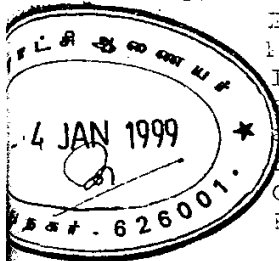


OFFICE OF THE COMMISSIONER OF MUNICIPAL ADMINISTRATION,  
CHENNAI, CHENNAI I-5.

Doc.No. 29495/98/R1

CIRCULAR

Date d 29.12.98



Sub: Tax on Profession, Trade, Calling and Employment - Repeal of TamilNadu Tax on Professions, Trades and Callings 1992 - Introduction of amendments to TNEM Act and Corporations Acts - Collection of arrears for the period from 1.4.92 to 30.9.98 - Special rules issued by Government - Further instructions issued Regarding.

Ref: G.O.Ms.No.249, Municipal Administration and Water Supply (ELEC) Department dated 28.12.98

The TamilNadu Municipal Laws (Second Amendment Act 1998) have been passed by the TamilNadu Legislative Assembly incorporating amendments to the TamilNadu District Municipalities Act 1920, Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act 1981, introducing a separate chapter on " Tax on profession, trade, calling and employment" and repealing the TamilNadu Tax on Professions, Trades, Callings and employments Act 1992. A copy of the Act will be sent separately.

As per the amended provisions, where the tax under 1992 Act has not been paid for the period commencing on the 1st day of April'92 and ending with the 30th day of September'98, the rates of tax on professions, trades, callings and employments specified in the schedule to the 1992 Act shall continue to apply for the levy and collection of such tax for the said period. The amended provisions will come into effect from 1.10.98. To give effect to the provisions for collection of arrears of tax for the period from 1.4.92 to 30.9.98 in instalments, Government have issued the TamilNadu Town Panchayats, Municipalities and Municipal Corporations (collection of arrears of tax on professions, trades, callings and employments) Rules, 1998 in the Government Order cited. A copy of the Government Order is enclosed.

All the Commissioners of Municipalities and Corporations are requested to take immediate action to get the returns from

...2.

the traders for payment of arrears of tax on profession, trade, calling and employment with reference to Rule-2 of the said rules. Adequate number of copies of Form-I in which the returns are to be filed may be got printed /cyclostyled and kept ready for use. The contents of the provisions of the rules for filing returns and for payment of arrears in instalments may be made known to all concerned through wide publicity.

A report on the action taken may be sent to this office before 10.01.99. The receipt of this Circular may also be acknowledged immediately.

Sd/- SANJAY RAM,

Commissioner of Municipal  
Administration

To

All Commissioners of Corporations-  
-thro' Mayors (w.e.)

All Commissioners of Municipalities  
-thro' Chairpersons (w.e.)

All Regional Directors of Municipal  
Administration

Copy to:

'MCA' Sec.

//forwarded by order//

*Sanjay Ram*  
2012/8

for Commissioner of Municipal  
Administration

30/12/18