



CHAMBER OF TEXTILE TRADE & INDUSTRY

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Date : 20.04.2013

Schedule of rates of tax on Professions, Traders, Callings and Employments effective from 01.04.2013

1. Salary and wage earners, Such persons whose monthly salaries or wages are -

Sl. No.	Class of Persons	Rate of Tax
(iv)	Rs. 7,000 or less	Nil
(v)	Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month
(vi)	Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month
(vii)	Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month
(viii)	Rs. 15,001 or more, but less than Rs. 25,001	Rs. 130 per month
(ix)	Rs. 25,001 or more, but less than Rs.40,001	Rs. 150 per month
(x)	Rs. 40,001 and above	Rs. 200 per month

2. (bb)	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956)
(c)	Technical and professional consultants including architects, engineers, Chartered accountants, actuaries, management consultants and tax consultants.

Where the annual gross income of the persons mentioned above is –

(i)	Rs. 18,000 or less	Nil
(ii)	Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum
(iii)	Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum
(iv)	Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum
(v)	Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum
(vi)	Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum
(vii)	Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum
(viii)	Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1080 per annum
(ix)	Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs. 1320 per annum
(x)	Rs. 1,80,001 or more, but less than Rs. 3,00,001	Rs. 1560 per annum
(xi)	Rs. 3,00,001 or more, but less than Rs. 4,80,001	Rs. 1,800 per annum
(xii)	Rs. 4,80,001 and above	Rs. 2,400 per annum

5. (a)	Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents	Rs. 2,500 per annum
(b)	Contractors of all descriptions engaged in any work : Such contractors whose gross business in a year is :	
(i)	Less than Rs. 1,00,000	Nil
(ii)	Rs. 1,00,000 or more, but less than Rs. 5,00,000	Rs. 300 per annum
(iii)	Rs. 5,00,000 or more, but less than Rs. 10,00,000	Rs. 750 per annum
(iv)	Rs. 10,00,000 or more	Rs. 900 per annum

Explanation - For the purposes of this entry, "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.

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9.	Dealers liable to pay tax under the West Bengal Sales Tax Act, 1994 (West Bengal) Act XLIX of 1994) or the Central Tax Act, 1956 (74 of 1956) or the West Bengal Value Added Tax Act, 2003 (West Bengal Act XXVII of 2003) :-	
	Such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sale is :-	
(A)	Less than Rs. 2,00,000	Rs. 150 per annum
(B)	Rs. 2,00,000 or more, but not exceeding Rs. 7.5 lakhs	Rs. 300 per annum
(C)	Above Rs. 7.5 lakhs but not exceeding Rs. 25 lakhs	Rs. 600 per annum
(D)	Above Rs. 25 lakhs but not exceeding Rs. 50 lakhs	Rs. 1200 per annum
(E)	Above Rs. 50 lakhs but not exceeding Rs. 2 crore	Rs. 2000 per annum
(F)	Above 2 crore	Rs. 2500 per annum

Explanation - For the purposes of this entry, "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.

10. **Occupiers of Factories** as defined in the Factories Act, 1948 (63 of 1948), who are not dealer covered by entry 4. Such occupiers of factories -

(i)	Where not more than fifteen workers are working	Rs. 600 per annum
(ii)	Where more than fifteen workers are working	Rs. 1500 per annum

Explanation - For the purposes of this entry, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average numbers or employees who attended in each working month in the year and dividing the total by the number of such months.

11. **Employers or shop-keepers** as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 4. Such employers or shop-keepers -

(i)	Where there are no employees	Rs. 50 per annum.
(ii)	Where there are less than five employees	Rs. 100 per annum
(iii)	Where there are five or more employees but less than eleven employees	Rs. 250 per annum
(iv)	Where there are eleven or more employees but less than twenty employees	Rs. 350 per annum
(v)	Where there are twenty or more employees	Rs. 600 per annum

20.	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling	Rs. 2500 per annum
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21. **Partnership firms** when engaged in any Profession, Trade or calling. Such firms whose gross annual turnover is -

(i)	Rs. 25 Lakhs or less	Rs. 600 per annum
(ii)	Above Rs 25 lakhs but less than Rs. 1 crore	Rs. 1200 per annum
(iii)	Rs. 1 crore or above	Rs. 2500 per annum

Explanation - For the purposes of this entry "annual turnover" shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee reward or any consideration for services rendered and sales made during the previous year by such firms.

23.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act.	Rate of tax not exceeding Rs. 2,500 per annum shall be as may be fixed by notification.
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Notwithstanding anything contained in Schedule, where a person 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 case.

Yours faithfully

For Chamber of Textile Trade & Industry



Mahendra Jain
Hony. Secretary