

**THE ASSAM PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS
TAXATION ACT, 1947**

(ASSAM ACT VI OF 1947)

[Received the assent of the Governor on the 29th March, 1947]

[Published in the Assam Gazette dated 3rd April, 1947]

An Act to levy a tax on professions, trades, callings and employments

WHEREAS it is expedient to impose a tax on professions, trades, callings and employments; It is hereby enacted as follows:

PRELIMINARY

1. Short title, extent and commencement.- (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

(2) It extends to the whole of Assam.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Definitions.- In this Act unless there is anything repugnant in the subject or context,—

(a) "assessing authority" in a particular area means the Senior Superintendent of Taxes and Superintendent of Taxes referred to in section 6 exercising jurisdiction in that area and includes any other officer referred to in that Section and specifically authorised by the State Government in that behalf;

Amendments : (1) The clause (a) was substituted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

(2) The clause (a), so substituted, was further amended w.e.f. 1-4-1993 by Assam Act No. VIII of 1993 by inserting words "Senior Superintendent of Taxes and".

(b) "Deputy Commissioner of Taxes (Appeals) means a person appointed to be a Deputy Commissioner of Taxes (Appeals) under sub-section (2) of section 6;

Amendments : Clause (b) of section 2 has been amended w.e.f. 1-4-1993 by Assam Act No. VIII of 1993 published in the Assam Gazette of 7th May, 1993. By this amendment the words "Assistant Commissioner of Taxes

(Appeals)" has been replaced by words "Deputy commissioner of Taxes (Appeals)".

- (c) "employee" means a person employed on salary or wages, and includes-
- (i) a Government servant receiving pay from the revenue of the Central Government or any State Government or the Railway Fund;
 - (ii) a person in the 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 headquarters may be outside the State;
 - (iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;

Amendments : The clause (c) was substituted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

- (d) "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;

Amendments : The clause (d) was substituted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

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

- (f) "person" includes a company, firm, a Hindu undivided family, a corporation, a corporate body, a society, a club or other association of persons;

Amendments : The existing clause (f) is to be substituted by the following clause by Assam Act No. XV of 2001, published in the Assam Gazette, Extraordinary of 19-10-2001, with effect from such date as the State Government may notify.

"person" means any person who is engaged in any profession, trade, callings or employment in Assam and includes a company, a firm, a Hindu undivided family, a corporation, a corporate body, a society, a club or other association of persons so engaged but does not include any person who earns wages on a casual basis;

Explanation I: - The expression 'person who earns wages on casual basis' shall mean a person who earns wages on being employed for a period not exceeding one hundred eighty days in a year;

Explanation II: Every branch of a company, a firm, a corporation, a corporate body, a society, a club or other association of persons shall be deemed to be a separate person.

Amendment: *In the principal Act, in section 2, in clause (f) for the word "Explanation", the word and figure "Explanation I" has been substituted and after the first Explanation a new Explanation II has been inserted vide notification no. LGL.55/2005/30 Dated 7th February, 2009 published in the Assam Gazette Extraordinary no.41 Dated 7th February, 2009.*

- (g) "salary" or "wages" includes pay, 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;

Amendments : The clause (g) has been substituted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

- (h) "State" means State of Assam;

- (i) deleted.

Amendments : The clause (i) was deleted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.