

Tamil Nadu Village Panchayats (Collection of Arrears of Tax On Professions, Trades, Callings and Employments) Rules, 1998

TAMILNADU

India

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Rule

TAMIL-NADU-VILLAGE-PANCHAYATS-COLLECTION-OF-ARREARS-O of 1998

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Tamil Nadu Village Panchayats (Collection of Arrears of Tax On Professions, Trades, Callings and Employments) Rules, 1998Published vide Notification No. G.O. Ms. No. 9, Rural Development, dated the 18th January 1999 - No. SRO A-21/99Published in Part III, Section 1(a), of the Tamil Nadu Government Gazette Extraordinary, dated the 10th March 1999. (Issue No. 9, pages 69-70).G.O. Ms. No. 9. - In exercise of the powers conferred by sub-section (5) of section 198-1 of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994), the Governor of Tamil Nadu hereby makes the following rules: -

1. Short title, application and commencement.

(1)These rules may be called the Tamil Nadu Village Panchayats (Collection of Arrears of Tax on Professions, Trades, Callings and Employments) Rules, [1999] [Substituted by G.O. Ms. No. 185, Rural Development, dated the 31st August 1999.](2)These rules shall apply to all village panchayats in this State.

2. Filing of return for payment of arrears of tax on professions, trades, callings 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 under the provisions of the Tamil Nadu

Tax on Professions, Trades, Callings and Employments Act, 1992 (Tamil Nadu Act 24 of 1992), which was in force for the period from the 1st April 1992 to the 30th September 1998, to the executive authority of the village panchayat in Form-1 appended to these rules on or before the 31st January 1999. The executive authority may, if necessary, extend the period for filing the return beyond the 31st January 1999 and the period so extended shall not be beyond the 28th February 1999.

3. Mode of payment of tax.

(1) The return under rule (2) shall be accompanied by a chalan in support of payment of arrears of profession tax due by a trader or a professional for the first two half years commencing from the 1st April 1992. The payment shall be made in the office of the respective village panchayats during the office hours on all working days. (2) A trader or professional shall pay the remaining arrears of profession tax due up to the 30th September 1998 during every current half-year along with the arrears for the periods not less than 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 21 of 1992) shall be paid not later than three years period commencing from the 1st October 1998. (3) The executive authority shall accept and acknowledge the return and the arrears of tax amount paid by the trader or professional in Form 2 appended to these rules.

4. Interpretation of these rules by the Government.

- If any question arises as to the interpretation of these rules, the question shall be referred to the Government, whose decision shall be final. Form-1 (See rule 2) Profession Tax Arrears Return Form

1. Name (Individual/Firm)
2. Address
3. Profession /Trade / Calling /Employment
4. Half-year up to 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].

1/92-93;
11/92-93
1/93-94;
11/93-94
1/94-95; II 94-95
1/95-96;
11/95-96
1/96-97;
11/96-97
1/97-98;
11/97-98
- 6.

The number of half-yearly profession tax due as per the Tamil Nadu Act 24 of 1992.

7. Total arrears due (No. of half-years x Amount)

8. Number of half-yearly instalments in which arrears to be cleared [Please tick 6/5/4/3/2/1
(☐ one)]

9. Details of No. and date of challan receiving first instalment.

Signature Certificate, certify that the particulars given above are true to the best of my knowledge and belief. Signature. Form-2 [See rule 3(3)] Acknowledgement Received statement of arrears of profession tax along with Challan No dated being the first instalment from Thiru/Thirumathi doing business at engaged in the profession of on Signature