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GOVERNMENT OF MANIPUR
SECRETARIAT : LAW & LEGISLATIVE AFFAIRS DEPARTMENT

NOTIFICATION

Imphal, the 1st April, 1991

No. 2/37/90-Leg/L.—The Manipur Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act 1991 (Act No. 3 of 1991) which received assent of the Governor on 30-3-1991 is hereby published in the Manipur Gazette.

L. IBOMCHA SINGH,
Deputy Secretary to the Government of
Manipur.

THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION (FIFTH AMENDMENT) ACT, 1991

AN
ACT

further to amend the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act 5 of 1981).

BE it enacted by the Legislature of Manipur in the Forty-Second Year of the Republic of India as follows:—

1. Short title and commencement.—This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Fifth Amendment) Act, 1991.

(2) It shall be deemed to have come into force with effect from the 1st day of April, 1991.

2. Amendment of section 2.—In section 2 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (hereinafter referred to as the principal Act).—

(1) for the clauses (d), (g) and (h) the following shall be substituted, namely,—

“(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;

(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 persons;

(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) after clause (h), the following clauses (i), (j), (k) and (l) shall be inserted, namely,—

“(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 headquarters may situate outside the State; and

(j) ‘State Government’ means the State Government of Manipur.

(k) ‘State’ means State of Manipur.

(l) ‘tax’ means the tax payable under this Act.”.

3. Amendment of section 3 In section 3 of the Principal Act,—

(i) the words “With reference to his total gross income after previous year” occurring in subsection (1) shall be deleted;

- (ii) in the proviso to sub-section (1), for the word "two hundred fifty", the words "two thousand five hundred" shall be substituted;
- (iii) the full stop at the end of the proviso to sub-section (1) shall be substituted by a colon and thereafter the following proviso shall be added, namely,—

"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 Gazette from time to time.";

- (iv) sub-section (2) and the Explanation below sub-section (2), the following shall be substituted, namely,—

"(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 (1)—The tax payable by an employee 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;

(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".

4. Substitution of section 5.—For section 5 of the Principal Act, the following shall be substituted, namely,—

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

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

5. Insertion of new section 6-A.—After section 6 of the principal Act, the following section 6-A shall be inserted, namely,—

"6-A. Registration Enrolment.—(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, wilfully 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 prescribed authority may after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand".

6. Amendment of section 7.—In sub-section (1) of section 7 of the principal Act, for the words "person liable to pay tax", the words "principal officer or employer registered or person enrolled" shall be substituted.

7. Amendment of section II.—For sub-section (1) of section 11 of the principal Act, the following shall be substituted, namely.—

"(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."

8. Amendment of section 14.—In section 14 of the principal Act, for the words "in respect of his estimated total gross income of the previous year", the words "every year" shall be substituted and thereafter the proviso thereto shall be deleted.

9. Amendment of Schedule—For Schedule appended to the principal Act, the following shall be substituted namely,—

"THE SCHEDULE

(See Section 4)

| 1. Salary and wage earners—Where the total gross annual income— | Amount of tax |
|---|---------------------|
| | Nil |
| (i) Does not exceed Rs. 15,000/ | |
| (ii) Exceeds Rs. 15,000/- but does not exceed Rs. 20,000/- | Rs. 200/- |
| (iii) Exceeds Rs. 20,000/- but does not exceed Rs. 30,000/- | Rs. 350/- |
| (iv) Exceeds Rs. 30,000/- but does not exceed Rs. 40,000/- | Rs. 500/- |
| (v) Exceeds Rs. 40,000/- but does not exceed Rs. 50,000/- | Rs. 650/- |
| (vi) Exceeds Rs. 50,000/- but does not exceed Rs. 60,000/- | Rs. 800/- |
| (vii) Exceeds Rs. 60,000/- but does not exceed Rs. 75,000/- | Rs. 1,000/- |
| (viii) Exceeds Rs. 75,000/- but does not exceed Rs. 1,00,000/- | Rs. 1,500/- |
| (ix) Exceeds Rs. 1,00,000/- but does not exceed Rs. 1,25,00,000/- | Rs. 2,000/- |
| (x) Exceeds Rs. 1,25,000/- | Rs. 2,500/- |
| 2. (i) Legal practitioners including solicitors and notaries public; | |
| (ii) Medical practitioners including Medical consultants and dentists; | |
| (iii) Technical and professional consultants including Architects, Engineers, Chartered Accounts, Actuaries, Management consultant and Tax consultants; | |
| (iv) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss 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) three years or less | Rs. 135/- per annum |
| (b) more than three years but less than five years | Rs. 175/- per annum |
| (c) five years or more | Rs. 200/- per annum |

- (v) Estate Agents or brokers or Building contractors. Rs. 500/- per annum
- (vi) Directors (other than those nominated by the Government) of Companies registered under the Companies Act, 1956. Rs. 500/- per annum
- (vii) Dealers registered under the Manipur Sales Tax Act, 1990, whose total turn over in any year according to the Act and Rules framed thereunder is -
- (a) Less than Rs. 50,000/- Rs. 100/- per annum
 - (b) Rs. 50,000/- to Rs. 1,00,000/- Rs. 250/- per annum
 - (c) above Rs. 1,00,000/- Rs. 500/- per annum
 - (d) above Rs. 10,00,000/- Rs. 1,000/- per annum
- (viii) Owners (or lessors) of petrol diesel filling station and Service Stations and distributors/owners/lessors of LPG (cooking) gas Rs. 500/- per annum
- (ix) Mill Owners of Rice/Atta/Flour/Oil Rs. 500/- per annum
- (x) Holders of permits of transport vehicles granted under the Motor Vehicle Act, 1939, which are used or adopted for hire or reward.
- Where such persons holds permit or permits for any taxis, three wheelers, goods vehicles, trucks or buses.
- (a) In respect of each taxi or three wheeler/goods vehicle Rs. 125/- per annum
 - (b) In respect of each truck or bus Rs. 250/- per annum
- (xi) Individuals or institutions conducting Chit funds. Rs. 500/- per annum
- (xii) Co-operative Societies registered or deemed to be registered under the Manipur Co-operative Societies Act, 1976, engaged in any profession, trades or callings
- (a) State Level Societies Rs. 250/- per annum
 - (b) District Level Societies Rs. 125/- per annum
 - (c) Panchayat Level Rs. 75/- per annum
- (xiii) Banking Companies as defined in the Banking Regulation Act, 1949.
- (a) Scheduled Banks Rs. 500/- per annum
 - (b) Other Banks Rs. 425/- per annum

- (xiv) Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling Rs. 500/- per annum
- (xv) Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or calling. Rs. 425/- per annum
- (xvi) 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 as may be fixed by notification but not exceeding Rs. 500 per annum

Note :—Where a person 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."