

THE JHARKHAND TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS BILL, 2011

SCHEDULE

(See Section 3)

| Entry No. | Class of Assesseees | Rate of Tax: per annum |
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| (1) | (2) | (3) |
| 1 | Salary and wage earners, such persons whose annual salaries or wages: | |
| | (i) Upto Rs. 3,00,000/- | Nil |
| | (ii) Range from Rs. 3,00,001/- to Rs. 5,00,000/- | 1200/- PA |
| | (iii) Range from Rs. 5,00,001/- to Rs. 8,00,000/- | 1800/- PA |
| | (iv) Range from Rs. 8,00,001/- to Rs. 10,00,000/- | 2100/- PA |
| | (v) Above 10,00,000/- | 2,500/- PA |
| 2 | Legal practitioners including Solicitors and Notaries Public and Technical and Professional Consultants other than those mentioned elsewhere in the schedule and tax consultants whose standing in the profession. | |
| | (i) Upto three years | Nil |
| | (ii) Three to seven years | 1,000/- PA |
| | (iii) Above 7 years | 2500/-PA |
| 3 | (i) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss assessors registered or licenced under the Insurance Act, 1938 (Central Act IV of 1938) whose annual income is not less than Rs. 40,000/- | 2,500/- PA |
| | (ii) Pigmy Agents or UTI agents whose annual income is not less than Rs. 20,000/- | 300/- PA |
| | (iii) Postal agents under the National Savings Scheme or Chief agents, principal agents, special agents whose annual income is not less than Rs. 40,000/- | 2,500/- PA |

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| 4 | Members of Stock-Exchanges recognised under Security Contracts (Regulation) Act, 1956, Auctioneers, Commission Agents and Del Credere agents | 2,500/- PA |
| 5 | (a) Estate Agents or Brokers | 2,500/- PA |
| | (b) Contractors | |
| | (i) Contractors falling in the categories mentioned below as per the guidelines issued by the government from time to time for registration of contractors. | |
| | (a) Class I Contractors | 2,500/- PA |
| | (b) Class II Contractors | 2,000/- PA |
| | (c) Class III Contractors | 1,000/- PA |
| | (ii) Contractors not falling in sub-category (i) mentioned above and the amount of works contract executed by them during a year is -- | |
| | (a) below Rupees ten lakhs | 1,500/- PA |
| | (b) above Rupees ten lakhs | 2,500/- PA |
| 6 | Directors (other than those nominated by the Government) of Companies Registered under the Companies Act, 1956. | 2,500/- PA |
| 7 | Dealers registered or liable to be registered under Jharkhand VAT Act, 2005 (other than those mentioned in item (18) whose total turnover in any year ranges :- | |
| | (a) Upto Rs.5,00,000/- | Nil |
| | (b) from Rs.5,00,001/- to Rs.10,00,000/- | 1,000/- PA |
| | (c) from Rs.10,00,001/- to Rs.25,00,000/- | 1,500/- PA |
| | (d) from Rs.25,00,001/- to Rs.40,00,000/- | 2,000/- PA |
| | (e) above Rs.40,00,000/- | 2,500/- PA |
| | Dealers not registered or not liable to be registered under Jharkhand VAT Act, 2005 (other than those mentioned in item (18) and dealing with the goods mentioned in schedule - I of the schedule | |

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| 8 | appended to the said Act and whose total turnover in any year ranges :- | |
| | (a) Upto Rs.3,00,000/- | Nil |
| | (b) from Rs.3,00,001/- to Rs.10,00,000/- | 1,000/- PA |
| | (c) from Rs.10,00,001/- to Rs.25,00,000/- | 1,500/- PA |
| | (d) from Rs.25,00,001/- to Rs.40,00,000/- | 2,000/- PA |
| | (e) above Rs.40,00,000/- | 2,500/- PA |
| 9 | Occupiers of factories as defined under the Factories Act, 1948 who are not covered by Item 7. | 1,000/- PA |
| 10 | Employers of establishments as defined under the Shops and Establishments Act, such employers of establishments who are not dealers are covered by Item 7 | |
| | (i) Where there are no employees | Nil |
| | (ii) Where not more than 5 Employees are employed | 500/- PA |
| | (iii) Where more than 5, but not more than 10 employees are employed. | 1,000/- PA |
| | (iv) Where there are more than 10 employees but not more than 20 are employed | 2,000/- PA |
| | (v) Where more than 20 employees are employed | 2,500/- PA |
| 11 | (a) Owners or lessees of petrol/diesel filling stations and service stations, garage and workshops of automobiles. | 2,500/- PA |
| | (b) Owners or lessees of Rice Mills, Oil Mills, Paper Mills, Dall Mills, Mini Steel Plants, Rolling Mills, Foundries, Tanneries, Stone Crushers, Bottling Units, Distilleries, Tiles Factories, Biscuit Factories, Chemicals and Pharmaceutical Labs, Printing Presses (With power) Fruit Canning Units. | 2,500/- PA |
| | (c) Owners or lessees of Nursing Home and Hospital other than those run by the State or Central Government | 2,500/- PA |
| | (d) Owners or lessees of Pathological Testing Lab and X Ray Clinics. | 2,500/- PA |
| | (e) Owners or lessees of Beauty Parlours, Dry Cleaners and Interior Decorators | 2,500/- PA |

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| | (f) Owners or lessees of Oil ghanies (with power), Oil rotaries (with power) Huller Mills, Cashew Factories, Decorticating Mills, Saw Mills, Cotton Ginning or Pressing Factorles, Small Flour Mills, (working on Hire-Basis), Gum manufacturing units, Bakeries, Hosiery manufacturing units, Cement flooring or stone manufacturing units. (other than those covered by Entry 7 and for the purpose of (a) to (f) of entry no. 10) | 1,500/- PA |
| 12 | (a) Owners of Residential Hotels or Lodging Houses having not less than 10 rooms | 2,500/- PA |
| | (b) (i) Owners of theatres | 2,500/- PA |
| | (ii) Owners of touring talkies | 1,000/- PA |
| | (iii) Owners of Video parlours | 1000/- PA |
| | (iv) Cable TV operators including signal provider, cable hirer and their agents. | 2,500/- PA |
| 13 | Holders of permits of transport vehicles (other than autorickshaws) granted under the Motor Vehicles Act, 1988 | 2500/- PA |
| | Holders of permits of transport vehicles (other than two autorickshaws) granted under the Motor Vehicles Act, 1988 | 1000/- PA |
| 14 | Money lenders, licensed under the law relating to money lenders, financing agencies, for the time being in force in the State | |
| | (a) those who lend rupees fifteen lakhs and above in a year | 2,500/- PA |
| | (b) other than those specified at (a) above | 1,500/- PA |
| 15 | Individuals or institutions conducting Chit Funds | 2,500/- PA |
| 16 | Co-operative Societies registered under the respective Acts and engaged in any profession, trade or calling: - | |
| | (i) State level societies | 2,500/- PA |
| | (ii) Banks Including Gramin Banks. | 2,500/- PA |
| | (iii) District level societies | 1,000/- PA |
| | (iv) Block / Panchayat level societies | 500/- PA |
| | (v) Village Level Societies | 100/- PA |

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| 17 | Banking Companies as defined in the Banking Regulations Act, 1949 | 2,500/- PA |
| 18 | All Companies Registered under the Companies Act, 1956 and engaged in a profession, trade or calling | 2,500/- PA |
| 19 | Each partner of a firm engaged in any profession, trade or calling | 1,000/- PA |
| 20 | Chartered Accountants where the standing in profession is: - (i) Not less than 2 years, but less than 5 years (ii) Not less than five years | 1,000/- PA 2,500/- PA |
| 21 | Medical practitioners including Medical Consultants (Other than Practitioners of Ayurvedic, Homeopathic and Unani systems of Medicines) Dentists, Radiologists, Pathologists and persons engaged in other similar professions or callings of a Paramedical nature,- (i) less than 2 years (ii) after two years | Nil 2,500/- PA |
| 22 | Engineers, RCC Consultants, Architects and Management Consultants. (i) less than two years (ii) after two years | Nil 2,500/- PA |
| 23 | (a) Film Distributors and travel agents not falling under sub-item (b) below (b) Air travel agents | 1,000/- PA 2,500/- PA |
| 24 | Journalists | 600/- PA |
| 25 | Advertising Firms/Agencies | 2,500/- PA |
| 26 | Persons using Photocopying machines for job works (one machine) Persons using Photocopying machines for job works (more than one machine) | Nil 2,500/- PA |
| 27 | Video Cassette Libraries including CDs/DVDs | 1,500/- PA |
| 28 | Educational Institutions and Tutorial Colleges or Institutes other than those owned by the State or Central Government | |

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| | i) Tutorials running classes up to 7th standard | 1,500/- PA |
| | ii) Tutorials running classes up to 10th standard | 2,000/- PA |
| | iii) Junior colleges and all other Educational Institutions and Tutorials running classes above 10th standard or 10+2 | 2,500/- PA |
| 29 | Typewriting institutes / teaching shorthand and typing | 1,000/- PA |
| 30 | Persons owning / running STD/ISD Booths other than those owned run by Government or physically handicapped persons | 1,000/- PA |
| 31 | Property Developers including Land Developers and Building / Flat Developers | 2,500/- PA |
| 32 | Persons owning/running | |
| | (a) Internet or Cyber Cafes | 2,500/- PA |
| | (b) Computer Training institutes | 2,500/- PA |
| | (c) Driving Institutes/Technical Training Institutes | 1,000/- PA |
| 33 | Persons owning Marriage Halls/Kalyana Mantapams | 2,500/- PA |
| 34 | Owners of outdoor film Shooting units | 2,500/- PA |
| 35 | (a) Forest Contractors | 750/- PA |
| | (b) Transport Companies and transport contractors including forwarding and clearing agents | 2,500/- PA |
| | (c) Bankers who are financing the trade against hundies or other securities by way of short-term advance on interest | 2,500/- PA |
| 36 | (a) Authorised assistants recognised by stock exchange | 550/- PA |
| | (b) Sub-brokers recognised by the Stock Exchange Board of India | 1,000/- PA |
| | (c) Persons running weigh bridges | 2,500/- PA |
| | (d) Persons operating and engaged in courier service | 2,500/- PA |

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| | (e) Owners or occupiers of cold storages | 2,500/- PA |
| | (f) Computer software consultants and persons engaged in such trade | 2,500/- PA |
| | (g) Agencies providing security personals | 2,500/- PA |
| | (h) Mobile telephony system | 2,500/- PA |
| | (i) Persons operating e-Commerce and e-auctions business | 2,500/- PA |
| | (j) Persons organizing events, pageants, fashion shows and the like | 2,500/- PA |
| 37 | All other persons, other than those mentioned in any of the preceding entries, who are engaged in any profession, trade or calling or employments | 1,000/- PA |

Explanation I – Notwithstanding anything contained in the Schedule, every branch of any self-employed assessee enumerated in items 2 to 37 of the schedule shall be deemed to be a separate assessee for the purpose of levy of profession tax specified in the schedule.

Explanation II – Notwithstanding anything contained in this schedule, where an assessee is covered by more than one entry in this schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.

Explanation III – For the purpose of determining the liability the rate of tax in regard to entries in Serial No. 9 in this Schedule and the higher number of workers and/or employees at any time during the year shall be reckoned as the basis.

Explanation IV – For the purpose of determining the “turnover” or the “gross turnover”; the respecting definitions as provided in the Jharkhand Value Added Tax Act 2005 and Rules made thereunder shall apply.

Explanation V – The term ‘PM’ and ‘PA’ : used in the Schedule shall mean, ‘per month’ and ‘per annum’ respectively.

Explanation VI – The term contractor shall be construed with the same meaning and scope of “works contract” and “works contractor” as dealt in the Jharkhand Value Added Tax Act, 2005 and the Rules made thereunder.

झारखण्ड राज्यपाल के आदेश से,

पंकज श्रीवास्तव,

सरकार के सचिव-सह-विधि परामर्शी

विधि (विधान) विभाग, झारखण्ड, राँची ।

अधीक्षक, झारखण्ड राजकीय मुद्रणालय, राँची द्वारा प्रकाशित एवं मुद्रित,
झारखण्ड गजट (असाधारण) 49--150+700 ।