

**Orissa State Tax On Professions, Trades, Callings And  
Employments Act, 2000**

**7 of 2000**

**[28 September 2000]**

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## **SCHEDULE 1 :- SCHEDULE I**

### **Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000**

**7 of 2000**

**[28 September 2000]**

AN ACT TO PROVIDE FOR THE LEVY AND COLLECTON OF TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 25th September, 2000 is hereby published for general information. Be it enacted by the Legislature of the State of Orissa in Fifty-first Year of the Republic of India as follows : \* Published vide Orissa Gazette Ext. No. 1386, Dated. 29.9.2000, w.e.f. 1.11.2000.

#### **1. Short Title, Extent And Commencement :-**

- (1) This Act may be called the Orissa State Tax on Professions, Trades, Callings and Employments Act, 2000.
- (2) It extends to the whole of the State of Orissa.
- (3) It shall come into force on such date as the State Government may, by notification, appoint.

#### **2. Definitions :-**

In this Act, unless the context otherwise requires,-

- (a) "appellate authority" means the appellate authority appointed under Section 3;
- (b) "assessee" means a person or employer by whom tax is payable under this Act;
- (c) "assessing authority" means an assessing authority appointed under Section 3;
- (d) "Commissioner" means the Commissioner of Profession Tax appointed under Section 3;
- (e) "employee" means a person employed on salary or wages, and includes -
  - (i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;
  - (ii) a person in service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government where the body operates in any part of the

State, even though its head-quarters may be situated outside the State; and

(iii) a person engaged in any employment of an employer not covered by items (i) and (ii) above;

(f) "employer" in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer;

(g) "Government" means the State Government of Orissa

(h) "person" means any person who is engaged in any profession, trade, calling or employment in the State of Orissa and includes a Hindu undivided family, firm, Company, Corporation or other Corporate body, any Society, Club, or Association so engaged, but does not include any person who earns wages on casual basis;

Explanation - For the purposes of this clause, every branch of a firm, company, corporation or other corporate body, any society, club or association shall be deemed to be a person ;

(i) "prescribed" means prescribed by rules made under this Act;

(j) "profession tax" means the tax on profession, trade, calling and employment leviable under this Act;

(k) "salary or wages" includes pay or wages, 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;

(l) "tax" means the profession tax;

(m) "year" means a financial year.

### **3. Appointment Of Commissioner And Other Officers :-**

(1) The Government may, by notification, appoint an officer to be the Commissioner of Profession Tax, Orissa who shall exercise such powers and discharge such functions as are or may be conferred or imposed by or under the provisions of this Act.

(2) The Government may also appoint an assessing authority, appellate authority and such number of other officers under any prescribed designation as they deem fit and they shall exercise such powers and perform such duties as may be conferred or imposed by or under the provisions of this Act within such local area as may be assigned to them by the Commissioner.

( 3 ) Subject to such restrictions and conditions as may be

prescribed, the Commissioner may, by order in writing, delegate any of his powers and duties under this Act to any officer appointed under Sub-section (2).

#### **4. Levy And Charge Of Tax :-**

(1) Subject to the provisions of Article 276 of the Constitution of India, there shall be levied and collected a tax on professions, trades, callings and employments in accordance with provisions of this Act.

(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in column (2) of the Schedule shall be liable to pay to the Government tax at the rate mentioned against the class of such person in column (3) of the said Schedule.

#### **5. Employers Liability To Deduct And Pay Tax On Behalf Of The Employee :-**

The tax payable under this Act by any person earning a salary or wages shall be deducted by his employer from the salary or wages payable to such person before such salary or wages is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wages is paid to such persons, be liable to pay tax on behalf of all such persons :

Provided that if the employer is an officer of the State Government or the Central Government, the manner in which the employer shall discharge the said liability shall be such as may be prescribed :

Provided further that where any person earning a salary or wages

(a) is also covered by one or more entries other than entry 1 in the Schedule and the rate of tax under any such other entry is more than the rate of tax under the said entry 1; or

(b) is simultaneously engaged in employment of more than one employer,

and such person furnishes to his employer or employers a certificate in the prescribed form declaring, inter alia, that he shall obtain a certificate of enrolment under Sub-section (2) of Section 6 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wages payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

#### **6. Registration And Enrolment :-**

(1) Every employer (not being an officer of the State Government or the Central Government) liable to pay tax under Section 5 shall obtain a certificate of registration from the assessing authority in the prescribed manner.

(2) Every assessee liable to pay tax under this Act (other than a person earning salary or wages in respect of whom the tax is payable by his employer) shall obtain a certificate of enrolment from the assessing authority in the prescribed manner.

(3) Every assessee required to obtain a certificate of registration or enrolment shall, within ninety days from the date of coming into force of this Act, or if he was not engaged in any profession, trade, calling or employment on that date, within ninety days of his becoming liable to pay tax, or in respect of any assessee referred to in Sub-section (2), within ninety days of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment, apply for a certificate of registration or enrolment, or a revised certificate or enrolment, as the case may be, to the assessing authority, in the prescribed form, and the assessing authority shall, after making such enquiry as may be necessary within thirty days of the receipt of application, grant him such certificate of registration or enrolment, if the application is in order; and where the application is not in order, it shall be rejected :

Provided that the assessing authority may, if he is satisfied that any employer or assessee has failed to register or enrol himself, as the case may be, within the said period of ninety days for good and sufficient reasons he may allow such employer or assessee, as the case may be, further time not exceeding thirty days for the required registration or enrolment as he may deem appropriate.

(4) The assessing authority shall mention in every certificate of registration or enrolment, as the case may be, the amount of tax payable by the holder according to the Schedule, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of Section 12.

(5) Where an assessee liable to registration or enrolment deliberately neglects or wilfully fails to apply for such certificate within the time as provided in Sub-section (3), the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees twenty for each day of delay in case of an employer and not exceeding rupees five for each day of delay in case of others.

(6) When an assessee liable to registration or enrolment has deliberately given false information in any application submitted under this Section, the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand.

## **7. Returns :-**

(1) Every employer registered under this Act and every enrolled person shall furnish to the assessing authority a return in such form, for such period or periods and by such dates as may be prescribed showing therein the salaries or wages paid by him and the amount of tax deducted by him in respect thereof.

(2) Every such return shall be accompanied by a treasury challan or a bankers cheque or managers cheque issued by a scheduled bank or a cheque marked or certified by such bank as good for payment or by a crossed bank draft, in proof of payment of 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.

(3) Where an employer or enrolled person without reasonable cause, fails to file such return within the prescribed time, the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

## **8. Assessment :-**

(1) If the assessing authority is satisfied that the return furnished by an assessee is correct and complete, he may accept the return, and if the return appears to him to be incorrect or incomplete he shall, after giving the assessee reasonable opportunity of proving the correctness or completeness of the return furnished by him and making such enquiry as he deems necessary, assess to the best of his judgment, the amount of tax due from the assessee.

(2) The amount of tax due from any assessee shall be assessed separately for each year within a period of five years from the expiry of the year to which the assessment relates.

(3) If any assessee has failed to get himself registered or having been registered, has failed to furnish the required return, the assessing authority shall, after giving the assessee a reasonable opportunity of making representation and after making such enquiry as he deems necessary, pass an order assessing the amount of tax due, to the best of his judgment.

(4) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the assessing authority.

(5) In making an assessment under Sub-section (1), the assessing authority, if he is satisfied that the escaped assessment was due to wilful non-disclosure of information or attempt to evade the tax by the assessee, may also direct to pay in addition to the tax assessed, a penalty which shall not be less than one and half times the tax so assessed but which shall not exceed three times the tax so assessed:

Provided that no penalty under this subsection shall be imposed, unless the assessee affected has had a reasonable opportunity of showing cause against the imposition of such penalty.

### **9. Assessment Of Escaped Or Under-Assessed Tax :-**

If for any reason any tax payable under this Act has escaped assessment or has been under assessed or assessed at a lower rate than the rate at which it is assessable, the assessing authority may, at any time within five years from the expiry of the year to which the tax relates, proceed to assess or reassess the tax, as the case may be, to the best of his judgment, after issuing a notice to the assessee concerned and after making such enquiry as he considers necessary :

Provided that the tax shall be charged at the rate at which it would have been charged if such tax had not escaped assessment or, as the case may be, had not been under-assessed or assessed at a rate lower than the rate at which it was assessable.

### **10. Payment Of Tax By Certain Assesseees :-**

The amount of tax due from the assesseees for each year as specified in their enrolment certificates shall be paid in the prescribed manner -

(a) before 30th June, in respect of an assessee who stands enrolled before the commencement of a year or is enrolled on or before the 31st May of a year; and

(b) within one month of the date of enrolment in respect of an assessee who is enrolled after the 31st May of a year.

### **11. Consequences Of Failure To Deduct Or To Pay Tax :-**

(1) If an assessee (not being an officer of the State Government or the Central Government) fails to pay tax as required by or under

this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of such tax.

(2) Without prejudice to the provisions of Sub-section (1), an assessee referred to in that Sub-section shall be liable to pay simple interest at two per centum of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.

(3) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in Sub-section (2).

## **12. Penalty For Non-Payment Of Tax :-**

If any assessee fails, without reasonable cause, to make payment of any amount of tax within the time specified in the notice of demand, the assessing authority may, after giving him a reasonable opportunity of making his representation, impose upon him a penalty which shall not be less than twenty-five per centum but not exceeding fifty per centum of the amount of tax due and the penalty so imposed shall be in addition to the interest payable under Sub-section (2) or Sub-section (3) of Section 11.

## **13. Recovery Of Tax, Etc. :-**

The arrears of tax, penalty, interest or any other amount due under this Act, shall be recoverable as an arrear of land revenue.

## **14. Appointment Of Collecting Agents :-**

(1) For carrying out the purposes of this Act, the Government may appoint any of its departments or officers as a collecting agent responsible for levy and collection of the tax under this Act from such person or class of persons as may be prescribed.

(2) Upon such appointment, it shall be the duty of such collecting agents to carry out such functions under this Act in the manner prescribed and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as he may require.

(3) Any officer authorised by the collecting agent in this behalf shall have, for the purposes of levy and collection of tax, such powers as may be prescribed.

(4) It shall be lawful for the Commissioner, or an officer duly



authorised by him, to have access to, and to cause production and examination of, books, registers, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act, and the collecting agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by any officer authorised by him in this behalf.

## **15. Appeals :-**

(1) Any assessee (not being an officer of the State Government or the Central Government) aggrieved by any order passed by any authority under the provisions of this Act, not being an order passed under Sub-section (3) of Section 8, may within thirty days from the date on which the order was served on him, appeal to the appellate authority :

Provided that the appellate authority may, for sufficient cause shown, admit an appeal preferred after the expiry of the period of thirty days aforesaid.

(2) No appeal shall be entertained, unless the amount of tax or penalty or interest in respect of which the appeal has been preferred has been paid in full.

(3) The appeal shall be in such form and verified in such manner as may be prescribed and shall be accompanied by a fee calculated at the rate of two per centum of the tax, penalty or interest under dispute, subject to a minimum of rupees fifty and a maximum of rupees one thousand.

(4) The appellate authority may, after giving the appellant an opportunity of being heard and subject to such rules of procedure as may be prescribed,

(a) confirm, reduce, enhance, or annul or otherwise modify the assessment, penalty or interest, as the case may be;

(b) set aside the assessment, penalty or interest, as the case may be, and direct the assessing authority to pass a fresh order after such further enquiry as may be directed; or

(c) pass such other orders as he may think fit.

(5) Before passing orders under Sub-section (4), the appellate authority may make such enquiry as he deems fit or remand the case to any subordinate officer or authority for an enquiry and report on any specified point or points.

(6) Every order passed in appeal under this Section shall, subject to the provisions of Section 16, be final.

## **16. Revision :-**

(1) The Commissioner may, either suo motu or on an application made to him, call for and examine the record of the assessing authority or, as the case may be, of the appellate authority in respect of any proceeding to satisfy himself as to the regularity of any such proceeding or the correctness, legality or propriety of any decision taken or order passed therein and may pass such order thereon as he deems fit.

(2) No application under Sub-section (1) shall be entertained if it is not made within a period of four months from the date of receipt of the order and unless it is accompanied by a fee calculated at the rate of two per centum of the tax, penalty or interest under dispute subject to a minimum of rupees one hundred and a maximum of rupees two thousand.

(3) The powers of revision shall be exercised within a period not exceeding five years from the date on which the order was served on the assessee.

(4) No order which adversely affects any assessee shall be passed under this Section, unless such assessee has been given a reasonable opportunity of being heard.

(5) Where the Commissioner rejects any application for revision under this Section, he shall record the reasons for such rejection.

## **17. Accounts :-**

(1) If the assessing authority is satisfied that the books of accounts and other documents maintained by an employer or enrolled person in the normal course of his business, profession, trade or calling are not adequate for verification of the return or such statements as may be prescribed furnished by the employer or enrolled person under this Act, he may direct the employer or enrolled person to maintain the books of accounts or other documents in such manner as he may, in writing, direct and thereupon the employer or enrolled person shall maintain such books of accounts or other documents accordingly.

(2) Where an employer or enrolled person wilfully 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.

## **18. Special Mode Of Recovery :-**

(1) Notwithstanding anything contained in any law or contract to the contrary, the assessing authority may, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the assessing authority, require-

(a) any person from whom any amount of money is due, or may become due to an assessee on whom notice of demand has been served under this Act ; or

(b) any person who holds or may subsequently hold money for or on account of such assessee, to pay the assessing authority, either forthwith upon the money becoming due or being held, or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient for payment of the amount due by the assessee in respect of the arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation - For the purpose of this Sub-section the amount of money due to an assessee from or money held for or on account of an assessee by, any person shall be calculated after deducting there from such claims, if any, lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The assessing authority may amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this Section shall be deemed to have made the payment under the authority of the assessee and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such a person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this Section, shall be personally liable to the assessing authority to the extent of the liability discharged, or the extent of the liability of the assessee for the amount due under this Act, whichever is less.

(5) Where any person to whom a notice under this Section is sent proves to the satisfaction of the assessing authority that the sum demanded or any part thereof is not due by him to the assessee or that he does not hold any money for or on account of the assessee then, nothing contained in this Section shall be deemed to require such person to pay any such sum or part thereof, as the case may

be, to the assessing authority.

(6) Any amount of money which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this Section shall, if it remains unpaid, be recoverable as an arrear of land revenue.

### **19. Recovery Of Tax Where Trade, Calling, Etc. Of Employer Transferred :-**

Where the ownership of the profession, trade, calling, or employment of an assessee liable to pay tax is transferred, any tax, penalty or interest or other amount payable under this Act in respect of such business and remaining unpaid at the time of transfer may, without prejudice to any action that may be taken for its recovery from the transferrer, be recoverable from the transferee as if, he were the assessee liable to pay such tax, penalty or interest or other amount.

### **20. Production And Inspection Of Accounts And Documents And Search Of Place Of Work, Etc. :-**

(1) Any authority under this Act may, for the purposes of this Act, require any person or any employer to produce before him any accounts or documents relating to his professions, trades, callings or employments, or disbursement of salaries or wages to his employees, as the case may be.

(2) All accounts, registers and other documents, either relating to professions, trades, callings or employments or disbursement of salaries or wages to the employees, as the case may be, shall at all reasonable time be open to inspection by an authority under this Act.

(3) If the Commissioner or an officer appointed under Sub-section (1) of Section 3 has reason to suspect that any person or employer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, inspect and search any place of work or any other place where the Commissioner or the officer has, upon information received, reasons to believe that records relating to professions, trades, callings or employments or disbursement of salaries or wages to the employees are being kept by the person or the employer, as the case may be, and seize such accounts, registers and documents as may be necessary for determination of tax payable under this Act.

(4) The Commissioner or the officer exercising the power under Sub

-section (3) shall give to the person in charge of the place of work or other premises searched, a receipt describing the accounts, registers and documents seized and removed from such place of work or premises, as the case may be, and shall retain the accounts, registers and documents seized only for so long as may be necessary for the purposes of examination thereof or prosecution :

Provided that such officer shall not retain the registers, accounts or documents seized by him under Sub-section (3) for a period exceeding one year from the date of seizure, unless he states the reason therefor in writing and obtains sanction in writing from the Commissioner.

(5) The occupant of the place of work or premises searched or some person in his behalf shall, in every instance, be permitted to be present during the search and the receipt referred to in Sub-section (4) shall be countersigned by the occupant or any person witnessing the search and seizure.

## **21. Refund :-**

The assessing authority shall refund to assessee the amount of tax, penalty, interest and fees, if any, paid by such assessee in excess of the amount due from him, either by cash payment or, at the option of such person, by deduction of such excess from the amount of tax, penalty, interest and fee due from him in respect of any other period:

Provided that such excess shall first be applied towards the recovery of any amount due in respect of which a notice under Section 8 has been served and thereafter the balance, if any, shall be refunded.

## **22. Offences And Penalties :-**

Any person or employer who, without reasonable cause, fails to comply with any of the provisions of this Act or the rules made there under shall, on conviction, be punishable with fine which may extend to five thousand rupees, and where the offence is a continuing one, with a further fine which may extend to fifty rupees for every day during which the offence continues.

## **23. Offences By Companies :-**

(1) Where an offence under this Act has been committed by a

company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this Sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in Sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any Director, Manager, Secretary or other Officer of the company, such Director, Manager, Secretary or other Officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation - For the purposes of this Section, -

(a) "Company" means anybody corporate and includes a firm or other association of individuals; and

(b) "Director" in relation to a firm, means a partner in the firm.

## **24. Power To Transfer Proceedings :-**

The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible so to do, and after recording his reason for doing so, by order in writing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other Officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this Section) from any Officer to any other officer or to himself :

Provided that nothing in this Section shall be deemed to require any such opportunity to be given where the transfer is from any Officer and the offices of both are situated in the same city, locality or place:

Explanation - In this Section, the word "proceedings" in relation to any assessee whose name is specified in any order issued there under means all proceedings under this Act, in respect of any year which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act, which may be commenced after the

date of such order in respect of any year in relation to such assessee.

## **25. Compounding Of Offences :-**

(1) The assessing authority may, either before or after the institution of proceedings for an offence under this Act, permit any assessee, charged with the offence, to compound the offence on payment of such sum, not exceeding five thousand rupees or double the amount of tax recoverable, whichever is greater.

(2) On payment of such sum as may be determined by the assessing authority under Sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

(3) Any order passed or proceeding recorded by the assessing authority under Sub-section (1), shall be final and no appeal or application for revision shall lie therefrom.

## **26. Power To Enforce Attendance, Etc. :-**

The Commissioner and the other authorities under this Act shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 while trying a suit, for the purpose of enforcing the attendance of, and examining, any person on oath or affirmation or for compelling the production of any document.

## **27. Bar Of Jurisdiction Of Courts :-**

No Court shall entertain any suit or other proceeding to set-aside or modify, or question the validity of any assessment, order or decision made or passed by any officer or authority under this Act or the rules made thereunder or in respect of any other matter falling within its or his scope.

## **28. Exemptions :-**

(1) Nothing contained in this Act shall apply to the members of the armed forces of the Union serving in any part of Orissa.

(2) The Government may, by notification, exempt from the levy of tax under this Act any class of persons, if it considers necessary so to do in the public interest.

(3) Every notification issued under Sub-section (2) shall, as soon as it is published, be laid before the Assembly for a total period of fourteen days which may be comprised in one or more sessions.

## **29. Local Authorities Not To Levy Profession Tax :-**

Notwithstanding anything in any enactment governing the constitution or establishment of a local authority, no local authority shall, on or after the commencement of this Act, levy, any tax on professions, trades, callings or employments.

## **30. Power To Amend Schedule :-**

(1) The Government may, by notification, alter, add to or cancel any item or entry in the Schedule.

(2) Every notification issued under Sub-section (1) shall, as soon as it is published, be laid before the Assembly for a total period of fourteen days which may be comprised in one or more sessions.

(3) References made in this Act to the Schedule, or any Entry, or item thereof shall be construed as references to the Schedule or, as the case may be, the Entry or item thereof as for the time being amended in exercise of the powers conferred by this Section.

## **31. Protection Of Action Taken In Good Faith :-**

No suit, prosecution or Other legal proceedings shall lie against the Commissioner or any other officer appointed under Section 3 for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

## **32. Power To Make Rules :-**

(1) The Government may, by notification, make rules to carry out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the fees payable in respect of any applications to be made, forms to be supplied, certificates to be granted and any applications for certified copies of documents filed and orders made under this Act.

## **33. Power To Remove Difficulties :-**

(1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty :

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.



(2) Every order made under this Section shall, as soon as it is made, shall be laid before the Assembly for a period of fourteen days which may be comprised in one or more sessions.

### **SCHEDULE 1**

#### **SCHEDULE I**

Schedule of rates of tax on professions, trades, callings and employments

[See Section 4]

<b>SI. No.</b>	<b>Class of assesses</b>	<b>Rate of tax</b>
1	2	3
1.	Salary and Wage earners. Such persons including Ministers, Members of Legislative Assembly and Members of Parliament from the State of Orissa whose monthly salaries or wages -	
	(i) do not exceed Rs. 5,000/-	Nil
	(ii) exceed Rs. 5,000/- but do not exceed Rs. 6,000/-	Rs. 30/- per month
	(iii) exceed Rs. 6,000/- but do not exceed Rs. 8,000/-	Rs. 50/- per month
	(iv) exceed Rs. 8,000/- but do not exceed Rs. 10,000/-	Rs. 75/- per month
	(v) exceed Rs. 10,000 but do not exceed Rs. 15,000/-	Rs. 100/- per month
	(vi) exceed Rs. 15,000/- but do not exceed Rs. 20,000/-	Rs- 150/- per month
	(vii) exceed Rs. 20,000/-	Rs. 200/- per month
2.	Legal practitioners including Solicitors and Notaries Public annual gross income in profession- (i) does not exceed Rs. 60,000/-	Nil
	(ii) does not exceed Rs. 60,000/- but does not exceed Rs. 72,000/-	Rs. 360/- per annum
	(iii) exceeds Rs. 72,000/- but does not exceed Rs. 96,000/-	Rs. 600/- per annum
	(iv) exceeds Rs. 96,000/- but does not exceed Rs. 1,20,000/-	Rs. 900/- per annum
	(v) exceeds Rs. 1,20,000/- but does not exceed Rs. 1,80,000/-	Rs. 1200/- per annum
	(vi) exceeds Rs. 1,80,000/- but does not exceed Rs. 2,40,000/-	Rs. 1800/- per annum
	(vii) exceeds Rs. 2,40,000/-	Rs. 2400/- per annum]
3.	Medical practitioners including Medical Consultants (other than practitioners of Ayurvedic, Homoeopathic and Unani Systems of Medicines), Dentists, Radiologists, Pathologists and persons engaged in	Nil

	other similar professions or callings of a paramedical nature (not covered under Serial No. 1 above) whose annual gross income in profession-	
	(i) does not exceed Rs. 60,000/-	
	(ii) exceeds Rs. 60,000/- but does not exceed Rs. 72,000/-	Rs. 360/- per annum
	(iii) exceeds Rs. 72,000/- but does not exceed Rs. 96,000/-	Rs. 600/- per annum
	(iv) exceeds Rs. 96,000/- but does not exceed Rs. 1,20,000/-	Rs. 900/- per annum
	(v) exceeds Rs. 1,20,000/- but does not exceed Rs. 1,80,000/-	Rs. 1200/- per annum
	(vi) exceeds Rs. 1,80,000/- but does not exceed Rs. 2,40,000/-	Rs. 1800/- per annum
	(vii) exceeds Rs. 2,40,000/-	Rs. 2400/- per annum]
4.	Dealer whose gross turnover in the immediately preceding year-	Nil
	(a) does not exceed Rs. 1,00,000/-	
	(b) exceed Rs. 1,00,000/- but does not exceed Rs. 2,00,000/-	Rs. 500/- per annum
	(c) exceeds Rs. 2,00,000/- but does not exceed Rs. 5,00,000/-	Rs. 1000/- per annum
	(d) exceeds Rs. 5,00,000/- but does not exceed Rs. 15,00,000/-	Rs. 1500/- per annum
	(e) exceeds Rs. 15,00,000/-  Explanation - For the purpose of the entry in this Serial Number, the expressions "Dealers" and "Gross turn-over" shall mean the "Dealer" and "Gross turnover" as respectively defined in the Orissa Sales Tax Act, 1947.	Rs. 2500/- per annum
5.	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938), whose annual gross income	Null
	(i) does not exceed Rs. 15,000/-	
	(ii) exceeds Rs. 15,000/- but does not exceed Rs. 18,000/-	Rs. 200/- per annum
	(iii) exceeds Rs. 18,000/- but does not exceed not 24,000/-	Rs. 250/- per annum
	(iv) exceeds Rs. 24,000/- but does not exceed Rs. 36,000/-	Rs. 350/- per annum
	(v) exceeds Rs. 36,000/- but does not exceed Rs. 60,000/-	Rs. 400/- per annum
	(vi) exceeds Rs. 60,000/- but does not exceed Rs.	Rs. 450/- per

	96,000/-	annum
	(vii) exceeds Rs. 96,000/-	Rs. 500/- per annum
	Explanation	
6.	(a) Estate Agents, promoters, brokers or commission agents, del credere agents or mercantile agents.	Rs. 1000/- per annum
	(b) Contractor, of any description engaged in any work, whose gross business in the immediately preceding year - (i) does not exceed Rs. 1,00,000/-	Nil
	(ii) exceeds Rs. 1,00,000 but does not exceed 5,00,000/-	Rs. 1000/- per annum
	(iii) exceeds Rs. 5,00,000/- but does not exceed 10,00,000/-	Rs. 1500/- per annum
	(iv) exceeds Rs. 10,00,000/-  Explanation - For the purpose of the entry in this Serial Number, gross business shall mean the aggregate of the amount of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts wholly or partly	Rs. 2500/- per annum
7.	Stevedores, clearing agents, customers agents, licensed shipping brokers or boat suppliers	Rs. 2500/- per annum
8.	Owners or Lessees of -	
	(a) Beauty parlours (Non-A/c)	Rs. 1000/- per annum
	(b) Beauty parlours (A/c)	Rs. 2500/- per annum
	(c) Health resorts or slimming centers	Rs. 2500/- per annum
	(d) Air conditioned hair dressing saloon	Rs. 2500/- per annum
	(e) Air conditioned restaurants	Rs. 2500/- per annum
9.	Technical and Professional Consultants, Tax Consultants, Chartered Accountants, and Cost Accountants whose annual gross income in profession- (i) does not exceed Rs. 60,000/-	Nil
	(ii) exceeds Rs. 60,000/- but does not exceed Rs. 72,000/-	Rs. 360/- per annum
	(iii) exceeds Rs. 72,000/- but does not exceed Rs. 96,000/-	Rs. 600/- per annum
	(iv) exceeds Rs. 96,000/- but does not exceed Rs. 1,20,000/-	Rs. 900/- per annum
	(v) exceeds Rs. 1.20.000/- but does not exceed Rs.	Rs. 1200/- per

	Rs. 1,80,000/-	Rs. 1800/- per annum
	(vi) exceeds Rs. 1,80,000/- but does not exceed Rs. 2,40,000/-	Rs. 1800/- per annum
	(vii) exceeds Rs. 2,40,000/-	Rs. 2400/- per annum]

1[Explanation - For the purpose of the entries in Serial Numbers 2, 3, 5 and 9, "annual gross income" in relation to a person means the aggregate of the amount of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or callings, in the State, receivable by him during the immediately preceding year.

Explanation 2 - 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/its case.]

1. Substituted vide Notification SRO No. 1497/2002 dated 18.11.2002 O.G.E.No. 2125 dated 20.11.2002

2. Omitted vide Notification SRO No. 1497/2002 dated 18.11.2002 O.G.E. No. 2125 dated 20.11.2002.