

# Payment of Wages (Tamil Nadu Amendment) Act, 1974

TAMILNADU

India

## Payment of Wages (Tamil Nadu Amendment) Act, 1974

### Act 47 of 1974

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Payment of Wages (Tamil Nadu Amendment) Act, 1974(Tamil Nadu Act 47 of 1974)Statement of Objects and Reasons - Payment of Wages (Tamil Nadu Amendment) Act, 1974 (Tamil Nadu Act 47 of 1974). - It is considered that the deduction of profession tax payable by the employed persons from their wages will facilitate the local authorities to collecting the profession tax from them. But, unless the deduction of profession tax from the wages of the employed persons is authorised under the Payment of Wages Act, 1936 (Central Act IV of 1936), the employers cannot effect such deduction. It is, therefore, proposed to amend section 7 of the Payment of Wages Act, 1936 (Central Act IV of 1936), to enable deductions being made under that section on account of the profession tax payable by an employed person.2. The Bill seeks to achieve the above object.Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 22nd August 1974.Received the assent of the President on the 4th November 1974 and published in the Part IV - Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 8th November 1974.An Act further to amend the Payment of Wages Act, 1936, in its application to the State of Tamil Nadu.Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows:-

### 1. Short title, extent and commencement.

(1)This Act may be called the Payment of Wages (Tamil Nadu Amendment) Act, 1974.(2)It extends to the whole of the State of Tamil Nadu.(3)It shall come into force on such date as the State Government may, by notification, appoint.

### 2. Amendment of section 1 of Central Act IV of 1936.

- In sub-section (2) of section 7 of the Payment of Wages Act, 1936 (Central Act IV of 1936) (hereinafter referred to as the principal Act), after clause (g), the following clause shall be inserted,

namely: -"(gg) deductions of profession tax payable by the employed person to any local authority;".

### **3. Insertion of new section 11-C in Central Act IV of 1936.**

- After section 11-B of the principal Act, the following section shall be inserted, namely: -"11-C. Deductions in respect of profession tax. - The employer shall, if so required by a requisition in writing by the local authority concerned or by an officer authorised by it in this behalf, make the deductions authorised under clause (gg) of sub-section (2) of section 7 from the wages of the employed person and remit the amount so deducted in such manner as the State Government may, by general or special order, specify.