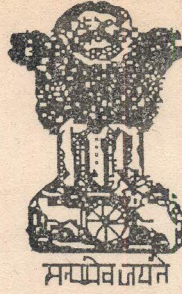


অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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নং ৪৬ দিশপুৰ, শনিবাৰ ৬ জুন ১৯৯২, ১৬ জ্যৈষ্ঠ, ১৯১৪ (শক)  
No. 86 Dispur, Saturday 6th June, 1992, 16th Jyoistha 1914 (S.E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 29th May 1992

No.LGL.30/92/104.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.



ASSAM ACT NO. XI OF 1992  
(Received the assent of the Governor on 29th May 1992)

THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS  
TAXATION (AMENDMENT)

ACT, 1992

AN

ACT

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

**Preamble.**

Whereas it is expedient further to amend the Assam Professions, Assam Act -VI Trades, Callings and Employments Taxation Act, 1947, hereinafter of 1947 referred to as the principal Act, in the manner hereinafter appearing ;

It is hereby enacted in the Forty-third Year of the Republic of India as follows :-

**Short title and commencement.**

1.(1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the first day of April, 1992.

**Amendment of Section 2 of Assam Act VI of 1947.**

2.(1) In the principal Act, in Section 2, for clause (a), the following shall be substituted ; namely :-

"(a) assessing authority "in a particular area means the Superintendent of Taxes referred to in Section 6 exercising jurisdiction in that area and includes any other officer referred to in that Section and specifically authorised by the State Government in that behalf ;"

(2) In the principal Act, in Section 2, for clauses (c) and (d), respectively the following shall be substituted ; namely :-

"(c) "employee" means a person employed on salary or wages, and includes -

(i) a Government servant receiving pay from the revenue 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 part of the State, even though its headquarters may be outside the State ;

(iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above ;

(d) "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 ;"

(3) In the principal Act, in Section 2, for clause (f), the following shall be substituted ; namely :-

"(f) "Person" includes a company, firm, a Hindu undivided family, a corporation, a corporate body, a society, a club or other association of persons ;"

(4) In the principal Act, in Section 2, for clause (g), the following shall be substituted ; namely :-



"(g) "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.

(5) In the principal Act, in section 2, clause (i) shall be deleted.

**Amendment of Section 3 of Assam Act VI of 1947.** 3. In the principal Act, in Section 3, after the existing proviso, the following shall be inserted as the second proviso thereof ; namely -

"Provided further that notwithstanding anything contained in this Section the provisions of this Act shall not apply to a member of the Armed Forces of India and to a Co-operative society registered or deemed to have been registered under the Assam Co-operative Societies Act, 1949."

**Amendment of Section 4 of Assam Act VI of 1947.** 4. In the principal Act, for Section 4, the following shall be substituted ; namely :-

"4. Rates of tax - The tax under Section 3 shall be payable by every person specified in that Section and falling under one or the other of the classes mentioned in the second column of the Schedule annexed to this Act at the rate mentioned against the class of such persons in the third column of the schedule.

Provided that entry 21 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."

5. In the principal Act, for Section 5 and the marginal heading thereof, the following shall be substituted ; namely :-

**Amendment of Section 5 of Assam Act VI of 1947.** "5. 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 persons, be liable to pay the tax on behalf of all such persons :

Provided that if the employer is an officer of the Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which the employer shall discharge the said liability :

Provided further that where any person earning a salary or wage is also covered by one or more entries other than entry 1 in the Schedule or 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 A 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".

**Amendment of Section 5A of Assam Act VI of 1947.** 6. In the principal Act, for Section 5A, the following shall be substituted ; namely :-

"5A. Registration and enrolment - (1) Every employer (not being an officer of the Government) liable to pay tax under Section 5 shall obtain a certificate of registration from the assessing 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 assessing authority in the prescribed manner.

(3) Notwithstanding anything contained in this Section and Section 5, 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 Assam such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section(2) and pay the tax himself.

(4) Every employer or person required to obtain certificate of registration or enrolment shall, within the 30th day of June, 1992, 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 assessing authority in the prescribed form, and the assessing 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 is not in order, shall be rejected.

Provided that the State Government may, for good and sufficient reason, in any case or class of cases, extend the time for making an application under this sub-section.

(5) The assessing 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 the purposes of Section 11.

(6) Where an employer or a person liable for registration or enrolment wilfully fails to apply for such certificate within the required time as provided for in sub-section (4), the assessing 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 the case of others.

(7) Where an employer or a person liable for registration or enrolment has deliberately given false information in any application submitted under this section the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand."

Amendment  
of Section 7  
of Assam Act  
VI of 1947.

7. In the principal Act, for section 7, the following shall be substituted ; namely :-

"7 Returns - (1) Every employer registered under this Act shall furnish to the assessing 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 assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay."

Amendment  
of Section 8  
of Assam Act  
VI of 1947.

8. In the principal Act, for section 8, the following shall be substituted ; namely :-

"8 Assessment of employers - (1) If the assessing authority is satisfied that the return filed by any employer is correct and complete, it shall accept the return.

(2). (a) If the assessing 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 and at the hour and place specified in the notice, to attend in person or through an authorised representative and to produce or cause to be produced accounts and papers in support of the return.

(b) The assessing authority shall, on examination of the accounts and papers, by an order in writing, 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 assessing authority the accounts and papers are incorrect or incomplete or



unreliable such authority shall, after such inquiry as it may deem fit or otherwise, by an order in writing 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 assessing 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.

Provided further that where a registered employer fails to furnish a return for any part of a year, the assessing authority may, if it thinks fit, assess the tax due from such employer separately for different parts of such year.

(4) If an employer fails to get himself registered or being registered fails to file any return, the assessing authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as it may deem fit or otherwise, pass an order assessing the amount of tax due to the best of its judgement.

(5) The amount of tax, so assessed, shall be paid within fifteen days of receipt of the notice of demand from the assessing authority."

**Deletion of Sections 9, 9A and 9B of Assam Act VI of 1947.**

9. In the principal Act, Sections 9, 9A and 9B shall be deleted.

**Amendment of Section 11 of Assam Act VI of 1947.**

10. In the principal Act, in Section 11, between the words "penalty" and "is" the following shall be inserted ; namely :-

" or interest"

11. In the principal Act, for section 12 and the marginal heading thereof, the following shall be substituted ; namely :-

**Amendment of Section 12 of Assam Act VI of 1947.**

"12 Payment of dues - (1) The amount of tax due from enrolled persons for each year as specified in their certificate of enrolment shall be paid :-

(a) in respect of a person who stands enrolled before the commencement of a year and is enrolled on or before the 31st day of August of a year ;

Before the 30th day of September of that year ;

(b) in respect of a person who is enrolled after the 31st day of August of a year

Within one month of the date of enrolment.

(2) In other cases the amount of tax due shall be paid in accordance with the provisions of sub-section (5) of section 5A or, as the case may be, sub-section (2) of Section 7 or sub-section (5) or Section 8.

(3) The tax payable under this Act shall be paid in the prescribed manner.

(4) All other dues shall be payable in the prescribed manner by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within 15 days from the date of service of the notice of demand."

**Insertion of new sections 12A & 12B in Assam Act VI of 1947.**

12. In the principal Act, after Section 12, so substituted, the following shall be inserted as new Sections 12A and 12B ; namely :-

"12A. Consequence of failure to deduct or to pay tax-(1). If an employer (not being an officer of the Government) fails to pay the 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 subsection (2) above.

12B. 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 assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per centum of the amount of the tax due."

**Amendment  
of Section 13  
of Assam Act  
VI of 1947.**

13. In the principal Act, for section 13, the following shall be substituted, namely :-

"13. Mode of recovery --- All arrears of tax, penalty, interest and fees due under this Act from any person shall be recoverable as arrears of land revenue and the assessing authority shall proceed to realise the arrear as such from such person."

**Insertion of  
new section  
13A in Assam  
Act VI of  
1947.**

14. In the principal Act, after Section 13, so substituted, the following shall be inserted as new Section 13A ; namely :-

"13A. Special mode of recovery --- (1) Notwithstanding anything to the contrary contained in any law or in any contract, the assessing authority 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 assessing authority, require ---  
(i) any person from whom any amount of money is due or may become due to an assessee on whom notice of demand has been served under this Act, or  
(ii) any person who holds or may subsequently hold money for or on account of such assessee,

to pay the assessing authority, 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) lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The assessing authority 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 assessing authority 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 assessing authority 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 assessing authority that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on 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 assessing authority.

(6) Any amount of money which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this section, shall, if it remains unpaid, be recoverable from such person as an arrear of land revenue."



**Amendment of Section 14 of Assam Act VI of 1947.** 15. In the principal Act, for Section 14, the following shall be substituted, namely :-

"14. Refunds --- The assessing authority shall refund to a person the amount of tax, penalty, 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 due in respect of which a notice under Section 8 has been served and thereafter the balance, if any, shall be refunded.

**Insertion of new sections 15A and 15B in Assam Act VI of 1947.**

16. In the principal Act, after Section 15, the following shall be inserted as Sections 15A and 15B ; namely :-

"15A. Offence by companies. - (1) Where an offence under this Act has been committed by a Company, every person who at the time when the 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:

Provided that nothing contained in this sub-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.

(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 attributable to any neglect on the part of, any director, manager, secretary or other officer, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation - For the purposes of this section -

(a) "company" means any body corporate and includes firm or other association of individuals ; and

(b) "director" in relation to a firm, means a partner in the firm.

15B. Composition of offences. - (1) Subject to such conditions, as may be prescribed, the assessing authority may either before or after the institution of a criminal proceeding under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence,

(a) where the offence consists of the failure to pay or the evasion of any tax recoverable under this Act in addition to the tax, so recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, if any, whichever is greater ; and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.

(2) On payment of such sum, no further proceeding shall be taken against the person concerned in respect of the same offence."

**Insertion of new sections 16A and 16B in Assam Act VI of 1947.**

17. In the principal Act, after Section 16, the following shall be inserted as new Sections 16A and 16B ; namely :-

"16A. Accounts. - (1) If the assessing authority is satisfied that the books of account and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the assessing authority to direct the employer to



maintain the books of accounts or other documents in such manner as he may, in writing, direct and thereupon the employer shall maintain such books of account or other documents accordingly.

(2) Where an employer fails to maintain the books of account or other documents as directed under sub-section (1), the assessing authority may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

16B. Production and inspection of accounts and documents and search of premises. --- Any authority referred to in Section 6 of this Act may inspect and search any premises where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto, and may seize such books, registers, accounts or documents as may be necessary :

Provided that if such authority removes from such premises any book, register, account or document, it shall give to the person in charge of the place, a receipt describing the book, register, accounts or document so removed by it and retain the same only for so long as may be necessary for the purposes of examination thereof or for prosecution."

**Amendment of Section 17 of Assam Act VI of 1947.** 18. In the principal Act, for the existing section 17 and the marginal heading thereof, the following shall be substituted ; namely :-

"17. Information to be furnished by employer - The assessing authority may demand from the employer the names and complete addresses of all or any of the persons in relation to whom he is the employer and such employer shall thereupon furnish the assessing authority with the names and addresses so demanded."

**Insertion of new section 17B in Assam Act VI of 1947.** 19. In the principal Act, after Section 17A, the following shall be inserted as new Section 17B ; namely :-

"17B. Power to transfer proceedings --- The Commissioner of taxes may, after giving the parties concerned an opportunity of being heard, wherever it is possible to do so, and after recording his reasons 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 other officer and the offices 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 or which may have been completed on or before such date, 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."

**Amendment of section 19 of Assam Act VI of 1947.** 20. In the principal Act, after Section 19, the following shall be inserted as a proviso of that Section ; namely :-

"Provided that it shall not be necessary to make previous publication, as aforesaid, of any rules required to be made on the first occasion in order to give effect to the provisions of the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1992."

**Amendment of schedule to Assam Act VI of 1947.** 21. In the principal Act, for the existing Schedule, the following shall be substituted; namely :-



"THE SCHEDULE  
(See Section 4)  
Rates of tax.

(1) Sl. No.	(2) Class of persons	(3) Rate of tax
1.	Salary and Wage earners, such persons whose monthly salaries or wages are -	
	i) Less than Rs. 1334	Nil
	ii) Rs. 1334 or more, but less than Rs. 1666	Rs. 12 per mensem
	iii) Rs. 1666 or more, but less than Rs. 2083	Rs. 16 per mensem
	iv) Rs. 2083 or more, but less than Rs. 2500	Rs. 20 per mensem
	v) Rs. 2500 or more, but less than Rs. 2916	Rs. 29 per mensem
	vi) Rs. 2916 or more, but less than Rs. 3333	Rs. 38 per mensem
	vii) Rs. 3333 or more, but less than Rs. 3750	Rs. 42 per mensem
	viii) Rs. 3750 or more, but less than Rs. 4166	Rs. 51 per mensem
	ix) Rs. 4166 or more, but less than Rs. 5000	Rs. 59 per mensem
	x) Rs. 5000 or more, but less than Rs. 5833	Rs. 68 per mensem
	xi) Rs. 5833 or more, but less than Rs. 6666	Rs. 76 per mensem
	xii) Rs. 6666 or more, but less than Rs. 7500	Rs. 85 per mensem
	xiii) Rs. 7500 or more, but less than Rs. 8333	Rs. 93 per mensem
	xiv) Rs. 8333 or more, but less than Rs. 10000	Rs. 106 per mensem
	xv) Rs. 10000 or more	Rs. 128 per mensem
2. (a)	Legal practitioners including Solicitors and Notaries Public ;	
(b)	Medical practitioners including medical consultants and dentists ;	
(c)	Technical and professional consultants including Architects, Engineers, Chartered Accountants, Actuaries, Management Consultants and Tax consultants.	
(d)	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 -		
	i) less than two years	Rs. 150 per annum
	ii) two years or more but less than five years	Rs. 350 per annum
	iii) five years or more but less than ten years	Rs. 700 per annum
	iv) ten years or more	Rs. 1500 per annum
3. (a)	Members of Associations recognised under the Forward Contracts (Regulation) Act, 1956 (74 of 1956)	Rs. 1500 per annum
(b)	(i) Members of Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs. 1500 per annum



- (ii) Remisiers recognised by a stock exchange. Rs. 800 per annum
4. Estate agents or brokers or building contractors. Rs. 1500 per annum
5. Directors (other than those nominated by Government) of Companies registered under the Companies Act, 1956 (1 of 1956) Rs. 1500 per annum
6. (a) Dealers within the meaning of a sales tax law in Assam.
- Such dealers whose annual gross turnover of all sales is -
- i) less than Rs. 80,000 Nil
- ii) Rs. 80,000 or more but less than Rs. 1,00,000 Rs. 150 per annum
- iii) Rs. 1,00,000 or more but less than Rs. 2,00,000 Rs. 350 per annum
- iv) Rs. 2,00,000 or more but less than Rs. 5,00,000 Rs. 800 per annum
- v) Rs. 5,00,000 or more Rs. 1500 per annum
- (b) Occupiers of jute mills Rs. 1500 per annum
- (c) Owners of rice mills Rs. 1500 per annum
7. Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) who are not dealers covered by entry - 6 :-
- Such occupiers of factories -
- i) where not more than five workers are working Rs. 150 per annum
- ii) where the number of workers is five or more but less than fifteen Rs. 800 per annum
- iii) where the number of workers is more than fifteen Rs. 1500 per annum
- Explanation - For the purpose of this entry and entry 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 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 month.
8. Employers of shops and establishments within the meaning of the Assam Shops and Establishments Act, 1971 who are not dealers covered by entry 6.
- Such employer's of establishment -
- (i) where there are no employees Nil
- (ii) where not more than five people are employed Rs. 200 per annum
- (iii) where more than five, but not more than ten employees are employed Rs. 800 per annum
- (iv) where more than ten employees are employed. Rs. 1500 per annum
9. Owners or lessees of petrol /diesel filling stations and service stations. Rs. 1500 per annum
10. (a) Licensed foreign liquor vendors and employers of residential hotels Rs. 1500 per annum
- (b) Proprietors of cinema houses and theatres Rs. 1500 per annum



11. Holders of permits for transport vehicles, granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adopted to be used for hire or reward.

Where any such person holds permits or permit for any taxis, three wheeler goods vehicles, trucks or buses -

- |   |                   |
|---|-------------------|
| (i) in respect of each taxi or three wheeler goods vehicle. | Rs. 200 per annum |
| (ii) in respect of each truck or bus.                       | Rs. 500 per annum |

Provided that the total amount payable by the same holder shall not exceed Rs. 1500 per annum.

- |   |                    |
|---|--------------------|
| 12. Licensed money lenders under the Assam Money Lenders Act, 1934.   | Rs. 1500 per annum |
| 13. Individuals or institutions conducting Chit Funds.  | Rs. 1500 per annum |
| 14. Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949).                                      |                    |
| (i) Scheduled banks   | Rs. 1500 per annum |
| (ii) Other banks  | Rs. 800 per annum  |
| 15. Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling      | Rs. 1500 per annum |
| 16. Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any profession, trade or calling | Rs. 1000 per annum |
| 17. Owners of nursing homes, X-ray clinics, pathological testing laboratories and Hospitals.                            | Rs. 1500 per annum |
| 18. Dry cleaners, interior decorators and owners of beauty parlours.  | Rs. 500 per annum  |
| 19. Film distributors and travel agents   | Rs. 1500 per annum |
| 20. Self-employed persons in the motion picture industry :-   |                    |



- |  |   |
|--|---|
| (a) Directors, actors and actresses (excluding junior artists) play-back singers, cameramen, recordists, editors and still photographers.  | Rs. 1500 per annum  |
| (b) Junior artists, production managers, assistant directors, assistant cameramen, assistant recordists, assistant editors, musicians, and dancers.  | Rs. 150 per annum   |
| 21. Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment and in respect of whom a notification is made under the Act. | Rate of tax shall be as may be fixed by notification, not exceeding Rs. 1500 per annum. |

Notwithstanding anything contained in this Schedule, 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.

K. LASKAR,  
Secretary to the Government of Assam,  
Legislative Department.