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GOVERNMENT OF TAMIL NADU

ABSTRACT

Rules - The Tamil Nadu Town Panchayats, Municipalities and Municipal Corporations (Collection of Arrears of Tax on Professions Trades, Callings and Employment) Rules 1998 - Issued.

Municipal Administration and Water Supply (Eloc) Dept.

G.O, Ms.No.249

Dated: 28th December 1998.

ORDER:

A committee to review the existing Tamil Nadu Tax on Professions, Trades, Callings and Employment Act 1992 (Tamil Nadu Act 21 of 1992) was constituted by Government. The Committee submitted its report on 2.9.1998. The Government accepted the report of the Committee with a few modifications and have amended the Tamil Nadu District Municipalities Act 1920 (Tamil Nadu Act V of 1920) and the Chennai, Madurai and Coimbatore Corporation Acts for collection of Profession Tax by introducing the new system on the lines recommended by the Committee. The existing Tamil Nadu Tax on Professions Trades Callings and Employments Act 1992, has been repealed.

2. A sizeable group of traders and other professionals have not paid the profession tax from 1st April 1992 to 30th September 1998. They have been permitted now as recommended by the Committee to remit the arrears of tax by filing a return to the local body concerned before 21.12.1998.

3. Under the amended provisions of the Municipal and Corporation Acts, the Government will have to frame rules for collection of tax, on Professions, Trades callings and Employment and also for collection of arrears of tax which have not been paid so far by many of the traders and other professions from the year 1992, to 30th September 1998.

4. The Government have therefore now framed rules for collection of arrears of tax from traders with effect from 1.4.1992. Separate set of rules will be framed for collection of profession tax under the new system now introduced separately.

5. The appended Notification relating to collection of arrears of tax on Professions, Trades, Callings and employment in urban local bodies shall be published in the Tamil Nadu Government Gazette Extra-ordinary dated 29.12.1998.

(BY ORDER OF THE GOVERNOR).

Sd/- S.Malethi,
Secretary to Government.

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George...
For Commissioner of
Municipal Administration.

30/12/98

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APPENDIX

NOTIFICATION

In exercise of the powers conferred by sections 347 and 138-I of the Chennai City Municipal Corporation Act 1919, (Tamil Nadu Act IV of 1919), sections 303 and 124-K of the Tamil Nadu District Municipalities Act 1920 (Tamil Nadu Act V of 1920) sections 431 and 169-I of the Madurai City Municipal Corporation Act 1971 (Tamil Nadu Act 15 of 1971), sections 430 and 169-I of the Coimbatore city Municipal Corporation Act 1981 (Tamil Nadu Act 25 of 1981) read with section 8 of the Tiruchirapalli City Municipal Corporation Act 1994 (Tamil Nadu Act 27 of 1994), Section 8 of the Tirunelveli City Municipal Corporation Act 1994 (Tamil Nadu Act 28 of 1994) and section 8 of the Salem City Municipal Corporation Act 1994 (Tamil Nadu Act 29 of 1994), the Governor of Tamil Nadu hereby makes the following rules namely:-

RULES

1.(i) Short title, application and commencement:-

These rules may be called the Town Panchayats Municipalities and Municipal Corporations (Collection of arrears of tax on profession, trade, calling and employment) Rules 1998.

(ii) These rules shall apply to all Town Panchayats Municipalities and Municipal Corporations in the State.

(iii) They shall be deemed to have come into force on the 1st October 1998.

2(i) Filling of return for payment of arrears of tax on Profession Trade Calling and employment

Every trader or professional who is in arrears of profession tax shall file a return furnishing the details of amount due by him at the rate already determined by the Council under the provisions of the Tamil Nadu Tax on Professions, Trades, Callings and Employment Act 1992 (Tamil Nadu Act 24 of 1992) which was in force for the period from 1st April 1992 to 30th September 1998 in Form-I to the Commissioner of a Municipality or a Corporation or to the Executive Officer of the Town Panchayat as the case may be on or before 31st December 1998. The Commissioner or Executive Officer as the case may be may extend if necessary the period for filing the return thirty days from 31st December 1998 and shall further extend the period to not later than 28.2.1999.

3(i) Mode of payment of tax:

(1) The return under rule 2 shall be accompanied by a challan in support of payment of the arrears of profession tax due by a trader or a professional for the first two half years commencing from 1.4.1992.

Provided that such payment shall be made in the Office of respective local body during office hours on all working days.

2. A trader or professional shall pay the remaining arrears of profession tax due upto 30th September 1998 during every current half year along with the arrears for the periods not less than of two half years.

Provided that the entire arrears of tax due under the repealed Tamil Nadu Tax on Professions, Trades Callings and Employments Act 1992 (Tamil Nadu Act 24 of 1992) shall be paid not later than three years period commencing from 1st October 1998.

3. The Commissioner or the Executive Officer as the case may be shall accept the return and acknowledge the receipt of payment of arrears of tax amount paid by the trader or professional.

4. Interpretation of these rules by the Government

(1) If any question arises as interpretation of these rules the question shall be referred to the Government whose decision shall be final.

(2) If any difficulty arises in giving effect to the provisions of these rules the Government may by order do anything which appears to be necessary for the purpose of removing the difficulty.

FORM-I

PROFESSION TAX-ARREARS -RETURN FORM

1. Name
(Individual/Firm)
2. Address
3. Profession/Trade/Calling
4. Half-year upto which
Profession tax paid under
the Tamil Nadu Act 24 of
1992.
5. Details of half-years
for which Profession Tax
not paid
(Tick the half years
concerned)
6. The number of half years
profession tax due as per
the Tamil Nadu Act 24 of
1992.

I/92-93; II/92-93
I/93-94; II/93-94
I/94-95; II/94-95
I/95-96; II/95-96
I/96-97; II/96-97
I/97-98; II/97-98
I/98-99

7. Total arrears due (Number of half-years x amount)
8. Number of half-yearly instalments in which arrears to be cleared (I half year of 1992-93 to I half year of 1998-99)
9. Details of number and date of chalan receiving 1st instalment.

Signature.

CLERICAL

I certify that the particulars given above are true to the best of my knowledge.

Signature.

ACKNOWLEDGEMENT

Received Statement of Arrears of Profession Tax along with Chalan No. Dated being the 1st instalment from Thiru/Tmt..... doing business at engaged in the profession of..... on.....

Signature.

Sd/- S.Malathi,
Secretary to Government.

//true copy//

[Handwritten Signature]
For Commissioner of Municipal Administration.

[Handwritten initials]