

**NOTIFICATION**  
**FINANCE DEPARTMENT**  
 Sachivalaya, Gandhinagar .  
 Dated the 1st April, 2008.

Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

No. (GHN-10)PFT-2008-S.3(2)(3)-TH :- In exercise of the powers conferred by the third proviso to sub-section (2) of section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No.11 of 1976), the Government of Gujarat hereby specifies the rates in column 3, 4 and 5 of the Schedule appended hereto, as minimum rates which shall be levied by the respective Designated Authorities, for the class of persons specified in column 2 of the said Schedule.

**SCHEDULE**

Entry No. of Schedule I to the Act.	Class of Persons	Minimum Rate of Tax per annum (in Rs.)		
		District Panchayat	Municipality	Municipal Corporation
1	2	3	4	5
2.	(a) Legal Practitioners including Solicitors and Notaries Public.	500/-	1,000/-	2,000/-
	(b) Medical Practitioners including Medical Consultants and Dentists.	500/-	1,000/-	2,000/-
	(c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.	500/-	1,000/-	2,000/-
	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licenced under the Insurance Act, 1938 (4 of 1938).	500/-	1,000/-	2,000/-
	(e) All Contractors other than building contractors.	500/-	1,000/-	2,000/-
	(f) Commission Agents, <i>Dalals</i> and Brokers other than Estate Brokers.	500/-	1,000/-	2,000/-
	(g) Automobile Brokers.	500/-	1000/-	2,000/-

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1	2	3	4	5
	(h) Tour Operators and Travel Agents.	500/-	1,000/-	2,000/-
	(i) Cable T.V. Operators.	500/-	1,000/-	2,000/-
	(j) Film Distributors.	500/-	1,000/-	2,000/-
	(k) Owners of Advertisement Agencies.	500/-	1,000/-	2,000/-
	(l) Owners of Tuition Classes or Tutorial Institutions.	500/-	1,000/-	2,000/-
	(m) Owners of Institution or Service Providers engaged in Computer Education or Training, or Online Information and Data Base Service through Computer Network.	500/-	1,000/-	2,000/-
	(n) Owners of Driving Schools.	500/-	1,000/-	2,000/-
	(o) Owners of Marriage Halls and Party Plots.	500/-	1,000/-	2,000/-
	(p) <i>Angadia</i> or Courier Service Providers.	500/-	1,000/-	2,000/-
	(q) Owners of Health Club and Recreation Clubs.	500/-	1,000/-	2,000/-
3.	(i) Members of Association recognised under the Forward Contract (Regulation) Act, 1952 (74 of 1952).	500/-	1,000/-	2,000/-
	(ii) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956).	500/-	1,000/-	2,000/-
	(iii) Owners of Oil Pumps and Service Stations and where any oil pumps and service stations are leased, the lessees thereof.	500/-	1,000/-	2,000/-
	(iv) Licenced foreign liquor vendors and	500/-	1,000/-	2,000/-

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		District Panchayat	Municipality	Municipal Corporation
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	employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948).			
	(v) Public Limited or Private Limited Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling.	500/-	1,000/-	2,000/-
	(vi) Individuals or Institutions conducting Chit Funds.	500/-	1,000/-	2,000/-
	(vii) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949).	500/-	1,000/-	2,000/-
	(viii) Co-operative Societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962)-			
	(a) State Level Societies and District Level Societies engaged in any profession, trade or calling.	500/-	1,000/-	2,000/-
	(b) Co-operative Sugar Factories and Co-operative Spinning Mills.	500/-	1,000/-	2,000/-
	(ix) Estate Agents or Estate Brokers or Building Contractors.	500/-	1,000/-	2,000/-

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		Distr ict Panchaya t	Municipa lity	Municipa l Corporation
1	2	3	4	5
	(x) Owners of Video Parlours or Video Libraries or both and where any Video Parlours or Video Libraries or both are leased, the lessees thereof.	500/-	1,000/-	2,000/-
4.	Firms registered under the Indian Partnership Act, 1932 (IX of 1932) which are engaged in any professions, trades or callings.	500/-	1,000/-	2,000/-
5.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948).	500/-	1,000/-	2,000/-
6.	Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948), where on an average employees employed in the establishment during a year are more than five per day.	500/-	1,000/-	2,000/-
7.	Dealers as defined in the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005) whose annual gross turnover of all sales or of all purchases is - (i) not more than Rs.2,50,000/- (ii) more than Rs.2,50,000/- but not more than Rs.5,00,000/- (iii) more than Rs.5,00,000/- but not more than Rs.10,00,000/- (iv) more than Rs. 10,00,000/- <b>Explanation.</b> - For the	Zero 500/- 1,250/- 2,400/-	Zero 500/- 1,250/- 2,400/-	Zero 500/- 1,250/- 2,400/-

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		Distr ict Panchaya t	Municipa lity	Municipa l Corp oration
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	purpose of this entry, the term, 'year' shall mean the year as defined in clause (36) of section 2 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005) .			
8.	<p>Holders of permits for transport vehicle granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adapted to be used for hire or reward, where any such person hold permits for more than two transport vehicles buses, taxis, trucks or three wheelers goods vehicles.</p> <p><i>Explanation. -</i> Persons residing together as members of one family and holding separate permits shall be one person for the purposes of this entry.</p>	500/-	1,000/-	2,000/-
9.	Money lender licensed under the Bombay Money-Lenders Act, 1946 (Bom. XXXI of 1947) .	500/-	1,000/-	2,000/-
10.	Persons other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the fourth proviso to sub-section (2) of section 3.	500/-	1,000/-	2,000/-

By order and in the name of the Governor of Gujarat ,

M. A. Bhatt,  
Additional Secretary to Government .