

MANIPUR



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**GOVERNMENT OF MANIPUR
SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT**

NOTIFICATION

Imphal, the 25th February, 2020

No. 2/11/2020-Leg/L : In pursuance of rule 150 of the Rules of Procedure and Conduct of Business in Manipur Legislative Assembly, the following Bill as introduced in the Manipur Legislative Assembly, in its sitting held on 24th February, 2020 is hereby published in the Manipur Gazette Extra-Ordinary :

The Manipur Professions, Trades, Callings and Employments Taxation (Ninth Amendment) Bill, 2020 (Bill No. 7 of 2020).

NUNGSBITOMBIATHOKPAM,
Secretary (Law),
Government of Manipur.

Bill No. 7 of 2020
(As introduced in the Manipur Legislative Assembly)

**THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION
(NINTH AMENDMENT) BILL, 2020**

A
BILL

*further to amend the Manipur Professions, Trades, Callings and
Employments Taxation Act, 1981
(Manipur Act No. 5 of 1981).*

BE it enacted by the Legislature of Manipur in the Seventy-first Year of the Republic of India as follows: —

1. (1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Ninth Amendment) Bill, 2020

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Manipur Act
No. 5 of 1981.

2. In section 2 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (hereinafter referred to as the Principal Act), —

Amendment of section 2.

(1) after clause (d), the following Explanations shall be inserted, namely, —

“Explanation I: The expression “person who earns wages on casual basis” means a person who earns wages on being employed for a period not exceeding one hundred eighty days in a year.

Explanation II: Every branch of a company, a firm, a corporation, a corporate body, a society, a club or other association of persons shall be deemed to be a separate person.”

- (2) in clause (g), for the words “Principal Officer”, the words ““Principal Officer” or “employer”” shall be substituted.
- (3) after clause (l), the following clause (m) shall be inserted, namely, —
“(m) ‘salary’ or ‘wages’ 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.”
- Act No. 43
of 1961.
- Amendment of
section 3
3. In section (3), in the second proviso of sub-section (1), for the figures “2(xvi)”, the figure “16” shall be substituted.
- Insertion of new
section 3A.
4. After section 3 of the Principal Act, the following section shall be inserted, namely, —
“3A. Principal Officer’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 Principal Officer from the salary or wage payable to such person before such salary or wage is paid to him, and such Principal Officer shall, irrespective of whether such deduction has been made or not when salary or wage is paid to such persons, be liable to pay the tax on behalf of all such persons:
Provided that if the Principal Officer is an officer of the Government, the State Government may, notwithstanding anything contained in this Act, prescribed by rules the manner in which the Principal Officer 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 Principal Officer, and such person furnishes to his Principal Officer or Principal Officers a certificate in the prescribed form declaring, inter alia, that he shall obtain a certificate of enrolment under sub section (2) of section 6-A and pay the tax as prescribed in the Schedule himself then the Principal Officer or Principal Officers of such person shall not deduct the tax from the salary or wage payable to such person and such Principal Officer or Principal Officers, as the case may be, shall not be liable to pay tax on behalf of such person.”.
- Amendment of
section 6.
5. In section 6 of the Principal Act, —
(1) in sub-section (1) —
(i) after clause (a), the following clauses shall be inserted, namely: —
(b) Additional Commissioner of Taxes;
(c) Joint Commissioner of Taxes;
(ii) clause (b) shall be renumbered as (d) ;

- (iii) for clauses (c), (d) and (e), the following clauses shall be substituted, namely: —
 “(e) Assistant Commissioner of Taxes;
 (f) Superintendent of Taxes;
 (g) Inspector of Taxes.”.
- (2) in sub-sections (3) and (4), for the words “Taxation Officers, Additional Taxation Officers and Inspectors”, the words “Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes, Superintendent of Taxes and Inspector of Taxes” shall be substituted.
6. In section 6-A of the Principal Act, Amendment of section 6-A.
 (1) wherever the words “prescribed authority” occurs, the words “assessing authority” shall be substituted.
 (2) in sub-section (3) of section 6-A of the Principal Act, for the words “thirty days”, the words “seven working days” shall be substituted.
7. In section 15 of the Principal Act,— Amendment of section 15.
 (1) in sub-section (1), —
 (i) after the words “other than the Commissioner”, for the words “Deputy Commissioner of Taxes or the Taxation Officer”, the words “Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes or Assistant Commissioner of Taxes” shall be substituted and after the words “appeal to the”, for the words “Taxation Officer”, the words “Deputy/Joint Commissioner of Taxes” shall be substituted.
 (ii) in the first and second provisos, for the words “Taxation Officer”, the words “Deputy/Joint Commissioner of Taxes” shall be substituted.
- (2) in sub-sections (3) and (4), for the words “Taxation Officer”, the words “Deputy/Joint Commissioner of Taxes” shall be substituted.
8. In section 17 of the Principal Act, for the words “Deputy Commissioner/Deputy Commissioner of Taxes”, the words “Joint/Additional Commissioner of Taxes” shall be substituted. Amendment of section 17.

Amendment of section 19.

9. In section 19 of the Principal Act, after sub-section (4), the following sub-section shall be inserted, namely: -

“(5) Payment of dues- 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 31st day of August of a year; On or 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 subsequent month of date of enrolment.”

Insertion of new sections 19A and 19B.

10. After section 19 of the Principal Act, the following sections shall be inserted, namely: -

“19A. Consequences of failure to deduct or to pay tax. –

- (1) If a Principal Officer (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 may incur, be deemed to be as assessee in default in respect of such tax.
- (2) Without prejudice to the provisions of sub-section (1), a Principal Officer referred to in that sub-section shall be liable to pay a 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 remained unpaid.
- (3) If any person fails to pay the tax as required by or under this Act, he shall be liable to pay a simple interest at the rate and in the manner laid down in sub-section (2) above.

19B. Penalty for non-payment of tax. –

If any person or Principal Officer 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 of minimum fifty per centum subject to a maximum of two hundred per centum of the amount of tax due.”.

11. After sub-section (3) of the section 20 of the Principal Act, the following sub-section shall be inserted, namely, —

Amendment of section 20.

“(4) Notwithstanding anything contained in any other law for the time being in force, where a person liable to pay tax under this Act is required to obtain license, permit or registration from time to time from other authorities, no such authorities shall either register any such person or assign or renew any licence or permit or registration unless payment of tax under this Act has been made by the person concerned.”.

12. After section 22 of the Principal Act, the following sections shall be inserted, namely: -

Insertion of new sections 22A and 22B.

“22A. Accounts. -

(1) If the assessing authority is satisfied that the books of accounts and other documents maintained by an Principal Officer in the normal course of his business are not adequate for verification of the return filed by the Principal Officer under this Act, it shall be lawful for the assessing authority to direct the Principal Officer to maintain the books of accounts or other documents in such manner as he may, in writing, direct and thereupon the Principal Officer shall maintain such books of accounts or other documents accordingly.

(2) Where a Principal Officer fails to maintain the books of accounts 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.

22B. 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.”.

Insertion of new section 29. **13.** After section 28 of the Principal Act, the following section shall be inserted, namely: -
“29. Automation. -

(1) The State Government shall endeavour to introduce and establish an automated data processing system for complementing the purposes of the Act and for incidental and allied matters.

(2) In order to make the said system effective, the State Government may, from time to time issue Notification to be published in Official Gazette, for regulating the interactions between the persons and assessing authority under the Act:

Provided that, the notification may be given retrospective effect, not before the 30th October, 1981.”.

Substitution of Schedule. **14.** For the Schedule appended to the Principal Act, the following shall be substituted, namely: -

“THE SCHEDULE

(See section 4)

Sl. No.	Class of Assessee	Rate of Tax per annum
(1)	(2)	(3)
1	Salary & Wage earners: - When the range of total gross annual income	
	(i) up to Rs. 1,00,000/-	Nil
	(ii) Rs. 1,00,001/- and above and upto Rs. 2,00,000/-	Rs. 1,800/- per annum
	(iii) Rs. 2,00,001/- and above	Rs. 2,500/- per annum
2	(a) Legal practitioners including solicitors and notaries public.	Rs. 2,500/- per annum
	(b) Medical Practitioners including medical consultants. Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of a paramedical nature;	
	(c) Technical and Professional consultants other than those mentioned in item (b), but including Architects, Engineers, R.C.C. consultants, Plumbers, Electricians, Tax consultants including Income Tax and Tax practitioners, Chartered Accountant, Actuaries, Cost Accountants, and Management consultants, Market Research Analyst, Software Consultant.	

3	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licenced under the Insurance Act, 1938.	Rs. 2,500/- per annum
4	a) Estate Agents, Brokers, Promoters, Commission Agents, clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents, Travel or Tourist Agents, Manpower or Private Security Service Providers.	Rs. 2,500/- per annum
	(b) Contractors of all types or suppliers having turnover more than 5.00 lakh.	Rs. 2,500 /- per annum
5	Directors other than those nominated by the Govt. Companies registered under the Companies Act, 1956.	Rs. 2,500/- per annum
6	Dealers or persons or tax payers under the Manipur Value Added Tax Act, 2004 or Central Sales Tax Act, 1956, Manipur Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 whether registered or not and other traders where total turnover in any year-	
	(i) Does not exceed Rs. 3,00,000.00	NIL
	(ii) Exceeds Rs. 3,00,000.00	Rs. 2,500/- per annum
	The entries Manipur Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1 st day of July, 2017.	
	Explanation: - For the purpose of this entry "Annual Gross Turnover" shall mean the turnover of sales made during the immediately preceding year.	
7	Occupiers of factories as defined under the factories Act, 1948 who are not covered by entry 6.	Rs. 2,500/- per annum
8	Principal Officers or establishment as defined in the Manipur Shops and Establishment Act, 1972 who are not covered by entry 6.	Rs. 2,500/- per annum
9	(a) Owners or lessees of Diesel/Petrol filling stations, CNG filling Stations, Oil pumps, service station, garages and workshops of Auto mobiles and Agents and Distributors including retail dealers of liquefied petroleum gas.	Rs. 2,500/- per annum
	(b) Owners or lessees of Flour mills, Rice mills, Oil mills, Oil ghanies, Khandasari and Sugar factories, Oil rotteries (with powers), Huller mills, Cashew factories.	Rs. 2,500/- per annum
	(c) Licenced liquor vendor, Licenced opium, pachwai, todday, Bhang or other intoxicant's vendors, owners or lessees of distilleries, bottling units, blending units.	Rs. 2,500/- per annum

	(d) Owners, lessees or licencees, as the case may be, of beauty clinics & parlours, hair dressing saloons, tutorial colleges or training institution, type writing and short-hand institutions, Private Educational Institutes.	Rs. 2,500/- per annum
	(e) Owners, lessees or Licencees, as the case may be, of Nurshing Home, Hospitals, X-ray Clinics & Pathological laboratory	Rs. 2,500/- per annum
	(f) Owners, lessees, as the case may be, of Cinema House, theatres, video parlours, video laboratories, DTH Service Providers, Multi System Operators and Local Cable Operators.	Rs. 2,500/- per annum
	(g) Owners, lessees or licencees, as the case may be, of spinning mills, power looms, mini steel plant, steel re-rolling mills, stone crushers, tiles factories, chemical and pharmaceuticals laboratories, furniture making units, printing presses, fruit canning units, saw mills, cotton ginning or processing factories, gun manufacturing units, cement flooring, stone manufacturing units, cold storages, Brick Kiln, Sand and gravel quarry.	Rs. 2,500/- per annum
	(h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, catering, marriage hall or any other eating place.	Rs. 2,500/-per annum
	(i) Owners, lessees or licencees, as the case may be, of Authorised Service Centres, Courier Service, Transport business, Cargo, Travel Agents, Gym/Fitness Centres.	Rs. 2,500/-per annum
10	<p>10 Holders of permits of transport vehicle granted under the Motor Vehicles Act, 1939 or the Motor Vehicles Act, 1988 which are issued or adopted to be used for hire or reward for: -</p> <p>(I) In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier)</p> <p>(i) Not more than one</p> <p>(ii) More than one and more</p>	<p>Rs. 1,800/- per annum</p> <p>Rs. 2,500 /- per annum</p>
	<p>(II) In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier).</p> <p>(i) Not more than one</p> <p>(ii) More than one and more</p> <p>(III) In respect of truck or bus by whatever name known.</p>	<p>Rs. 1,800/- per annum</p> <p>Rs. 2,500/- per annum</p> <p>Rs. 2,500/- per annum</p>
11	Individuals or Institutions conducting chit funds.	Rs. 2,500/- per annum

12	Co-operative Societies registered under the Manipur Cooperative societies Act, 1976 and engaged in any professions, trades and callings and any other society.	Rs. 2,500/- per annum
13	Banking Companies as defined in the Banking Regulation Act, 1949.	Rs. 2,500/- per annum
14	Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings.	Rs. 2,500/- per annum
15	Partnership firms when engaged in any professions, trades or callings exceeding annual gross turnover of Rs. 5.00 lakh.	Rs. 2,500/- per annum
16	Persons other than those mentioned in any of the preceding entries, who are engaged in any profession, trade or calling or employment, the rate of tax shall be as may be fixed by notification, not exceeding Rs. 2,500/- per annum.	Rs. 2,500/- per annum

Note: Notwithstanding anything contained in this Schedule where an assessee 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.”

STATEMENT OF OBJECTS & REASONS

The existing Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act No. 5 of 1981), required some amendment in provisions and Schedule to increase the compliance and simplify the tax administration.

2. The government has recently created the Addl. Commissioner and Joint Commissioner posts. Amendment is required in the Principal Act to include these newly created posts of Additional Commissioner and Joint Commissioner in the Principal Act as tax authorities.

3. The NIC, Imphal has been proposed to develop software for Manipur Professions, Trades, Callings and Employments Taxation Act, 1981. Amendment is required to introduce and establish an automated data processing system for complementing the purposes of the Act.

4. The existing Schedule needs to be amended as the taxpayers registered under the Manipur Goods and Services Tax Act, 2017 need to be brought under the purview of this tax. The Schedule also requires some updation in services related professions to broaden the tax base of Professional Tax. Thus, new professions need to be added in the Schedule. Moreover, taxes on some of the Professions, Trades, Callings and Employment also need to be revised in order to avoid multiple tax slabs and to bring parity. Multiple tax slabs have been fixed for some of the professions which create confusion amongst taxpayers regarding applicability of taxes and makes compliance difficult.

5. This proposed law, when enacted, will increase compliance and simplify tax administration.

6. The Bill seeks to achieve the above objectives.

Hence, the bill

Imphal,

Date: February, 2020

N. Biren Singh
Chief Minister (Finance)
Manipur

FINANCIAL MEMORANDUM

The proposed Manipur Professions, Trades, Callings and Employments Taxation (9th Amendment) Bill, 2020 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The bill seeks to empower the state government in the following matters:

Clause 4 of the Bill empowers the State Government to prescribed by rules the manner in which the Principal Officer shall discharge the liability.

Clause 13 of the Bill empowers the State Government to issue Notification to be published in Official Gazette.

**EXTRACT OF SECTIONS OF THE MANIPUR PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS TAXATION (NINTH AMENDMENT) BILL,
2020**

.....

2(d) “person” means any person who is engaged in any profession, trade, calling or employment in Manipur, 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 who earns wages on a casual basis;

2(g) “principal officer” means with reference to –

(i) a Department of the State Government or the Central Government, the Head of Office or the officer who is responsible for disbursement of such salary or wages; and

(ii) a local authority, firm, company, corporation or other corporate body, society, club or association of persons, the Chairman, Secretary, Treasurer, Manager or Agent of such local authority, firm, company, corporation or other corporate body, society, club or association of person.

.....

6(1) (1) There shall be the following classes of taxing authorities for the purposes of this Act, namely –

- (a) Commissioner of Taxes,
- (b) Deputy Commissioner of Taxes,
- (c) Taxation Officer,
- (d) Additional Taxation Officer,
- (e) Inspectors,

(2) Commissioner of Taxes shall be the Commissioner under this Act and shall exercise such powers and perform such duties as may be required by him by the Act or the rules made thereunder.

(3) The State Government may by notification in the Official Gazette, appoint as many Taxation Officer, Additional Taxation Officer and Inspectors as may be necessary for carrying out the purposes of this Act and may in the same or like notification define the local limits of their jurisdiction.

(4) The powers and duties of the Commissioner, Taxation Officer, Additional Taxation Officer and Inspectors and their relation with one another shall be such as may be prescribed.

6-A

(1) Every principal officers or employer (not being an officer of the Government) liable to pay tax under sub-section (1) of Section 11 shall obtain a certificate of registration from the prescribed 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 prescribed authority in the prescribed manner.

(3) Every employer or person required to obtain a certificate of registration or enrolment shall, within ninety days from the date of coming into force of this Act 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), 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, in the prescribed form, and prescribed 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 not in order, shall be rejected.

(4) The prescribed authority shall mention in every certificate of registration or enrolment, the amount of tax payable by the holder according to the Schedule to this Act and the date by which it shall be paid, and such certificate shall serve as a notice of demand for the purposes of sub-section (4) of Section 15.

(5) Where a principal officer or an employer or a person liable to registration or enrolment, willfully fails to apply for such certificate as provided in sub-section (3), the prescribed 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 case of others.

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

.....

15(1)

(1) Any assesses objecting to an order passed under this Act by any officer other than the Commissioner, Deputy Commissioner of Taxes or the Taxation Officer mentioned in Section 6 of this Act may, within thirty days from the service of such order, appeal to the Taxation Officer against such order in the manner prescribed.

Provided that no appeal against an order of assessment or penalty shall be entertained by the Taxation Officer unless he is satisfied that the amount of tax assessed or penalty levied, if not otherwise directed by him, has been paid.

Provided further that the Taxation Officer before whom the appeal is filed may admit it after the expirations of thirty days, if he is satisfied that for reasons beyond the control of the appellants or any other sufficient cause it could not be filed within time.

15(3) The Taxation Officer shall fix a day and place for hearing of the appeal, and may from time to time adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

.....

17 The Commissioner of Taxes may, by notification in the Official gazette, delegate the powers under Section 16 to the Deputy Commissioner/Deputy Commissioner of Taxes.

.....

19(4) The amount of tax or penalty due under this Act;
 (a) in excess of payment already made; or
 (b) where no payment has been made, shall be paid by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days of service of the notice of demand.

.....

20(3) Where a person is in default, the assessing authority shall unless action has been taken under Section 12 order that the amount due shall be recoverable as an arrear of land revenue and shall proceed to realise the amount due as such.

.....

Schedule

THE SCHEDULE

(See section 4)

A. Salary and Wage earners.

Where the total gross annual income		Amount of Tax per annum
(i)	Does not exceed Rs. 50,000/-	Nil
(ii)	Exceeds Rs. 50,000/- but does not exceed Rs. 75,000/-	1,200/-
(iii)	Exceeds Rs. 75,000/- but does not exceed Rs. 1,00,000/-	2,000/-
(iv)	Exceeds Rs. 1,00,000/- but does not exceed Rs. 1,25,000/-	2,400/-
(v)	Exceeds Rs. 1,25,000/- onwards.	2,500/-

- B. (i) Legal practitioners including Solicitors and Notaries Public;
(ii) Medical practitioners including Medical Consultant and Dentist;
(iii) Technical and professional consultants including Architects, Engineers, Chartered Accountant Actuaries, Management Consultant and Tax Consultants;
(iv) Chief Agents, Principal Agent, Special Agents, Insurance Agent and Surveyors or Land 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:-

(a)	3 years or less	1,600/-
(b)	more than 3 years but less than 5 years	2,000/-
(c)	5 years or more	2,500/-
C.	(i) Estate Agents or brokers, Commission Agent or Mercantile Agents	2,500/-
	(ii) Constructors of all description engaged in work.	2,500/-
	(iii) Suppliers of all description engaged in any supply work.	2,500/-
D.	Directors (other than those nominated by the Govt.) of Companies registered under the Companies Act. 1956.	2,000/-
E.	(a) Dealers registered under the Manipur VAT Act, 2004 whose total turnover in any years according to the Act An Rules framed there under:-	
	(i) Less than Rs. 50,000/-	Nil
	(ii) Exceeds Rs. 50,000/-	2 (two) percent of such annual gross turnover subject to a maximum of Rs. 2,500/- per annum
	(b) Owner or lessees of petrol/diesel filling stations and service stations, agents and distributors including retail dealers of liquefied petroleum gas pumps.	2,500/-
F.	Where such person holds permit for any taxes, three wheelers, Goods Vehicles, trucks or buses:-	
(i)	Heavy Bus from 34 seats to 50 seats.	2,500/-
(ii)	Medium Bus upto 23 to 34 seats	1,500/-
(iii)	Mini Bus upto 12 to 23 seats	1,200/-
(iv)	Maxi Cab 7 to 12 seats	1,100/-
(v)	Motor Cab upto 6 seats	1,000/-
(vi)	Auto Rickshaw 3 seats	900/-
(vii)	Light Truck whose goods vehicle does not exceed 7500 kg.	1,500/-
(viii)	Mid Truck whose goods vehicle weight lies between 7500 kg and 12000 kg.	2,000/-
(ix)	Heavy Truck whose goods vehicle weight exceeds 12,000 kg.	2,500/-

G.	Banking Companies as defined in the Banking Regulation Act, 1949.	2,500/-
H.	Companies registered under the Companies Act, 1956 and engaged in the Profession, Trades and Callings.	2,500/-
I.	Firms registered under the Indian Partnership Act, 1932 and engaged in any Profession, Trades or Callings.	2,500/-
J.	(i) Mill owners of Rice/ Atta/ Flour/Oil.	2,500/-
	(ii) Employers of hotel of 3-Starred category and above	2,500/-
	(iii) Owners of Restaurants/ hotels/eaters where food is served	2,500/-
	(iv) Owners of Private Hospitals/Nursing Homes/ Medical Clinics/ Diagnostic Centres/ Laboratories/Health Spa.	2,500/-
	(v) Owners of Private Institutions/Schools/Colleges	2,500/-
K.	Individuals or Institutions conducting Chit funds.	1,500/-
L.	Co-operative Societies registered or deemed to be registered under the Manipur Co-operative Societies Act, 1976 engaged in any Professions, Trades or Callings:-	
	(a) State Level Societies	500/-
	(b) District Level Societies	250/-
	(c) Panchayat Level.	125/-
M.	Persons other than those mentioned in any preceding entries, who are engaged in any Professions, Trades or Callings as the State Government may, from time to time, by Notification under Section 3(I) of this Act, specify.	Rate of tax shall be fixed by notification but not exceeding Rs. 2,500/- per annum

Note: *Where a person is covered by more than one entry in this Schedule, the highest rate or a tax specified under any of those entries shall be applicable in his case.*

NOTES ON CLAUSES
FOR
THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION
(NINTH AMENDMENT) BILL, 2020

Clause 1 of the Bill provides for the Short title and Commencement.

Clause 2 of the Bill seeks to amend certain clauses of section 2 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (hereinafter referred to as "Principal Act").

Clause 3 of the Bill seeks to amend a section 3 in the Principal Act so as to keep in conformity with the new Schedule.

Clause 4 of the Bill seeks to insert a new section 3A in the principal Act so as to make the Principal Officer's liable to deduct and pay tax on behalf of employees.

Clause 5 of the Bill seeks to amend section 6 of the Principal Act so as to include the newly created posts of Additional Commissioner and Joint Commissioner in the Principal Act.

Clause 6 of the Bill seeks to amend section 6-A of the Principal Act so as to provide shorter days for enquiry and grant of registration & enrollment and substitution of words.

Clause 7 of the Bill seeks to amend section 15 of the Principal Act so as to change the nomenclature of the appellate.

Clause 8 of the Bill seeks to amend section 17 of the Principal Act so as to change the delegation of power to newly created post.

Clause 9 of the Bill seeks to amend section 19 of the Principal Act so as to give a timeline for payment of tax after enrollment.

Clause 10 of the Bill seeks to insert a new section 19A & 19B in the Principal Act so as to give consequences of failure to deduct or pay tax and subsequent penalty.

Clause 11 of the Bill seeks to amend section 20 in the Principal Act so as to restrict renewal of licence, permit and registration by person liable to pay tax from authorities unless Professional tax is paid under this Act.

Clause 12 of the Bill seeks to insert a new sections 22A and 22B in the Principal Act so as to introduce power to compel attendance and production and inspection of accounts and documents and search of premises.

Clause 13 of the Bill also seeks to insert a new section 29 in the Principal Act so as to introduce and establish an automated data processing system for complementing the purposes of the Act.

Clause 14 of the Bill also seeks seeks to substitute Schedule of the Principal Act so that the taxpayers registered under the Manipur Goods and Services Tax Act, 2017 shall be brought under the purview of this Act. The Schedule also requires some updation in services related professions to broaden the tax base of Professional Taxpayers. Moreover, taxes on some of the Professions, Trades, Callings and Employment also need to be revised in order to avoid multiple tax slabs and to bring parity. Multiple tax slabs have been fixed for some of the professions which create confusion amongst taxpayers regarding applicability of taxes and makes compliance difficult.
