

MARATHI - THE DADRA AND NAGAR HAVELI AND DAMANAND DIU UNION TERRITORY TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMEN

The word for "Gujarat" substituted by the Dadra and Nagar Haveli and Daman and Daman and Diu (Adaptation of Central and State Laws) Fourth Order dated 1 8th January 2022 is hereby called as the (Adaptation of Central and State Laws) Fourth Order, 2022. 2 The word for "State" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. 3 The word for "State" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. 4 The word for "Gujarat" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. The word for "State" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. The word for "State" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. The word for "Gujarat" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. 8 The words and figures for "1 day of April, 1976" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. 9 Substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. 10 The word for "State" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. 11 The word for "Gujarat" substituted by the (Adaptation of Central and State Laws) Fourth Order, 2022. Sr. No. 1

1. Class of Persons 2.(A) Salary and Wage earners of the State Government, Central Government, Panchayats, ublic Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, hose monthly salaries or wages are less than Rs. 10,000/- (ii) Rs. 10,000/- or more but less Rs.20,000/- (iii) Rs.20,000/- or more but less Rs.40,000/- (iv) Rs.40,000/- or more but less than Rs.50,000/- (v) Rs. 50,000/- or more. than than Explanation I.- Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month. Explanation 11.- Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be ro ortionatel reduced. (B) Salary and Wages earners other than those mentionedin sub-entry (A), whose monthly salaries or wages are 35 less than Rs.10,000/- (ii) Rs. 10,000/- or more but less than Rs.20,000/- (iii) Rs.20,000/- or more but less than Rs.40,000/- (iv) Rs.40,000/- or more but less than Rs.50,000/- (v) Rs. 50,000/- or more.] Maximum Rate of Tax (in Rs.) 3. Zero 50/- per month 100/- per month 150/- per month 200/- per month] ero 50/- per month 100/- per month 150/- per month 200/- per month] Sr. No. 1. 2

3. Class of Persons 2.Explanation I.- Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month. Explanation 11.- Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be ro ortionatel reduced. (a) Legal Practitioners including Solicitors and Notaries Public. (b) Medical Practitioners including Medical Consultants and Dentists. (c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants. (d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors,registered or licenced under the Insurance Act, 1938 (4 of 1938). (e) All Contractors other than building contractors. (f) Commission Agents, Dalals and Brokers other than Estate Brokers. (g) Automobile Brokers. (h) Tour Operators and Travel Agents. (i) Cable T.V. Operators. (j) Film Distributors. (k) Owners of Advertisement Agencies. (l) Owners of Tuition Classes or Tutorial Institutions. (m) Owners of Institutions or Service Providers engaged in Computer Education or Training, or Online Information and Data Base Service through Computer Network. (n) Owners of Driving Schools. (o) Owners of Marriage Halls and Party Plots. (p) Angadia or Courier Service Providers. (q) Owners of Health Club and Recreation Clubs. (i) Members of Association recognized under the Forward Contract (Regulation) Act, 1952 (74 of 1952). (ii) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956). (iii) Owners of Oil Pumps and Service Stations and where any oil pumps and service stations are leased, the lessees thereof. (iv) Licenced foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948). (v) Public Limited or Private Limited Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or callin . Maximum Rate of Tax (in Rs.)

1. The Enactments 2. Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949). (See section 28) Amendments 3. In section 127, in sub-section (2),- (1) after clause (a), the following clause shall be inserted, namely : '(b) subject to and in accordance with the provisions of the Gujarat State Tax on Professions, trades, Callings and Employments Act, 1976 President's Act No. 11 of 1976) and the rules made there under, a tax on professions, trades, callings and employment;" (2) in clause (f), the words " a tax on professions, trades, callings and employments or" shall be deleted. Sr. No. 1. 2

1. In section 200, (1) in sub-section (1), (a) after clause (ix), the following clause shall be inserted, namely : "(ix-a) subject to and in accordance with the provisions of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No.11 of 1976) and the rules made thereunder, a tax on professions, trades, callings and employments;" (b) in clause (x), the words "or tax on professions, trades, callings and employments" shall be deleted; (2) after sub-section (5), the following sub- section shall be inserted, namely:- "(5A) Notwithstanding anything contained in sub-section (1), where a tax on professions, trades, callings and employments has been imposed by any panchayat under the provisions of this Act in the area within the limits of a village panchayat, it shall not

be lawful for any other panchayat, so long as the tax is being so imposed, to levy such tax within such limits." 2. in section 206, in sub-section (2),- (I) clause (b) shall be renumbered as sub-clause (i) of that clause, and in sub-clause (i) as so re- numbered, after the words "such tax or fee", the brackets, words, figures and letters "(other than tax levied under section 3 of the Gujarat State Tax on professions, Trades, Callings and Employments Act, 1976 (Presidential Act No. 11 of 1976), read with clause (ix-a) of sub-section (I) of section 200) shall be inserted. (2) after sub-clause (i), as so re-numbered, the following sub-clause shall be inserted, namely:- (ii) Total amount of gross collection of tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Sr. No. 1

5. Enactments 2.The Dadra and Nagar Haveli and aman and Diu Panchayat egulation, 2012 Amendments 3. Act, 1976 (Presidential Act No. 11 of 1976) read with clause (ix-a) of sub-section (I) of section 200, in any financial year in any area within the jurisdiction of a village panchayat shall not from part of the taluka fund, but shall be assigned to the concerned village panchayat

3. In section 210,- (I) clause (b) shall be re-numbered as sub-clause (i) of that clause, and in sub-clause (i) a so renumbered, after the words "such tax or fee", the brackets, words, figures and letters "(other than tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (Presidential Act No. I I of 1976) read with clause (ix-a) of sub-section (I) of section 200)" shall be inserted. (2) after sub-clause (i), as so renumbered, the following sub-clause shall be inserted namely:- (ii) total amount of gross collection of tax levied under section 3 of the Gujarat State Tax on Professions, rades, Callings and Employments Act, 1976 (Presidential Act No. 1 1 of 1976) read with clause (ix-a) of sub-section (I) of section 200, in any financial year in any area within the jurisdiction of a village panchayat shall not from part of the taluka fund, but shall be assigned to the concerned village panchayat. In section 38, in sub-section (1), for clause (b) following shall be substituted: "(b) subject to and in accordance with the provisions of the Dadra and Nagar Haveli and Daman and Diu State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976) and the rules made thereunder, a tax on professions, trades, callings and employments;]