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**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

NOTIFICATION

Imphal, the 11th October, 2022

No. FX-7/25/2022-e-FD: — In exercise of the powers conferred by section 28 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act 5 of 1981), the Governor of Manipur is pleased to make the following Rules to amend the Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982, namely: —

**THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION (SECOND AMENDMENT) RULES, 2022**

1. Short title and commencement. —

(1) These rules may be called the Manipur Professions, Trades, Callings and Employments Taxation (Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Insertion of rule 3A.- In the Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982 (hereinafter referred to as the said rules), after rule 3, the following rule shall be inserted, namely: -

“3A. Certificate of registration and enrolment – (1) An application for certificate of registration under sub-section (1) of section 6A shall be in Form XI.

An applicant having places of work within the jurisdiction of different assessing authority shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority.

(2) On receipt of an application for registration, the assessing authority shall grant to the applicant a certificate of registration in Form XII if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant.

(3) If the assessing authority finds that the application is not in order or the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the assessing authority shall grant a certificate of registration in Form XII

(4) An application for certificate of enrolment under sub-section (2) of section 6A shall be made in Form XIII. An applicant having more than one place of work in the State shall be granted only one certificate of enrolment.

(5) Where an applicant has more than one place of work in the State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purpose of these rules and submit such application to the assessing authority in whose jurisdiction such principal place of work is situated.

(6) On receipt of an application in Form XIII, the assessing authority may require the applicant to furnish such additional information or evidence as may be considered necessary for determining the amount of tax payable by him according to the schedule appended to the Act.

(7) After considering the application and such additional information or evidence as may be furnished the assessing authority shall grant a certificate of enrolment in Form XIV.

(8) Where the applicant has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.

(9) Where the holder of a certificate of registration granted under this rule desires the certificate to be amended he shall submit an application in Form XI for this purpose to the assessing authority setting out the particulars in respect of which he desires such amendment and the reasons therefore together with the certificate of registration and thereupon the assessing authority may if he is satisfied with the reason given make such amendments as he thinks necessary in the certificate of registration.

(10) A certificate of enrolment granted under this rule shall remain valid for so long it is not cancelled under sub-rule (13).

(11) An application for amendment of certificate of enrolment shall be made in Form XIII to the assessing authority. On receipt of such application the assessing authority may require the applicant to furnish such additional information or evidence as, may be necessary for determining the amount of tax payable by the applicant according to the schedule of the Act, and upon determination of the amount of tax payable by the applicant, the assessing authority shall make necessary amendment in the certificate of enrolment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

(12) The certificate of registration granted under this rule may be cancelled by the assessing authority after he is satisfied himself that the employer to whom such certificate was granted has ceased to be an employer.

(13) The certificate of enrolment granted under this rule may be cancelled by the assessing authority after he is satisfied that the enrolled person is dead or that his liability to pay tax has ceased.

(14) The holder of the certificate of registration shall display the certificate of registration conspicuously at his place of work.

(15) If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced the holder of such certificate shall apply to the assessing authority for a duplicate copy of such certificate and said authority after necessary verification issue to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy".

(16) The certificate to be furnished by a person to his employer under the second provision to section 3A shall be in FORM XV as the case may be.”;

3. Substitution of rule 5.- In the said rules, for rule 5, the following rules shall be substituted, namely: -

“5. Deduction at source - (1) The Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, in case of self drawing Government servants and the Drawing and Disbursing Officer, in the case of other Government servants, shall be responsible for deduction of due amount of tax from the pay bill of the Government servants as defined in sub-clause (1) of clause (i) of section 2. The aggregate amount of tax required to be deducted as aforesaid during any financial year in respect of any such employee shall be deducted in one or more than one installment at the rate specified in schedule to the Act. But the pay or wages of such an employee for the month of March shall not be permitted to be drawn unless the tax due for the period from April to March or part thereof or from the month in which the employee has attracted liability to pay tax to the month of March, as the case may be, has been fully deducted and credited to the Government account through challan under the Head "0028 - Taxes on Professions, Trades, Callings and Employments." and a Schedule in Form XVI showing such deduction has been enclosed with the pay bill. Where the tax is deducted in cash while disbursing salary to an employee it shall also be credited to the Government Account through challan under the Head "0028-Taxes on Professions, Trades, Callings and Employments" within fifteen days of the date on which the salary is disbursed to the employee. The Drawing and Disbursing Officer, the Treasury Officer, the Sub-treasury Officer or the Pay and Accounts Officer, as the case may be, shall furnish to the Commissioner or to such other officer as may be notified by the Commissioner, not later than 30th April each year a certificate that the tax payable in respect of employees for whom he drew or passed pay bills during the year immediately preceding has been deducted in accordance with the provision of schedule to the Act.

(2) The Commissioner, or the Officer authorised under sub-rule (1) may, if he considers necessary, require the Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, to furnish him a statement relating to payment of salary made to the Government servant during any specific period. Such statement shall show the names of the employees, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(3) An employer shall be responsible for deduction of the due amount of tax, from the salary or wages of the employees as defined in sub-clause (1) and (2) of clause (i) of section 2 and for depositing in the treasury the amount so deducted in the manner provided in rule 9(1).

(4) Notwithstanding the provisions contained in sub-rule (1) and (3) of this rule the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account and without prejudice to, the aforesaid provisions, the said amount may be recovered from him if the employer or the assessing authority is satisfied that the amount has not been deducted from the salary or wages.”;

4. Insertion of rule 9A.- In the said rules, after rule 9, the following rule shall be inserted, namely: -

“9A. Liability of the enrolled persons etc.- (1) If it comes to the notice of the assessing authority that a person enrolled under sub-section (2) of section 6A has failed to pay the amount of tax due from him in the manner laid down in rule 9, he shall serve on that person a notice in Form XVII requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-payment of tax. After giving the person a reasonable opportunity of being heard and after holding such inquiry as may be deemed necessary or otherwise, if the assessing authority is satisfied that the tax is payable but it has not been paid the said authority shall serve a notice of demand in Form XVIII on that person or his representative to pay the amount within fifteen days from the receipt of the notice.

(2) If a person liable to pay tax has failed to get himself enrolled, the assessing authority shall serve on that person a notice in Form XIX requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-enrolment, After giving the person a reasonable opportunity of being heard and after such inquiry as may be deemed fit or otherwise, the assessing authority shall assess the tax due to the best of his judgement and serve on him a notice of demand in Form XVIII to pay the tax within fifteen days from the receipt of the notice.”;

5. Insertion of FORMS.- In the said rules, after **FORM - X**, the following forms shall be inserted, namely: -

FORM-XI
[See rule 3A (1)]
Application for Registration

To,

The Prescribed Authority (Professional Tax)

I.....(full Name), son of
..... (full name) hereby apply for the grant of a registration certificate under Section 6A(1) of the Manipur Professions, Trades, Callings and Employments Act, 1981 and furnish following particular for that purpose—

- * (1) Full Name
- * (2) Address (Give details of house number/Shop number/Locality/Post Office/Police Station/ Block/District etc.)
- * (3) PAN
- * (4) Aadhaar.
- * (5) Telephone Number
- * (6) E-mail
- * (7) Date of Tax liability
- * (8) Bank details (Name of Bank, Branch Name, Account Number)
- * (9) Nature of Profession, Trade, Calling or Employment

I do hereby declare that the particular furnished in this application are correct and complete to the best of my knowledge and belief.

Place..... Signature of Applicant.....

Date Designation

The application shall be signed by the proprietor of the business if an individual, by the karta, if an undivided Hindu family; by an authorized partner in the case of a firm; by the Managing Director, Principal Executive Officer or the authorized representative in the case of a company or corporation, by the Principal Executive Officer-in-charge of in the case of a society, club, association, department of Government or local authority.

FORM-XII
[See rule 3A (2)]

Certificate of Registration

No.

This is to certify that the Individual/Hindu undivided family/Firm/club/Association/Society/Corporation/LocalAuthrity/Company known as..... and located at..... has been registered as an employer under the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981.

Return in the prescribed form shall be furnished by the employer in respect of each month separately on or before the last day of the following month. The tax calculated according to the Schedule attached to the Act ibid shall be payable monthly with the return/deduction statement and the receipted challan in token of payment of the tax shall be attached to the return/deduction statement.

Seal

Place.....

Signature of Registration Tax Authority

FORM-XIII
[See rule 3A (4)]

Application for Enrolment

To,
The Prescribed Tax Authority
(Professional Tax)

I (full Name), son of
..... (full name) hereby apply for the grant of a enrollment certificate
under Section 6A(2) of the Manipur Professions, Trades, Callings and Employments Act,
1981 and furnish following particular for that purpose

- * (1) Full Name
- * (2) Address (Give details of house number/Shop number/Locality/Post Office/Police
Station/ Block/District etc.)
- * (3) PAN
- * (4) Aadhaar.
- * (5) Telephone Number
- * (6) E-mail
- * (7) Date of Tax liability
- * (8) Bank details (Name of Bank, Branch Name, Account Number)
- * (9) Nature of Profession, Trade, Calling or Employment

I do hereby declare that the particulars furnished in this application are correct and
complete to the best of my knowledge and belief.

Place.....

Signature of Applicant

Date

Designation

FORM-XIV
[See rule 3A (7)]

Certificate of Enrolment

No.: _____

This is to certify thatengaged in the profession/trade/calling known as.....employment with.....located at.....is a.....owns/operates.....and has been enrolled under the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981.

The holder of this certificate has additional place of work at the following address:

.....
..... The holder of this certificate shall pay the tax at the rate of Rs.....per annum on or before the 30th March of every year, in the manner prescribed in the Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982.

Seal.

Place.....

Signature of Registering Tax Authority.....

Date.....

Designation

*Strike out whichever is not applicable.

FORM-XV
[See rule 3A (16)]

Certificate to be furnished by a person to his employer

I

.....
(Name)

.....
(Address)

hereby certify that I am engaged in the profession/trade/calling *schedule
..... specified in entry schedule
appended to the Manipur Professions, Trades, Callings and Employments Taxation Act,
1981 and that the rate of tax payable by the under the same entry, namely, Rs.
..... per annum is more than the rate of tax payable by me under Entry 1 in
the said Schedule in respect of my employment.

with

.....
(Name of the employer)

.....
(his/her address)

I also certify that I shall get myself enrolled and shall pay the tax*, I have got myself
enrolled under certificate.

No date and

Have paid the tax/shall pay the tax.

Place.....

Date.....

Signature

*Strike out whichever is not applicable.

FORM-XVI
[See rule 5 (1)]

Statement of recovery

Name of Department/ Section/ Establishment	Head of Account Under which Salaries are drawn	Period of Salary Bill	Amount recovered	For credit to the “0028-Taxes on Professions, Trades, Callings and Employments”
1	2	3	4	5

Rupees.....in words

(Rs)..... (in figures)

Self-drawing officer/Drawing Officer.

Signature

FORM-XVII
[See rule 9A (1)]

Notice to a defaulting enrolled person

To

.....
.....

Enrolment Certificate Number

(Address)

Please take notice that —

Whereas being a person enrolled under sub-section (2) of section 6A of the Manipur Professions, Trades, Callings and Employments Act, 1981 you have failed to pay tax amounting to Rs. which is due from you for the year ending as per your enrolment certificate within the due date.

You are hereby directed to attend in person or through an authorised representative at and to show cause why appropriate action should not be taken against you for recovery of the tax and interest thereof.

Please note that if you are agreeable, to pay the said amount of Rs. and the interest thereon of Rs..... to the treasury and submit to me on or before a receipted copy of challan for the said amount and in that event you need not attend before me as directed above.

Place

Signature

Designation

Date

FORM-XVIII
[See rule 9A (2)]

Notice to an enrolled person communicating the result of proceeding under rule 9A (2)

To

.....
.....

Enrolment Certificate Number

Address

Please take notice that-

The tax amounting to Rs
for the year ending as per enrolment certificate was
payable by you on or before and
whereas- you have failed to pay the said amount of tax.

You are hereby directed to pay
Rs..... being the said amount of tax and
an interest of Rs..... thereon within 15 days of
the receipt of this notice failing with appropriate action to recover the said amount of tax
and interest will be taken against you.

Seal

Place.....

Date.....

Signature

Designation ...

FORM-XIX
[See rule 9A (2)]

Notice to a person who has failed to get himself enrolled or pay tax

To

.....
.....
.....(Address)

Whereas I am satisfied that you are liable to pay of tax and enrolment under Section 6A(2) of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act No. 5 of 1981)

And whereas you failed to get yourself enrolled and to pay the tax due from you.

You are hereby given noticed to appear in person or through and authorised representative on at before the under signed with accounts, registers, documents and other evidence as have been maintained by you.

Seal:

Place

Signature

Date

Designations

B. JOHN TLANGTINKHUMA,
Special Secretary (Finance),
Government of Manipur.