

MANIPUR PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION RULES, 1982

GOVERNMENT OF MANIPUR
FINANCE DEPARTMENT

NOTIFICATION

No.26/4/74-FX(Pt)

Imphal, the 24 February, 1982.

In exercise of the powers conferred by section 28 of the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981, the Governor of Manipur is pleased to make the following rules.

- Short title & Commencement 1(1) These rules may be called the Manipur Professions, Trades, Callings and Employments Taxation Rules, 1982.
- (2) They shall come into force on and from the date of their publication in the official Gazette.
- Definition 2. In these rules, unless the context otherwise required –
- Taxation.
- (1) The 'Act' means the Manipur Professions, Trades, Callings and Employments Act, 1981 (Manipur Act 5 of 1981) as amended from time to time.
- (2) 'Form' means a form provided for in the schedule annexed to these rules.
- (3) 'Section' means a section of the Act.
- (4) 'Disbursing Officer' means an officer defined as such under the General Financial Rules of the Central Government applicable to the State of Manipur.
- Power & Duties of Assessing Authority 3.(1) The Commissioner of Taxes shall have such powers and duties as are conferred or vested in him under the Act or these rules, He shall be responsible for the proper administration of the Act and these rules.

- (2) The Deputy Commissioner of Taxes shall perform such duties and shall have such powers as are delegated to him by the Commissioner of Taxes, by publication in the Official Gazette:

Provided that nothing herein contained shall affect the powers of superintendence and control of the State Government.

- (3) The Taxation Officer, the Additional Taxation Officer and Inspectors shall have such powers and duties as are assigned to them under the Act and the rules subject to the general control and supervision of the Commissioner of Taxes.
- (4) The Taxation Officer, the Additional Taxation Officer and Inspectors shall exercise their respective powers and perform their duties in respect of such areas or assesseees or classes of assesseees as may by notification in the official Gazette be specified by the Commissioner of Taxes.
- (5) Any power exercisable by any of the assessing authorities under these rules or the Act may also be exercised by any other assessing authority superior to it.

Returns &
Assessment.

- 4.(1) The return required to be furnished under Sec. 7 of the Act shall be furnished within each assessment year.
- (2) The Return shall be in Form I and shall be submitted to the Taxation Officer or Additional Taxation Officer who has jurisdiction over the assessee under sub-rule (4) of rule 3.
- (3) The notice mentioned in sub-sec (I) of sec. 7 of the Act will be issued in Form II.
- (4) Orders of assessment passed under the provisions of the Act will be made in forms III & IV.

Deduction
At source.

- 5.(1) The Principal Officer acting under sub-sec (I) of Sec.11 shall deduct the tax due from such assessee in one installment :

Provided that the Commissioner of Taxes, may having regard to the total gross income of the assessee, authorize the Principal Officer to deduct the tax in more than one installment.

- (2) Where tax is to be deducted in one installment, the deduction shall be made within the 30th day of March every year. In all other cases, deductions shall be made on dates on which the installments fall due.
- (3) Within thirty days of the period referred to in sub-rule (I) of rule 4, the Principal Officer shall submit a return in form V to the Officer having jurisdiction under sub-rule (2) of rule 4.

Appeals.

- 6.(I) A memorandum of appeal may be presented to the appellate authority by the appellant, or by an agent duly authorized by the appellant, by registered post or otherwise.
 - (2) The memorandum of appeal shall state 'inter alia' the date of service of the order appealed against, and shall also be duly stamped as prescribed in rule 12(I) and accompanied by a certified copy of the order appealed against, and, shall be verified and signed by the appellant to the effect (a) that the tax has been paid, if not otherwise directed (b) that to the best of this knowledge the facts set out in the memorandum are true.
 - (3) The memorandum of appeal may be rejected summarily, if the requirements of sub-rule (I) are not complied with on presentation of the same.
 - (4) Where the memorandum of appeal is not disposed of under sub-rule (3) the appellate authority shall fix the date and place of hearing, and may, from time to time, adjourn the hearing and make or cause to be made, such further inquiry as may be deemed necessary.
 - (5) In disposing of the appeal, the appellate authority may :
 - (a) confirm the assessment, or
 - (b) alter the assessment by way of enhancement or reduction,

- (c) annul the assessment, or
- (d) set aside the assessment and direct fresh assessment after such inquiry as may be ordered or
- (e) confirm, reduce or annul any order of penalty.
- Revision. 7. The provisions of rule 6 apply mutatis mutandis to Revisions also.
- Notice of Demand. 8. The notice of demand referred to in section 18 shall be issued in Form VI.
- Dues How payable 9.(1) Dues payable under the Act shall be paid direct into the Government treasury by challan into the head 028-Taxes on Profession, Trades, Callings and Employment. No payment of such dues shall be accepted at the office of the Commissioner of Taxes.
- (2) Challans shall be in Form TR-6 prescribed under the Central Treasury Rules.
- (3) Challans shall be filed in Quadruplicates, two copies duly signed as proof of payment shall be returned to the assessee or the Principal Officer as case may be, and the other two copies retained by the Treasury.
- (4) One of the copies retained by the Treasury shall be sent to the Commissioner of Taxes with an advice list at such intervals as the State Government may determine.
- (5) One of the receipted copies returned to the assessee shall be appended to the return to be submitted by him.
- (6) The receipt of challan shall be entered in the collection Register to be maintained in Form VII.
- Refunds. 10.(1) An application for refund shall be made to the authority to whom the return is to be sent, and shall include 'inter-alia' the following particulars :-
- (i) The name of the assessee
- (ii) Assessment year for which refund is claimed

- (iii) The amount of dues already paid together with the number and date of the challan, and
 - (iv) The amount of refund and grounds thereof.
- (2) An application for refund shall be signed, verified and presented by the assessee or it may be sent by registered post.
 - (3) No claim for refund shall be allowed unless it is made within ninety days of the final orders passed on appeal or revision, as the case may be, in respect of such assessment.

When the authority having jurisdiction to entertain the return is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund.

When an order for refund has been passed, a refund voucher in Form VIII shall be issued in favour of the claimant. An advice list shall, at the same time, be forwarded to the treasury concerned.

A refund register shall be maintained in Form IX wherein particulars of all applications for refund and the order passed thereon shall be entered.

Fees.

11.(1) The following fees shall be payable in :-

- (a) a memorandum of appeal – Rupees ten.
- (b) Any other miscellaneous petition – Rupees one.

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

- (2) All fees referred to in sub-rule (1) and (2) shall be paid in Court fee stamps.

Information to be furnished regarding transfer of an assess.

12.(1) If a person who is in employment of the State or Central Government, if transferred to another district in the State, the disbursing Officer shall Send intimation of such transfer to the disbursing officer of that other district, and the assessing authority thereof along with the issue of last pay certificate. On receipt of such intimation, the disbursing Officer shall recover the tax and send necessary intimation to the assessing authority.

(2) If a person other than that mentioned in sub-rule (1) is transferred to another district or outside the State, the Principal Officer shall send intimation of such transfer to the Assessing authority within 15 days of such transfer.

By orders etc.

Sd/-

Naved Masood

Joint Secretary (Finance)

GOVERNMENT OF MANIPUR