

Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1977

GUJARAT

India

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Act 17 of 1977

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An Act to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976. It is hereby enacted in Twenty-eighth Year of the Republic of India as follows:-* Received the Assent of the Governor on the 2nd August, 1977 is hereby published for general information.

1. Short title and commencement.- (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1977.

(2) It shall be deemed to have come into force on 1st April, 1977.

2. Amendment of section 2 of President's Act No. 11 of 1976.- In section 2 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (Act No. 11 of 1976) (hereinafter referred to as "the principal Act"), in clause (g), after the words and figures "the Income-Tax Act, 1961", the words "but does not include any form of bonus or gratuity" shall be inserted.

3. Amendment of section 4 of President's Act No. 11 of 1976.- In section 4 of the principal Act, after the proviso the following further proviso shall be inserted, namely:-

"Provided further that where any person earning a salary or wage, who is covered by entry 1 of Schedule I, -(a) is also covered by one or more other entries in Schedule I and the rate of tax specified under such other entry, or if he is covered by more than one other entry, the highest of the rates of

tax specified under those entries, is more than the rate of tax specified under entry 1 in that Schedule by which he is covered; or(b)is simultaneously engaged in employments of more than one employer, and such person furnishes to his employer or employers a declaration in the proscribed form to the effect that he has obtained a certificate of enrolment under sub-section (2) of section 5 and that no shall pay the tax himself, no deduction or payment of tax shall be made by the employer or employers under this section and such employer or employers, as the case may be, shall not be liable to pay the tax on behalf of such person."

4. Amendment of section 6 of President's Act No. 11 of 1976.- In section 6 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be prescribed, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof: Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such employer from furnishing such return or permit any such employer, -(i) to furnish them for such different periods, or (ii) to furnish a consolidated return relating to all or any of the places of work of the employer in the State where such employer ordinarily carries on his employment, for the said period or for such different periods, as he may direct, to the prescribed authority."

5. Insertion of new section 26A in President's Act No. 11 of 1976.- After section 26 of the principal Act, the following section shall be inserted, namely:-

"26A. Power to exempt.- (1) Subject to such conditions as it may impose, the State Government may, if it considers it necessary so to do in the public interest, by notification in the Official Gazette, exempt any class of persons from payment of the whole or any part of the tax payable under the provisions of this Act. (2) Every notification issued under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as may be after it is issued and shall be subject to rescission by the State Legislature or to finch modifications as the State Legislature may make during the session in which it is be laid or the session immediately following. (3) Any rescission or modification so made by the State Legislature shall be published in the Official Gazette and shall thereupon take effect."

6. Amendment of section 27 of President's Act No. 11 of 1976.- In section 27 of the principal Act, in sub-section (2),-

(i) for clause (a), the following clause shall be substituted, namely:- "(a) the manner in which an employer referred to in the first proviso to sub-section (1) of section 4 shall discharge the liability under that sub-section and the form in which a person shall furnish a declaration to his employer or employers under the second proviso to the said sub-section (1);"; (ii) for clause (d), the following clauses shall be substituted, namely:- "(d) the authority to which, the form in which, the periods for

which, Mid the dates by which, a registered employer shall furnish a return under sub-section (1) of section 6;(dd)the terms and conditions subject to which the Commissioner may exempt an employer from furnishing tot urn or permit, under the proviso to sub-section (1) of section 6;".

7. Amendment of Schedule I of President's Act No. 11 of 1976.- In Schedule I of the principal Act,-

(1)in entry 2,(a)in column 2, in clause (b), after the words "medical consultants" the words "and dentists" shall be inserted;(b)for sub-clauses (A), (B) and (C), the following sub-clauses shall be substituted, namely:-"(A) in any City is-

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| (i) five years or less | Nil. |
| (ii) more than five years but not more than ten years | Rs. 150/- per annum. |
| (iii) more than ten years .. . | Rs. 250/- per annum. |

(B)in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the Official Gazette after such census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits, is-

- | | |
|--|----------------------|
| (i) five years or less | Nil. |
| (ii) more than five years but not more than ten years | Rs. 100/- per annum. |
| (iii) more than ten years | Rs. 200/- per annum. |

(C)in a municipal borough the population of which us ascertained at the last preceding census and notified by the State Government in the Official Gazette after such census is more than 50,000 but not more than 1,00,000 and in the area adjoining such municipal borough to the extent of 2 kilometres from its limits, is-

- | | |
|--|-----------------------|
| (i) five years or less | Nil. |
| (ii) more than five years but not more than ten years | Rs. 75/- per annum. |
| (iii) move than ton years .. . | Rs. 150/- per annum." |

(2)for entries 1, 5 and 6, the fallowing entries shall be substituted namely:-

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| 1 | 2 | 3 |
| "4. | Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) (not being dealers covered by entry 6). | Rs. 250/- per annum. |
| 5. | Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. XXXIX of 1948) (not being dealers covered by entry 6), where on an average employees employed in the establishment during a year are more than five per day,-if the establishment is situated in- | |
| | (i) any City....(ii) a municipal borough, the population of which as ascertainedat the last preceding census and notified by the State Government in theOfficial Gazette after such census is more than 1,00,000 and inthe area ad joining such municipal borough to the extent of 3 kilometresfrom its limits....(iii) a municipal borough, the population of which as ascertained at | Rs. 250/- per annum.Rs. 200/- per annum.Rs. 150/- per |

theInst preceding census and notified by the State Government, in the *Official* annum.
Gazette after such census is more than 1,00,000 ??? not more than 1,00,000
 and in the area adjoining such municipal borough to the extent of 2 kilometres
 from its limits....

6. Dealers as defined in the Gujarat Sales Tax Act, 1069 (Guj. 1 of 1970) whose
 annual grow turnover of all sales or of all purchases is-

	Nil.Rs. 150/- per annumRs.
(i) not more than Rs. 50,000/-(ii) more than Rs. 50,000/- but not more	200/- per
than(iii) more than Rs. 2,50,000/- but not more than Rs. 10,00,000/-.. ..	annumRs.
	250/- per
	annum,";

1 2

3

- "8. Money-lenders licensed under the Bombay Moneylenders Act, 1946 (Bom.
 XXXI of 1947)-

(i) in a City-(ii) in a municipal borough, the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official</i>	Rs. 250/- per
<i>Gazette</i> after such census is more than 1,00,000 and in the area adjoining such	annum.Rs.
municipal borough to the extent of 3 kilometres from its limits....(iii) in a	200/- per
municipal borough, the population of which as ascertained at the hist preceding	annumRs.
census and notified by the State Government in the <i>Official Gazette</i> after such	150/- per
census is more than 50,000 but not more than 1,00,000 and in the area	annum.".
adjoining such municipal borough to the extent of 2 kilometres from its limits....	