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GOVERNMENT OF MANIPUR  
SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT

NOTIFICATION  
Imphal, the 6th March, 2020

No. 2/11/2020-Leg/L.: The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on March 5, 2020 is hereby published in the Official Gazette:

THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS  
TAXATION (NINTH AMENDMENT) ACT, 2020  
(MANIPUR ACT NO. 7 OF 2020)

AN

ACT

*further to amend the Manipur Professions, Trades, Callings and  
Employments Taxation Act, 1981  
(Manipur Act No. 5 of 1981).*

BE it enacted by the Legislature of Manipur in the Seventy-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Manipur Professions, Trades, Callings and Employments Taxation (Ninth Amendment) Act, 2020

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In section 2 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (hereinafter referred to as the Principal Act),—

Amendment of section 2.

(1) after clause (d), the following Explanations shall be inserted, namely, —

“Explanation I: The expression “person who earns wages on casual basis” means a person who earns wages on being employed for a period not exceeding one hundred eighty days in a year.

Explanation II: Every branch of a company, a firm, a corporation, a corporate body, a society, a club or other association of persons shall be deemed to be a separate person.”

Manipur Act  
No. 5 of 1981.

(2) in clause (g), for the words "Principal Officer", the words "Principal Officer" or "employer" shall be substituted.

(3) after clause (l), the following clause (m) shall be inserted, namely, —

"(m) 'salary' or 'wages' includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites and profits in lieu of salary, as defined in section 17 of the Income Tax Act, 1961."

Act No. 43  
of 1961.

Amendment of  
section 3

3. In section (3), in the second proviso of sub-section (1), for the figures "2(xvi)", the figure "16" shall be substituted.

Insertion of new  
section 3A.

4. After section 3 of the Principal Act, the following section shall be inserted, namely, —

**"3A. Principal Officer's liability to deduct and pay tax on behalf of employees.** - The tax payable under this Act by any person earning a salary or wage shall be deducted by his Principal Officer from the salary or wage payable to such person before such salary or wage is paid to him, and such Principal Officer shall, irrespective of whether such deduction has been made or not when salary or wage is paid to such persons, be liable to pay the tax on behalf of all such persons:

Provided that if the Principal Officer is an officer of the Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which the Principal Officer shall discharge the said liability:

Provided further that where any person earning a salary or wage is also covered by one or more entries other than entry 1 in the Schedule or is simultaneously engaged in employment of more than one Principal Officer, and such person furnishes to his Principal Officer or Principal Officers a certificate in the prescribed form declaring, inter alia, that he shall obtain a certificate of enrolment under sub section (2) of section 6-A and pay the tax as prescribed in the Schedule himself then the Principal Officer or Principal Officers of such person shall not deduct the tax from the salary or wage payable to such person and such Principal Officer or Principal Officers, as the case may be, shall not be liable to pay tax on behalf of such person."

Amendment of  
section 6.

5. In section 6 of the Principal Act, —

(1) in sub-section (1) —

(i) after clause (a), the following clauses shall be inserted, namely: —

(b) Additional Commissioner of Taxes;

(c) Joint Commissioner of Taxes;

(ii) clause (b) shall be renumbered as (d);

- (iii) for clauses (c), (d) and (e), the following clauses shall be substituted, namely: —  
 “(e) Assistant Commissioner of Taxes;  
 (f) Superintendent of Taxes;  
 (g) Inspector of Taxes.”

(2) in sub-sections (3) and (4), for the words “Taxation Officers, Additional Taxation Officers and Inspectors”, the words “Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes, Superintendent of Taxes and Inspector of Taxes” shall be substituted.

6. In section 6-A of the Principal Act,

(1) wherever the words “prescribed authority” occurs, the words “assessing authority” shall be substituted.

(2) in sub-section (3) of section 6-A of the Principal Act, for the words “thirty days”, the words “seven working days” shall be substituted.

Amendment of  
section 6-A.

7. In section 15 of the Principal Act,—

(1) in sub-section (1), —

(i) after the words “other than the Commissioner”, for the words “Deputy Commissioner of Taxes or the Taxation Officer”, the words “Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes or Assistant Commissioner of Taxes” shall be substituted and after the words “appeal to the”, for the words “Taxation Officer”, the words “Deputy/Joint Commissioner of Taxes” shall be substituted.

(ii) in the first and second provisos, for the words “Taxation Officer”, the words “Deputy/Joint Commissioner of Taxes” shall be substituted.

Amendment of  
section 15.

(2) in sub-sections (3) and (4), for the words “Taxation Officer”, the words “Deputy/Joint Commissioner of Taxes” shall be substituted.

8. In section 17 of the Principal Act, for the words “Deputy Commissioner/Deputy Commissioner of Taxes”, the words “Joint/Additional Commissioner of Taxes” shall be substituted.

Amendment of  
section 17.

Amendment of  
section 19.

9. In section 19 of the Principal Act, after sub-section (4), the following sub-section shall be inserted, namely: -

“(5) Payment of dues- The amount of tax due from enrolled persons for each year as specified in their certificate of enrolment shall be paid:

(a) in respect of a person who stands enrolled before the commencement of a year and is enrolled on or before 31<sup>st</sup> day of August of a year;

On or before the 30<sup>th</sup> day of September of that year.

(b) in respect of a person who is enrolled after the 31<sup>st</sup> day of August of a year.

“Within subsequent month of date of enrolment.”

Insertion of new  
sections 19A and  
19B.

10. After section 19 of the Principal Act, the following sections shall be inserted, namely: -

**“19A. Consequences of failure to deduct or to pay tax. -**

- (1) If a Principal Officer (not being an officer of the Government) fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities, which may incur, be deemed to be as assessee in default in respect of such tax.
- (2) Without prejudice to the provisions of sub-section (1), a Principal Officer referred to in that sub-section shall be liable to pay a simple interest at two percentum of the amount of tax due for each month or part thereof for the period for which the tax remained unpaid.
- (3) If any person fails to pay the tax as required by or under this Act, he shall be liable to pay a simple interest at the rate and in the manner laid down in sub-section (2) above.

**19B. Penalty for non-payment of tax. -**

If any person or Principal Officer fails without reasonable cause, to make payment of any amount of tax within the time or date specified in the notice of demand, the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty of minimum fifty percentum subject to a maximum of two hundred percentum of the amount of tax due.”.

11. After sub-section (3) of the section 20 of the Principal Act, the following sub-section shall be inserted, namely, —

Amendment of  
section 20.

“(4) Notwithstanding anything contained in any other law for the time being in force, where a person liable to pay tax under this Act is required to obtain license, permit or registration from time to time from other authorities, no such authorities shall either register any such person or assign or renew any licence or permit or registration unless payment of tax under this Act has been made by the person concerned.”

12. After section 22 of the Principal Act, the following sections shall be inserted, namely: -

Insertion of new  
sections 22A and  
22B.

**“22A. Accounts. -**

(1) If the assessing authority is satisfied that the books of accounts and other documents maintained by an Principal Officer in the normal course of his business are not adequate for verification of the return filed by the Principal Officer under this Act, it shall be lawful for the assessing authority to direct the Principal Officer to maintain the books of accounts or other documents in such manner as he may, in writing, direct and thereupon the Principal Officer shall maintain such books of accounts or other documents accordingly.

(2) Where a Principal Officer fails to maintain the books of accounts or other documents as directed under sub-section (1), the assessing authority may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

**22B. Production and inspection of accounts and documents and search of premises. -**

Any authority referred to in section 6 of this Act may inspect and search any premises where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto, and may seize such books, registers, accounts or documents as may be necessary:

Provided that if such authority removes from such premises any book, register, account or document, it shall give to the person in charge of the place, a receipt describing the book, register, accounts or document so removed by it and retain the same only for so long as may be necessary for the purposes of examination thereof or for prosecution.”

Insertion of new  
section 29.

13. After section 28 of the Principal Act, the following section shall be inserted, namely: -

**"29. Automation. -**

(1) The State Government shall endeavour to introduce and establish an automated data processing system for complementing the purposes of the Act and for incidental and allied matters.

(2) In order to make the said system effective, the State Government may, from time to time issue Notification to be published in Official Gazette, for regulating the interactions between the persons and assessing authority under the Act:

Provided that, the notification may be given retrospective effect, not before the 30<sup>th</sup> October, 1981."

Substitution of  
Schedule.

14. For the Schedule appended to the Principal Act, the following shall be substituted, namely: -

**"THE SCHEDULE**

(See section 4)

Sl. No.	Class of Assessee	Rate of Tax per annum
(1)	(2)	(3)
1	Salary & Wage earners: - When the range of total gross annual income	
	(i) up to Rs. 1,00,000/-	Nil
	(ii) Rs. 1,00,001/- and above and upto Rs. 2,00,000/-	Rs.1,800/- per annum
	(iii) Rs. 2,00,001/- and above	Rs. 2,500/- per annum
2	(a) Legal practitioners including solicitors and notaries public.	Rs. 2,500/- per annum
	(b) Medical Practitioners including medical consultants. Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of a paramedical nature;	
	(c) Technical and Professional consultants other than those mentioned in item (b), but including Architects, Engineers, R.C.C. consultants, Plumbers, Electricians, Tax consultants including Income Tax and Tax practitioners, Chartered Accountant, Actuaries, Cost Accountants, and Management consultants, Market Research Analyst, Software Consultant.	

3	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyers or Loss Assessors registered or licenced under the Insurance Act, 1938.	Rs. 2,500/- per annum
4	a) Estate Agents, Brokers, Promoters, Commission Agents, clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents, Travel or Tourist Agents, Manpower or Private Security Service Providers.	Rs. 2,500/- per annum
	(b) Contractors of all types or suppliers having turnover more than 5.00 lakh.	Rs. 2,500 /- per annum
5	Directors other than those nominated by the Govt. Companies registered under the Companies Act, 1956.	Rs. 2,500/- per annum
6	Dealers or persons or tax payers under the Manipur Value Added Tax Act, 2004 or Central Sales Tax Act, 1956, Manipur Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 whether registered or not and other traders where total turnover in any year-	
	(i) Does not exceed Rs. 3,00,000.00	NIL
	(ii) Exceeds Rs. 3,00,000.00	Rs. 2,500/- per annum
	The entries Manipur Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1 <sup>st</sup> day of July, 2017.	
	Explanation: - For the purpose of this entry "Annual Gross Turnover" shall mean the turnover of sales made during the immediately preceding year.	
7	Occupiers of factories as defined under the factories Act, 1948 who are not covered by entry 6.	Rs. 2,500/- per annum
8	Principal Officers or establishment as defined in the Manipur Shops and Establishment Act, 1972 who are not covered by entry 6.	Rs. 2,500/- per annum
9	(a) Owners or lessees of Diesel/Petrol filling stations, CNG filling Stations, Oil pumps, service station, garages and workshops of Auto mobiles and Agents and Distributors including retail dealers of liquefied petroleum gas.	Rs. 2,500/- per annum
	(b) Owners or lessees of Flour mills, Rice mills, Oil mills, Oil ghanies, Khandasari and Sugar factories, Oil rotteries (with powers), Huller mills, Cashew factories.	Rs. 2,500/- per annum
	(c) Licenced liquor vendor, Licenced opium, pachwai, todday, Bhang or other intoxicant's vendors, owners or lessees of distilleries, bottling units, blending units.	Rs. 2,500/- per annum

	(d) Owners, lessees or licencees, as the case may be, of beauty clinics & parlours, hair dressing saloons, tutorial colleges or training institution, type writing and short-hand institutions, Private Educational Institutes.	Rs. 2,500/- per annum
	(e) Owners, lessees or Licencees, as the case may be, of Nurshing Home, Hospitals, X-ray Clinics & Pathological laboratory	Rs. 2,500/- per annum
	(f) Owners, lessees, as the case may be, of Cinema House, theatres, video parlours, video laboratories, DTH Service Providers, Multi System Operators and Local Cable Operators.	Rs. 2,500/- per annum
	(g) Owners, lessees or licencees, as the case may be, of spinning mills, power looms, mini steel plant, steel re-rolling mills, stone crushers, tiles factories, chemical and pharmaceuticals laboratories, furniture making units, printing presses, fruit canning units, saw mills, cotton ginning or processing factories, gun manufacturing units, cement flooring, stone manufacturing units, cold storages, Brick Kiln, Sand and gravel quarry.	Rs. 2,500/- per annum
	(h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, catering, marriage hall or any other eating place.	Rs. 2,500/-per annum
	(i) Owners, lessees or licencees, as the case may be, of Authorised Service Centres, Courier Service, Transport business, Cargo, Travel Agents, Gym/Fitness Centres.	Rs. 2,500/-per annum
10	<p>10 Holders of permits of transport vehicle granted under the Motor Vehicles Act, 1939 or the Motor Vehicles Act, 1988 which are issued or adopted to be used for hire or reward for: -</p> <p>(I) In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier)</p> <p>(i) Not more than one</p> <p>(ii) More than one and more</p> <p>(II) In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier).</p> <p>(i) Not more than one</p> <p>(ii) More than one and more</p> <p>(III) In respect of truck or bus by whatever name known.</p>	<p>Rs. 1,800/- per annum</p> <p>Rs. 2,500 /- per annum</p> <p>Rs. 1,800/- per annum</p> <p>Rs. 2,500/- per annum</p> <p>Rs. 2,500/- per annum</p>
11	Individuals or Institutions conducting chit funds.	Rs. 2,500/- per annum

12	Co-operative Societies registered under the Manipur Cooperative societies Act, 1976 and engaged in any professions, trades and callings and any other society.	Rs. 2,500/- per annum
13	Banking Companies as defined in the Banking Regulation Act, 1949.	Rs. 2,500/- per annum
14	Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings.	Rs. 2,500/- per annum
15	Partnership firms when engaged in any professions, trades or callings exceeding annual gross turnover of Rs. 5.00 lakh.	Rs. 2,500/- per annum
16	Persons other than those mentioned in any of the preceding entries, who are engaged in any profession, trade or calling or employment, the rate of tax shall be as may be fixed by notification, not exceeding Rs. 2,500/- per annum.	Rs. 2,500/- per annum

*Note: Notwithstanding anything contained in this Schedule where an assessee is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case."*

NUNGSHITOMBI ATHOKPAM,  
Secretary (Law),  
Government of Manipur.