

MEGHALAYA ACT 4 OF 1991

THE MEGHALAYA PROFESSIONS, TRADES, CALLING AND EMPLOYMENTS
TAXATION (AMENDMENT) ACT, 1991(As passed by the Meghalaya Legislative Assembly on the 1st April, 1990)[Received the assent of the Governor on the 16th April, 1991](Published in the Gazette of Meghalaya, Extra-ordinary dated 17th April, 1991)

An

Act

Further to amend the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act VI of 1947 as adapted by Meghalaya)

Be it enacted by the Legislature of the State of Meghalaya in the Forty-second Year of the Republic of India as follows:-

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| Short title and commencement | 1 | (1) This Act may be called the Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1991.
(2) It shall come into force on the first day of April, 1991 |
| Amendment of section 5 to the principal Act. | 2 | In the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act VI of 1947 as adapted and modified by Meghalaya hereinafter referred to as the principal Act), in the proviso to section 5 for the words "two hundred and fifty rupees" the words "two thousand and five hundred rupees" shall be substituted. |
| Amendment of the Schedule to the principal Act. | 3 | The existing Schedule to the principal Act shall be substituted by the following new Schedule, namely- |

THE SCHEDULE

Rate of tax

(See Section 4)

Where the gross total annual income	Amount of Tax
(a) Does not exceed Rs. 25,000	Nil
(b) exceed Rs. 25,000 but does not exceed Rs. 30,000	50
(c) exceed Rs. 30,000 but does not exceed Rs. 35,000	80
(d) exceed Rs. 35,000 but does not exceed Rs. 40,000	120
(e) exceed Rs. 40,000 but does not exceed Rs. 45,000	150
(f) exceed Rs. 45,000 but does not exceed Rs. 50,000	200
(g) exceed Rs. 50,000 but does not exceed Rs. 55,000	230
(h) exceed Rs. 55,000 but does not exceed Rs. 60,000	250
(i) exceed Rs. 60,000 but does not exceed Rs. 65,000	280
(j) exceed Rs. 65,000 but does not exceed Rs. 70,000	300
(k) exceed Rs. 70,000 but does not exceed Rs. 75,000	350
(l) exceed Rs. 75,000 but does not exceed Rs. 80,000	380
(m) exceed Rs. 80,000 but does not exceed Rs. 90,000	400
(n) exceed Rs. 90,000 but does not exceed Rs. 1,00,000	425
(o) exceed Rs. 1,00,000 but does not exceed Rs. 1,20,000	450
(p) exceed Rs. 1,20,000 but does not exceed Rs. 1,50,000	500
(q) exceed Rs. 1,50,000 but does not exceed Rs. 2,00,000	1500
(r) exceed Rs. 2,00,000 but does not exceed Rs. 2,50,000	2000
(s) exceed Rs. 2,50,000	2500