## 14.4 Tamil Nadu Village Panchayat (Collection of arrears of tax on Profession, Trades, Callings and Employments) Rules, 1998

Rural Development Department

G.O. (Ms) No. 9 Dated : 18.01.1999

**ORDER**

A Committee to review the existing Tamil Nadu Tax on Professions, Trades, Callings and Employment Act, 1992 was constituted by Government. The Committee submitted its report on 2.9.1998. The Government accepted the report of the Committee, with a few modifications and have amended the Tamil Nadu Panchayats Act, 1994 for collection of Profession Tax by introducing the new system on the lines recommended by the Committee. The existing Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 has been repealed.

2. A sizeable group of traders and other professionals have not paid the profession tax from 1st April 1992 to 30th September 1998. They have been permitted now as recommended by the Committee to remit the arrears of tax by filing a return to the Village Panchayats concerned before 31.12.1998.

3. Under the ammended provisions of the Tamil Nadu Panchayats Act, the Government, will have to frame Rules for collection of tax on Professions, Trades, Callings and Employment and also for collection of arrears of tax which have not been paid so far by many of the traders and other professions from the year 1992, to 30th September 1998.

4. The Government, have therefore, now framed Rules for collection of arrears of tax from traders with effect from 1.4.1992. Separate set of Rules will be framed for collection of profession tax under the new system separately.

5. The appended notification relating to collection of arrears of tax on professions, Trades, Callings and Employment in Village Panchayats shall be published in the Tamil Nadu Government Gazette Extr- ordinary dated.

(By order of the Governor)

**RAMESH CHANDRA PANDA**
SECRETARY TO GOVERNMENT

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## APPENDIX

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 198-I of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) the Governor of Tamil Nadu hereby makes the following Rules :

## 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 Employment) Rules, 1998

(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 are 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 extented 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 challan, 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 first 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 upto the 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, Trades, Callings and Employments Act, 1992 (Tamil Nadu Act 24 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 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.

**RAMESH CHANDRA PANDA**
SECRETARY TO GOVERNMENT

Verified by PeoPleState™

## 14. TAXES

**FORM – 1**

(See Rule 2)

**PROFESSION TAX ARREARS RETURN FORM**

| | | | | |
|---|---|---|---|---|
| 1. | Name (Individual/Firm) | : | | |
| 2. | Address | : | | |
| 3. | Profession/Trades/Calling/Employment | : | | |
| 4. | Half year upto which ProfessionTax paid under Tamil Nadu Act 24 of 1992. | : | | |
| 5. | Details of half years for which Profession Tax not paid (tick the half years concerned) | : | I/92-93 | II/92-93 |
| | | | I/93-94 | II/93-94 |
| | | | I/94-95 | II/94-95 |
| | | | I/95-96 | II/95-96 |
| | | | I/96-97 | II/96-97 |
| | | | I/97-98 | II/97-98 |
| 6. | The number of half yearly profession tax due as per Tamil Nadu Act 24 of 1992 | : | | |
| 7. | Total arrears due (Number of half years x amount) | : | | |
| 8. | Number of half yearly instalments in which arrears to be cleared ( Please tick one) | : | 6/5/4/3/2/1 | |
| 9. | Details of number and date of chalan receiving first instalment | : | | |

SIGNATURE

**CERTIFICATE**

I ..... 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 Chalan No..... dated ..... being the first instalment from Thiru/ Tmt..... doing business at ..... engaged in the profession of .....on.....

SIGNATURE

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