

ஓசூர் நகராட்சி

படிவம் 2 விதி 6 (1) ஐப் பார்க்கவும் (சுய தொழில் செய்பவர்களுக்கு மட்டும்)
சுய தொழில் செய்பவர்கள் அனுப்ப வேண்டிய வருமானம் (ம) வரியைச் செலுத்தியது பற்றிய அறிக்கை

முதல் அரையாண்டு
 ஏப்ரல் முதல் - செப்டம்பர் வரை

2-வது அரையாண்டு
 அக்டோபர் முதல் - மார்ச் வரை

வார்டு எண்.....

1. பெயர் : வியாபாரம், நிறுவனம், அமைப்பு அல்லது தொழில் செய்பவரின் பெயர் : வரி விறிப்பு எண்
2. முகவரி :
3. வியாபாரம் அல்லது தொழிலின் பெயர் (சுருக்கமாக) :
4. அரையாண்டிற்கான மொத்த வருமானம் (சென்ற ஆண்டின் மொத்த அரையாண்டு வருமானத்தைக் குறிப்பிடவும், மொத்த வருமானத்தை காட்டும் ஆவணத்தின் டிராக்ஸ் நகலையும் இணைக்கவும்) :
5. செலுத்த வேண்டிய அரையாண்டு தொழில்வரி : ரூ
6. கடந்த அரையாண்டுகளுக்கான (அதாவது 2017-18 முதல் அரையாண்டு முடிய உள்ள காலத்திற்கு) வரி செலுத்தப்பட்டு விட்டதா இல்லையெனில் நிலுவை வரிக்கான வருமானம் பற்றிய அறிக்கை நகராட்சிக்கு திருப்பிக் கொடுக்கப்பட்டு விட்டதா ? :
7. நடப்பு (அதாவது இந்த வருமானம் பற்றி அறிக்கை சம்பந்தப்பட்ட) அரையாண்டு தொழில் வரியைச் செலுத்தியதற்கான செலுத்து சீட்டு எண் (அ) வங்கி வரைவு காசோலை (ஆ) காசோலையின் எண் (ம) தேதி :

சான்று

நான் அறிந்த வரையில் மேலே கொடுக்கப்பட்டுள்ள தகவல்கள் உண்மையான நான் சான்றுரைக்கிறேன்.

இடம் : ஓசூர்.

நாள் :

(வரி செலுத்துபவரின் கையொப்பம்)

குறிப்பு

1. ஒரு முறை இந்த வருமான அறிக்கையைக் கொடுத்தவர் அவருடைய வருமானம், தொழிலின் தன்மை நகராட்சி வரி விகிதம் மற்றும் தொழில் செய்யும் இடம் வருடங்கள் மாறாதிருக்கும் வரையில் இந்த அறிக்கை செல்லுபடியாகும். புதிதாக ஒவ்வொரு அரையாண்டிற்கும் வருமானத்தை ஒட்டிய தற்போது செலுத்தப்படும் வரியை அடுத்த 4/2 வருடங்களுக்கு செலுத்தி வரலாம். வருமானம் எல்லை உயரும் போது செலுத்தப்படக் கூடிய வரியின் அளவு உயரும் என்று கருதினால் அத்தகைய அரையாண்டில் புதியதாக வருமான அறிக்கையை கொடுத்து உயர்ந்த வரியைச் செலுத்தவேண்டும்.

ஆறுமாத மொத்த வருமானம் ரூ.	ஒவ்வொரு அரையாண்டிற்கும் செலுத்த வேண்டிய வரித்தொகை தீருத்திய விகிதப்படி 1.10.2018 முதல்
21,001/- க்கு மேல் 30,000/- முடிய	164/-
30,001/- க்கு மேல் 45,000/- முடிய	413/-
45,001/- க்கு மேல் 60,000/- முடிய	824/-
60,001/- க்கு மேல் 75,000/- முடிய	1235/-
75,001/- க்கு மேல்	1250/-

ஓசூர் நகராட்சி

கோப்பு எண் :

தேதி :

ஒப்புதல் சீட்டு

.....(தொழிலின் பெயர்) தொழில் செய்யும் திரு./திருமதி./செல்வி இடமிருந்து
 20 / 20 முதல் / இரண்டாவது அரையாண்டிற்கான தொழில் வரியை செலுத்தியதற்கான
 தேதியிட்ட ரசீது எண்..... யும் இவ்வரிக்கான வருமானம் பற்றிய அறிக்கையும்
 பெற்றுக்கொள்ளப்பட்டது. இந்த அறிக்கையை சரி பாப்பதற்குட்பட்டு இந்த ஒப்புதல் ரசீது வரி விறிப்பிற்கான உத்தரவாக கருதப்படும்.



KRISHNAGIRI DISTRICT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 1 |

KRISHNAGIRI, FEBRUARY 18, 2019
(Vilambi, Maasi - 6 - Thiruvalluvar Aandu 2050)

Local and Municipal Notification

[ந.க.எண்.3135/2018/ (எச்-2), நாள் : 04-12-2018]

HOSUR MUNICIPALITY

PROFESSIONAL TAX

MCR.NO. 337 DATED: 27.07.2018

Tax on Profession, trade, calling and employment

" Employee " means a person employed on salary and includes

- 1) a Government servant receiving pay from the revenue of the Central Government or any State Government
- 2) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where, such body operates within the municipal limit even through its headquarters may be outside the municipal limit, and
- 3) a person engaged in any employment by an employer not covered by sub-clauses (i) and (ii)

2) " employer " in relation to an employee earning any salary on a regular basis under his means, the person or the officer who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the Manager or Agent of the employer;

3) " half year " shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;

4) " month " means a calendar month

5) " Person " means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the state of Tamil Nadu and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society club body of persons or association so engaged, but does not include any person employed on a casual basis;

6) " Tax " means the tax on profession trade, calling and employment levied under this chapter.

Levy of Profession Tax:

- 1) There shall be levied by the Municipal Council a tax on profession, trade calling and employment
- 2) Every company which transacts business and every person, who is engaged actively or otherwise in any profession, trade, calling or employment with in the municipally/ Town Panchayat on the first day of the half- year for which return is filed, shall pay half- yearly tax at the rates specified in the Table below in such manner as may be prescribed;

THE TABLE

Sl.No	Six months income (Rs)	Old Tax (Rs)	New Tax (Rs)
1.	Upto 21,000	-	-
2.	21,001 -30,000	131	164
3.	30,001 -45,000	330	413
4.	45,001 -60,000	659	824
5.	60,001 -75,000	989	1235
6.	75,001 and above	1250	1250

Profession Tax Collectable from the salary of August (1st Quarter) and January (IInd Quarter)

3) The rate of tax payable under sub- section (2) shall be published by the executive authority in such manner as may be prescribed.

4) Where a company or person proves that it or he has paid the sum due to account of the tax levied under this chapter or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924 for the same half -year to any local authority or cantonment authority in the State of Tamil Nadu such company or person shall not be liable by reason merely of change of place of business, exercise of profession, trade, calling or employment or residence. to pay the tax to any other local authority or cantonment authority. (Central Act II of 1924)

5) The tax livable from a firm, association or Hindu undivided family may be levied on any adult member of the firm, association or family

6) Where a person doing the same business in the same name in one or more places within the Town Panchayat /municipality, the income of such person shall pay the tax in accordance with the provisions of this Chapter

7) Where any company, corporate body, society, firm body of persons or association, pays the tax under this chapter, any director, partner or member as the case may be, of such company, corporate body, society, firm body of persons or association shall not liable to pay tax under this chapter for the income derived by such director partner or member form such company, corporate body, society, firm, body of persons or associations.

8) Every person who is liable to pay tax, other than a person earning a salary or wage shall furnish to the executive authority a return in such form, for such period and within such date and in such manner as may be prescribed.

Provided that subject to the provisions of sub - sections (10) and (11), Such person may make a self - assessment on the basis of average half- yearly income of the previous financial year and the return filed by him shall be accepted without calling for the accounts and without any inspection.

9) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

10) Not with standing anything contained in the provision to sub- section (8), the executive authority may select the percent of the total number of such assessment in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by person in this connection and in such cases final assessment order shall be passes in accordance with provisions of this chapter.

11) If no return is submitted by any person under sub- section (8) within the prescribed period or if the return submitted by him appears to the executive authority to be incomplete or incorrect, the executive authority shall, after making such enquiry as be may consider necessary assess such person to the best of his judgement.

Provided that before taking action under this sub- section the person shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

12) Every person who is liable to pay tax under this section, other than a person earning salary or wages;-

(a) Shall be issued with a pass book, containing such details relating to such payment of tax as may be prescribed and if the pass book is lost or accidentally destroyed the executive authority may, on an application made by the person accompanied by such fee as maybe fixed by the municipal council, issue to such person a duplicate of the pass book.

(b) Shall be allotted a permanent account number and such person shall-

(i) Quote such number in all chalans for the payment of any sum due under this chapter

(ii) Quote such number in all chalans for the payment of any sum due under this chapter

(13) The rate of tax specified under sub- section (2) shall be revised by the municipal council once in every five years and such revision of tax shall be increased not less than twenty- five percent and not more than thirty- five percent of the tax levied immediately before the date of revision.

Rules- The Tamil Nadu Town Panchayats, Municipalities and Municipal Corporation (Collection of Arrears of Tax on Profession, Traders, Calling and Employment's) Rules, 1998- issued.

தந்தை மொழி

RULES

1. (I) Short title, application and commencements;-

These rules may be called the Town Panchayats, Municipalities and Municipal Corporation (Collection of arrear of tax on profession, trade, calling and employment) Rules,-1998

i) These rules shall apply to all Town Panchayats, Municipalities and Municipal Corporations in the State

ii) They shall be deemed to have come into force on the 1st October

2. (i) Filling of return for payment of arrears of tax on profession, trade, calling 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 by the council under the provisions of the Tamil Nadu Tax on Professions, traders, Calling and Employment's Act, 1992 (Tamil Nadu Act 24 of 1992) which was in force for the period from 1st April 1992 to 30th September 1998 in Form -1 to the Commissioner of a Municipality or a Corporation or to the Executive officer of the Town Panchayats as the case may be on or before the 31st December 1998. The Commissioner or Executive Officer as the case may be, may extend, if necessary, the period for filling the return thirty days from 31st December 1998 and shall further extend the period to not later than 28.02.1999.

(1) Mode of Payment of Tax;-

The return under rule -2 shall be accompanied a chalan, in support of payment of the arrears of profession tax due by a trader or a professional for the first two half -year commencing from 1.04.1992.

Provided that such payment shall be made in the office of respective local body during office hours on all working days.

(2) A trader or professional shall pay the remaining arrear of profession tax due upto 30th September, 1998 during every current half- year along with the arrears for the periods not less than of two half- years.

Provided that the entire arrears of tax due under the repealed Tamil Nadu Tax on Professions, Traders, Callings and Employment's Act, 1992 (Tamil Nadu Act 24 of 1992) shall be paid not latter than three years period commencing from 1st October 1998.

(3) The Commissioner, or the Executive Officer as the Case may be shall accept the return and acknowledge the receipt of payment of arrears of tax amount paid by trader or professional.

3. Interpretation of these rules by the Government;-

(1) If any question arises as interpretation of these rules, the question shall be referred to the Government whose decision shall be final.

(2) If any difficulty arises in giving effect to the provisions of these rules, the Government may by order do anything which appears to be necessary for the purpose of removing the difficulty.

Hosur,
04-12-2018.

(Sd.) X X X,
Commissioner,
Hosur Municipality,
Krishnagiri District.

MC BSR
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