

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

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

No. (GHN-11) PFT-2008-S.3 (2) (4) TH :- In exercise of the powers conferred by the first 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 fixes the rate of tax as specified in column 3 of the Schedule appended hereto, for the class of persons mentioned in column 2 of the said Schedule.

SCHEDULE

Entry No. of Schedule I to the Act.	Class of persons	Rate of Tax per month (in Rs.)
1	2	3
1.	<p>(A) Salary and Wages earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, whose monthly salaries or wages are -</p> <p>(i) Less than Rs. 30 00/-</p> <p>(ii) Rs. 3000/- or more but less than Rs. 6000/ -</p> <p>(iii) Rs. 6000/- or more but less than Rs. 90 00/-</p> <p>(iv) Rs. 9000/- or more but less than Rs. 120 00/-</p> <p>(v) Rs. 12000/- or more.</p> <p>Explanation I . – Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.</p> <p>Explanation II. – Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p> <p>(B) Salary and Wages earners other than those mentioned in sub-entry (A), whose monthly salaries or wages are -</p> <p>(i) Less than Rs. 30 00/-</p> <p>(ii) Rs. 3000/- or more but less than Rs. 6000/ -</p> <p>(iii) Rs. 6000/- or more but less than Rs. 90 00/-</p> <p>(iv) Rs. 9000/- or more but less than Rs. 120 00/-</p> <p>(v) Rs. 12000/- or more.</p>	<p>Zero</p> <p>20/-</p> <p>80/-</p> <p>150/-</p> <p>200/-</p> <p>Zero</p> <p>20/-</p> <p>80/-</p> <p>150/-</p> <p>200/-</p>

	<p>Explanation I . – Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.</p> <p>Explanation II. – Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p>	
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By order and in the name of the Governor of Gujarat,

M.A. Bhatt,
Additional Secretary to Government.