

The Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1991

MEGHALAYA

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Act 4 of 1991

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The Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1991(Meghalaya Act No. 4 of 1991)Last Updated 19th February, 2020Published in the Gazette of Meghalaya, Extraordinary No. 30, dated 17-4-1991.Notification No. LL(B)31/91/5, dated 17th April,1991. - The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.[As Passed by the Meghalaya Legislative Assembly on the 1st April, 1991][Received the assent of the Governor on the 16th April, 1991]An Act further to amend the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act 6 of 1947 as adapted by Meghalaya)Be it enacted by the Legislature of the State of Meghalaya in the Forty-second Year of the Republic of India as follows :

1. Short title and commencement.

(1)This Act may be called the Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1991.(2)It shall come into force on the first day of April, 1991.

2. Amendment of Section 5 to the principal Act.

- In the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act 6 of 1947 adapted and modified by the Meghalaya hereinafter referred to as the principal Act), in the proviso to Section 5 for the words "two hundred and fifty rupees" words the "two thousand and five hundred rupees" shall be substituted.

3. Amendment of the Schedule to the Principal Act.

- The existing Scheduled to the principal Act shall be substituted by the following new Schedule, namely-The Schedule[See Section 5]Rate of Tax

Where the gross total annual income-	Amount of Tax Rs.
(a) does not exceed Rs. 25,000.....	Nil
(b) exceeds Rs. 25,000 but does not exceed Rs. 30,000	50
(c) exceeds Rs. 30,000 but does not exceed Rs. 35,000	80
(d) exceeds Rs.35,000 but does not exceed Rs.40,000	120
(e) exceeds Rs.40,000 but does not exceed Rs.45,000	150
(f) exceeds Rs.45,000 but does not exceed Rs.50,000	200
(g) exceeds Rs.50,000 but does not exceed Rs.55,000	230
(h) exceeds Rs.55,000 but does not exceed Rs.60,000	250
(i) exceeds Rs.60,000 but does not exceed Rs.65,000	280
(j) exceeds Rs.65,000 but does not exceed Rs.70,000	300
(k) exceeds Rs.70,000 but does not exceed Rs.75,000	350
(l) exceeds Rs.75,000 but does not exceed Rs.80,000	380
(m) exceeds Rs.80,000 but does not exceed Rs.90,000	400
(n) exceeds Rs.90,000 but does not exceed Rs.1,00,000	425
(o) exceeds Rs.1,00,000 but does not exceed Rs.1,20,000	450
(p) exceeds Rs.1,20,000 but does not exceed Rs.1,50,000	500
(q) exceeds Rs.1,50,000 but does not exceed Rs.2,00,000	1500
(r) exceeds Rs.2,00,000 but does not exceed Rs.2,50,000	2000
(s) exceeds Rs.2,50,000.....	2500