LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976

(President's Act No. 11 of 1976)

(As modified upto the 31st December, 2024.)

PRINTED IN INDIA BY THE MANAGER, GOVERNMENT PRESS, BHAVNAGAR.

PUBLISHED BY THE DIRECTOR, GOVERNMENT PRINTING, PUBLICATIONS AND STATIONERY, GUJARAT STATE, AHMEDABAD.

Price Rs. 20.00

GOVERNMENT OF GUJARAT

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THE GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1976.

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PRESIDENT'S ACT NO. 11 OF 1976*[1]

[THE GUJARAT STATE TAX ON PROFESSIONS,TRADES,CALLINGS AND EMPLOYMENTS ACT,1976.]

[31st March, 1976.]

Amended byGuj. 17 of 1977.**
,, ,, ,,20 of 1978.
,, ,, ,,18 0f 1981.***
,, ,, ,,15 of 1982. Δ
,, ,, ,,15 of 1985.Δ Δ
,, ,, ,,14 of 1989.Δ ΔΔ
,, ,, ,,1 of 1990.
,, ,, ,,12 of 1990.

Amended by Guj. 11 of 1997.
,, ,, ,,5 of 1999.#
,, ,, ,,4 of 2002.##
,, ,, ,,14 of 2004.
,, ,, ,,23 of 2006.
,, ,, ,,10 of 2008.
,, ,, ,,10 of 2014.
,, ,, ,,10 of 2021.
,, ,, ,,9 of 2023.

Enacted by the President in the Twenty-seventh Year of the Republic of India.

AN ACT

to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of the [2]*[Panchayats, Municipalities, Municipal Corporations and the State].*

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act,1976, the President is pleased to enact as follows:-

Short title, extent and commencement.

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

(2) It extends to the whole of the State of Gujarat.

(3) It shall come into force on the 1st day of April, 1976.

Definitions.

2. In this Act, unless the context otherwise requires,-

(a) "Commissioner" means the Commissioner of Profession Tax appointed under section 12, and includes an Additional Commissioner of Profession Tax (if any) appointed under that section ;

[3][(aa) "Designated Authority" means,-

Bom. LIX of 1949. (i) a Municipal Corporation of a City constituted under section 5 of the Bombay Provincial Municipal Corporations Act, 1949;

Guj. 34 of 1964. (ii) a Municipality as defined in clause (14) of section 2 of the Gujarat Municipalities Act, 1963;

Guj. 18 of 1993. (iii) (a) a village panchayat constituted under section 9 of the Gujarat Panchayats Act, 1993;

(b) a taluka panchayat constituted under section 10 of the said Act; and

(c) a district panchayat constituted under section 11 of the said Act;

or, as the case may be, the State Government, and includes, where such Municipal Corporation, Municipality or, as the case may be, Panchayat has been superseded ordissolved, a person or persons appointed to exercise the powersor toperformthefunctions of such Municipal Corporation, Municipality or Panchayat, designated as such, subject to such conditions and for such class of personsmentionedin column 2 of Schedule I for such area, by the State Government by notification in the *Official Gazette* for the purposes of levy and collection of tax under this Act;]

1. For Reasons for the Enactment, see Gujarat Government Gazette, Extraordinary, Part VI, dated the 31st March, 1976, Page No. 105. This Act wa
* assented by the President on the 31st March, 1976.
2. These words were substituted for the word "State" by Guj. 10 of 2008, s. 2. Clause (aa)
3. was inserted, *ibid.,* s.3(1).
** This Amendment Act was deemed to have come into force on the 1st April,1977. This
*** Amendment Act was deemed to have come into force on the 1st April,1981. This Amendment
Δ Act was deemed to have come into force on the 1st April,1982. This Amendment Act was
ΔΔ. deemed to have come into force on the 1st April, 1985. This Amendment Act was deemed to
ΔΔΔ. have come into force on the 1st April, 1989. This Amendment Act was deemed to have come
□. into force on the 1st April, 1989. This Amendment Act was deemed to have come into force on
□□. the 1st April, 1990. This Amendment Act was deemed to have come into force on the 1st April,
□□□. 1997. This Amendment Act was deemed to have come into force on the 1st April, 1999. This
#. Amendment Act was deemed to have come into force on the 1st April, 2002.
##

(b) "employer", in relation to an employee earning any salary or wages on a 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;

(c) "month" means a month reckoned according to the British calendar;

(d) "person" means any person who is engaged in any profession, trade, calling or employment in the State of Gujarat, 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 a casual basis;

1[***Explanation.-*** Every branch of a firm, company, corporation or other corporate body, any society, club or association shall be deemed to be a person and a separate assessee for the purpose of levy of tax under this Act;]

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

2[(ee) "prescribed authority" means an officer appointed under sub-section (1) of section 12;]

(f) "profession tax" or "tax" means the tax on professions, trades, callings and employments levied under this Act;

(g) "salary" or "wage" includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961, 3[but does not include any form of bonus or gratuity]; **43 of 1961.**

(h) "Schedule" means a Schedule appended to this Act;

(i) "Tribunal" means the 4[Tribunal constituted under section 19 of the Gujarat Value Added Tax Act, 2003] and discharging the functions of the Tribunal assigned to it by or under this Act; **Guj. 1 of 2005.**

(j) "year" means the financial year.

Levy and charge of tax.

3. (1) Subject to the provisions of article 276 of the Constitution and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments 5[by the Designated Authorities for the benefit of the Panchayats, Municipalities, Municipal Corporations or, as the case may be, the State].

6[(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 Schedule I shall be liable to pay the tax to the Designated Authority at such rate fixed by it but not exceeding the amount mentioned against the class of such person in the said Schedule:

Provided that the rates of tax for the class of persons mentioned in entry 1 of the said Schedule shall be fixed by the State Government by notification in the *Official Gazette*:

Provided further that the tax so payable in respect of any one person shall not exceed two thousand and five hundred rupees in any year:

Provided also that the State Government may, by notification in the *Official Gazette*, specify the minimum rate of tax for each of such class mentioned in column 2 of Schedule I, below which tax shall not be levied by the Designated Authority and different limits may be fixed for different Designated Authorities and the minimum rate so notified shall be levied till the Designated Authority fixes some other rate under the provisions of this Act:

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1. This explanation was added by Guj. 10 of 2008, s. 3(2).
2. Clause (ee) was inserted by Guj. 23 of 2006, s. 2(1).
3. These words were inserted by Guj. 17 of 1977, s. 2.
4. These words and figures were substituted for the words and figures "Gujarat Sales Tax Tribunal Constituted under section 28 of the Gujarat Sales Tax Act, 1969" by Guj. 23 of 2006, s. 2(2).
5. These words were substituted for the words "for the benefit of the State" by Guj.10 of 2008, s. 4(1).
6. Sub-section (2) was substituted, *ibid.,* s.4(2).

Provided also that the State Government may, by notification in the *Official Gazette,* specify the class of persons other than those mentioned in entries 1 to 9 in Schedule I, to whom entry 10 in that Schedule shall apply:

Provided also that the tax shall not be levied from the persons mentioned below Schedule I;]

[1][(3) Where a person falls under more than one entry in Schedule I, he shall be liable to pay to the [2][Designated Authority] the tax under such one of these entries where the rate of tax specified is the highest.

(4) A person falling under any of the entries 2 to 10 in schedule I shall be liable to pay the tax for the year irrespective of whether he is engaged in the profession, trade, calling or employment during the whole of such year or any part thereof.]

[3][(5) Where a person falling under any of the entries in Schedule I is liable to pay the tax to more than one Designated Authority, he shall pay the tax to the Designated Authority where the tax liability is highest:

Provided that where a person produces a certificate to the effect that the tax has been paid by him to the Designated Authority where the liability of tax is highest, the tax shall not be levied by any other Designated Authority.]

Employer's liability to deduct and pay tax on behalf of employees.

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

Provided that, if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability:

[4][Provided further that where any person earning a salary or wage, who is covered by entry 1 of Schedule I,-

(a) is also coveredby one or more other entries in Schedule I and the rate of tax specified under such other entry, or if he is covered by more than one other entry, the highest of the rates of tax specified under those entries,

is more than the rate of tax specified under entry 1 in that Schedule by which he is covered; or

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

and such person furnishes to his employer or employers a declaration in the prescribed form to the effect that he has obtained a certificate of enrolment under sub-section (2) of section 5 and that he shall pay the tax himself, no deduction or payment of tax shall be made by the employer or employers under this section and such employer or employers, as the case may be, shall not be liable to pay the tax on behalf of such person.]

Registration and enrolment.

5. (1) Every employer not being an officer of Government liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every person 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 prescribed authority in the prescribed manner.

(3) The prescribed authority shall mention in every certificate of enrolment the amount of tax payable by the holder according to Schedule I, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

---

1. Sub-sections (3) and (4) were added by Guj. 14 of 1989, s.2(2).
2. These words were substituted for the words "State Government" by Guj. 10 of 2008, s.4(3).
3. Sub-section (5) was inserted, *ibid.,* s.4(4).
4. This proviso was inserted by Guj. 17 of 1977, s.3.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within such period as may be prescribed, or, if he was not engaged in any profession, trade, calling or employment on the date of the commencement of this Act, within such period from the date of commencement of his profession, trade, calling or employment, [1][or, as the case may be, within such period from the date of his becoming liable to pay tax] as may be prescribed, or, in respect of a person referred to in sub-section (2), within such period from the date of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment as may be prescribed, apply for a certificate of registration or enrolment, or a revised certificate or enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such inquiry as may be necessary within thirty days of the receipt of the application (which period in the first year from the commencement of this Act shall be extended to ninety days), if the application is in order, grant him such certificate.

(5) Where an employer or a person liable to registration or enrolment [2][has without reasonable cause failed] to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding twenty rupees for each day of delay in case of an employer and not exceeding [3][ten rupees] for each day of delay in case of others.

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

Returns.

6. [4][(1)Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be prescribed, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof :

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such employer from furnishing such return or permit any such employer,-

(i) to furnish them for such different periods, or

(ii) to furnish a consolidated return relating to all or any of the places of work of the employer in the State where such employer ordinarily carries on his employment, for the said period or for such different periods,

as he may direct, to the prescribed authority.]

(2) Every such return shall be accompanied by a treasury challan or any other document as may be prescribed 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 [5][has without reasonable cause failed] to file such return within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding [6][ten rupees] for each day of delay.

Assessment of employers.

7. (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, he shall accept the return.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete he shall serve upon the employer a notice requiring him to attend in person or through an authorised representative, and to produce accounts and papers in support of the return, on a date specified in the notice.

(b) The prescribed authority shall on examination of, accounts and papers, assess the amount of tax payable by the employer.

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1. These words were inserted by Guj. 20 of 1978, s.2(1).
2. These words were substituted for the words "has wilfully failed", *ibid.,* s.2(2).
3. These words were substituted for the words "five rupees" by Guj. 10 of 2008, s.5. 4. Sub-section (1) was substituted for the original by Guj. 17 of 1977, s.4.
5. These words were substituted for the words "has wilfully failed" Guj. 20 of 1978, s.3.
6. These words were substituted for the words "five rupees" by Guj. 10 of 2008, s.6.

(c) If the employer fails to comply with the terms of the notice, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable, the said authority shall, after such inquiry as he deems fit or otherwise, assess the tax due, to the best of his judgment.

(3) If an employer [1][has without reasonable cause failed] to get himself registered or being registered has failed to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as he deems fit, or otherwise 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 prescribed authority.

Assessment of other persons.

[2][**7A.**(1) If a person liable to obtain a certificate of enrolment under sub-section (2) of section 5 has failed to get himself enrolled or, being enrolled, has failed, to make payment of the whole or any part of the amount of tax as required by or under this Act, the prescribed authority shall, after giving such person a reasonable opportunity of being heard, and after holding such enquiry as he deems fit, or otherwise, determine the amount of tax due from him, and if such amount can

not be determined properly on the basis of the available material, determine the same to the best of his judgment.

(2) The amount of tax due as so determined shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.]

Payment of tax.

8. (1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid-

(a) in the case of a person who stands enrolled before the commencement of a year or is enrolled on or before the 31st day of August of a year, before the 30th day of September of that year, and

(b) in the case of a person who is enrolled after the 31st day of August of a year, within one month of the date of enrolment:

3[Provided that the tax payable under clause (a) may, for the year ending on the 31st March, 1990, be paid on or before the 30th day of November, 1989.]

Consequences of failure to deduct or to pay tax.

9. (1)If an employer (not being an officer of Government) does not deduct the tax at the time of payment of salary or wage, or after deducting fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be liable to pay, in addition to the amount of tax, simple interest 4[at such rate, not exceeding one and a half per cent., as may be specified by the State Government by notification in the *Official Gazette*] of the amount of the tax due for each month or part thereof for the period for which the tax remains unpaid.

(2) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay, in addition to the amount of tax, simple interest at the rate and in the manner laid down in sub-section (1).

Penalty for non-payment of tax.

10. If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per cent. of the amount of tax due.

Recovery of tax, etc. as arrears of land revenue.

5**[11.** (1) All arrears of any tax, penalty, interest or fees due under this Act from any person shall be recoverable as arrears of land revenue.

6[(2) For the purpose of effecting recovery of the amount of tax, penalty, interest or fees due from any person by or under the provisions of this Act, as arrears of land revenue,-

1. These words were substituted for the words "has wilfully failed" by Guj. 20 of 1978, s. 4. 2. Section 7(A) was inserted, *ibid.,* s. 5.

3. This proviso was added by Guj. 1 of 1990, s. 2.

4. These words were substituted for the words "at one and a half per cent." by Guj. 9 of 2023, s. 4.

5. Sections 11 and 11A were substituted for the original section 11 by Guj. 20 of 1978, s. 6. 6. Sub-sections (2) and (3) were substituted for sub-section (2) by Guj. 18 of 1981, s.2.

Bom. v of 1879.

(i) the Commissioner of Profession Tax 1[and the Additional Commissioners of Profession Tax] and the 2[Joint Commissioners] of Profession Tax shall have and exercise all the powers and perform all the duties of the Collector under the Bombay Land Revenue code, 1879 3[(hereinafter in this section referred to as "the said code")].

(ii) 4[the Deputy Commissioners] of Profession Tax shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in civil jail) and perform all the duties of the Assistant or Deputy Collector under the said Code;

(iii) [5][6][**]the Profession Tax Officers] shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in a civil jail) and perform all the duties of the Mamlatdar under the said Code;

[7][* * * *]

(3) Every order passed in exercise of the powers conferred by sub-section (2) shall, for the purpose of sections 13, 14, 15 and 25 be deemed to be an order passed under this Act.]

[11A. State Employment Promotion Fund] Deleted by Guj. 12 of 1990, s.2.]

Authorities for implementation of the Act.

12. (1)[8][(a) For carrying out the purpose of this Act, the State Government may, for each Designated Authority, appoint an officer to be the Commissioner of Profession Tax].

[9][(aa) For carrying out the purpose of this Act, the Designated Authority may appoint such other officers as an Additional Commissioner of Profession Tax and such number of Deputy Commissioners of Profession Tax, Profession Tax Officers and other officers and persons not below such ranks, as the State Government may specify in this regards, with such designation.]

(b) An officer appointed under [10][clause (a) or (aa)] shall, within the limits of such area as the [11][Designated Authority may, by order] specify, to be within his jurisdiction, exercise such powers and perform such duties as may be conferred or imposed upon him by or under this Act.

(c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

(2) The Tribunal constituted under [12][section 19 of the Gujarat Value Added Tax Act, 2003], shall be the Tribunal for the purposes of hearing appeals and revision applications and discharging other functions of the Tribunal under this Act, and accordingly the provisions of that Act relating to the Tribunal including section [13][19], and the regulations (subject to such amendments as may be made therein in their application to the Tribunal for the purposes of this Act) made there under shall apply to or in relation to such Tribunal for the purposes of this Act; **Guj. 1 of 2005.**

[14][Provided that the Tribunal may with the previous sanction of the State Government, make separate regulations for the purpose of regulating its procedure and the disposal of its business, under this Act and the regulations so made shall be published in the *Official Gazette.*]

[15][*

1. These words were substituted for the words "the Additional Commissione Commissioners of Profession Tax" by Guj. 10 of 2008, s. 7(1).
2. These words were substituted for the words "Deputy Commissioners" by Gu no.1(1).
3. These brackets and words were added at the end by Guj. 23 of 2006, s. 4.
4. These words were substituted for the words "The Assistant Commissioners" by no.1(2).
5. The words "the Assistant Commissioners of Profession Tax and the Profession words "the Profession Tax Officer", *ibid.,* Sch., Sr. No. 2. entry No. 1(3).
6. These words "the Assistant Commissioners of Profession Tax and "were deleted by Guj. 10 of 2008, s. 7(2).
7. Clause (iv) was deleted, *ibid.,* s. 7(3).
8. Clause (a) was substituted, *ibid.,* s. 8(1)(i).
9. Clause (aa) was inserted, *ibid.,* s. 8(l)(ii).
10. These words were substituted, for the words “paragraph (ii) or (iii) of clause (a)”, *ibid.,* s.8(l)(iii)(a).
11. These words were substituted, for the words “State Government may by notification in *the official Gazette*,”. 12. These words and figures were 2006, s. 5(l)(a).
13. These figures were substituted for the figures "28", *ibid.,* s. 5(l)(b).
14. This proviso was added by Guj. 20of 1978, s. 7.
15. Sub-sections (3), (4), (4A), (5) and (6) were deleted by Guj. 10 of 2008, s. 8(2).

13. (1) Subject to such rules as may be made by the State Government, any person **Ap**

or employer aggrieved by any order made under section 5, 6, 7, 9, 10, 15 or 16 may appeal against such order to,-

(a) [1][the Deputy Commissioner], if the order is passed by any prescribed authority or officer subordinate to him;

(b) [2][the Additional Commissioner], if the order is passed by the [3][Deputy Commissioner] and;

(c) the Tribunal, if the order is passed by any officer not below the rank of [2][the Additional Commissioner].

(2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or receipt of the order:

Provided that, the appellate authority may admit the appeal after the expiry of the aforesaid period, if it is satisfied that there was sufficient cause for the delay.

(3) 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:

Provided that in any particular case the appellate authority may dispense with the requirement of such payment if it is of opinion that such requirement will cause undue hardship to the appellant.

(4) The appellate authority in disposing of an appeal, may-

(i) confirm, annul, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.

(5) No order under this section shall be passed without giving the appellant or his representative, and where the appellate authority is the Tribunal, without giving the authority whose order or direction is the subject of the appeal or his representative, a reasonable opportunity of being heard.

14. (1) Any order passed in appeal under section 13 may, on an application being made in this behalf, be revised by- **Revision.**

(a) [4][the Additional Commissioner], if the order is passed by the [5][Deputy Commissioner];

(b) the Tribunal, if the order is passed by [4][the Additional Commissioner]; (2) The Commissioner may, of his own motion, revise any order passed by any authority other than the Tribunal under this Act.

(3) Any order passed by [6][the Additional Commissioner], under sub-section (1) or by the Commissioner under sub-section (2) may be revised by the Tribunal.

(4) No revision shall be entertained under sub-section (1) or sub-section (3) after the expiry of sixty days from the date of the receipt of the order:

Provided that, no order shall be revised by the Commissioner under this sub-section after the expiry of three years from the passing of that order.

(5) No order under this section shall be passed without giving the applicant or the assesses a reasonable opportunity of being heard.

1. These words were substituted for the words "The Assistant Commissioner "by Guj. 14 of 2004, Sch., Sr. No. 2, entry no. (3)(i).

2. These words were substituted for the words "the Joint Commissioner" by Guj. 10 of 2008, s. 9.

3. These words were substituted for the words "Assistant Commissioner" by Guj. 14 of 2004, Sch., Sr. No. 2. 3(i). 4. These words were substituted for the words "The Joint Commissioner" by Guj. 10 of 2008, s.10(1).

5. These words were substituted for the words "Assistant Commissioner" by Guj. 14 of 2004, Sch., Sr. No. 2, entry no. 4(i). 6. These words were substituted for the words “the Joint Commissioner”, by Guj. 10 of 2008, s.10(2).

Rectification of mistakes.

15. (1) Any authority under this Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record.

(2) Any authority under this Act may review its own order if any employer has been under-assessed for any period:

Provided that no order adversely affecting an employer or a person, shall be passed under this section unless a reasonable opportunity of being heard has been given to such employer or person:

Provided further that, no order shall be reviewed after the expiry of three years from the date on which it is passed.

Accounts.

16. (1) If the Commissioner is satisfied that the books of accounts and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of accounts or other documents in such manner as he may in writing direct, and thereupon the employer shall maintain such books of accounts or other documents accordingly.

(2) Where an employer wilfully fails to maintain the books of accounts or other documents as directed under sub-section (1), the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding [1][ten rupees] for each day of delay.

Special mode of recovery.

17. (1) Notwithstanding anything contained in any law for the time being in force or contract to the contrary, the Commissioner may, at any time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require-

(a) any person from whom any amount of money is due, or may become due, to an assessee on whom a 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 to the Commissioner, 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 to pay 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 purposes of this 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 therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time, 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 Commissioner shall constitute a good and sufficient discharge of the liability of such 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 Commissioner to

the extent of the liability discharged, or the extent of the liability of the assesses for tax, penalty and interest, whichever is less.

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1. These words were substituted for the words "five rupees" by Guj. 10 of 2008, s. 11.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due 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 Commissioner.

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

Tax to be first charge on property.

[1]**[17A.** Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person.]

Production and inspection of accounts and documents and search of premises.

18. [2][The Commissioner or any officer authorised by the Commissioner] under this Act may inspect and search any premises, where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary:

Refund of excess payment.

Provided that, if [3][the Commissioner or any officer authorised by the Commissioner] removes from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

[4]**[19.** The prescribed authority shall refund to a person the amount of tax, penalty, interest or fee (if any), paid by such person in excess of the amount due from him under this Act. The refund may be made either by cash payment or, at the option of the person entitled to such refund, by deduction of such excess from the amount of tax, penalty, interest or fee due from him:

Provided that the prescribed authority shall first apply such excess towards the recovery of any amount due from such person in respect of which a notice under sub-section (4) of section 7 or, as the case may be, sub-section(2) of section 7A has been issued, and shall then refund the balance (if any).]

Remission of taxes.

[5]**[19A.** (1) Subject to such conditions as it may impose the State Government may, if it is necessary so to do in the public interest or to grant concession in case of double taxation or to redress an inequitable situation, remit by an order either generally or specially, the whole or any part of the tax payable in respect of any period by any person or any class of persons.

(2) The Commissioner may, in such circumstances and subject to such conditions and limits as may be prescribed, remit the whole or any part of the tax payable in respect of any period by any person or any class of persons.]

Offences and penalties.

20. Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees and when the offence is a continuing one, with fine not exceeding fifty rupees per day during the period of the continuance of the offence.

Offences and companies.

21. (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 all due diligence to prevent the commission of such offence.

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1. Section 17A was inserted by Guj. 10 of 2014, s.2, Sch., Sr. No.1.
2. These words were substituted for the words "Any Authority" by Guj. 10 of 2008, s.12(1).
3. These words were substituted for the words "the said authority," *ibid.,* s.12(2).
4. Section 19 was substituted for the original by Guj. 20 of 1978, s.8.
5. Section 19A was inserted by Guj. 18 of 1981, s. 3.

(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 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 any body corporate and includes a firm or other association of individuals; and

(b) "director", in relations to a firm, means a partner in the firm.

Power to transfer proceedings.

22. The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reasons for doing so, by 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 to any other officer and 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 thereunder, 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.

Compounding of offences.

23. (1)Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

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

Powers to enforce attendance etc.

24. All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit, in respect of enforcing the attendance of and examining, any person on oath or affirmation or for compelling the production of any document. **5 of 1908.**

Bar to proceedings.

25. (1)No suit shall lie in any civil court to set aside or modify any assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules made thereunder.

Power to delegate.

[1]**[26.** (1)[2][The Designated Authority may by passing a resolution in this behalf and by publishing the same in the *Official Gazette,*] delegate to the Commissioner,-

[3][(a) its power of appointments of officers and persons other than an Additional Commissioner under clause (aa) of sub-section (1) of section 12, and]

(b) its powers of specifying areas under clause (b) of sub-section (1) of section 12 in respect of officers appointed by the Commissioner under the powers delegated to him under clause (a); and

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1. Section 26 was substituted by Guj. 14. of 1989, s. 3.

2. These words were substituted for the words "The State Government may, by notification in the *Official Gazette*" byGuj. 10 of 2008, s. 13(l)(i).

3. Clause (a) was substituted, *ibid.*, s. 13(l)(ii).

the Commissioner shall exercise the powers delegated to him under this sub-section subject to such conditions and restrictions as may be specified [1][in the resolution].

(2) The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to any of the authorities subordinate [2][to him or to the officer authorised by the Collecting Agent under sub-section (4) of section 12] either generally or as respects any particular matter or class of matters [3][**] any of his powers under this Act.]

Power to exempt.

[4]**[26A.** Subject to such conditions as it may impose, the Designated Authority may, after obtaining prior approval of the State Government, if it considers it necessary so to do in public interest, by resolution to be published in the *Official Gazette*, exempt any class of person from payment of whole or any part of the tax payable under the provisions of this Act.]

Power to make rules.

27. (1)The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

[5][(a) the manner in which an employer referred to [6][in the first proviso to section 4] shall discharge the liability under that sub-section and the

form in which a person shall furnish a declaration to his employer or employers under the second proviso to the said sub-section (1);]

(b) the authority from which and the manner in which a certificate of registration and a certificate of enrolment shall be obtained under sub-section (1) and (2) of section 5; and the authority to which and the form in which and the period within which an application for a certificate of registration or enrolment or a revised certificate of enrolment shall be made under sub-section (3) of section 5;

(c) the authority to be specified for the purposes of sub-sections (4), (5) and (6) of section 5, sub-section (3) of section 6, sections 7, 10 and 19;

7[(d) the authority to which, the form in which, the periods for which, and the dates by which, a registered employer shall furnish a return under sub-section (1) of section 6;

(dd) the terms and conditions subject to which the Commissioner may exempt an employer from furnishing return or permit, under the proviso to sub- section (1) of section 6;]

(e) the manner in which the tax shall be paid under sub-section (1) of section 8;

8[* * * *]

(g) rules subject to which an appeal may be made under section 13;

(h) the conditions subject to which the Commissioner may permit any person charged with an offence to compound the offence, under sub-section (1) of section 23;

(i) the fees payable in respect of any application to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act;

(j) any other matter which is or may be prescribed under this Act.

9[* * * *]

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1. These words were substituted for the words "in the notification" by Guj. 10 of 2008, s.13 (1)(iii).
2. These words, brackets and figures were substituted for the words "to him" byGuj. 23 of 2006, s.6.
3. The words "or to the officer authorised by the Collecting Agent under sub-section (4) of section 12" were deleted by Guj. 10 of 2008, s.13(2).
4. Section 26A was substituted, *ibid.*, s.14.
5. Clause (a) was substituted for the original by Guj. 17 of 1977, s.6(i).
6. These words and figure were substituted for the words, brackets and figures "in the first proviso to sub-section (1) of section 4" byGuj. 20 of 1978, s.9.
7. These clauses were substituted for clause (d) by Guj. 17 of 1977, s.6(ii).
8. Clause (f) was deleted by Guj. 10 of 2008, s.15(1).
9. Sub-section (3) and the proviso thereunder were deleted, *ibid.*, s.15(2).

(4) All rules made 1[by the State Government] under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following.

(5) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

2[(6) For carrying out the purposes of this Act, the Designated Authority may make such rules not inconsistent with the provisions of this Act under its relevant law mentioned in clause (aa) of section 2 of this Act.]

Amendment of certain enactments.

3**[28.** The enactments specified in column 2 of Schedule II are hereby amended in the manner and to the extent, specified in column 3 thereof.]

Grants to Designated Authorities.

[4][**29.** Out of the proceeds of the tax and penalties, interest and fees recovered before the commencement of the Gujarat Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2008 (hereinafter referred to as "the said Act") or recoverable after such commencement as a result of previous operation of the Act under clause (a) of section 31, there shall, under the appropriation duly made by law, be paid annually to such local authorities as were levying a tax on professions, trades, calling and employments before the commencement of the said Act.] **2008.**

Power of State Government to give direction.

[5][**30.** The State Government shall have the powers to issue directions to the Designated Authorities from time to time as may be required for the compliance of the provisions of this Act and the rules made thereunder and the Designated Authority shall, notwithstanding any provision in the relevant law, be bound to comply with such directions.

Savings.

31. Nothing in the amendments made by the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2008 (hereinafter referred to as "the said Act") shall affect or be deemed to have affected,- **Guj. 10 of 2008.**

(a) the previous operation of any provision of the Act or anything done or suffered under the said provisions before the commencement of the said Act;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said provisions before the commencement of the said Act;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the provisions of the Act before the commencement of the said Act; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been passed.]

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1. These words were inserted by Guj. 10 of 2008, s.15(3).
2. Sub-section (6) was inserted, *ibid.*, s.15(4).
3. Section 28 was substituted for the original, *ibid.*, s.16.
4. Section 29 was substituted, *ibid.*, s.17.
5. Sections 30 and 31 was inserted, *ibid.*, s.18.

[1][**SCHEDULE I**

(See section 3 and section 5(3))

Rates of tax on Professions, Trades, Calling and Employments.

Sr. No.	Class of Persons	Maximum Rate of Tax (in `.)
1.	2.	3.

1.	**(A)** Salary and Wage earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, monthly salaries or wages are – (i) less than Rs.3,000/- (ii) Rs.3,000/- or more but less than Rs.6,000/- (iii) Rs.6,000/- or more but less than Rs.9,000/- (iv) Rs.9,000/- or more but less than Rs.12,000/- (v) Rs. 12,000/- or more. ***Explanation I.-*** Where any salary wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month. ***Explanation II.-*** Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.	Zero 200/- per month 200/- per month 200/- per month 200/- per month
	(B) Salary and Wages earners other than those mentioned in sub-entry (A), whose monthly salaries or wages are – (i) less than Rs.3,000/- (ii) Rs.3,000/- or more but less than Rs.6,000/- (iii) Rs.6,000/- or more but less than Rs.9,000/- (iv) Rs.9,000/- or more but less than Rs.12,000/- (v) Rs.12,000/- or more ***Explanation I.-*** Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month. ***Explanation II.-*** Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.	Zero 200/- per month 200/- per month 200/- per month 200/- per month
2.	(a) Legal Practitioners including Solicitors and Notaries Public. (b) Medical Practitioners including Medical Consultants and Dentists. (c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.	2500/- per annum 2500/- per annum 2500/- per annum

1. Schedule I and Schedule II were substituted by Guj. 10 of 2008, s.19.

Sr. No.	**Class of Persons**	**M**
1.	**2.**	

	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licenced under the Insurance Act, 1938 (4 of 1938). (e) All Contractors other than building contractors. (f) Commission Agents, *Dalals* and Brokers other than Estate Brokers. (g) Automobile Brokers. (h) Tour Operators and Travel Agents. (i) Cable T.V. Operators. (j) Film Distributors. (k) Owners of Advertisement Agencies. (l) Owners of Tuition Classes or Tutorial Institutions. (m) Owners of Institutions or Service Providers engaged in Computer Education or Training, or Online Information and Data Base Service through Computer Network. (n) Owners of Driving Schools. (o) Owners of Marriage Halls and Party Plots. (p) *Angadia* or Courier Service Providers. (q) Owners of Health Club and Recreation Clubs.	2 2 2 2 2 2 2 2 2 2 2 2 2
3.	(i) Members of Association recognised under the Forward Contract (Regulation) Act, 1952 (74 of 1952) (ii) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956). (iii) Owners of Oil Pumps and Service Stations and where any oil pumps and service stations are leased, the lessees thereof. (iv) Licenced foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948). (v) Public Limited or Private Limited Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling. (vi) Individuals or Institutions conducting Chit Funds. (vii) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949). (viii) Co-operative Societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962)-	2 2 2 2 2 2 2

Sr. No.	Class of Persons	N
1.	**2.**	

	(a) State Level Societies and District Level Societies engaged in any profession, trade or calling. (b) Co-operative Suger Factories and Co-operative Spinning Mills. (ix) Estate Agents or Estate Brokers or Building Contractors. (x) Owners of Video Parlours or Video Libraries or both and where any Video Parlours or Video Libraries or both are leased, the lessees thereof.	2 2 2 2
4.	Firms registered under the Indian Partnership Act, 1932 (IX of 1932) which are engaged in any professions, trades or callings.	2
5.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948).	2
6.	Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948), where on an average employees employed in the establishment during a year are more than five per day.	2
7.	Dealers as defined in the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005) whose annual gross turnover of all sales or of all purchases is- (i) not more than Rs.2,50,000/- (ii) more than Rs. 2,50,000/- but not more than Rs.5,00,000/- (iii) more than Rs.5,00,000/- but not more than Rs.10,00,000/- (iv) more than Rs.10,00,000/- ***Explanation.-***For the purpose of this entry, the term, 'year' shall mean the year as defined in clause (36) of section 2 of the Gujarat Value Added Tax, 2003 (Guj. 1 of 2005)	Z 2 2 2
[1][7A	Supplier as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) whose turnover in State is – (i) not more than ` 2,50,000/- (ii) more than ` 2,50,000/- but not more than ` 5,00,000/- (iii) more than ` 5,00,000/- but not more than ` 10,00,000/- (iv) more than ` 10,00,000/-	Z ` ` `

1. Entry 7A was inserted by Guj. 10 of 2021, s.2.

Sr. No.	Class of Persons	Maximum Rate of Ta (in `.)
1.	**2.**	**3.**

	Explanation.-For the purpose of this entry, the term "turnover in State" shall mean turnover in State as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) during any financial year or part thereof.]	
8.	Holders of permits for transport vehicle granted under the Motor vehicles Act, 1988(59 of 1988) which are used or adapted to be used for hire or reward, where any such person hold permits for more than two transport vehicles buses, taxis, trucks or three wheelers goods vehicles. ***Explanation.-***Persons residing together as members of one family and holding separate permits shall be one person for the purposes of this entry.	2500/- per annum
9.	Money lender licensed under the Bombay Money-Lenders Act, 1946 (Bom. XXXI of 1947).	2500/- per annum
10.	Persons other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the fourth proviso to sub-section(2) of section 3.	2500/- per annum

Exemptions :- The following persons shall be exempted from the payment of tax under of the entries 2 to 10 of this Schedule :-

(1) Companies in respect of which orders for winding up are passed under the Companies Act, 1956 (1 of 1956) from the date of such orders.

(2) Co-operative Societies under liquidation from the date of the commencement of liquidation proceedings.

(3) A primary co-operative society, the members of which are workers who are carrying on the activity of the society by their own labour.

SCHEDU
LE II
(*See* section 28)

Sr. No.	Enactments	Amendments
1.	**2.**	**3.**
1.	The Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949)	In section 127, in sub-section (2),- (1) after clause (a), the following clause shall be inserted, namely:- "(b) subject to and in accordance with the provisions of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976) and the rules made thereunder, a tax on professions, trades, callings and employment;"; (2) in clause (*f*), the words "a tax on professions, trades, callings and employments or" shall be deleted.

Sr. No.	E
1.	
2.	The Gujarat 1963 (Guj. 34 of 1

3.	The Gujarat (Guj. 18 of 1

18The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976. **[1976: Pr**

Sr. No.	Enactments	Amendments
1.	2.	3.
		Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, read with clause (*ix-a*) of sub-section (1) of section 200)" shall be inserted; (2) after sub-clause (*i*), as so renumbered, the following sub-clause shall be inserted, namely:- "(*ii*) Total amount of gross collection of tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 read with clause (i*x-a*) of sub-section (1) of section 200, in any financial year in any area within the jurisdiction of a village panchayat shall not form part of the taluka fund, but shall be assigned to the concerned village panchayat.".
		3. In section 210, - (1) clause (*b*) shall be renumbered as sub-clause (*i*) of that clause, and in sub-clause (*i*) as so renumbered, after the words "such tax or fee", the brackets, words, figures and letters "(other than tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 read with clause (*ix-a*) of sub-section (1) of section 200)" be inserted; (2) after sub-clause (*i*), as so renumbered, the following sub-clause shall be inserted, namely:- "(*ii*) total amount of gross collection of tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 read with clause (i*x-a*) of sub-section (1) of section 200, in any financial year in any area within the jurisdiction of a village panchayat shall not form part of the district fund, but shall be assigned to the concerned village panchayat."

GOVERNMENT CENTRAL PRESS,GANDHINAGAR.