

**MANIPUR**



**GAZETTE**

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**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.