

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 224 Dispur, Wednesday, 15th October, 2014, 23rd Asvina, 1936 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 15th October, 2014

No.FTX.72/2012/33.-In exercise of the powers conferred by second proviso to the section 4 of the Assam Profession, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 1947), the Governor of Assam is hereby pleased to modify entries at serial numbers 1 and 2 and vary the rates thereto of the Schedule appended to the Act, as under :-

1. Salary and wage earners, such persons whose monthly salaries or wages are -
 - (i) Up to Rs.10,000/- Nil
 - (ii) More than Rs.10,000/- but less than Rs.15000/- Rs.150/- per month
 - (iii) Rs.15000/- or more but less than Rs.25,000/- Rs.180/- per month
 - (iv) Rs.25,000/- and more Rs.208/- per month
2. (a) Legal practitioner including Solicitor and Notaries Public;
(b) Medical practitioners including medical consultant and dentists;
(c) Technical and professional consultants including Architects, Engineers, Chartered Accounts, Actuaries, Management consultants and Tax consultants;

(d) Chief Agents, Principal Agents, Special agents and Surveyors or loss Assessors registered or licensed under Insurance Act, 1938(4 of 1938);

(e) Any other person who is engaged in any profession, trade, calling or employment but not mentioned in any other entry of the Schedule;

Where the annual gross income in the profession of any of the persons mentioned above is -

(i) Upto Rs.1,20,000/-	Nil
(ii) More than Rs.1,20,000/- but less than Rs.1,80,000/-	Rs.1800/- per annum
(iii) Rs.1,80,000/- or more, but less than Rs.3,00,000/-	Rs.2160/- per annum
(iv) Rs.3,00,000/- or more	Rs.2500/- per annum

Provided that any person, who is the recipient of any cultural, literary or sports pension, shall not be required to pay any tax under this Act even if such person is engaged in any other profession, trade, callings or employment:

Provided further that the societies providing education to the physically and mentally challenged persons shall not be required to pay any tax under this Act.

This notification shall come into force on the date of its publication in the Official Gazette.

H. S. DAS,
Additional Chief Secretary to the Govt. of Assam,
Finance Department, Dispur.