

**MANIPUR**  **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

No. 72 Imphal, Thursday, May 10, 2001 (Vaisakha 20, 1923)

GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(Expenditure Section)

NOTIFICATION

Imphal, the 18th April, 2001

No. 20/4/74-FX (IV).—In exercise of the powers conferred by Section 28 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 (Manipur Act No. 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 (FIRST AMENDMENT) RULES, 2001**

1. Short title and commencement.

- (1) These rules may be called the Manipur Professions, Trades, Callings and Employments Taxation (First Amendment) Rules, 2001.
- (2) They shall come into force from the date of their publication in the official Gazette.

2. Amendment of rule 9,—for Sub-rule (1) of the Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982 (hereinafter referred to as the Rules), the following shall be substituted, namely,—

- (1) Dues payable by the Principal Officer or employer under the Act shall be paid direct into the Government Treasury by Challan into the head 002 Taxes on Professions, Trades, Callings and Employments. Dues payable by other person under the Act shall be paid either by Treasury Challan as detailed above or through receipt of TR-5 at the Office of the Taxing Authorities or through an arrangement with a Scheduled Bank and the Assessing Authorities shall maintain such record of tax collected in Form-IX and deposit into the Government Treasury by Treasury Challan and issue a certificate of payment of such tax in Form-X".

3. Addition of Forms,-After Form-VIII of the Rules, the following Forms IX and-X shall be added, namely,—

## FORM-IX

## RECORD OF TAX COLLECTION OTHER THAN PRINCIPAL OFFICER

Sl. No.	Name of person in profession and address.	Assessment year.	Gross annual in-come	Amount of P.T. paid	T.R.5 Receipt No. & Date	Treasury Challan No. & Date	Remarks
1	2	3	4	5	6	7	8

## FORM-X

## CERTIFICATE OF PAYMENT OF TAX

This is to certify that Mr./Mrs./Firm/Corporation/Company/ other corporate body/ Society/ Club/ Association (here enter the name and address) — — —

— — — — — has paid a sum of Rs. — — — — — Rupees — — — — — only in full or part as professional tax for the Assessment Year — — — — — vide T.R.5 No. — — — — — dated — — — — —

cc Seal

“(Name and signature of the Taxing Authority with Seal of the designation)”

V. CHIBBER,  
Principal Secretary (Finance),  
Govt. of Manipur.