

PROFESSIONAL TAX SCHEDULE

SI NO.	Class of assesses	Rate of Tax	Code No.
1	2	3	4
1.	Salary & wages earners whose monthly salary or wages are:- Range of monthly gross income.		
	Rs.2500.00 and above and unto Rs.3500.00	Rs.55.00 per month	0101
	Rs.3501.00 and above and unto Rs.4500.00	Rs.85.00 per month	0102
	Rs.4501.00 and above and unto Rs.6500.00	Rs.100.00 per month	0103
	Rs.6501.00 and above and unto Rs.10000.00	Rs.140.00 per month	0104
	Rs.10001.00 and above	Rs.180.00 per month	0105
2.	(a) Legal practitioners including solicitors and notaries public.		0200
	(b) Medical Practitioners including medical consultants, Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of a paramedical nature;		0300
	(c) Technical and Professional consultants other than those mentioned in item (b), but including Architects, Engineers, R.C.C. consultants, Plumbers, Electricians, Tax consultants including Income Tax and Sales Tax practitioners, Chartered Accountants, Actuaries, Cost Accountants, and Management Consultants.		0400
	(A) Professionals practicing in Town of Tripura having population of 1 lac or above having a standing in the profession of		
	I) Less than five years	Rs.300.00 per annum	0001
	ii) Five years or more but less than ten years	Rs.600.00 per annum	0002

	iii) Ten years or more but less than fifteen year	Rs.900.00 per annum	0003
	iv) Fifteen years or more	Rs.1500.00 per annum	0004
	(B) Professional practicing in a place in Tripura other than in town with a population of 1 lac or more		
	having a standing in the profession of		
	i) Less than five years	Rs.300.00 per annum	0005
	ii) Five years or more but less than ten years	Rs.600.00 per annum	0006
	iii) Ten years or more but less than fifteen year	Rs.900.00 per annum	0007
	iv) Fifteen years or more	Rs.1500.00 per annum	0008
3.	Chief Agents, Principal Agents, Special Agents		
	Insurance Agents and Surveyors or Loss Assessors		
	Registered or licensed under the Insurance Act, 1938.		
	(A)Professionals practicing in Town of Tripura having		
	population of 1 lac or above having a standing in the		
	profession of		
	i) Less than five years	Rs.300.00 per annum	0001
	ii) Five years or more but less than ten years	Rs.600.00 per annum	0002
	iii) Ten years or more but less than fifteen year	Rs.900.00 per annum	0003
	iv) Fifteen years or more	Rs.1500.00 per annum	0004
	(B) Professional practicing in a place in Tripura other than in town with a population of 1 lac or more		
	having a standing in the profession of		
	i) Less than five years	Rs.300.00 per annum	0005
	ii) Five years or more but less than ten years	Rs.600.00 per annum	0006
	iii) Ten years or more but less than fifteen year	Rs.900.00 per annum	0007
	iv) Fifteen years or more	Rs.1500.00 per annum	0008
4.	(a) Estate Agents,Brokers,Promoters,Commissi		
	Agents, Clearing and Forwarding Agents, Advertising		
	Agents,Auctioners or Mercantile Agents	Rs.1500.00 per	0600

		annum	
	(b) Contractors of all types and suppliers of materials		
	on hire whose gross business in a year is		
	i) Less than Rs.1.00 lakh	Rs.300.00 per annum	0701
	ii) Rs.1.00 lakh or more but less than Rs.5.00	Rs.900.00 per annum	0702
	iii) Rs.5.00 lakhs or more	Rs.1500.00 per annum	0703
	Explanation:- For the purpose of this entry " Gross Business" shall mean the aggregate of the amount of the valuable consideration or part thereof receivable		
	during the immediately preceding year in respect of a contract or contracts		
	Executed wholly or partly during such year.		
5.	Directors(other than those nominated by the Govt. Companies registered under the Companies Act, 1956.	Rs.1500.00 per annum	0800
6.	Dealers under the Tripura Sales Tax Act,1976 or Central Sales Tax Act,1956 whether registered or not		
	and other traders where total turnover in any year-		0900
	i)Does not exceed Rs.1.00 lac	Rs. Nil.	0901
	ii)exceeds Rs.100000.00 but does not exceed Rs.200000.00	Rs.600.00 per annum	0902
	iii)exceeds Rs.200000.00 but does not exceed Rs.300000.00	Rs.900.00 per annum	0903
	iv)exceeds Rs.300000.00	Rs.1500.00 per annum	0904
	Explanation:- For the purpose of this entry "Annual Gross Turnover" shall mean the		
	Turnover of sales made during the immediately preceding year.		
7.	Occupiers of factories as defined under the factories Act, 1948 who are not covered by entry 6. Such occupiers of factories:-		1000

	i) Where not more than 15 workers are working	Rs.900.00 per annum	1001
	ii) Where more than 15 workers are working	Rs.1500.00 per annum	1002
	Explanation:- For the purpose of this entry and entry No.8 ,the average number		
	of workers or employees who were working or employed during the last		
	Preceding year shall be taken into consideration. This average number shall		
	re-arrived at by adding the average number of workers or employees who		
	attended		
	in each working month in that year and dividing the total by the number of		
	such months.		
8.	Employers or establishment as defined in the		
	Tripura		
	Shops and Establishment Act,1975 who are not		
	dealers		
	covered by entry 6.		1100
	i) Where there is no employee	Rs.Nil.	1101
	ii) Where not more than five employees are	Rs.600.00 per annum	1102
	employed		
	iii) Where more than five but not more than ten	Rs.1200.00 per	1103
	employees are employed.	annum	
	iv) Where more than ten employees are employed	Rs.1500.00 per	1104
		annum	
9.	(a) Owners or lessees of Diesel/Petrol filling		
	stations, Oil		
	pumps, service station, garages and workshops of		
	Auto-		
	mobiles and Agents and Distributors including retail dealers		
	of liquefied petroleum gas.	Rs.1500.00 per	1200
		annum	
	(b) Owners or lessees of Flour mills, Rice mills, Oil		
	mills,		
	Oil ghanies, Khandasari and Sugar factories, Oil rotteries,		
	(with powers) Huller mills, Cashew factories.	Rs.1500.00 per	1300
		annum	
	(c) Licensed liquor vendor, Licensed opium,		
	pachwai,		
	today, Bhang or other intoxicant's vendors, owners		
	or		
	Lessees of distilleries, bottling units, blending units.	Rs.1500.00 per	1400
		annum	
	(d) Owners, lessees or licensees, as the case may be,		1400(a)

	of beauty clinics & parlours, hair dressing saloons,		
	tutorial colleges or training institution, type writing and		
	Short-hand institutions.	Rs.1000.00 per annum	1400(a)
	(e) Owners, lessees or Licencees, as the case may be, of Nursing Home, Hospitals, X-ray Clinics & Pathological laboratory	Rs.2450.00 per annum	1500
	(f) Owners, lessees, as the case may be, of cinema house,		
	theatres, video parlours, video laboratories and cable T.V.		
	Operators.	Rs.1500.00 per annum	1600
	(g) Owners, lessees or licensees, as the case may be,		
	of spinning mills, power looms, mini steel plant, steel		
	re-rolling mills, stone crushers, tiles factories, chemical and		
	pharmaceuticals laboratories, furniture making units,		
	printing presses, fruit canning units, saw mills, cotton ginning		
	or pressing factories, gun manufacturing units, cement		
	Flooring, stone manufacturing units, cold storages.	Rs.1500.00 per annum	1700
	(h) Owners or occupiers or lessees, as the case may be,		
	Of residential hotels, restaurant, or any other eating place.	Rs.1500.00 per annum	1800
10.	(a) Holders of permits for transport vehicles granted under		
	the Motor Vehicles Act, 1939 and the Motor Vehicles Act, 1988		
	which are issued or adopted to be used for hire or reward where		
	any such person holds permit or permits for any motor		
	vehicles, buses or trucks-		
	I) In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier).		
	i) Not more than one	Rs.600.00 per annum	1901
	ii) More than one but not more than two.	Rs.1200.00 per annum	1901(a)
	iii) More than two	Rs.1500.00 per annum	1901(b)

	II) In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier).		
	i) Not more than one	Rs.300.00 per annum	1901 (c)
	ii) More than one but not more than two.	Rs.600.00 per annum	1901 (d)
	iii) More than two but not more than three	Rs.900.00 per annum	1901 (e)
	iv) More than three but not more than four	Rs. 1200.00 per annum	1901 (f)
	v) More than four	Rs. 1500.00 per annum	1901 (g)
	III) In respect of truck or bus by whatever name known		
	i) Not more than one	Rs.1500.00 per annum	1902
	ii) More than one	Rs.2000.00 per annum	1902(a)
11.	(a) Money lenders licensed under the law relating to money lending for being in force in the State.	Rs.1500.00 per annum	2000
	(b) Bankers who are financing trade against any kind of Securities by way of short term advance on interest.	Rs.1500.00 per annum	2100
	(c) Stockists of lottery tickets	Rs.1500.00 per annum	2200
12.	Individuals or Institutions conducting chit funds	Rs.1500.00 per annum	2300
13.	Co-operative Societies registered under the Tripura Co-operative societies Act,1974 and engaged in any professions, trades and callings.		2400
	i) State level societies or Appex societies	Rs.1500.00 per annum	2401
	ii)Co-operative spinning mills, Rice mills, Banks and Super Bazaars	Rs.1500.00 per annum	2402
	iii) Any other societies	Rs.600.00 per annum	2403
14.	Banking Companies as defined in the Banking Regulation Act,1949	Rs.1500.00 per annum	2500
15.	Companies registered under the Companies Act,1956 and		

	Engaged in any professions, trades or callings.	Rs.1500.00 per annum	2600
16.	Partnership firms when engaged in any professions, trades		
	or callings		2700
	Such firms whose gross annual turnover is--		
	i) Rs.10 lakhs or less	Rs.1200.00 per annum	2701
	ii) Above Rs. 10 lakhs	Rs.1500.00 per annum	2702
	Explanation:- For the purpose of this entry "Annual Turnover" shall include the		
	aggregate of the amounts or parts thereof receivable by way of remuneration,		
	fee, reward or any consideration for services rendered and sale made during		
	The previous year by such firms.		
17.	Persons other than those mentioned in any of the preceding		
	entries who are engaged in any professions, trade or callings		
	or employments, the rate of tax shall be as may be fixed		
	by notification, not exceeding.	Rs.1500.00 per annum	2800
	Notwithstanding anything contained in this Schedule Where		
	an assesses 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.		