority, company, firm or other association of persons the names and complete addresses of all or any of the persons who have been or are, in the employment of such Government, local authority, company, firm or other association of persons and such principal officer shall thereupon furnish assessing authority with the names and addresses so demanded.

24. Suits in Civil Courts to be barred. –

No suit shall be brought in any Civil Court to set aside or modify any assessment made or order passed under the provision of this Act and no prosecution, suit or other proceedings shall lie against any officer of the Government for anything in good faith done or Intended to be done with this Act or the rules made thereunder.

25. Computing the period of limitation. –

In computing the period of limitation prescribed for an appeal or revision, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

26. Place of assessment. –

Any person liable to pay tax under this Act shall ordinarily be assessed by the assessing authority of the area in which he carries on a trade or follows a profession or calling or is in employments.

27. Power to make rules. –

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

(2) Every rule made by the State Government under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session in which it is so laid or the successive sessions aforesaid the Legislative Assembly agree in making any modification in the rule or the Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.


MANIPUR GAZETTE
सत्यमेव जयते

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 199

Imphal, Friday, August 31, 2012

(Bhadra 9, 1934)

**GOVERNMENT OF MANIPUR
SECRETARIAT : LAW & LEGISLATIVE AFFAIRS DEPARTMENT**

NOTIFICATION

Imphal, the 23rd July, 2012

No. 2/67/2012-Leg/L: The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on 21-7-2012 is hereby published in the Official Gazette:

**THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (EIGHTH AMENDMENT) ACT, 2012
(MANIPUR ACT NO. 8 OF 2012)**

An

Act

further to amend the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act No. 5 of 1981).

Be it enacted by the Legislature of Manipur in the Sixty-third Year of the Republic of India as follows:-

1. Short title and commencement:-

- (1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Eighth Amendment) Act, 2012.
- (2) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of Schedule:-

For the existing entries under the Schedule appended to the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981, the following shall be substituted namely:-

A. SALARY AND WAGE EARNERS:

Where the total gross annual income		Amount of Tax per annum
(i)	Does not exceed Rs. 50,000/-	Nil
(ii)	Exceeds Rs. 50,000/- but does not exceed Rs. 75,000/-	1,200/-
(iii)	Exceeds Rs. 75,000/- but does not exceed Rs. 1,00,000/-	2,000/-
(iv)	Exceeds Rs.1,00,000/- but does not exceed Rs. 1,25,000/-	2,400/-
(v)	Exceeds Rs. 1,25,000/- onwards	2,500/-

- B.**
- (i) Legal practitioners including Solicitors and Notaries Public;
 - (ii) Medical practitioners including Medical Consultant and Dentist;
 - (iii) Technical and professional consultants including Architects, Engineers, Chartered Accountant Actuaries, Management Consultant and Tax Consultants;
 - (iv) Chief Agents, Principal Agent, Special Agents, Insurance Agent and Surveyors or Land Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938):-

Where the standing in the profession of any of the persons mentioned above is:-

- (a) 3 years or less 1,600/-
- (b) more than 3 years but less than 5 years 2,000/-
- (c) 5 years or more 2,500/-

- C.**
- (i) Estate Agents or brokers, Commission Agent or Mercantile Agents. 2,500/-
 - (ii) Contractors of all description engaged in work. 2,500/-
 - (iii) Suppliers of all description engaged in any supply work. 2,500/-
- D.** Directors (other than those nominated by the Govt.) of Companies registered under the Companies Act, 1956. 2,000/-

- E.**
- (a) Dealers registered under the Manipur VAT Act, 2004 whose total turnover in any years according to the Act and Rules framed there under :-
 - (i) Less than Rs. 50,000/- Nil
 - (ii) Exceeds Rs. 50,000/- 2 (two) percent of such annual gross turnover subject to a maximum of Rs. 2,500/- per annum
 - (b) Owners or lessees of petrol/diesel filling stations and service stations, agents and distributors including retail dealers of liquefied petroleum gas pumps. 2,500/-

F.	Where such person holds permit for any taxes, three wheelers, Goods vehicles, trucks or buses:-	
	(i) Heavy Bus from 34 seats to 50 seats.	2,500/-
	(ii) Medium Bus upto 23 to 34 seats	1,500/-
	(iii) Mini Bus upto 12 to 23 seats	1,200/-
	(iv) Maxi Cab 7 to 12 seats	1,100/-
	(v) Motor Cab upto 6 seats	1,000/-
	(vi) Auto Rickshaw 3 seats	900/-
	(vii) Light Truck whose goods vehicle does not exceed 7500 kg.	1,500/-
	(viii) Mid Truck whose goods vehicle weight lies between 7500 kg and 12000 kg.	2,000/-
	(ix) Heavy Truck whose goods vehicle weight exceeds 12,000 kg.	2,500/-
G.	Banking Companies as defined in the Banking Regulation Act, 1949.	2,500/-
H.	Companies registered under the Companies Act, 1956 and engaged in the Professions, Trades and Callings.	2,500/-
I.	Firms registered under the Indian Partnership Act, 1932 and engaged in any Professions, Trades or Callings.	2,500/-
J.	(i) Mill owners of Rice/Atta/Flour/Oil.	2,500/-
	(ii) Employers of hotel of 3-Starred category and above.	2,500/-
	(iii) Owners of Restaurants/hotels/eaters where food is served.	2,500/-
	(iv) Owners of Private Hospitals/Nursing Homes/Medical Clinics/Diagnostic Centres/Laboratories/Health Spa.	2,500/-
	(v) Owners of Private Institutions/Schools/Colleges.	2,500/-
K.	Individuals or Institutions conducting Chit funds.	1,500/-
L.	Co-operative Societies registered or deemed to be registered under the Manipur Co-operative Societies Act, 1976 engaged in any Professions, Trades or Callings:-	
	(a) State Level Societies.	500/-
	(b) District Level Societies.	250/-
	(c) Panchayat Level.	125/-

- M. Persons other than those mentioned in any preceding entries, who are engaged in any Professions, Trades or Callings as the State Government may, from time to time, by Notification under Section 3(1) of this Act, specify. Rate of tax shall be fixed by notification but not exceeding Rs. 2,500/- per annum.

NOTE : *Where a person is covered by more than one entry in this Schedule, the highest rate or a tax specified under any of those entries shall be applicable in his case.*

TH. KAMINI KUMAR SINGH,
Deputy Secretary (Law),
Government of Manipur.