

Gujarat State Tax On Professions, Trades, Callings And Employments (Amendment) Rules, 2008

[01 April 2008]

CONTENTS

1. Xxx
2. In The Gujarat State Tax On Professions, Trades, Callings And Employments Rules, 1976 (Here Inafter Referred To As "The Said Rules", In Rule 2
3. In The Said Rules, In Rule 4
4. In The Said Rules, After Rule 4A, The Following Rule Shall Be Inserted, Namely
5. In The Said Rules, In Rule 6, In Sub-Rule (2), The Following Proviso Shall Be Added, Namely
6. In The Said Rules, After Rule 6, The Following Rule Shall Be Inserted, Namely
7. In The Said Rules, In Rule 10, After The Words "Newspaper" The Words "Or Through Other Media" Shall Be Inserted
8. In The Said Rules, In Rule 11, In Sub -Rule (2)
9. In The Said Rules, In Rule 11A, In Sub-Rule (1), In Clause (Ii), For The Words "Government Treasury" The Words "Place Of Payment" Shall Be Substituted
10. In The Said Rules, For Rule 16, The Following Rule Shall Be Substituted, Namely
11. In The Said Rules, For Rule 20, The Following Rule Shall Be Substituted, Namely
12. In The Said Rules, Rule 21A, 21B, 21C, And 21D Shall Be Deleted
13. In The Said Rules, For Rule 25, The Following Rule Shall Be Substituted, Namely
14. In The Said Rules, In Rule 27
15. In The Said Rules, In Rule 28
16. In The Said Rules, For Rule 29, The Following Rule Shall Be Substituted, Namely
17. Xxx
18. Xxx
19. In The Said Rules, For Form 3, The Following Form 3 Shall Be Substituted, Namely
20. In The Said Rules, In Form 5, In Detail I, Column 1
21. In The Said Rules, In Form 5A, In Detail I, Column 1
22. In The Said Rules, In Form 5Aa, In Detail I, Column 1
23. In The Said Rules, In Form 5 B
24. In The Said Rules, In Form 6, For The Words "Rupees Five",

The Words "Rupees Ten" Shall Be Substituted

25. In The Said Rules, In Form 7, For The Words "Rupees Five" The Words "Rupees Ten" Shall Be Substituted

26. In The Said Rules, In Form 8

27. Xxx

28. Xxx

29. In The Said Rules, Form 19 Shall Be Deleted

Gujarat State Tax On Professions, Trades, Callings And Employments (Amendment) Rules, 2008

[01 April 2008]

WHEREAS the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976, and to dispense with the previous publication thereof under the proviso to sub-section (3) of section 27 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, (President' Act No.11 of 1976); NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 27 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President' Act No.11 of 1976), the Government of Gujarat hereby makes the following rules further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976, namely: -

1. Xxx :-

(1) These rules may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2008. (2) They shall come into force on and from 1st April, 2008.

2. In The Gujarat State Tax On Professions, Trades, Callings And Employments Rules, 1976 (Here Inafter Referred To As "The Said Rules", In Rule 2 :-

(1) clause (1A) shall be deleted; (2) after clause (3), the following clause shall be inserted, namely:- "(3A) "place of payment" means- (i) where the State Government is the Designated Authority, the Treasury for the district or, as the case may be, Sub-treasury for the taluka, in which place of work of a person or an employer is situated; (ii) where the Designated Authority is other than the State Government, such other place as the Designated Authority may declare in this behalf;" (3) clause (7) shall be deleted.

3. In The Said Rules, In Rule 4 :-

(1) in sub-rule (1), the portion beginning with the words "An

applicant " and ending with the words "one certificate of enrolment " shall be deleted; (2) for sub-rule (2), the following sub-rule shall be substituted, namely;- "(2) An applicant, having a place of work in the jurisdiction of more than one Designated Authorities, shall apply for issuance of certificate of enrolment to each such Designated Authority where his place of business is situated and a separate certificate of enrolment shall be issued by each Prescribed Authority." (3) sub-rule (5) shall be deleted.

4. In The Said Rules, After Rule 4A, The Following Rule Shall Be Inserted, Namely :-

"4B. Certificate of payment of tax. - The receipt of payment of taxes shall be the certificate for the purpose of sub-section (5) of section 3."

5. In The Said Rules, In Rule 6, In Sub-Rule (2), The Following Proviso Shall Be Added, Namely :-

"Provided that, in a case where the rate of tax is revised or changed by the Designated Authority, the Enrolment Certificate shall be deemed to have been amended to that extent and the person shall be liable to pay the tax accordingly."

6. In The Said Rules, After Rule 6, The Following Rule Shall Be Inserted, Namely :-

"6A. Deemed registration or enrolment:- A person registered or enrolled prior to the commencement of the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2008 (Guj. 10 of 2008) shall be deemed to have been registered or, as the case may be, enrolled with the prescribed authority where his principal place of work is situated. "

7. In The Said Rules, In Rule 10, After The Words "Newspaper" The Words "Or Through Other Media" Shall Be Inserted :-

8. In The Said Rules, In Rule 11, In Sub -Rule (2) :-

(1) in clause (b), for the words "into Government treasury" the words "at place of payment" shall be substituted; (2) in clause (c), for the words "receipted copy of chalan" the words "copy of receipt" shall be substituted.

9. In The Said Rules, In Rule 11A, In Sub-Rule (1), In Clause (Ii), For The Words "Government Treasury" The Words "Place Of Payment" Shall Be Substituted :-

10. In The Said Rules, For Rule 16, The Following Rule Shall Be Substituted, Namely :-

"16. Payment of tax by employer:- (1) An employer for whom the State Government is the Designated Authority shall make payment of tax and interest and penalty (if any), in respect of employees as defined in clause (ii) and (iii) of sub-rule(2) of rule 2, by depositing the requisite amount in treasury by chalan in form 10 under the head 0028, Other taxes on Income and Expenditure (i) Taxes on Professions, Trades, Callings and Employments (a) Tax on employments/ (b) tax on Professions, Trades and Callings." The chalan shall be in quadruplicate. The copies marked Original and Duplicate shall be returned to the employer duly receipted, of which the copy marked Duplicate shall be submitted by him to the prescribed authority. (2) An employer other than the employer falling under sub-rule (1) shall make payment of tax and interest and penalty (if any) by depositing the requisite amount at the place of payment and in the manner as may be declared by the Designated Authority."

11. In The Said Rules, For Rule 20, The Following Rule Shall Be Substituted, Namely :-

"20. Payment of tax by person other than employer:- (1) A person not being a person specified in entry 1 in Schedule 1 to the Act, and liable to pay tax to the State Government as the Designated Authority, shall make payment of tax within the period specified in sub-section (2) of section 8 by paying the requisite amount into the treasury. Every payment shall be accompanied by a chalan in Form 10 in quadruplicate. The receipted copy marked as Duplicate shall be submitted to the prescribed authority as a proof of the payment of the tax having been made. (2) A person other than a person referred to in sub-rule (1), and liable to pay tax to the Designated Authority other than the State Government, shall make payment of tax within the period specified in sub-section (2) of section 8 by paying the requisite amount at a place of payment and in a manner as may be specified by the Designated Authority."

12. In The Said Rules, Rule 21A, 21B, 21C, And 21D Shall Be Deleted :-

13. In The Said Rules, For Rule 25, The Following Rule Shall Be Substituted, Namely :-

"25. Refund of tax:- (1) Where the State Government is the Designated Authority, the prescribed authority of the said

Designated Authority, receives an application for refund of tax under section 19, if it is satisfied that a refund is due in terms of the provisions of the said section, record the reasons thereof and shall issue a payment order in Form 17 showing the amount of refund due to the applicant or, as the case may be, an order in Form 18 adjusting the amount of refund towards the amount of tax payable for any period. (2) Where the prescribed authority, not being a prescribed authority referred to in sub-rule (1), receives an application for refund of tax under section 19, if it is satisfied that a refund is due in terms of the provisions of the said section, record the reasons thereof and shall issue a payment order in Form 17 showing the amount of refund due to the applicant or, as the case may be, an order in Form 18 adjusting the amount of refund towards the amount of tax payable for any period."

14. In The Said Rules, In Rule 27 :-

(1) for sub-rule (1), the following sub-rule shall be substituted, namely:- "(1A) (a) Where an employer or a person for whom the State Government is the Designated Authority, requires a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make an application to the concerned authority bearing adhesive court fee stamp of the value of two rupees for an ordinary copy or rupees five for a copy which he desires to be supplied within two days of his applying for the same. (b) Where an employer or a person for whom the Designated Authority, is other than the State Government, requires a certified copy of a document filed by him or of an order concerning him passed by such authority, he shall make an application to the concerned authority with receipt of payment of two rupees in cash for an ordinary copy or rupees five for a copy which he desires to be supplied within two days of his applying for the same. " (2) In sub-rule (2), for the words "court fee stamps" occurring at two places, the words "fee" shall be substituted; (3) for sub-rule (3), the following sub-rule shall be substituted, namely: - "(3) Additional fee at the rate of Rupees five per page in cash shall be payable by the applicant for the required copies."

15. In The Said Rules, In Rule 28 :-

(1) in item (a), for the words "Rupees five only" the words "Rupees twenty only" shall be substituted; (2) in item (b), for the words "Rupees ten only", the words "Rupees twenty only" shall be substituted; (3) in item (c), for the words "Rupees two only", the words "Rupees twenty only" shall be substituted.

16. In The Said Rules, For Rule 29, The Following Rule Shall Be Substituted, Namely :-

"29. Payment of fees:- (1) Where the State Government is the Designated Authority, all fees shall be paid in Court fee stamps. (2) Where the Designated Authority is other than the State Government, all the fees shall be paid in cash."

17. Xxx :-

In the said rules, in the Form 1, in serial number 12, in clause (a), for the words and figures "Gujarat Sales Tax Act, 1969" the words and figures "the Gujarat Value Added Tax Act, 2003" shall be substituted.

18. Xxx :-

In the said rules, in Form 2, for the words "receipted chalan" the words "receipt of payment" shall be substituted.

19. In The Said Rules, For Form 3, The Following Form 3 Shall Be Substituted, Namely :-

"FORM 3 Passport size Photo Application for a Certificate of Enrolment/ Revision of Certificate of Enrolment under sub-section(2) of section 5 of the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976. [See rule 4-(1)] I hereby apply for a certificate of enrolment under the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976, as per Particulars given below:-

Name of the applicant:			
Address			
Building		Street	
Muni.Ward			
Town/ City		Taluka	
District		PIN	
Profession/ Trade/ Calling/			
(1) If falling under entry 6 of Schedule 1,			
Details of business like (1) Registration No.....			
	(2) No. of Employees.....		
	(3) Any Other.....		
(2) If falling under entry 7 of Schedule 1,			
Details of business like (1) Registration No.....			
	(2) Turnover of previous year.....		
	(3) Any Other...		

(3) If falling under any other entry of Schedule 1,		
Details of business like (1) Registration No..... ..		
		(2) Registration Authority..... ..
		(3) Any Other... ..
Pl. fill in this part, in case application is for revision of certificate of enrolment		
Registration Number of certificate of enrolment		
Grounds on which revision is sought		1
		2
The above statements are true to the best of my knowledge and belief.		
Date	Signature	Status
Acknowledgment		
(Particulars of Name and Address to be filled in by the applicant)		
Received an application for enrolment in Form-3		
from_____		
Name of the applicant_____		
Full Postal Address_____		
Receiving Officer signature		Date".

20. In The Said Rules, In Form 5, In Detail I, Column 1 :-

(1) for the brackets, words and figures "(i) Rs. 1000 or more but less than Rs. 1500", the brackets, words and figures "(i) Rs. 3000 or more but less than Rs 6000" shall be substituted; (2) for the brackets, words and figures "(ii) Rs. 1500 or more but less than Rs. 2000" the brackets, words and figures "(ii)Rs. 6000 or more but less than Rs 9000" shall be substituted; (3) for the brackets, words and figures "(iii) Rs. 2000 or more", the brackets, words and figures "Rs. 9000 or more but less than Rs. 12000" shall be substituted; (4) after entry (iii), the following entry shall be added, namely: - "(iv) Rs. 9000 or more but less than Rs. 12000"; (v) Rs. 12000 or more."; (5) in para II, for the words "Chalan No." the words "Receipt No" shall be substituted.

21. In The Said Rules, In Form 5A, In Detail I, Column 1 :-

(1) for the brackets, words and figures "(i) Rs. 1000 or more but less than Rs. 1500", the brackets, words and figures "(i) Rs. 3000

or more but less than Rs 6000" shall be substituted; (2) for the brackets, words and figures "(ii) Rs. 1500 or more but less than Rs. 2000" the brackets, words and figures "(ii) Rs. 6000 or more but less than Rs 9000" shall be substituted; (3) for the brackets, words and figures "(iii) Rs. 2000 or more" the brackets, words and figures "Rs. 9000 or more but less than Rs. 12000" shall be substituted; (4) after entry (iii), the following entry shall be added, namely: - "(iv) Rs. 9000 or more but less than Rs. 12 000"; (v) Rs. 12000 or more."

22. In The Said Rules, In Form 5Aa, In Detail I, Column 1 :-

(1) for the brackets, words and figures "(i) Rs. 1000 or more but less than Rs.1500",the brackets, words and figures "(i) Rs. 3000 or more but less than Rs 6000" shall be substituted; (2) for the brackets, words and figures "(ii) Rs. 1500 or more but less than Rs. 2000" the brackets, words and figures "(ii)Rs. 6000 or more but less than Rs 9000" shall be substituted; (3) for the brackets, words and figures "(iii) Rs. 2000 or more" the brackets, words and figures "Rs. 9000 or more but less than Rs. 12000" shall be substituted; (4) after entry (iii), the following entry shall be added, namely: - "(iv) Rs. 9000 or more but less than Rs. 12000", (v) Rs. 12000 or more."

23. In The Said Rules, In Form 5 B :-

(1) for the brackets, words and figures "(i) Rs. 1000 or more but less than Rs.1500",the brackets, words and figures "(i) Rs. 3000 or more but less than Rs 6000" shall be substituted; (2) for the brackets, words and figures "(ii) Rs. 1500 or more but less than Rs. 2000" the brackets, words and figures "(ii)Rs. 6000 or more but less than Rs 9000" shall be substituted; (3) for the brackets, words and figures "(iii) Rs. 2000 or more" the brackets, words and figures "Rs. 9000 or more but less than Rs. 12000" shall be substituted; (4) after entry (iii), the following entry shall be added, namely: - "(iv) Rs. 9000 or more but less than Rs. 12000", (v) Rs. 12000 or more."

24. In The Said Rules, In Form 6, For The Words "Rupees Five", The Words "Rupees Ten" Shall Be Substituted :-

25. In The Said Rules, In Form 7, For The Words "Rupees Five" The Words "Rupees Ten" Shall Be Substituted :-

26. In The Said Rules, In Form 8 :-

(1) for the brackets, words and figures "(i) Less than Rs. 1,000",the

brackets, words and figures "(i) Less than Rs. 3000" shall be substituted; (2) for the brackets, words and figures "(ii) Rs. 1,000 or more but less than Rs.1,500" the brackets, words and figures "(ii) 3,000 or more but less than Rs 6,000" shall be substituted; (3) for the brackets, words and figures "(iii) Rs.1,500 or more but less than Rs.2,000" the brackets, words and figures "Rs. 6,000 or more but less than Rs. 9,000" shall be substituted; (4) for the brackets, words and figures "(iv) Rs.2,000 or more" the brackets, words and figures "(iv) Rs. 9,000 or more but less than Rs. 12,000" shall be substituted; (5) after entry (iv), the following entry shall be added, namely: - "(v) Rs. 12000 or more "

27. Xxx :-

In the said rules, in Form 9, for the words "Government Treasury" the words "place of payment" shall be substituted.

28. Xxx :-

In the said rules, in Form 11, for the words "Government Treasury" the words "place of payment" shall be substituted.

29. In The Said Rules, Form 19 Shall Be Deleted :-

By order and in the name of the Governor of Gujarat,