

**GOVERNMENT OF WEST BENGAL  
FINANCE (TAXATION) DEPARTMENT**

No. 2663-F.T.

Kolkata, the 9th. August, 2001.

**MEMORANDUM**

Sub : Revision of rates of Professional Tax.

The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979 has been amended, with effect from the 1st day of August, 2001, by section 8 of the West Bengal Finance Act, 2001 with a view to, inter alia, creating some more slabs for salary and wage earners in serial No. 1 of the Schedule appended to the Act of 1979 with the rates of tax payable under the said Act. Extract of relevant entry of the Schedule, as amended, relating to the rates of tax payable, with effect from 1.8.2001, by salaried persons and wage earners only under the Act is given below :--

**THE SCHEDULE**

Schedule of rates of tax on professions, trades, callings and employments.

Sl No.	Class of Persons.	Rate of Tax.
1.	Salary and wage earners. Such persons whose monthly salaries or wages are –	
	i) Rs.1500/- or less	Nil.
	ii) Rs.1501/- or more, but less than Rs. 2001/-	Rs. 18/- Per Month.
	iii) Rs.2001/- or more, but less than Rs. 3001/-	Rs. 25/- Per Month.
	iv) Rs.3001/- or more, but less than Rs. 5001/-	Rs. 30/- Per Month.
	v) Rs.5001/- or more, but less than Rs. 6001/-	Rs. 40/- Per Month.
	vi) Rs.6001/- or more, but less than Rs. 7001/-	Rs. 45/- Per Month.
	vii) Rs.7001/- or more, but less than Rs. 8001/-	Rs. 50/- Per Month.
	viii) Rs.8001/- or more, but less than Rs. 9001/-	Rs. 90/- Per Month.
	ix) Rs.9001/- or more, but less than Rs.15001/-	Rs.110/- Per Month.
	x) Rs.15001/- or more, but less than Rs.25001/-	Rs.130/- Per Month.
	xi) Rs.25001/- or more, but less than Rs.40001/-	Rs.150/- Per Month.
	xii) Rs.40001/- and above .....	Rs.200/- Per Month.

Necessary steps may kindly be taken to deduct profession tax accordingly w.e.f. 1.8.2001.

Sd/- N. K. Ghosh  
Officer-on-Special Duty and Ex-Officio  
Deputy Secretary to the Govt. of West Bengal.

No. PAO/Cir-2/1970(45)-F.T.

Date : 21.9.2001

1. Copy forwarded for information & necessary action to all Addl. Pay & Accounts Officers Junior Accounts Officers.

Sd/- Iligible,  
Pay & Accounts Officer  
Kolkata Pay and Accounts Office – I