

***THE KERALA PANCHAYAT RAJ (PROFESSION TAX) RULES, 1996**

S. R. O. No. 15/96. — In exercise of the powers conferred under Sections 204 and 205 of the Kerala Panchayat Raj Act, 1994 (13 of 1994) read with Section 254 thereof, the Government of Kerala hereby make the following rules, namely: —

RULES

1. Short title and commencement. — (1) These rules may be called the Kerala Panchayat Raj (Profession tax) Rules, 1996.

(2) They shall come into force on the 1st day of April, 1996.

2. Definitions. - In these rules, unless the context otherwise requires, —

(a) 'Act' means the Kerala Panchayat Raj Act, 1994 (13 of 1994);

(b) 'Bill/Demand notice' means a notice of the tax assessed totally and published addressing the tax payer and demand in writing the profession tax and requesting the tax payer to pay profession tax liable to be deducted or collected from the salary of the employee by the employer/head of office, intimation regarding the assessment of tax payable by the tax payer, reply to the objections, decision of appeal or other actions to realise the arrears. Such intimations/ notices shall have the effect of a "notice" specified in Section 240 of the Act;

(c) 'Transacts Business' means

**[XXX]

(d) 'Head of Office' or 'employer' means the person authorised to draw or pay the salary of employee of the industry or department or the Administrative Office, Manager, Secretary or head of Office of the Central or State Government or of a public or private sector undertaking;

(e) 'Requisition' means a specific demand made in writing to the employees by the Secretary

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** Sub-clauses i, ii, iii shall be omitted

to give the details connected with the levying of tax or intimating the employee for the purpose of levying of tax or service of any bill/demand notice and the due receipt and return of duplicate by the addressee or of the deduction/collection of profession tax from the salary of the employee for prompt payment in the Village Panchayat and includes requisition to give the required particulars for proper recording of accounts or for further action in the matter;

(f) 'Section' means a section in the Act;

(g) 'Secretary' means the Secretary of the Village Panchayat;

(h) Words and expressions used, and not defined in these rules, but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Maximum rates of half-yearly -tax. — *(1) For the purpose of assessment of profession tax, companies and persons shall be classified as stated in column (2) of the Schedule below based on half-yearly income and the maximum profession tax to be levied from them for each half year shall be as mentioned in column (3) of the Schedule namely:-

Schedule

Slab	Halfyearly income Rupees	Maximum half-yearly Tax Rupees
(1)	(2)	(3)
I	fro12,000to17,999	120
II	from 18,000 to 29,999	180
III	from 30,000 to 44,999	300
IV	from 45,000 to 59,999	450
V	from 60,000 to 74,999	600
VI	from 75,000 to 99,999	750
VII	from 1,00,000 to 1,24,999	1,000
VII	from 1 ,25,000 onwards	1,250

(2) Village Panchayat shall determine the tax leviable on each class subject to the maximum rate specified in sub-rule (1):

* Sub-rule (1) Substituted by S.R-O. No. 713/97, dated 115-01-2003

Provided that the tax leviable on any class determined by the Village Panchayat shall be in the multiples of rupees:

Provided further that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) Village Panchayat may exempt any one or more of the classes in sub-rule (1) of Rule 3 from the liability of profession tax:

Provided that no class shall be exempted from the liability of tax when persons in the lowest class are liable to pay tax.

4. Transaction of business and exercise of a profession. — A company shall be deemed to have transacted business and a person shall be deemed to have exercised a profession, art or calling or held an appointment within a Village Panchayat area if such company or person or persons has an office or place of employment within such Village Panchayat area.

****[4A. Liability to pay tax in certain cases.-** (1) If a company or person has an agent or office in the Village Panchayat for the purpose of transacting business, whether or not such office or agent has power to make binding contracts on behalf of the company or persons, that company or person shall be deemed to transact business within the Panchayat area and the person holding the charge of such office or the agent or firm, as the case may be, shall be liable for the tax payable by the company or person.

(2) The liability of a company or person otherwise liable to pay profession tax under sections 204 and 205 shall not cease to pay such tax solely on the reason that the place from which its or his business is controlled situates outside the Panchayat area or only on the reason that its or his transactions were stopped outside the Panchayat area.]

5. Determination of tax when the business is confined exclusively to a single Village panchayat area. — Where a company or person transacts business in a half year exclusively in the area of a single Village Panchayat, the income of such company or person from the transaction of such business shall, for the purpose of levying profession tax under the Act during that half year be deemed to be-

(a) Where income tax or agricultural income tax or both is/are assessed on such company or person under the Income Tax Act, 1961 (Central Act, 43 of 1961), or the Agricultural Income Tax Act, 1991, for the year, comprising the half year, one half of the amount at which the profits and gains of such business are computed under Section 5 of the Agricultural Income Tax Act, 1991 for the purpose of assessing the income tax or agricultural income tax or the sum of both such amounts and

(b) Where the amount of the said profit and gains of such company or person is not ascertainable or where such company or person is not assessed to income tax or agricultural income tax, such percentage or percentages calculated with reference to Rule 6 of the turnover of the business transacted in the area of the Village Panchayat during the half year or where this is also unascertainable the profit and gains during the corresponding half year of the previous year shall be considered as the income.

6. Percentage of turnover. — For the purpose of calculating the income for levying profession tax, the percentage of turnover or business under clause (b) of Rule 5 and Rule 7 shall be as specified in the following table:

Provided that if in any case, the income so calculated is less than the minimum sum

*** Added in S.R.O No. 322/2006, dtd 28-03-2006*

specified in column (3) of the said table, the percentage shall be enhanced to such a rate as would yield such minimum sum:

TABLE

	Percentage	Minimum
(1)	(2)	(3)
(1) Where the turnover of business exceeds 20 lakhs of rupees	3	80,000
(2) Where the turnover of business exceeds 16 lakhs of rupees but does not exceed 20 lakhs of rupees	3	54,000
(3) Where the turnover of business exceeds 8 lakhs of rupees but does not exceed 16 lakhs of rupees	3.5	36,000
(4) Where the turnover of business exceeds 4 lakhs of rupees but does not exceed 8 lakhs of rupees	4	24,000
(5) Where the turnover of business exceeds 2 lakhs of rupees but does not exceed 4 lakhs of rupees	5	15,000
(6) Where the turnover of business exceeds 50,000 rupees but does not exceed 2 lakhs of rupees	6	6,000

7. Determination of income when business is transacted in two or more Village Panchayat areas. — Where a company or person transacts business, partly in the area of a Village Panchayat and partly outside such area the income of such company or person from the transaction of such business in the area of the Village Panchayat shall, for the purpose of levying profession tax under the Act, be deemed to be the percentage calculated with reference to Rule 6 of the turnover of the business transacted in such area during the half year or the corresponding half year of the previous year, as the case may be:

Provided that in the case of a company or person assessable to income tax, the total profits earned by the company or person as disclosed by the income tax assessment for the year comprising the half year for which the profession tax is to be levied, shall be divided in the proportion of the turnover of the business of the company or person in the Village Panchayat area and outside for the purposes of assessment to profession tax.

8. Determination of turnover. — For the purpose of clause (b) of Rule 5 and Rule 7, the turnover of business in any Panchayat area means the aggregate money value of the goods produced, manufactured, purchased or sold or of any other business transacted in such Panchayat area.

Explanation. — In determining the turnover of business under this rule, —

(a) Where the delivery of any goods on account of any purchase made by any company or person and the delivery on account of the sale thereof by the same company or person is effected in the State, only the latter transaction shall be taken into account;

(b) Where the delivery of any goods on account of any purchase made by any company or person is effected in any place in the State, the later transaction shall be taken into account;

(c) Where the delivery of any goods on account of any purchase made by any company or person is effected in any place in the State and the delivery on account of the sale thereof by the same company or person is effected in any place outside the State, the former transaction shall be taken into account.

or manager of a hotel, boarding or lodging house, club or residential chambers to furnish within a specified time, a list in writing containing the names of all persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers, and specifying the profession, art, or appointment of every such person and the rent, if any, paid by him and the period of such occupation.

14. Requisition on employers or their representatives to furnish list. — The Secretary may, by notice, require any employer or the head or Secretary or Manager of any public or private office, hotel, boarding or lodging house or club or a firm or company,—

(a) to furnish within a specified time, a list in writing, of the names of all persons employed by such employer or by such office, hotel, boarding house or company as officers, servants, dubashes, agents, suppliers or contractors with a Statement of the salary or income of such employed persons, and;

(b) to furnish particulars in regard to any company of which such employer or head. Secretary or manager, as the case may be, is the agent.

15. Intimation of change or transfer of trade. — Every person liable to pay tax shall, when changes the name of his firm or industry or art or place of business or makes any change in the nature of his industry or transfer his business, inform the Secretary in writing within thirty days from the date of making of such change or transfer.

16. Requisition on employers to furnish particulars of income or salary of employees. —

(1) The Secretary shall, immediately after the expiry of the period required for the determination of profession tax of a half year, require the head of office or employer in Form No. 1, to furnish, within fifteen days, the details of total salary or income of the employees in Form No. II.

(2) The head of office or employer shall submit the particulars required by the Secretary within the specified time in Form No. II and publish a copy of the same in the notice board of that institution inviting the attention of the employees for a period of fifteen days from the date of forwarding of such particulars.

(3) The Secretary shall approve and enter those particulars submitted by the head of office or employer in the concerned register unless the employees objected the correctness of the particulars by producing records for evidence within fifteen days on receipt of it by the Secretary.

(4) The assessment of profession tax shall begin only if the employer makes available such particulars in Form No. II and the period of limitation for the demand as provided in sub-rule (3) of Rule 8 of the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules, 1996 shall be deemed to have been commenced only after the receipt of such particulars.

17. Determination of tax and intimation. — (1) The Standing Committee shall, as soon as possible on the receipt of particulars in Form No. II assess the tax as required under Rule 7 of the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules, 1996 and send a copy of the bill or notice of demand of tax so assessed to the concerned head of office or employer to exhibit in the notice board or do in whatever manner they deem fit so that the bill and demand notices have come to the notice of the concerned employees. The employee concerned may, if there is any objection against the assessment of tax, file the same before the employer or head of office within 30 days from the date of receipt of such notice.

(2) Notwithstanding anything contained in any other rules issued under the Act, a public notice issued under sub-rule (1) dispenses with the necessity of issuing tax assessment notice separately to each person.

(3) If any objection is received from persons by the Standing Committee, the same shall be disposed of as early as possible in any manner not exceeding 30 days and the fact shall be intimated to the person concerned.

(4) If there are such objections the amount fixed after disposing of the same shall be the profession tax.

18. Demand of leviable tax. — (1) The Secretary shall, immediately after the time fixed for submitting objections against the assessment of profession tax and in other cases immediately after the disposal of objections, get two copies of the bill/demand notice to tax payers in Form No. III prepared and forward the same to the employer along with the application (with two copies) in Form No. IV and the employer/Head of Office shall serve the same to the employees/labourers there within the period specified in the notice and shall return the duplicate with the acknowledgement of its receipt.

(2) The Secretary shall maintain a register in Form No. V for the purpose of watching the progress of demand of profession tax and the time of levy of tax of the employees/labourers for each half-year, under these rules.

(3) The Panchayat shall issue a copy of the register in Form No. V to the head of office or employer for recording all the particulars.

(4) The Secretary shall, at the end of each half year, compare the amount and other particulars in the register maintained by the employer or head of office with that of the similar register kept by the Panchayat and confirm the correctness and shall endorse a certificate of verification with dated signature below the last entry made in the register.

(5) If any material difference is noted in the register maintained by the head of office/employer at the time of verification, they shall be informed in writing for rectifying such defects.

(6) The verification officer nominated by the Government shall have the power to verify these registers maintained in Form No. V, and the head of office/employer shall provide all assistance as requested for such verification.

19. Employer to Serve Bill/Demand Notice. — (1) The head of office/employer shall, immediately on receipt of the notice demanding profession tax to the employees/ labourers,

(a) verify and confirm the correctness of the particulars furnished to the Secretary /Standing Committee in Form No. II under sub-rule (1) of Rule 16 with the addresses of the employees/ labourers;

(b) return the demand notice, if the material particulars, the name or designation in the relevant particulars in the demand notice differ to the particulars in Form No. II rectifying such defects; and

(c) fill up the entries in columns (1) to (5) of the register in Form No. V and the second copy of the demand notice thereto including the statement furnished along with the application.

(2) The head of office/employer shall serve the Bill/Demand notice on the addressee within the date specified in the requisition and shall obtain the dated, signature in the second copy as acknowledgement thereof and shall, after recording in column (6) of the register in Form No. V, submit the same to the Village Panchayat Secretary within 15 days from the date of service of such notice.

(3) The employer/head of office shall, in case when the labourer/employee refuses to receive the notice treat the date of such refusal as the date of service of notice, record such fact in the

original and in the duplicate copy of the Bill/Demand notice and take immediate action on the presumption that the notice has been duly served on them. The head of office/employer shall keep the original of such notice in his possession and return the duplicate to the Secretary with necessary certificate.

20. Deduction of profession-tax from salary. — (1) The head of office/employer shall, in case where the employees/labourers who are in the acquittance roil receiving their wages or salary by cheque/ demand draft, immediately on serving the notice to those who are liable to pay profession-tax, deduct such profession-tax from the salary or wages for that month.

(2) The particulars of tax so collected shall be entered in columns (7) to (9) of the register in Form No. V.

(3) The amount so deducted shall be remitted in cash or by cheque or demand draft drawn in favour of the Secretary within 10 days along with a statement showing the name of employees and the amount they remitted.

(4) In the case of an employee who is transferred from an office to another office of the same department, the head of office who is relieving the employee shall be liable to recover and remit the amount of profession-tax to be paid by the employee and shall mention that amount also in the Last pay Certificate.

(5) In the case of retirement on superannuation or compulsory retirement of an employee or relieved to other department, salary shall be disbursed only after realising profession-tax from the salary.

21. Payment of Profession-tax by self drawing officer. — (1) A Self drawing officer shall, when he becomes a tax payer, make arrangements to remit the profession-tax in Village Panchayat or bank within the date and time specified in the bill/notice of demand.

(2) He shall inform the head of office or the employer the details of profession-tax to be remitted in the Village Panchayat immediately after the salary or wages is drawn after the time due for the remittance of profession tax.

(3) Each drawing and disbursing officer and self drawing officer shall furnish a certificate, in the salary bill for the month of February and August of every year, to the effect that the details of income as requested by the Secretary have been furnished and that all amounts due as profession-tax have been remitted showing the date on which the details of income have been furnished and the date on which the amount has been remitted.

22. Furnishing of the details of tax collected. — The head of office or the employer shall also submit the details showing the amount of tax collected, the name of tax payer, demand number, the tax amount demanded and the date of collection along with the tax amount or the cheque or demand draft.

23. Issue of receipt for the amount remitted. — The Secretary shall, after the remittance of the amount collected on account of tax by cheque or demand draft or in cash by the head of office or employer, issue receipt as per Rule 9 of the Kerala Panchayat Raj (Taxation Levy and Appeal) Rules, 1996, and such receipt shall be given to the tax payers, through the employer by a special requisition for this purpose. The head of office or employer shall enter the details regarding such receipt and its service, in columns (12) and (13) of the register in Form No. V.

24. Offences and penalties. — (1) If any person, when required by the Secretary under these rules does not comply with it or furnishes false information shall be liable to be prosecuted

and if convicted, shall be punished with fine of Rs. 100.

(2) In addition to and without affecting the above, if the profession-tax included in any bill or demand notice becomes arrear due to the failure on the part of head of office or employer who is liable to deduct or collect such amount by serving notice or to remit such amount shall recovered from such head of office or employer as an arrear from him as provided under Section 210.

(3) Nothing contained in this rule shall prevent Village Panchayat from initiating prosecution against a tax payer or to institute a suit in a Civil Court for recovering any tax arrears due under the Act or the rules.

25. **Removal of difficulties.** — If any difficulty or doubt arises in giving effect to these rules, such matters shall be referred to the Government and the decision of the Government thereon shall be final.

FORM-I

(See sub-rule (1) of Rule 16)

Requisition of details of Employees

No:

Place

Date

From

..... Secretary,
..... Village Panchayat.

To

.....

Sir,

Subject; — Profession-tax assessment-Requisition of details of income of employees, to assess the profession-tax for the half year ending..... reg.

Reference: —Rules 14 and 16 of the Kerala Panchayat Raj (Profession-tax) Rules, 1996.

As per the rules referred to above, I request you that the Particulars regarding the total income of employees/labourers engaged in any worker employment in your establishment for an aggregate of not less than 60 days in half year ended may be submitted in form No. II enclosed herewith within 15 days after the receipt of such application for the purpose of assessing the profession tax; and

The non-compliance of furnishing of details so requested within the time specified or furnishing false information shall be an offence under Section 263 of the Kerala Panchayat Raj Act, 1994 and Rule 24 of Kerala Panchayat Raj (Profession-tax) Rules, 1996.

I hereby inform you that the copy of particulars forwarded in Form No. II shall be published in the notice board of your establishment, for a period not less than 15 days from the date of such despatch, for the general information and verification of employees/ labourers.

Yours faithfully,

Secretary,

.....Village Panchayat.

FORM II
(See Rules 14, 16)

**Statement of Income of Labourers/Employees for the Half Year from 1-4-199 -
To 30-9-199 /1-10-199 - To 31-3-199**

Serial No.	Name	Designation	Official address (including Division Number, Code num	Salary (including special pay & personal pay)	Dearness Allowance	Other fixed Allowances	Bonus	Other payment	Total Income	Date of entry in service	If relieved, that date	If out of station due to transfer, pension etc., permanent address	Remarks
1	2	3	4	5	6	7	8	9	10.	11	12	13	14

Place:

Head of Office/Employer.

Date:

FORM III

[See Rule 18 of the Kerala Panchayat Raj (Profession Tax) Rules, 1996 and Rule 8 of the Kerala Panchayat Raj (Taxation, Levy and Appeal Rules, 1996].

Demand Notice

Secretary,

..... Village Panchayat.

To

Sri/Smt.....

WHEREAS, on the basis of income for the first/second half year ending..... furnished by your Head of office/Employer you are liable to Profession Tax for that half year and your Profession Tax has been duly assessed under Rule 6 of the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules, 1996 and Rule 17 of the Kerala Panchayat Raj (Profession Tax) Rules, 1996.

AND WHEREAS, the details of such tax assessment has been published in the Panchayat and in your establishment, but you have not raised any objection within the specified time against the tax assessment/the objection raised by you have been disposed off.

NOW THEREFORE, I hereby demand you to pay Rs (in figures) as Profession Tax for the employment held/profession exercised in the establishment for the half year ending.....

Immediately on receipt of the notice, the Head of Office/Employer is bound to deduct the above said amount from your salary. In the case of self drawing officers such amount shall be given to the employer from the salary-drawn, immediately on receipt of the notice.

If the Employer/Head of office who is liable to remit the Profession Tax as per demand notice within the time specified under the rule does not remit accordingly, such tax shall be recovered from him as per Section 205 read with Section 210 and he is liable for punishment as provided in the law for the failure, lapse or such deeds thereon.

It is also stated that any appeal on the demand shall be considered only if it is satisfied that the full amount in the notice has been remitted as provided in Section 276.

Secretary,

Village Panchayat.

FORM IV
(See Rule 19)

**Requisition for the service of demand notice and for the
collection of Profession Tax**

No.

Place:

Date:

From

Secretary,
..... Village Panchayat.

To

Sir,

Sub: —Collection of Profession Tax—Requisition for the service of demand notice and for collection and remittance of tax amount — regarding.

Ref: —Section 205 of the Kerala Panchayat Raj Act, 1994 and Rules 19 and 20 connected therewith.

As per the provisions of the above said Act, I am sending herewith two copies of the demand notice for Profession Tax for the Half Year ending 30-9-199—/31-3-199—of the employees/labourers in your establishment. The list showing the tax payees and the demand amount is also enclosed herewith.

I hereby request you, —

(1) to serve the original demand notice on the tax payees and to return the duplicate copy with the dated signature to show that they have received the notice along with the second copy of this requisition and the second copy of the list appended herewith duly filled up the columns (5), (6) and. (7) therein;

(2) to deduct the tax amount demanded from their salary for that month immediately on the service of demand notice to the employees and to remit the same by cheque/demand draft or by cash in favour of the undersigned ;

(3) to collect the tax amount of the self drawing officers and to remit by cheque/demand draft or in cash in favour of the undersigned at the end of the month ; and

(4) to maintain the Register in Form No. V and to fill up all the columns therein to watch the progress of tax collection.

I also inform you that non-compliance of any of the above said requisitions is an offence under Rule 24 of the Kerala Panchayat Raj (Profession Tax) Rules, 1996 and that Section 210 of the Act and the relevant rules made thereunder shall be binding if the conditions of the demand are not complied with or on failure to deduct, collect and to remit the tax amount within the specified time. It is also hereby informed that non-compliance of any of the directions mentioned above shall be an offence under Rule 24 of the Kerala Panchayat Raj (Profession Tax) Rules, 1996. and that failure to deduct, realise and remit the total demand amount within the specified time shall be an offence under Section 210 of the Act and the rules made thereunder.

Yours faithfully,
Secretary,
..... Village Panchayat.

**ANNEXURE TO FORM No. IV
(See Rule 18)**

Statement regarding notice of demand sent along with Application

Serial No	Name of Tax payer and Demand No.	Demand Amount	Date of sending Demand Notice	Date of service of Demand Notice	Present address of taxpayer if out of station by reason of transfer etc.	Date of returning of the second copy
1.	2.	3.	4.	5.	6.	7.

Signature (with date)

Secretary

.....Village Panchayat

Signature (with date)

Head of Office/employer

In the case of person who is transferred from one office to another office in the same department, the Officer who relieves him shall enter the Profession Tax to be remitted by him in the Last Pay Certificate and shall realise and remit the amount and in the case of a person who retires from services, salary shall be disbursed only after realising the tax amount from his last salary [See Sub-rules (4) and (5) of Rule 20].

FORM V
(See Rule 18)

Name of the Village Panchayat.....

Name of establishment.....

Half Year:

In the case of deduction from salary								In the case of self drawing Officers							
Serial No.	Name and Designation	Unit/section of employees/labourers with Code Number	Demand Number	Demand Amount	Date of service of Notice	Amount collected	Date of deduction from the salary	Date of remittance of amount in the Panchayat, Cheque/D.D. No. If by cash state the particulars	Date of collection	Date of remittance of amount in the Panchayat	Cheque/D.D.No., date. If by cash, state the particulars	No. and date of receipt issued by the Panchayat	Date of issue of receipt to employees/labourers	Date and details if any other notice is served	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.

(Signature)
Secretary/Verification Officer:

(Secretary)
Employers/Head of Office

FORM VI

[See Sub-rule (1) of Rule 10]

Requisition for particulars relating to income from professions or other means

No

From

The Secretary,
..... Village/Panchayat.

To

Sir,

Sub. — Assessment of Profession Tax—Furnishing particulars of income for levying Profession Tax for the half year ending Regarding.

Ref.— The Kerala Panchayat Raj (Profession Tax) Rules, 1996.

The correct details of your income or the income of your establishment from profession or from other means for the half year from 1st April 199to 30th September, 199.... 1st October, 199....to 31st March, 199 shall be furnished in Form Noand forwarded to this office within 15 days from the date of receipt of the letter containing the requisition. If, for any reason, the filled up form is not furnished or false informations are furnished, prosecution steps will be taken against you in accordance with the provisions of Section.....and the tax to be levied shall be determined by the Standing Committee as per sub-rule (3) of Rule 10.

Particulars of installments regarding the income to levy profession tax for the half year ending..... are given below.

- (1) Name of Company/establishment/person.
- (2) Description of business or profession or art or calling or employment.
- (3) Income derived by the assessee during the half year or the corresponding half year of the previous year; -
 - (a) from the transaction of any business made within the Panchayat area during the half year for a period not less than 60 days in the aggregate:
 - (b) from the exercise of any profession or art or calling or holding any appointment, public or private or other money lending business or agriculture done outside the Panchayat area if the assessee has resided within the Panchayat area for a period for not less than 60 days in the aggregate.
- (4) Where the business is transacted exclusively within the Panchayat area,—
 - (a) Where income tax has been assessed on the company or person for the year comprising the half year, the amount of the profits and gains of such companies/persons computed under Section 20 of Income Tax Act, 1967 for the purpose of assessing such income-tax;

(b) where the said profits and gains are not ascertainable for the year comprising the half year.-

(i) the turn over of the business transacted within the area during the half year; or

(ii) where such turn over is not ascertainable the turn over of the business during the corresponding half year of the previous year.

(5) Where such turn over not ascertainable, the turn over of the person partly in the Panchayat area and partly outside such Panchayat area, —

(a) the turn over of the business transacted in the Panchayat area during the half year; or

(b) where such turn over is not ascertainable, the turn over of the business in the Panchayat area during the corresponding half year of the previous year.

(6) The income derived by the assessee, —

(a) from the business transacted outside the Panchayat area; or

(b) from any pension or deposit during the half year if the assessee has resided within the Panchayat area for not less than 40 days in the aggregate during the half year; or

(c) from agricultural income.

(7) The aggregate income on the basis of which according to the company or person, it or he is liable to be assessed.

Yours faithfully,

(Sd.)

Place:

Secretary,

Date:

..... Village Panchayat.

ANNEXURE TO FORM No. VI

Statement submitted in the office of the Village Panchayat for calculating the total income for the half year/one year from 1st April, 199..... to 30th September, 199 /1st October, 199..... to 31st March, 199..... in accordance with Rule 10 of the Kerala Panchayat Raj (Profession Tax) Rules, 1996 :

Name :

Address :

Occupation :

Place of work :

Serial No.	Particulars	Amount Rs.	Ps.	Remarks
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1. PERMANENT INCOME

1	Salary/allowance/wages/gratuity/Bonus etc.			
2	Fees/Commission			
3	Pension			
4	Interest from money transaction, Bank Commission			
5	Rent of building etc.			
6	Other income			
As my job in this period is in the.....establishment the local authority has levied Rs.....as profession Tax.				
				Total.....

Serial No.	Particulars	Wages Rs.	Expenditure Rs.	Remarks
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2. AGRICULTURAL INCOME

1	Income from paddy cultivation in..... hectare/acre cent/are of land.			
2	Income from other items inhectare/acre cent/are of land .			
3	Income from agricultural land and other items.			
As my permanent residence is under local authority the income furnished here is from my agricultural property within the Village Panchayat				
Income derived by me from..... properties under local authority, also furnished here.				
				Total

Serial No.	Particulars	Amount Rs.	Ps	Remarks
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3. FROM OTHER EMPLOYMENTS

1.	Estimated income for the yearfor levying tax by income Tax Department. Income relating to.....business.			
2.	Since account for this year has been prepared amount of the same period in the last year.			
				Total:
				Aggregate Total:
Since my permanent residence/place of work is under.local authority, an amount of Rs..... has been assessed as profession tax on me for the year.... particulars furnished in this statement about me as/has not been taken into account there proper and true account on details given above has/has not been maintained.				

(Sd.)

Place:

Employer/establishment/

Date:

person/tax payer.

Explanatory Note

(This does not form part of the Notification, but is intended to indicate its general purpose.)
Section 204 of the Kerala Panchayal Raj Act, 1994 (13 of 1994) empowers the Village Panchayat to levy profession tax from those who are working in the area of a Village Panchayat. This Notification is intended to achieve the said object.