

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1992 and is hereby published for general information:—

ACT No. 24 OF 1992.

An Act to consolidate and to provide for the levy and collection of tax on professions, trades, callings and employments in this State.

WHEREAS it is expedient to provide for the levy and collection of a tax on professions trades, callings and employments;

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992. Short title, extent and commencement.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall be deemed to have come into force on the 1st day of April 1992.

2. In this Act, unless the context otherwise requires,—

Definitions.

(1) “employer” in relation to an employee earning any salary on a regular basis under him means, the person or the officer who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the manager or agent of the employer;

(2) “employee” means a person employed on salary and includes,—

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

(b) 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 such body operates within the jurisdiction of a local authority even though its headquarters may be outside that local authority; and

(c) a person engaged in any employment by an employer, not covered by sub-clauses (a) and (b);

(3) “executive authority” means the Commissioner or other functionary of the local authority concerned, who is vested with the general executive power under the Madras City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981 or under any law for the time being in force, constituting any other Municipal Corporation, or under the Tamil Nadu District Municipalities Act, 1920, or the Tamil Nadu Panchayats Act, 1958, the Mettur Township Act, 1940, the Courtallam Township Act, 1954, or the Bhavanisagar Township Act, 1954 and includes any functionary who is vested with the general executive powers of a township constituted under the Tamil Nadu District Municipalities Act, 1920 or the Tamil Nadu Panchayats Act, 1958;

Tamil Nadu Act
IV of 1919.
Tamil Nadu Act
XI of 1971.
Tamil Nadu Act
XXV of 1981.
Tamil Nadu Act
V of 1920.
Tamil Nadu Act
XXXV of
1958.
Tamil Nadu Act
XI of 1940.
Tamil Nadu Act
XVI of 1954.
Tamil Nadu Act
XXV of 1954.
Tamil Nadu Act
V of 1920
Tamil Nadu Act
XXXV of
1958.

(4) "local authority" means—

(a) the Municipal Corporations of Madras, Madurai, Coimbatore or any other Municipal Corporation constituted under any law for the time being in force;

(b) a municipal council constituted under the Tamil Nadu District Municipalities Act, 1920; or

Tamil Nadu
V of 1920
Tamil Nadu
XXXV of

(c) a panchayat constituted under the Tamil Nadu Panchayats Act, 1958; or

(d) a township committee constituted under the Tamil Nadu District Municipalities Act, 1920 or the Mettur Township Act, 1940 or the Courtallam Township Act, 1954 or the Bhavani Sagar Township Act, 1954 or the Tamil Nadu Panchayats Act, 1958;

Tamil Nadu
V of 1920
Tamil Nadu
XI of 1940
Tamil Nadu
XVI of 1954
Tamil Nadu
XXV of 1954
Tamil Nadu
XXXV of

(5) "month" means a calendar month;

(6) "person" means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the State of Tamil Nadu 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 employed on a casual basis;

(7) "salary" includes pay or wage, dearness allowance and all other remuneration 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 but does not include bonus in any form or gratuity;

Central Act
XLIII of

(8) "Schedule" means the Schedule appended to this Act;

(9) "tax" means the tax on profession, trade, calling and employment levied under this Act;

(10) "year" means the financial year.

Levy of Tax.

3. (1) There shall be levied and collected by every local authority a tax on profession, trade, calling and employment.

(2) Every company which transacts business within the limits of any local authority for not less than sixty days in the aggregate in any half year and every person, who in any half year—

(a) is engaged actively or otherwise in any profession, trade, calling or employment—

(i) within the limits of a local authority for not less than sixty days in the aggregate; or

(ii) outside the limits of such local authority but resides within the limits of such local authority for not less than sixty days in the aggregate, or

(b) resides within the limits of a local authority for not less than sixty days in the aggregate and is in receipt of any income from investments, shall pay a half-yearly tax levied at such rates as determined in accordance with such procedure as may be prescribed, by the local authority which shall not be less than the minimum and not more than the maximum specified in the Schedule.

(3) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (2) as being liable to the tax:

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.

(4) Where a company or person proves that it or he has paid the sum due on account of the tax levied under this Act or under any other Tamil Nadu Act or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924, for the same half year to any local authority or cantonment authority in the State of Tamil Nadu, such company or person shall not be liable, by reason merely of change of place of business, exercise of profession, trade, calling or employment, or residence, to pay the tax to any other local authority or cantonment authority more than the difference between such sum and the amount to which it or he is otherwise liable for the tax for the half year under this Act.

(5) Nothing contained in this section shall be deemed to render a person who resides within the limits of any local authority or cantonment and exercises his profession, trade, calling or employment or transacts business within the limits of any other local authority or authorities or cantonment, liable to tax for more than the higher of the amounts of the tax leviable by any one of the local authorities or cantonment. In such a case, the State Government shall apportion the tax between the local authorities including cantonments in such manner as they may deem fit and the decision of the State Government shall be final:

Provided that where one of the local authorities concerned is the port authority of a major port or a cantonment authority, the decision of the State Government shall be subject to the concurrence of the Central Government.

(6) The tax leviable from a firm, association or joint Hindu family may be levied on any adult member of the firm, association or family.

(7) (a) If a company or person employs a servant or agent to represent it or him for the purpose of transacting business within the limits of a local authority, such company or person shall be deemed to transact business in such local authority and such servant or agent shall be liable for the tax, in respect of the business of such company or person, whether or not such servant or agent has power to make binding contract on behalf of such company or person.

(b) Where one company or person is the agent of another company or person and transacts business within the limits of the same local authority, the former company or person shall not be liable separately to the tax on the same income as that of the principal.

4. The tax payable by any person earning a salary shall be deducted by his employer from the salary payable to such person, before such salary is paid to him and such employer shall, irrespective of whether such deduction has been made or not, when the salary is paid to such person, be liable to pay tax on behalf of such person:

Employer's liability to deduct and pay Tax on behalf of employees.

Tamil Nadu
V of 1924
Tamil Nadu
XXXV of 1924

Tamil Nadu
V of 1924
Tamil Nadu
XI of 1924
Tamil Nadu
XVI of 1924
Tamil Nadu
XXV of 1924
Tamil Nadu
XXXV of 1924

Central Act
II of 1924.

Central Act
LIII of 1924

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

Provided further that, where any person earning a salary is also covered by one or more entries other than entry 1 in the Schedule and the rate of tax under any such other entry is more than the rate of tax under entry 1 of the Schedule, or is simultaneously in the 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 get enrolled under sub-section (2) of section 5 and pay the tax himself, the employer or employers of such person shall not deduct the tax from the salary payable to such person and such employer or employers shall not be liable to pay tax on behalf of such person.

Registration
and enrol-
ment.

5. (1) Every employer (not being an officer of the State or Central Government) liable to pay tax under section 4 or under sub-section (5) of section 11, shall obtain a certificate of registration from the executive authority in the prescribed manner.

(2) Every person liable to pay tax other than a person earning salary in respect of whom the tax is payable by his employer, shall obtain a certificate of enrolment from the executive authority in the prescribed manner.

(3) Notwithstanding anything contained in this section and in section 4, where a person is a citizen of India and is in the employments of any diplomatic or consular office or in the office of the trade commissioner of any foreign country situated within the limits of any local authority, such person shall obtain a certificate of enrolment under sub-section (2) and pay the tax himself.

(4) Every employer or person required to obtain a certificate of registration under sub-section (1) or a certificate of enrolment under sub-section (2), shall, within thirty days from the date of commencement of this Act or, if he was not engaged in any profession, trade, calling or employment on that date, within thirty days from the date of commencement of his profession, trade, calling or employment and, in respect of a person referred to in sub-section (2), who becomes liable to pay tax at a rate higher or lower than the one specified in his certificate of enrolment within thirty days of his becoming liable to pay higher or lower tax, apply to the executive authority for a certificate of registration or enrolment, or a revised certificate of registration or enrolment, as the case may be, in the prescribed form and the executive authority shall, after making such inquiry as he may deem fit within thirty days of the receipt of the application (which period in the first year of the commencement of this Act may be extended to ninety days), if the application is in order, grant him such certificate :

Provided that, where on account of revision of rate of tax, the person liable to pay tax is required to pay tax at a rate higher or lower than the one mentioned in the certificate of enrolment, the rate of tax mentioned in such certificate shall be deemed to have been revised accordingly on the date of such revision of rate of tax as aforesaid ; and pending such person applying for a revised certificate of enrolment and grant of such certificate to him, such person shall, notwithstanding anything contained in this Act, be liable to pay tax at such revised rate.

(5) The executive authority shall specify, in every certificate of enrolment, the amount of tax payable by the holder of the certificate according to the Schedule and the date before which it shall be paid and such certificate shall, subject to the provisions of the proviso to sub-section (4), be deemed to be a notice of demand for the purpose of section 10.

(6) Where an employer or a person liable to registration or enrolment has wilfully failed to apply for such registration or enrolment within the required time, the executive authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees one hundred for each day of delay in case of an employer and not exceeding rupees twenty for each day of delay in the case of others.

(7) Where an employer or a person liable to registration or enrolment has given false information or suppressed any information in any application, the executive authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees one thousand.

6. (1) Every employer registered under this Act shall file a return to the executive authority, in such form, for such period and by such date as may be prescribed, showing therein the salaries paid by him to the employees and the amount of tax deducted by him in respect of such employees. **Returns**

(2) Every such return shall be accompanied by a treasury challan in proof of payment of the 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, has failed to file such return within the required time, the executive authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding twenty-five rupees for each day of delay.

7. (1) The executive authority, if satisfied that any return filed by any employer under sub-section (1) of section 6 is correct and complete, shall accept the return. **Assessment of employer.**

(2) The amount of tax due from any employer shall be assessed separately for each year during which he was liable to pay tax:

Provided that, the executive authority may, subject to such conditions as may be prescribed, assess the tax due from any employer during any part of half year:

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

(3) Where an employer has failed to register under sub-section (1) of section 5 or has failed to file any return under sub-section (1) of section 6 within the time or if the return filed by him appears to the executive authority to be incorrect or incomplete, the executive authority shall, after making such enquiry as he considers necessary, determine the tax due and assess the employer to the best of his judgment and issue a notice of demand for the tax so assessed:

Provided that before assessing the tax due, the executive authority shall give the employer a reasonable opportunity of being heard.

(4) The amount of tax so assessed shall be paid by the employer within fifteen days of the receipt of the notice of demand from the executive authority.

8. (1) The tax under this Act, shall be paid in such manner as may be prescribed. **Payment of tax**

(2) The amount of tax due from an enrolled person as specified in his enrolment certificate shall be paid in respect of a person—

(a) who stands enrolled before the commencement of a half year or is enrolled on or before the 31st March and the 30th September of a year, before the 30th April and the 31st October of that year;

(b) who is enrolled after the 31st March and the 30th September of a year, within one month of the date of enrolment; and

(c) who is enrolled and the rate of tax at which he is liable to pay tax is revised, within one month of the date of such revision.

9. (1) Where, any employer, not being an officer of the State or Central Government, fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequence or liability, be deemed to be an assessee in default in respect of the tax. **Consequences of failure to pay tax.**

(2) An employer deemed to be an assessee in default under sub-section (1) shall be liable to pay simple interest every month at two per cent of the amount of the tax payable by such employer for the period for which the tax remains unpaid.

(3) Where the amount of tax as assessed under section 7 or the amount of tax as found liable under section 15, is more than the amount of tax paid by the employer, then such employer shall be liable to pay simple interest on the amount of difference of tax at the rate and in the manner laid down in sub-section (2).

(4) Where an enrolled person fails to pay the tax, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2).

Penalty for non-payment of tax

10. Where a registered employer or an enrolled person fails, to make payment of the tax within the required time or date as specified in the notice of demand, the executive authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per cent of the amount of tax due.

Special provision regarding liability to pay tax in certain cases.

11. (1) Where an employer liable to pay tax under section 4 dies, his successor in office or the legal representative shall be liable to pay tax (including any penalty and interest) due from such employer, in the like manner and to the same extent as the deceased employer, whether such tax including any penalty and interest has been assessed before the death of the employer but has remained unpaid, or is assessed after the death of the employer.

Explanation.—In this sub-section, the expression 'legal representative' shall have the same meaning as in clause (11) of section 2 of the Code of Civil Procedure, 1908.

Central Act
V of 1908.

(2) Where an employer liable to pay tax under section 4 is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of members, each member or group of members shall be jointly and severally liable to pay the tax (including any penalty and interest) due from such employer up to the time of partition, whether such tax (including any penalty and interest) has been assessed before the partition but has remained unpaid, or is assessed after the partition.

(3) Where an employer liable to pay tax under section 4, is a firm, and the firm is dissolved, then, every person who was a partner shall jointly and severally be liable to pay the tax (including any penalty and interest) due from the employer firm up to the time of dissolution, whether such tax (including any penalty and interest) has been assessed before such dissolution but has remained unpaid, or is assessed after the dissolution.

(4) Where an employer liable to pay tax under section 4 transfers or otherwise disposes of his office or establishment or activity in whole or in part or effects any change in employment in consequence of which he is succeeded in the office or establishment or activity or part thereof, by any other person, the employer and the person succeeding the employer shall jointly and severally be liable to pay the tax (including any penalty and interest) due from the employer up to the time of such transfer, disposal or change, whether such tax (including any penalty and interest) has been assessed before such transfer, disposal or change but has remained unpaid or is assessed after such transfer, disposal or change.

(5) Where an employer liable to pay tax under section 4, is succeeded in the office or establishment or activity by any person in the manner specified in sub-section (4), the person succeeding the employer shall,—

(a) be liable to pay tax in respect of the period from the date of such succession; and

(b) within thirty days from the date of such succession, apply for a certificate of registration.

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12. All arrears of tax, penalty and interest payable under this Act shall be recovered by the executive authority as an arrear of land revenue. Recovery of tax, etc.

13. The executive authority, may delegate all or any of his powers and functions to any officer subordinate to him. Delegation.

14. (1) The executive authority and the officer subordinate to him shall, in the exercise of the powers and performance of the functions under this Act and the rules made thereunder, be subject to the control and superintendence of— Superintendence and control.

(a) in the case of Municipal Corporations, the State Government ;

Nadu Act
of 1920.

(b) in the case of municipalities and townships constituted under the Tamil Nadu District Municipalities Act, 1920 and the Mettur, Courtallam and Bhavanisagar Townships, the Director of Municipal Administration; and

Nadu Act
IV of 1958

(c) in the case of panchayats and townships constituted under the Tamil Nadu Panchayats Act, 1958, the Director of Rural Development.

(2) It shall be lawful for the State Government or the Director of Municipal Administration or the Director of Rural Development or an officer duly authorised by the State Government or by the Director of Municipal Administration or as the case may be, by the Director Rural Development, to have access to and to cause the production and examination of books, registers, accounts or documents maintained or required to be maintained by any local authority for the purpose of this Act and the executive authority shall, whenever called upon to do so, produce such books, registers, accounts or documents for examination by the State Government or by the Director of Municipal Administration or by the Director of Rural Development or by the authorised officer.

15. (1) (a) If any question arises, about the interpretation of any entry in the Schedule before the commencement of assessment of an employer under section 7, the executive authority shall make a reference— Decision in case of disputes.

(i) in the case of Municipal Corporations, to the State Government ;

Nadu Act
of 1920.

(ii) in the case of municipalities and townships constituted under the Tamil Nadu District Municipalities Act, 1920 and the Mettur, Courtallam and Bhavanisagar Townships, to the Director of Municipal Administration ; and

Nadu Act
IV of 1958.

(iii) in the case of panchayats and townships constituted under the Tamil Nadu Panchayats Act, 1958, to the Director of Rural Development.

(b) The decision of the State Government, the Director of Municipal Administration or as the case may be, the Director of Rural Development on such question shall be final.

Explanation.—For the purpose of this sub-section, the executive authority shall be deemed to have commenced assessment of any employer under section 7, when the employer is served with a notice under that section.

(2) The decision on any question under sub-section (1) shall not affect the liability of any person under this Act, as respects the period prior to such decision.

(3) If any question referred to in sub-section (1) arises from any order already passed under this Act, no such question shall be entertained for decision under this section.

16. (1) Any person or employer aggrieved by any order or decision of the executive authority in relation to the payment of tax (including penalty and interest) may, within such time as may be prescribed, appeal— Appeal

(a) in the case of Municipal Corporation, to the Taxation Appeals Tribunal concerned ;

(h) in the case of municipalities and townships constituted under the Tamil Nadu District Municipalities Act, 1920 and the Mettur, Courtallam and Bhavanisagar townships and other townships constituted under the Tamil Nadu Panchayats Act, 1958 to the Taxation Appeals Committee concerned.

Tamil Nadu Act
V of 1920.
Tamil Nadu Act
XXXV of 1958.

(c) in the case of panchayats, to the panchayat concerned.

(2) The decision of the Taxation Appeals Committee, the Taxation Appeals Tribunal, or as the case may be, the panchayat shall be final and shall not be questioned in any court of law:

Provided that no such decision shall be made except after giving the person affected a reasonable opportunity of being heard.

(3) For the purpose of sub-section (1), the Taxation Appeals Committee constituted under the Tamil Nadu District Municipalities Act, 1920 and the Taxation Appeals Tribunal constituted under the Madras City Municipal Corporation Act, 1919, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981 or under any law for the time being in force constituting any other municipal corporation, and the panchayat constituted under the Tamil Nadu Panchayats Act, 1958, shall be the Taxation Appeals Committee, the Taxation Appeals Tribunals and the panchayat, respectively, under this Act and accordingly, the provisions of the said Acts in so far as they relate to appeal, shall, in so far as they are not inconsistent with the provisions of this Act, apply in relation to the appeals made to the Taxation Appeals Committee, the Taxation Appeals Tribunal and the panchayat referred to in sub-section (1).

Tamil Nadu Act
V of 1920.
Tamil Nadu Act
IV of 1919.
Tamil Nadu Act
15 of 1971.
Tamil Nadu Act
25 of 1981.
Tamil Nadu Act
XXXV of 1958.

Rectification of error.

17. (1) The executive authority may, *suo moto* or on an application made at any time within two years from the date of any order or decision made or taken under this Act, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing an assessment or any penalty, shall be made unless the executive authority has given him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment or penalty, the executive authority shall refund such amount as may be due to the employer or to the enrolled person, as the case may be.

(3) Where any such rectification has the effect of enhancing an assessment or penalty, the executive authority shall give the employer a revised notice of assessment or penalty and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice had been given in the first instance.

(4) The power under sub-section (1) may be exercised by the executive authority even though the order of assessment, if any, passed in the matter has been the subject matter of an appeal.

(5) The provisions of this Act relating to appeal shall apply to an order of rectification made under this section as they apply to the order in respect of which such order of rectification has been made.

Reassessment.

18. Where the executive authority has reason to believe that an employer has been assessed at a lower rate, in respect of a particular period, he may reassess within five years from the date of the order of assessment for that particular period after making such enquiry as he may consider necessary and after giving such employer a reasonable opportunity of being heard.

Accounts.

19. (1) The executive authority may, if 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 such employer under this Act, direct the employer to maintain the books of account.

or other documents in so far as it relates to the tax payable under this Act in such manner and within such time and thereupon the employer shall maintain such books of account or other documents accordingly.

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

20. (1) Notwithstanding anything contained in any law or contract to the contrary, the executive authority may, at any time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known, require—

Special mode
of recovery.

(a) 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

(b) any person who holds or may subsequently hold money for or on account of such assessee, to pay to the executive authority either, forthwith upon the money becoming due or being held or within the time as may be 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 the 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 purpose of this section, the amount due to an assessee 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 executive authority may, at any 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 executive 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 making any payment to the assessee, after receipt of the notice under sub-section (1) shall be personally liable to the executive authority to the extent of the payment made, or to the extent of the liability of the assessee for the amount due under this Act, whichever is less.

(5) Where any person to whom a notice under sub-section (1) is sent proves to the satisfaction of the executive 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 such sum or part thereof, as the case may be, to the executive authority.

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

21. Any executive authority or officer authorised by him in writing in this behalf may inspect and search any premises, where any profession, trade, calling or employment which is liable to tax 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:

Production and
inspection of
accounts and
documents and
search of pre-
mises.

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

Refunds.

22. The executive authority shall, on application, refund to a person the amount of tax, penalty and interest, 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 the person, by deduction of such excess from the amount of tax or interest or penalty, due in respect of any other period.

Penalty.

23. Save as otherwise provided in section 10, any employer or person who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules made thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees and when the offence is a continuing one, with fine not exceeding fifty rupees for each day during which the offence continues.

Offences by companies.

24. (1) Where an offence under this Act has been committed by a company, every person who at the time 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 all 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 of the company, 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 purpose of this section,—

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

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

Compounding of offences.

25. (1) Subject to such conditions as may be prescribed, the executive authority may either on application or otherwise, give any person who has committed or is reasonably suspected of having committed an offence under this Act, an option to pay within a specified period, 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 the tax recoverable, whichever is greater; and

(b) in other cases, a sum of money not exceeding one thousand rupees.

(2) On payment of such sum of money and the tax, if any, recoverable under this Act, no prosecution for an offence under this Act shall be instituted in respect of the same facts on which a composition has been allowed under this section.

Power to enforce attendance, etc

26. All authorities under this Act 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 while trying a suit, in respect of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any document.

Central Act
V of 1908

Central Act
of 1954
Central Act
of 1950
Central Act
of 1957

27. Save as otherwise provided in this Act, no order passed or proceeding taken by any authority or officer under this Act shall be called in question in any court, in any suit or application and no injunction shall be granted by any court in respect of any action taken or to be taken by such authority or officer in pursuance of any power conferred by or under this Act.

Bar of Jurisdiction.

28. No suit, prosecution or other legal proceedings shall lie against any authority or person for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

Protection of action taken in good faith.

29. (1) The State Government may make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) generally regulating the procedure to be followed and the forms to be adapted in the proceedings under this Act;

(c) the payment of fees payable in respect of any application or appeal to be made, forms to be supplied, certificate to be granted and also any applications for certified copies of documents filed and orders made under this Act.

(3) (a) All rules made under this Act and all orders issued under section 32, shall be published in the *Tamil Nadu Government Gazette* and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(b) All notifications issued under this Act, shall, unless they are expressed to come into force on a particular day, come into force on the date on which they are published.

(4) Every rule made or every notification issued under this Act and every order made under section 32, shall, as soon as possible, after it is made or issued, be placed on the table of the Legislative Assembly and if, before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such rule or notification or order or the Assembly decides that the rule or notification or order should not be made or issued, the rule or notification or order 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 or notification or order.

30. Nothing contained in this Act shall apply to—

Exemptions.

(a) the members of the armed forces of the Union serving in any part of this State, that is to say, to whom the provisions of the Army Act, 1950, the Air Force Act, 1950 or the Navy Act, 1957 applies;

(b) physically disabled persons with total disability in one or both the hands or legs, spastics, totally dumb or deaf persons or totally blind persons:

Provided that such physical disability shall be duly certified by a registered medical practitioner in the service of the State Government not below the rank of a Civil Surgeon.

31. Save as otherwise provided in this Act, the provisions of this Act in so far as they relate to the levy and collection of profession tax, shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force and the provisions in any such law authorising the local authority to levy and collect any tax in profession, trade, calling or employment shall, in and from the date of commencement of this Act, stand repealed.

Act to override other laws.

Act
of 1954
Act
of 1950
Act
of 1957

Power to re-
move difficulties 32. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by an order published in the *Tamil Nadu Government Gazette*, make such provisions not inconsistent with the provisions of this Act as appear to them to be necessary or expedient for removing the difficulty:

I provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

SCHEDULE.

(See section 3.)

RATES OF TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS.

Serial number and class of persons. (1)	Rate of tax per half year.	
	Minimum. (2) Rs.	Maximum. (3) Rs.
1. Salary and wage earners, whose monthly salaries or wages are —		
(i) Rs. 1,500 or more but less than Rs. 2,000 ..	30	48
(ii) Rs. 2,000 or more but less than Rs. 2,500 ..	48	72
(iii) Rs. 2,500 or more but less than Rs. 3,000 ..	72	120
(iv) Rs. 3,000 or more but less than Rs. 5,000 ..	120	240
(v) Rs. 5,000 or more but less than Rs. 7,500 ..	300	450
(vi) Rs. 7,500 or more but less than Rs. 10,000 ..	450	600
(vii) Rs. 10,000 or more but less than Rs. 15,000 ..	600	900
(viii) Rs. 15,000 and above	900	990
2 (a) Legal practitioners including solicitors and notaries where the standing in the profession is—		
(i) Less than two years	50	100
(ii) Two years or more but less than five years ..	200	500
(iii) Five years or more	750	1,250
(b) Medical practitioners including medical consultants (other than practitioners of Ayurvedic, Homeopathic, Siddha and Unani systems of medicine), dentists, radiologists, pathologists and persons engaged in other similar professions or callings of a para medical nature where the standing in the profession is—		
(i) Less than two years	100	750
(ii) Two years or more but less than five years ..	500	1,250
(iii) Five years or more	750	1,250
(c) Practitioners of Ayurvedic, Homeopathic, Siddha and Unani Systems of medicine where the standing in the profession is—		
(i) Less than two years	50	100
(ii) Two years and more but less than five years ..	100	150
(iii) Five years or more	200	300

(1)	(2)	(3)
	Rs.	Rs.
(d) Technical and professional consultants including architects, engineers, reinforced cement concrete consultants, plumbers, tax consultants, chartered accountants, actuaries and management consultants.	750	1,250
(e) Chief agents, principal agents, special agents, insurance agents and surveyors or loss assessors registered or licensed under the Insurance Act, 1938 (Central Act IV of 1938)	750	1,250
(f) Commission agents, dalals and brokers (other than estate brokers covered by any other entry elsewhere in this Schedule)	500	1,250
(g) All types of contractors (other than building contractor covered by any other entry elsewhere in this Schedule)	250	1,250
(h) Diamond dressers and diamond polishers	1,000	1,250
3. (a) Members of associations recognised under the Forward Contracts (Regulation) Act, 1952 (Central Act LXXIV of 1952)	1,000	1,250
(b) (i) Members of stock exchange recognised under the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956)	1,000	1,250
(ii) Remisiers recognised by a stock exchange	500	1,250
4. Estate agents or brokers or building contractors	1,000	1,250
5. Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (Central Act 1 of 1956)	1,000	1,250
6. (a) Book makers and trainers licensed by any competent race club, owners of race horses	1,000	1,250
(b) Jockeys licensed by the said club	500	1,250
7. Self employed persons in the motion picture industry as follows :—		
(a) Writers, cameraman, still photographers	500	1,250
(b) Lyricists, directors, actors and actresses (excluding junior artists) play-back singers, recordists, editors.	1,000	1,250
(c) Junior artists, production managers, assistant directors, assistant cameraman, assistant recordists, assistant editors, musicians and dancers	1,000	1,250
8. Dealers registered under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) such dealers whose annual gross turnover of all sales or all purchases is—		
(i) Less than Rs. 50,000	200	750
(ii) Rs. 50,000 or more, but less than Rs. 1.00 lakh	300	750
(iii) Rs. 1.00 lakh or more, but less than Rs. 2.00 lakhs	500	1,000
(iv) More than Rs. 2.00 lakhs	1,000	1,250

(1)	(2)	(3)
	RS.	RS.
9. Occupiers of factories as defined in the Factories Act, 1948 (Central Act LXIII of 1948), who are not dealers covered by entry 8	500	1,250
10. Employer of establishment as defined in the Tamil Nadu Shops and Establishments Act, 1947 (Tamil Nadu Act XXXVI of 1947) who are not dealers covered by entry 8, such employers of establishments—		
(i) Where there are no employees	50	200
(ii) Where not exceeding five are employed	100	750
(iii) Where more than five but not more than ten employees are employed	250	1,250
(iv) Where more than ten employees are employed	1,000	1,250
11. (i) Conductors of video parlours	500	1,250
(ii) Conductors of video cassette libraries	100	500
12. Owners or lessees of oil pumps and service stations	1,000	1,250
13. Licensed foreign liquor vendors and employers of residential hotels and theatres as defined in the Tamil Nadu Shops and Establishments Act, 1947 (Tamil Nadu Act XXXVI of 1947)	1,000	1,250
14. Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) which are used or adapted to be used for hire or reward where any such person holds permit or permits for any—		
Van, matador or cab—		
Upto 2 vehicles	250	750
More than 2 vehicles	500	1,250
<i>Car or Taxi:</i>		
Upto 2 vehicles	100	500
More than two	200	750
3 wheeler (passenger or goods vehicles)—		
Upto 3 vehicles	50	300
More than 3 vehicles	100	500
Lorry, truck or bus	1,000	1,250
15. Money-lenders licensed under the Tamil Nadu Money-lenders Act, 1957 (Tamil Nadu Act XXVI of 1957)	1,000	1,250
16. Individuals or institutions conducting chit funds under section 13 of the Tamil Nadu Chit Funds Act, 1961 (Tamil Nadu Act 24 of 1961)	1,000	1,250

(1)	(2)	(3)
	Rs.	Rs.
17. Co-operative societies registered or deemed to be registered under the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) and engaged in any profession, trade or calling:—		
(i) State level societies and their branches	1,000	1,250
(ii) Co-operative sugar factories and spinning mills ..	1,000	1,250
(iii) District level societies and their branches ..	1,000	1,250
(iv) Urban banks	1,000	1,250
(v) Other co-operative societies but not of State or district level	250	750
18. Banking companies as defined in the Banking Regulation Act, 1949 (Central Act X of 1949) —		
(i) Scheduled banks and their branches	1,000	1,250
(ii) Other banks and their branches	1,000	1,250
19. Companies registered under the Companies Act, 1956 (Central Act 1 of 1956) and engaged in any profession, trade or calling	1,000	1,250
20. Each partner of a firm registered under the Indian Partnership Act, 1932 (Central Act IX of 1932) and engaged in any profession, trade or calling ..	1,000	1,250
21. Persons, other than those mentioned in any of the preceding entries, who are engaged in any profession, trade, calling or employment and in respect of whom a notification is issued under the proviso to section 3 (3).	250	1,250

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 one of those entries shall be applicable in his case.

(By order of the Governor)

MD. ISMAIL,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 3rd March 1994 and is hereby published for general information:—

ACT No. 9 OF 1994.

AN ACT TO AMEND THE TAMIL NADU TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1992.

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Tax on Professions, Trades, Callings and Employments (Amendment and Special Provision) Act, 1994. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1992.

2. In section 5 of the Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (hereinafter referred to as the principal Act), in sub-section (6), for the expression "a penalty not exceeding rupees one hundred for each day of delay in the case of an employer and not exceeding rupees twenty for each day of delay in the case of others", the expression "a penalty not exceeding rupees twenty for each day of delay in the case of an employer and not exceeding rupees five for each day of delay in the case of others" shall be substituted. Amendment of section 5.

3. In section 6 of the principal Act, in sub-section (3), for the expression "not exceeding twenty-five rupees", the expression "not exceeding ten rupees" shall be substituted. Amendment of section 6.

4. In section 19 of the principal Act, in sub-section (1), for the expression "The executive authority", the expression "The executive authority other than the Commissioner of a municipal corporation with prior approval of the authority referred to in section 21, and the Commissioner of a municipal corporation" shall be substituted. Amendment of section 19.

5. For section 21 of the principal Act, the following section shall be substituted, namely:— Substitution of section 21.

21. *Production and inspection of accounts and documents and search of premises.*—
(a) The Commissioner of a municipal corporation; or

(b) any executive authority other than a Commissioner of a municipal corporation, with the prior approval of,—

(i) in the case of municipalities and townships, constituted under the Tamil Nadu District Municipalities Act, 1920 and the Mettur, Courtallam and Bhavanisagar Townships, the Director of Municipal Administration; and

(ii) in the case of panchayats and townships, constituted under the Tamil Nadu Panchayats Act, 1958, the Collector of the District concerned,

may inspect and search any premises, where any profession, trade, calling or employment which is liable to tax 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 the said authority removes from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purpose of examination thereof and in any case for a period not exceeding thirty days or such further period not exceeding sixty days as may be prescribed :

Provided further that in the case of a municipal corporation, the powers under this section may also be exercised by any officer other than the Commissioner of a municipal corporation, with the prior approval of the Commissioner concerned :

Provided also that no residential accommodation (not being a place of business-cum-residence) shall be entered into and searched except on the authority of a search warrant issued by a Magistrate having jurisdiction over the area, and all searches under this section shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1973."

Central Act
2 of 1974.

Amendment of
section 30:

6. In section 30 of the principal Act, after clause (a), the following clause shall be inserted, namely :—

"(az) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949, applies and serving in any part of this State ;".

Central Act
LXVI of 1949.

Amendment of
Schedule.

7. In the Schedule to the principal Act,—

(1) for serial number 1 and the entries relating thereto, the following serial number and entries shall be substituted, namely :—

"1. Salary and wage earners, whose monthly salaries or wages are—

	Rs.	Rs.
(i) Rs. 1,500 or more, but less than Rs. 2,000	24	42
(ii) Rs. 2,000 or more, but less than Rs. 2,500	42	60
(iii) Rs. 2,500 or more, but less than Rs. 3,000	60	108
(iv) Rs. 3,000 or more, but less than Rs. 5,000	108	240
(v) Rs. 5,000 or more, but less than Rs. 7,500	300	450
(vi) Rs. 7,500 or more, but less than Rs. 10,000	450	600
(vii) Rs. 10,000 or more, but less than Rs. 15,000	600	900
(viii) Rs. 15,000 and above	900	990."

(2) after serial number 1 and the entries relating thereto, as so amended, the following serial number and the entries shall be inserted, namely —

"1-A. Persons (other than pensioners) whose annual income in respect of income from investment is—

	Rs.	Rs.
(i) Rs. 20,000 or more, but less than Rs. 24,000	24	42
(ii) Rs. 24,000 or more, but less than Rs. 30,000	42	60
(iii) Rs. 30,000 or more, but less than Rs. 36,000	60	108
(iv) Rs. 36,000 or more, but less than Rs. 60,000	108	240

	Rs.	Rs.
(v) Rs. 60,000 or more, but less than Rs. 90,000 ..	300	450
(vi) Rs. 90,000 or more, but less than Rs. 1,20,000 ..	450	600
(vii) Rs. 1,20,000 or more, but less than Rs. 1,80,000 ..	600	900
(viii) Rs. 1,80,000 and above	900	990";

(3) in serial number 2, for items (a), (b), (c), (d) and (e) and the entries relating thereto, the following items and entries shall, respectively, be substituted, namely,—

"(a) Legal practitioners including solicitors and notaries whose standing in the profession is—

(i) Less than two years	30	90
(ii) Two years or more, but less than five years	90	300
(iii) Five years or more, but less than ten years	300	600
(iv) Ten years or more	600	900

(b) Medical practitioners including medical consultants (other than practitioners of Ayurvedic, Homeopathic, Siddha and Unani systems of medicine), dentists, radiologists, pathologists and persons engaged in other similar professions or callings of a paramedical nature whose standing in the profession is—

(i) Less than two years	90	270
(ii) Two years or more, but less than five years	270	540
(iii) Five years or more, but less than ten years	540	660
(iv) Ten years or more	660	960

(c) Practitioners of Ayurvedic, Homeopathic, Siddha and Unani Systems of medicine whose standing in the profession is—

(i) Less than two years	30	90
(ii) Two years or more, but less than five years	90	120
(iii) Five years or more	120	240

(d) Technical and professional consultants including architects, engineers, reinforced cement concrete consultants, tax consultants, chartered accountants, actuaries and management consultants whose standing in the profession is—

(i) Less than two years	120	240
(ii) Two years or more, but less than five years	240	480
(iii) Five years or more, but less than ten years	480	720
(iv) Ten years or more	720	1,020

(e) Chief agents, principal agents, special agents, insurance agents, surveyors or loss assessors registered or licenced under the Insurance Act, 1938 (Central Act IV of 1938) and whose standing in the profession is—

(i) Less than two years	120	240
(ii) Two years or more, but less than five years	240	480
(iii) Five years or more, but less than ten years	480	720
(iv) Ten years or more	720	1,020

(4) for serial number 5 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :—

“(5) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (Central Act 1 of 1956) and who are—

(i) Part time Directors		240	480
(ii) Whole time Directors		960	1,020”

(5) in serial number 7, against item (c), in the entries in columns (2) and (3), for the figures “1000” and “1250”, the figures “300” and “720” shall, respectively, be substituted :—

(6) for serial number 8 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :—

“8. Dealers registered under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) and whose annual gross turnover of all sales or all purchases is :—

(i) Less than Rs. 1,00,000		60	90
(ii) Rs. 1,00,000 or more, but less than Rs. 2,00,000		90	120
(iii) Rs. 2,00,000 or more, but less than Rs. 3,00,000		120	240
(iv) Rs. 3,00,000 or more, but less than Rs. 5,00,000		240	300
(v) Rs. 5,00,000 or more, but less than Rs. 7,50,000		300	360
(vi) Rs. 7,50,000 or more, but less than Rs. 10,00,000		360	600
(vii) Rs. 10,00,000 or more, but less than Rs. 15,00,000		600	720
(viii) Rs. 15,00,000 or more, but less than Rs. 20,00,000		720	840
(ix) Rs. 20,00,000 or more		840	1,020”

(7) in serial number 14, for the entry “Lorry, truck or bus” in column (1) and the entries relating thereto in columns (2) and (3), the following entries shall, respectively, be substituted, namely :—

“Lorry, truck or bus.—

(i) one vehicle		300	430
(ii) more than one vehicle and upto three vehicles		480	720
(iii) more than three vehicles		720	1,020”

(8) for serial number 20 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :—

“20. A partnership firm engaged in any profession, trade or calling. 840 960”

(9) after serial number 20 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“20 A. Pawn Brokers licensed under the Tamil Nadu Pawn Brokers Act, 1943 (Tamil Nadu Act XXIII of 1943) 840 1,020”

(10) in the entries in column (3), for the figures “1250” wherever they occur, the figures “1 020” shall be substituted

8. Notwithstanding anything contained in sub-sections (6) and (7) of section 5 or sub-section (3) of section 6 or section 10 or section 23 of the principal Act, no penalty shall be levied by the executive authority for the period commencing on and from the 1st April 1992 and ending with the date of publication of the Tamil Nadu Tax on Professions, Trades, Callings and Employments (Amendment and Special Provision) Act, 1994 (hereafter referred to as the said Act) in the *Tamil Nadu Government Gazette*, on any person in respect of whom the tax has been reduced under the principal Act, as amended by the said Act, if the tax payable by such person under the principal Act as amended by the said Act for the said period has been duly paid within such time as may be notified by the State Government in this behalf.

Penalty under principal Act not to be levied in certain cases.

(By Order of the Governor)

M. MUNIRAMAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th July 1995 and is hereby published for general information :—

ACT No. 12 OF 1995.

An Act further to amend the Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1995. Short title and commencement.

(2) Section 3 shall be deemed to have come into force on the 1st day of April 1994 and the other provisions of this Act shall come into force at once.

Tamil Nadu Act
of 1992.

2. After section 28 of the Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (hereinafter referred to as the principal Act), the following section shall be inserted, namely :— Insertion of new section 28-A.

"28-A. Power to amend Schedule.—(1) The State Government may, by notification, alter, amend or add to the Schedule or omit any of the entries specified in the Schedule.

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Legislative Assembly following the date of the issue of the notification, a Bill on behalf of the State Government, to give effect to the alteration, amendment, addition or omission, as the case may be, made in the Schedule specified in the notification, and the notification shall cease to have effect when such Bill becomes law whether with or without modifications, but without prejudice to the validity of any thing previously done thereunder :

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session :

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to the Schedule shall be considered as relating to the Schedule as for the time being amended in exercise of the powers conferred by this section."

ndment
of
the rule.

3. In the Schedule to the principal Act,—

(1) for serial number 8 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :—

"8. Dealers registered under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) and whose annual gross turnover of all sales or all purchases is—

(i) Less than Rs. 1,00,000.	30	60
(ii) Rs. 1,00,000 or more, but less than Rs. 2,00,000	60	120
(iii) Rs. 2,00,000 or more, but less than Rs. 3,00,000.	120	240
(iv) Rs. 3,00,000 or more, but less than Rs. 5,00,000.	240	360
(v) Rs. 5,00,000 or more, but less than Rs. 7,50,000.	300	360
(vi) Rs. 7,50,000 or more, but less than Rs. 10,00,000.	360	540
(vii) Rs. 10,00,000 or more, but less than Rs. 15,00,000.	540	600
(viii) Rs. 15,00,000 or more, but less than Rs. 20,00,000.	600	690
(ix) Rs. 20,00,000 or more	690	720" ;

(2) for serial number 10 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :—

"10. Employer of establishment as defined in the Tamil Nadu Shops and Establishments Act, 1947 (Tamil Nadu Act XXXVI of 1947) who are not dealers covered by entry 8, such employer of establishments—

(i) Where more than two, but not exceeding five employees are employed.	100	750
(ii) Where more than five, but not more than ten employees are employed.	250	1,020
(iii) Where more than ten employees are employed.	1,000	1,020

(3) in serial number 14, under the heading "Lorry, truck or bus", in column (2), against item (i), for the figure "300", the figure "150" shall be substituted.

(By Order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.

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27