

Schedule of rates of tax on Professions, Trades, Callings and Employments (valid upto 31.3.2014)

Serial No.	Class of Persons	Rate of tax	Schedule No. & Sub No.	
1	Salary and wage earners. Such persons whose monthly salaries or wages are-			
	(i)	Rs. 3,000 or less	Nil	1(i)
	(ii)	Rs. 3,001 or more, but less than Rs.5,001	Nil	1(ii)
	(iii)	Rs. 5,001 or more, but less than Rs.6,001	Nil	1(iii)
	(iv)	Rs. 6,001 or more, but less than Rs.7,001	Nil	1(iv)
	(v)	Rs. 7,001 or more, but less than Rs.8,001	Rs. 50 per month	1(v)
	(vi)	Rs. 8,001 or more, but less than Rs.9,001	Rs. 90 per month	1(vi)
	(vii)	Rs. 9,001 or more, but less than Rs.15,001	Rs. 110 per month	1(vii)
	(viii)	Rs. 15,001 or more, but less than Rs.25,001	Rs. 130 per month	1(viii)
	(ix)	Rs. 25,001 or more, but less than Rs.40,001	Rs 150 per month	1(ix)
	(x)	Rs. 40,001 and above	Rs. 200 per month	1(x)
2	(a)	Legal practitioners including Solicitors and notaries public;		
	(b)	Medical practitioners including medical consultants and dentists;		
	(bb)	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956)		
	(c)	Technical and professional consultants including architects, engineers, Chartered accountants, actuaries, management consultants and tax consultants.		

Where the annual gross income of the persons mentioned above is-			
(i)	Rs. 18,000 or less	Nil	2(a)/(b)/(bb)/(c)(I)
(ii)	Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum	2(a)/(b)/(bb)/(c)(ii)
(iii)	Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum	2(a)/(b)/(bb)/(c)(iii)
(iv)	Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum	2(a)/(b)/(bb)/(c)(iv)
(v)	Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum	2(a)/(b)/(bb)/(c)(v)
(vi)	Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum	2(a)/(b)/(bb)/(c)(vi)
(vii)	Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum	2(a)/(b)/(bb)/(c)(vii)
(viii)	Rs. 96,001 or more, but less than Rs. 1,08,001	Rs.1080 per annum	2(a)/(b)/(bb)/(c)(viii)
(ix)	Rs 1,08,001 or more, but less than Rs. 1,80,001	Rs1320 per annum	2(a)/(b)/(bb)/(c)(ix)
(x)	Rs. 180001 or more, but less than Rs. 300001	Rs.1560 per annum	2(a)/(b)/(bb)/(c)(x)
(xi)	Rs. 300001 or more, but less than Rs. 480001	Rs. 1800 per annum	2(a)/(b)/(bb)/(c)(xi)
(xii)	Rs. 480001 and above	Rs. 2400 per annum	2(a)/(b)/(bb)/(c)(xi)
3.	Postal agents under the National Small Savings Scheme or Chief agents, principal agents, special agents, insurance agents and surveyors or loss assessors registered or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is-		
(i)	Rs. 18,000 or less	Nil	3 (i)
(ii)	Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum	3 (ii)
(iii)	Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum	3 (iii)
(iv)	Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum	3 (iv)
(v)	Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum	3 (v)
(vi)	Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum	3 (vi)

	(vii)	Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum	3 (vii)
	(viii)	Rs. 96,001 or more, but less than Rs. 1,08,001	Rs.1080 per annum	3 (viii)
	(ix)	Rs. 1,08,001 or more, but less than Rs. 1,80,001	Rs.1320 per annum	3 (ix)
	(x)	Rs. 1,80,001 or more but not less than Rs.3,00,001	Rs.1560 per annum	3 (x)
	(xi)	Rs. 3,00,001 or more, but less than Rs. 4,80,001	Rs.1800 per annum	3(xi)
	(xii)	Rs. 4,80,001 and above	Rs. 2400 per annum	3(xii)

Explanation- For the purposes of the entries against Serial Nos.2 and 3, "annual gross income", In relation to remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.

4.	(a)	Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	Rs. 900 per annum	4(a)
	(b)(i)	Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs. 900 per annum	4(b)(i)
	(b)(ii)	Remisiers recognised by a Stock Exchange	Rs. 400 per annum	4(b)(ii)
5.	(a)	Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents	Rs2,500 per annum	5(a)
	(b)	Contractors of all descriptions engaged in any work : Such contractors whose gross business in a year is:		
	(i)	less than Rs. 1,00,000	Nil	5(b)(i)
	(ii)	Rs. 1,00,000 or more, but less than Rs.5,00,000	Rs .300 per annum	5(b)(ii)
	(iii)	Rs. 5,00,000 or more, but less than Rs.10,00,000	Rs. 750 per annum	5(b)(iii)
	(iv)	Rs. 10,00,000 or more	Rs. 900 per annum	5(b)(iv)

Explanation- For the purposes of this entry, " gross business" shall mean the aggregate of the amounts 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.

6.	Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers		Rs2,500 per annum	6
7.	(a)	Owners of Subscribers Trunk Dialling (STD) or International Subscriber Dialling (ISD) booths-		
	(i)	situated within the area Situated within the area of the Calcutta Metropolitan Planning Area as described in the First Schedule to the West Bengal Town and Company (Planning and Development) Act, 1979	Rs.300 per annum	7(a)(i)
	(ii)	situated in other areas	Rs. 200 per annum	7(a)(ii)
	(b)	Persons engaged in courier services	Rs. 500 per annum	7(b)
	(c)	signal provider, cable operator, and cable hirer , in cable television network, and their agents	Rs. 500 per annum	7(c)
8.	(a)	Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State.	Rs2,500 per annum	8(a)
	(b)	Jockeys licensed by any Turf Club in the State	Rs.150 per annum	8(b)
9.	(a)	Dealers liable to pay tax under the West Bengal Sales Tax Act,1994 (West Bengal Act XLIX of 1994) or the Central Sales Tax Act, 1956 (74 of 1956) or the West Bengal Value Added Tax Act,2003 (West Ben. Act XXVII of 2003) :-		
	(i)	such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sale is :		
	(A)	less than Rs.2,00,000	Rs.150 per annum	9(a) (i) (A)
	(B)	Rs.2,00,000 or more, but not exceeding Rs.7.5 lakh	Rs.300 per annum	9(a) (i) (B)
	(C)	above Rs.7.5 lakh but not exceeding Rs.25 lakh	Rs.600 per annum	9(a) (i) (C)
	(D)	above Rs.25 lakhs but not exceeding Rs.50 lakhs	Rs.1200 per annum	9(a) (i) (D)
	(E)	above Rs. 50 lakhs but not exceeding Rs.2 crore	Rs.2000 per annum	9(a) (i) (E)
	(F)	above 2 crore	Rs.2500 per annum	9(a) (i) (F)
Explanation. – For the purposes of this entry, "annual gross turnover of sales" shall mean the turnover of sales as defined in the West Bengal Sales Tax Act, 1994 (West Ben. ActXLIX of 1994) or the West Bengal Value Added Tax Act,2003 (West Ben. Act XXVII of 2003) during the				

	immediately preceding year.			
	(ii)	any dealer as occupier of a jute mill, or shipper of jute , as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003)	Rs.2,500per annum	9(a) (ii)
	(b)	Occupiers, owners, lessees or licensees, as the case may be, of rice mills	Rs.2,500per annum	9 (b)
10.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealer covered by entry 9.			
	Such occupiers of factories-			
	(i)	Where not more than fifteen workers are working	Rs. 600 per annum.	10 (i)
	(ii)	Where more than fifteen workers are working	Rs.1500 per annum	10 (ii)
Explanation. – For the purposes of this entry and entry 11, the average number of workers or employers who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in the year and dividing the total by the number of such months.				
11	Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9.			
	Such employers or shop-keepers-			
	(i)	Where there are no employees	Rs. 50 per annum.	11 (i)
	(ii)	Where there are less than five employees	Rs. 100 per annum	11 (ii)
	(iii)	where there are five or more employees but less than eleven employees	Rs. 250 per annum	11 (iii)
	(iv)	where there are eleven or more employees but less than twenty employees	Rs. 350 per annum	11 (iv)
	(v)	where there are twenty or more employees	Rs. 600 per annum	11 (v)

12	Owners or lessees of petrol/diesel filling stations and service Stations and agents and distributors including retail dealers of liquefied petroleum gas.		Rs.2,500per annum	12
13	(a)	Owners or occupiers of distilleries, breweries and bottling plants	Rs.2500 per annum	13 (a)
	(b)	Licensed foreign liquor vendors	Rs 2500 per annum	13 (b)
	(c)	Owners or occupiers or lessees of residential Hotels of 3-star category	Rs2500 per annum.	13 (c)
	(d)	Licensed country liquor vendors and owners or occupiers or lessees of residential Hotels below 3-star category	Rs.500 per annum.	13 (d)
	(e)	Licensed opium, pachwai, toddy or bhang vendors	Rs.250 per annum	13 (e)
	(f)	Owners, lessees or licencees, as the case may be, of –		
	(i)	nursing homes and pathological laboratories	Rs.2500 per annum	13 (f) (i)
	(ii)	cinema hoses and theatres	Rs. 500 per annum	13 (f) (ii)
	(iii)	video parlours, video halls and video rental libraries	Rs. 500 per annum	13 (f)(iii)
	(g)	Owners, licencees or lessees, as the case may be of premises let out for social functions	Rs.2500 per annum	13 (g)
	(h)	Owners or occupiers of cold storages	Rs. 900 per annum	13 (h)
14	Owners of lessees of –			
	(a)	beauty parlours (non air-conditioned)	Rs.900 per annum	14 (a)
	(b)	beauty parlours (air –conditioned)	Rs.2,500 per annum	14 (b)
	(c)	health resorts or slimming centres	Rs2,500 per annum	14 (c)
	(d)	air-conditioned hair dressing saloons	Rs.2,500 per annum	14 (d)

	(e)	air-conditioned restaurants	Rs.2,500 per annum	14 (e)
15	Holders of permits granted and issued under The Motor Vehicles Act,1988 (59 of 1988), for Transports vehicles , which are adapted to be used for hire or reward.			
	Where any such person holds permit or permits for an taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses—			
	(i)	in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle	Rs. 50 per annum	15 (i)
	(ii)	in respect of each truck or bus	Rs. 100 per annum	15 (ii)
Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.				
16	Licensed moneylenders under the Bengal Money lender Act, 1940 (Ben. Act X of 1940)		Rs.2,500 per annum	16
17	(a)	Individuals or institutions conducting cheat funds and lotteries	Rs 2,500per annum	17 (a)
	(b)	Authorised stockists of lottery tickets	Rs 2,500per annum	17 (b)
18	Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act,1983 (West Ben .Act XLV of 1983) and engaged in any profession, trade or calling-			
	(a)	State level societies	Rs. 900 per annum	18 (a)
	(b)	District level societies	Rs. 450 per annum	18 (b)
19	Banking companies as defined in the Banking Regulation Act,1949(10 of 1949)		Rs.2500 per annum	19
20	Companies registered under the Companies Act , 1956 (1 of 1956) and engaged in any profession, trade or calling		Rs.2500 per annum	20
21	Partnership firms when engaged in any profession, Trade or calling			
	Such firms whose gross annual turnover is-			
	(i)	Rs.25 lakhs or less	Rs.600 per annum	21(i)

	(ii)	above Rs.25 lakhs but less than Rs.1 crore	Rs.1200 per annum	21(ii)
	(iii)	Rs.1 crore or above	Rs.2500 per annum	21 (iii)
Explanation- For the purposes 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 sales made during the previous year by such firms.				
22	Owners, licencees or lessees, as the case may be, of tutorial homes and training institute of any description, when engaged in any profession, trade of calling		Rs.2500 per annum	22
Explanation- For the purposes of entry, training institutes" engaged in any cultural, social or welfare activity shall be excluded				
22A.	Owners, licencees or lessees, as the case may be, of -			
	(a)	internet cafe	Rs.1500 per annum	22A(a)
	(b)	security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provision of services of investigation, detection or verification of any fact or activity	Rs.2500 per annum	22A(b)
	(c)	weighbridge	Rs.1500 per annum	22A(c)
23	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act.		Rate of tax not exceeding Rs.2,500 per annum shall be as may be fixed by notification	23
Notwithstanding anything contained in Schedule, where a person is covered by more than one entry in this Schedule, the <u>highest rate of tax</u> specified under any of those entries shall be applicable in his case.				