

**THE UNITED KHASI – JAINTIA HILLS (TAXATION
ON PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS) REGULATION, 1960**

The 18th September, 1961

No. DC/L/VII/3/60 – In pursuance of paragraph 11 of the Sixth Schedule to the Constitution, the following Regulation of the District Council of the United Khasi-Jaintia Hills Autonomous District is published below for general information: -

THE UNITED KHASI-JAINTIA HILLS (TAXATION ON
PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS)
REGULATION, 1960

(UNITED KHASI-JAINTIA HILLS REGULATION No. II OF 1961)

(Published in the Assam Gazette on 27th September, 1961)

A
Regulation

to provide for the levy and collection of tax on Professions, Trades, Callings and Employments within the Autonomous District of the United Khasi-Jaintia Hills District.

Preamble – Whereas it is expedient to make provisions for taxation on professions, trades, callings and employments within the Autonomous District of United Khasi-Jaintia Hills;

It is hereby enacted in the eleventh year of the Republic of India as follows: -

1. Short title, extent and commencement – (1) This Regulation may be called the United Khasi-Jaintia Hills District (Taxation on Professions, Trades, Callings and Employments) Regulation, 1960.

(2) It extends to the whole Autonomous District of the United Khasi-Jaintia Hills.

(3) It shall come into force on such date as the Executive Committee of the United Khasi-Jaintia Hills District Council, may by notification, in the Assam Gazette, appoint.

2. Definitions – In this Regulation unless there is anything repugnant in the subject or context –

(1) “Assessing authority” means the Executive Committee or the Secretary of the Executive Committee or any other officer authorized or appointed by the Executive Committee in this behalf;

(2) “Chief Executive Member” means the Chief Executive Member of the United Khasi-Jaintia Hills District Council;

(3) “District” means the United Khasi-Jaintia Hills Autonomous District;

(4) “District Council” means the United Khasi-Jaintia Hills District;

(5) “Executive Committee” means the Executive Committee of the United Khasi-Jaintia Hills District Council as defined in the Assam Autonomous District (Constitution of District Councils) Rules, 1951;

(6) “Executive Member In-charge Trade and Commerce” means the Executive Member of the United Khasi-Jaintia Hills District Council authorized by the Chief Executive Member to perform the functions and duties pertaining to Trade and Commerce;

(7) “Person” includes a company, firm or other association of person;

(8) “Prescribed” means prescribed by rules made under this Regulation;

(9) “Previous year” means the twelve months ending on the 31st March next preceding the year for which the assessment is to be made;

(10) “Principal Officer” means with reference to –

(i) a Government, the head of the office or the disbursing officer ;

(ii) a local authority, company, firm, or other association of person, the Chairman, Secretary, Treasurer, Manager or Agent of such local authority, company, firm or other association of persons;

(11) “Schedule” means the schedule appended to this Regulation;

(12) “Secretary to the Executive Committee” means the Secretary to the Executive Committee of the United Khasi-Jaintia Hills District Council;

(13) “Section” means a Section of this Regulation and ‘sub-section’ shall be construed accordingly;

(14) “Total gross income” means the aggregate or income derived from all sources.

3. Liability to tax – (1) As from the appointed date and subject to the provisions of this Regulation every person who carries on a trade either by himself or by an agent or a representative, or who follows a profession or calling, or who is in employment either wholly or in part within the Autonomous District of the United Khasi-Jaintia Hills shall be liable to pay for each financial year a tax in respect of such professions, trade, calling or employment and in addition to any tax,

rate, duty or fee which he is liable to pay under any other enactment for the time being in force:

Provided that for the purpose of this Section, a person on leave shall be deemed to be a person in employment.

(2) The provisions of this Regulation shall not apply to a member of the armed force of India.

4. Rates of tax – The tax shall be levied at the rates specified in the schedule to this Regulation.

5. Determination of tax – (1) The tax payable by any person under this Regulation shall be determined with reference to his gross income during the previous year from his profession, trade, calling or employment.

(2) Any person liable to tax under the Assam Professions, Trades, Callings and Employments Taxation Regulation, 1947, and who has paid to the State Government the tax due up to the day on which this Regulation comes into force shall be exempted from the liability of the tax up to the extent of the amount paid on the production of a valid receipt signed by a competent authority.

6. Taxing authority – (1) The Secretary to the Executive Committee and or such other officer as may be appointed or authorized by the Executive Committee shall be responsible for the administration of this Regulation.

(2) The persons appointed under sub-section (1) shall exercise such duties as may be required by or under this Regulation.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code.

7. Returns – (1) Notwithstanding anything in the foregoing provisions, every person liable to pay tax under this Regulation shall submit to the assessing authority a return in such form and within such time as may be prescribed:

Provided that a person in respect of whom the tax has been deducted under the provision of Section 12 shall, subject to the provisions in sub-section (3) thereof, be exempted from the liability to submit a return under this sub-section.

(2) In the case of any persons who has not furnished a return under sub-section (1) in spite of his liability to pay tax under this Regulation for any financial year, the assessing authority may serve in that year a notice, in the prescribed form, on such person requiring him to furnish the return within the period specified in the notice.

(3) If any person discovers any omission or other errors in any return furnished by him under sub-section (1) he may furnish a revised return at any time before assessment is made on the original return.

8. Assessment – (1) If the assessing authority is satisfied that a return furnished by a person under Section 7 is correct and complete, he shall, by an order in writing assess the person and determine the tax payable by him.

(2) If the assessing authority is not satisfied that a return furnished under Section 7 is correct and complete, he shall serve on the person concerned a notice requiring him, on the date and at the hour and place to be specified therein, either to attend in person or to produce or cause to be produced evidence in support of the return.

(3) On the days specified in the notice under sub-section (2) or as soon afterwards as may be, the assessing authority, after hearing

such evidence as he may required, shall, by an order in writing, assess the person and determine the tax payable by him.

(4) If any person fails to make a return as required by Section 7 or having made the return fails to comply with the terms of the notice issued under sub-section (2), the assessing authority shall, by an order in writing, assess to the best of his judgment the person and determine the tax payable by him:

Provided that before making assessments, the assessing authority may allow the person such further time as he thinks fit to make the return or comply with the terms of the notice issued under sub-section (2).

9. Cancellation of assessment – Where a person in case of an assessment completed under sub-section (4) of Section 8, satisfied the assessing authority within one month from the date of issue of a notice of demand as hereinafter provided, that he was prevented by sufficient cause from making the return required under Section 7 or that he did not receive the notice issued under sub-section (2) of Section 8 or that he had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice, the assessing authority shall cancel the assessment and made a fresh assessment in accordance with the provisions of Section 8.

10. Assessment of escaped tax – If for any reason, any person has not been assessed or has been under-assessed for any financial year the assessing authority may, notwithstanding anything contained in sub-section (2) of Section 7 at any time within 3 years of the end of that year, serve on the person liable to pay tax, a notice containing all or any of the requirements which may be included in the notice under sub-section (2) of Section 7 and may proceed to assess or re-assess him and the provisions of the Regulation shall, as far as may be, apply

accordingly, as if the notice were a notice issued under that subsection:

Provided that the tax shall be charged at the rate at which he would have been charged if the person would not have escaped assessment or full assessment, as the case may be.

11. Rectification of Mistake – (1) The authority which made an assessment or passed an order on appeal or revision in respect thereof, may of his own motion and shall if an application is filed in this behalf, within three years from the date such assessment or order, rectify any mistake apparent from the record of the case:

Provided that no such rectification having adverse effect upon an assessee shall be made unless the assessee has been given a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, the assessing authority shall order any refund which may be due to such person.

(3) Where any such rectification has the effect of enhancing the assessment or reducing the refund the assessing authority shall serve on the person a notice of demand in the prescribed form specifying the sum payable.

12. Deduction of tax at sources – (1) The tax payable under this Regulation by any person in the employment of any Government, local authority, company, firm or other association of persons shall, in the manner prescribed, be deducted by the Principal Officer thereon from any amount payable to such person on behalf of such Government, local authority, company, firm or other association of persons and the amount so deducted shall be credited to the District Council fund in accordance with the procedure as laid down in the United Khasi-Jaintia Hills District Fund Rules, 1952, as may be amended or revised, from time to time.

(2) The Principal Officer making any deduction under sub-section (1) shall submit to the assessing authority such return and within such time as may be prescribed.

(3) The assessing authority may take action, if he thinks fit, in the manner provided by sub-section (2) of Section 7 and by Section 8 in the case of any person in respect of whom he is satisfied that no return has been furnished or the return furnished is inaccurate and is deficient.

(4) where any Principal Officer fails to deduct any tax or after deducting fails to pay it as required by or under this Regulation he shall, without prejudice to any other consequences he may incur under this Regulation, be deemed to be a person in default, in respect of the tax not deducted or paid and all the provisions of Section 21 shall apply to him:

Provided that the assessing authority shall not make a direction under sub-section (2) of Section 21 for the recovery of any penalty from such person unless it is satisfied that such person has wilfully failed to deduct and or pay the tax.

13. Requisition for Deduction – The assessing authority may require a Principal Officer to deduct from any payment to a person, any tax or penalty due from him and the Principal Officer shall comply forthwith such requisition.

14. Indemnity – The Principal Officer deducting or paying any tax under the provisions of this Regulation is hereby indemnified for such deduction or payment thereof.

15. Penalty for failure to furnish Return and evasion of tax – If the assessing authority in course of any proceeding under this Regulation, is satisfied that a person-

(a) has, without reasonable cause, failed to furnish the return which he was required to furnish under Section 7, or has, without reasonable cause failed to furnish it within the time allowed and in the manner required;

or

(b) has, without reasonable cause, failed to comply with the terms of the notice issued under sub-section (2) of Section 8;

or

(c) has deliberately furnished inaccurate particulars of such returns;

or

(d) has evaded in any way the liability to pay tax, he may, notwithstanding anything in the provisions of the Regulation, direct that such person shall pay, by way of penalty, in addition to the tax payable by him a sum not exceeding one and half times of that amount.

16. Appeals – (1) Any person objecting to an order of assessment passed by an assessing authority under this Regulation may prefer an appeal within thirty days of receipt of such order, to the Executive Member in-charge Trade and Commerce against such order of assessment:

Provided that no appeal shall be entertained by the Executive Member in-charge Trade and Commerce unless he is satisfied that such amount of tax as the appellant may admit to be due from him has been paid:

Provided further that the Executive Member in-charge Trade and Commerce may admit an appeal after the expiration of thirty days, if he is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause, it could not be filed within time.

(2) No appeal shall lie against an order of assessment under sub-section (4) of Section 8.

(3) In disposing of an appeal under sub-section (1) the Executive Member in-charge Trade and Commerce may-

- (a) confirm, reduce, enhance or annul the assessment;
or
- (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered;
or
- (c) confirm, reduce, enhance or annul the order of penalty.

17. Power of Revision – Subject to Rules as may be prescribed and for reasons to be recorded in writing, the Chief Executive Member may, on application by a person aggrieved by any order, filed within thirty days of that order, or of his own motion, revise any order passed under this Regulation by any Officer or by the Executive Member in-charge Trade and Commerce:

Provided that no order prejudicial to a person shall be passed without giving him a reasonable opportunity of being heard:

Provided further that no application under this Regulation shall lie to the Chief Executive Member against the order, an appeal against which has been provided for in this Regulation or Rules made thereunder.

Provided further that in computing the period of limitation prescribed for an appeal or a revision, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

18. Order of the Chief Executive Member be final – Any order passed by the Chief Executive Member on appeal or revision shall be final.

19. Notice of Demand – (1) When any tax or penalty or other dues is/are payable in consequence of an order passed under or in pursuance of this Regulation, the assessing authority shall serve upon the person liable to pay such tax or penalty or other dues a notice of demand specifying the sum so payable.

(2) The form of notice of demand shall be such as may be prescribed.

20. Dues when payable – The tax or penalty payable under this Regulation shall be paid in the manner hereinafter provided:

(1) Every person liable to furnish a return under sub-section (1) of Section 7 shall, before he furnishes the return, pay into the District Council Fund in accordance with the procedure as provided under the United Khasi-Jaintia Hills District Fund Rules, 1952, as may be amended or revised from time to time the full amount of tax due on the basis of such return and shall furnish along with the return, a receipt in token of such payment.

(2) The Principal Officer deducting any tax under Section 12 shall pay the amount to the District Council Fund within thirty days of such deduction and shall furnish, along with the returns required to be made under sub-section (2) thereof, a receipt in token of such payment.

(3) The amount of tax or penalty due under this Regulation –

(a) in excess of payment already made;

or

- (b) where no payment has been made, shall be paid on such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days of service of the notice of demand.

21. Mode of Recovery – (1) Where any tax or other dues payable under this Regulation is not paid on or before the due date the person shall be deemed to be in default:

Provided that when a person has presented an appeal or petition for revision and such appeal or petition for revision has been admitted, he shall not be deemed, for so long as the appeal or petition for revision remains pending, to be in default in respect of the portion of the dues in dispute.

(2) Where a person is in default, the assessing authority may, in his discretion direct that, in addition to the amount due a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

(3) Where a person is in default, the assessing authority shall unless action has been taken under Section 13, order that the amount due shall be recoverable as an arrear of land revenue and shall proceed to realize the amount due as such.

22. Refunds – Any person who has paid any tax or penalty in excess of the amount due under this Regulation may, within thirty days of the service of the order of assessment or that passed on appeal or revision, as the case may be, apply for a refund and the amount paid in excess shall be refunded accordingly.

23. Failure to make Returns - (i) acts in contravention of any of the provisions of this Regulation;

or

(ii) fails without reasonable cause, to submit in due time any return required by or under the provision of this Regulation or submit a false return;

or

(iii) fails or neglects, without reasonable cause, to comply with any requirement made of or any obligation laid on him under the provisions of this Regulation;

or

(iv) fraudulently evades payment of any tax due under this Regulation or conceals his liability to such tax; shall on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both.

24. False statement in verification or declaration – whoever makes a statement in verification or declaration in connection with any proceeding under this Regulation which is false and which he either knows or believes to be false, or does not believe to be true, shall on conviction before a Magistrate, be punished with imprisonment which may extend to three months or with fine which may extend to five hundred rupees or with both.

25. Power to compel attendance, etc. – (1) The assessing authority may by a written notice require any person to attend before him and to give evidence or produce documents, as the case may be, for the purpose of determining the liability of himself or of any other person to taxation under this Regulation.

(2) Such person shall on such requisition be legally bound to attend and give evidence or produce documents, if in his power and possession, as the case may be at the place and time specified in such notice and whoever is required to produce a document may either attend and produce it or cause it to be produced.

26. Information to be furnished by the Principal Officer – The assessing authority may demand from the Principal Officer of any Government, Local Authority, Company or Firm or other association of persons the names and the complete addresses or any other requirements of all or any of persons who have been or are, in the employment of such Government, Local Authority, Company, Firm or other association of persons and such Principal Officer shall thereupon furnish the assessing authority with the names and addresses or other particulars so demanded.

27. Prosecution, suits or other proceedings – No suit shall be brought in any Civil Court to set aside or modify any assessment made or order passed under the provisions of this Regulation, and no prosecution, suit or other proceedings shall be against any officer or Executive Member of the District Council for anything in good faith done or intended to be done under this Regulation or the Rules made thereunder.

28. Place of Assessment – Any person liable to pay tax under this Regulation shall ordinarily be assessed by such assessing authority as may be prescribed.

29. Power to make Rules – The Executive Committee may make Rules for carrying out the provisions of this Regulation.

THE SCHEDULE

Rate of Tax

(See Section 4)

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

S. DYKES,
Under Secretary to the Govt. of Meghalaya,
Law (B) Department.

**THE UNITED KHASI-JAINTIA HILLS AUTONOMOUS
DISTRICT (TAXATION ON PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS) RULES, 1963**

The 1st June, 1963.

No. DC. XXIII/II/60-63/21 – In exercise of the powers conferred by Section 29 of United Khasi-Jaintia Hills (Taxation on Professions, Trades, Callings and Employments) Regulation, 1960, the Executive Committee is pleased to make the following Rules for carrying out the provisions of the Regulation.

THE UNITED KHASI-JAINTIA HILLS AUTONOMOUS DISTRICT (TAXATION ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS) RULES, 1963

(1) **Preliminary** – These Rules may be called the United Khasi-Jaintia Hills Autonomous District (Taxation on Professions, Trades, Callings and Employments) Rules, 1963.

(2) They shall have the like extent as the Regulation under which they are framed.

(3) They shall come into force on such date as the Executive Committee, may by notification in the Assam Gazette, appoint.

Definition - In these Rules, unless there is anything repugnant in the subject or context -

(4) “The Regulation” means the United Khasi-Jaintia Hills Autonomous District (Taxation on Professions, Trades, Callings and Employments) Regulation, 1960.

(5) “Assessee” means a person liable to pay tax.

(6) “Form” means a form prescribed in the schedule appended to these Rules.

(7) “Rules” means the Rules made under the Regulation.

(8) “Officers” means the officers appointed by the Executive Committee under the Rules.

Any expression not defined in these Rules but occurring therein shall be deemed to have the same meaning in which they are used in the Regulation under which these Rule are made.

(9) **Taxing authority** – The Executive Committee may, in exercise of the powers conferred by section 6 of the Regulation appoint by notification in the official Gazette, the following classes of officers and other staff as may be required for carrying out the purpose of the Regulation and of these Rules, or authorize any officer, by Notification in the official Gazette to act as any of the said classes of officers-

(1) Superintendent.

(2) Inspectors.

(10) **Superintendent** – A Superintendent shall, besides exercising such powers and performing such duties as may be required of him by the Regulation or the Rules made thereunder, exercise the powers of the assessing authority.

(11) **Inspectors** – The Inspectors shall exercise such powers and performs such duties as may be specified by the Superintendent.

(12) The Secretary, Executive Committee, United Khasi-Jaintia Hills District Council, shall be responsible for the administration of the Regulation.

(13) The Inspector shall be subordinate to the Superintendent, the Superintendent shall be subordinate to the Secretary and the Secretary shall be subject to the control of the Executive Committee.

(14) **Form** – The return required to be furnished under Section 7 of the Regulation shall on commencement of the Regulation and thereafter the commencement of such financial year, be furnished within such time as may be notified/ fixed by the assessing authority.

(15) The return shall be furnished in Form I to the Secretary, Executive Committee.

(16) The notice referred to in Section 7 (2) of the Regulation shall be served in Form II.

(17) Assessment order passed under the provision of the Regulation shall be made in Form III (A) and Form III (B).

(18) **Deduction of tax at source** – The Principal officer acting under Section 12 of the Regulation shall deduct the tax due from each assessee in one installment:

Provided that the assessing authority may authorized the Principal officer to deduct, in respect of such assessee as may be specified with reference to the total gross income, the tax due in more than one installment.

(19) Where tax is to be deducted in one installment the deduction shall be made within the period specified in rule 14. In all other cases the deduction shall be made on such dates, on which the installments fall due.

(20) Within 30 days of the completion of the period referred to in rule 14 the Principal Officer shall furnish a return in Form IV to the Secretary, Executive Committee, United Khasi-Jaintia Hills District Council.

(21) **Appeal** – A memorandum of appeal may be presented to the appellate authority by the appellant or by an agent duly authorised.

(22) The memorandum of appeal shall contain, amongst others, the following particulars:-

(a) a statement of the facts of the case

and

(b) the grounds on which the appeal petition is filed.

(23) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and shall be signed, verified and endorsed by the appellant or his agent duly authorized to the effect –

(a) that the amount of tax as the appellant may admit to be deducted from him has been paid

and

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(24) The appellate authority shall fix a date and place for hearing the appeal, and may from time to time adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

(25) **Notice of Demand** – Notice of Demand referred to in section 19 of the Regulation shall be in Form V

(26) **Dues how paid** – Dues payable under this Regulation shall be credited to the District Council Fund and are payable through Treasury Chalang under the head: -

“P – Deposits and Advances – Deposit of Local Funds – District Funds - United Khasi-Jaintia Hills District Funds” through the Office of the Executive Committee, United Khasi-Jaintia Hills District Council.

(27) No cash payment of such dues shall be accepted in the Office of the United Khasi-Jaintia Hills District Council.

(28) Chalan shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the assessee or the Principal Officer as the case may be and the other two copies retained by the Treasury.

(29) One of the copies retained by the Treasury shall be transmitted to the Superintendent along with the advice list.

(30) One of the receipted copies returned to the assessee or the Principal Officer shall be attached to the return required to be submitted by him to the Superintendent.

(31) The receipt of Chalan shall be entered by the Superintendent in his assessment register in Form VI

(32) **Refund** – When the Superintendent is satisfied that the refund claimed is due wholly or in parts, he shall record an order sanctioning the refund.

(33) When a refund has been sanctioned, a refund voucher in Form VII shall be issued in favour of the claimant. An advice list shall at the same time be furnished to the Treasury Officer.

(34) A register of refunds shall be maintained in Form VIII.

ROKENDRO,
Executive Committee,
I/c. Trades and Commerce, United Khasi-Jaintia
Hills District Council, Shillong

Schedule of Forms

THE UNITED KHASI-JAINTIA HILLS (TAXATION ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS) REGULATION, 1960

FORM I

Return of Income { Section 7(1)
and
Rule (15)

Name of Assessee_____

Address_____ Assessment year_____

Sources of Income	Total Gross Income
1	2
Professions_____	
Trades_____	
Callings_____	
Employments_____	

Tax payable_____

Amount paid, vide Chalan No _____

The above statement is true to the best of my knowledge and belief.

Date_____

Signature of the Assessee.

FORM II

NOTICE

(Section 7 (2) and Rule 16)

To

.....
.....

Whereas you have not furnished a return under Section 7 (1) inspite of your liability to do so, you are hereby required to furnish a return of your gross income for the year to the undersigned on or before the

In the case of your failure to comply with the terms of this notice you will be liable to summary assessment and other penalties.

Seal.

Date

Superintendent of Taxes,
United K & J Hills District Council,
Shillong.

FORM III-A

ASSESSMENT ORDER
(Rule 17)

District: -

Name of Assessee Assessment case No

Address Assessment Year

Source of Income	Gross Income
1	2
Professions	
Trades	
Callings	
Employments	
Total	
<hr/>	
Tax payable _____	
Amount of tax paid _____	
Balance dues _____	
Amount of penalty _____	
Total dues _____	

Status of Assessee _____

Assessed under Section

Date of assessment _____

Superintendent

FORM III-B

ASSESSMENT ORDER SHEET
(Rule 17)

District: -

Assessment Case No. _____ Assessment Year _____

Name of Assessee _____

Serial No. and date	Order passed	How complied with date of compliance
1	2	3

FORM IV

RETURN

(Rule 20)

Name of the Department (Government)
local authority, company, firm or other
association of persons

Assessment Year

Name of the Principal
Officer.....

Serial No.	Name of employees	Gross income	Amount of tax payable	Amount realized	Date of payment into the Treasury with Chalan No.	Remarks
1	2	3	4	5	6	7

Forwarded to the Superintendent

Signature of the Principal Officer.

.....

FORM V

NOTICE OF DEMAND

(Rule 25)

To

.....
.....

Take notice that for the assessment yearthe sum of Rs.....as specified below has been determined as payable by you. You are required to pay the amount on or before theto the Treasury/Sub-Treasury Officer/Agent, State Bank of India at.....through this office.

You are further warned that unless the dues are paid by the due dates, a further penalty will be imposed on you and the whole amount shall be treated as an arrear of Land Revenue.

(Seal)

Tax.....
Penalty.....

Date.....

Superintendent.

FORM VII

Refund Voucher

(See Rule 33)

“P-Deposits and advances Deposit of Local Funds- District Funds-United Khasi-Jaintia Hills District Funds”.

Book No..... Voucher No.....
Refund payable to –

Assessment case No.-

Chalan No. and date of original payment
–

Amount of refund allowed –

Signature of Superintendent –

Signature of receipt of the Voucher –

Date of encashment –

FORM VII

Book No..... Voucher No “P-Deposits and advances Deposit of Local Funds-District Funds-United Khasi-Jaintia Hills District Funds.”

(Order of Refund payable within one month of issue).

To

The Treasury/Sub-Treasury Officer
at.....
Agent, State Bank of India.

Certified that with regard to assessment case No.....

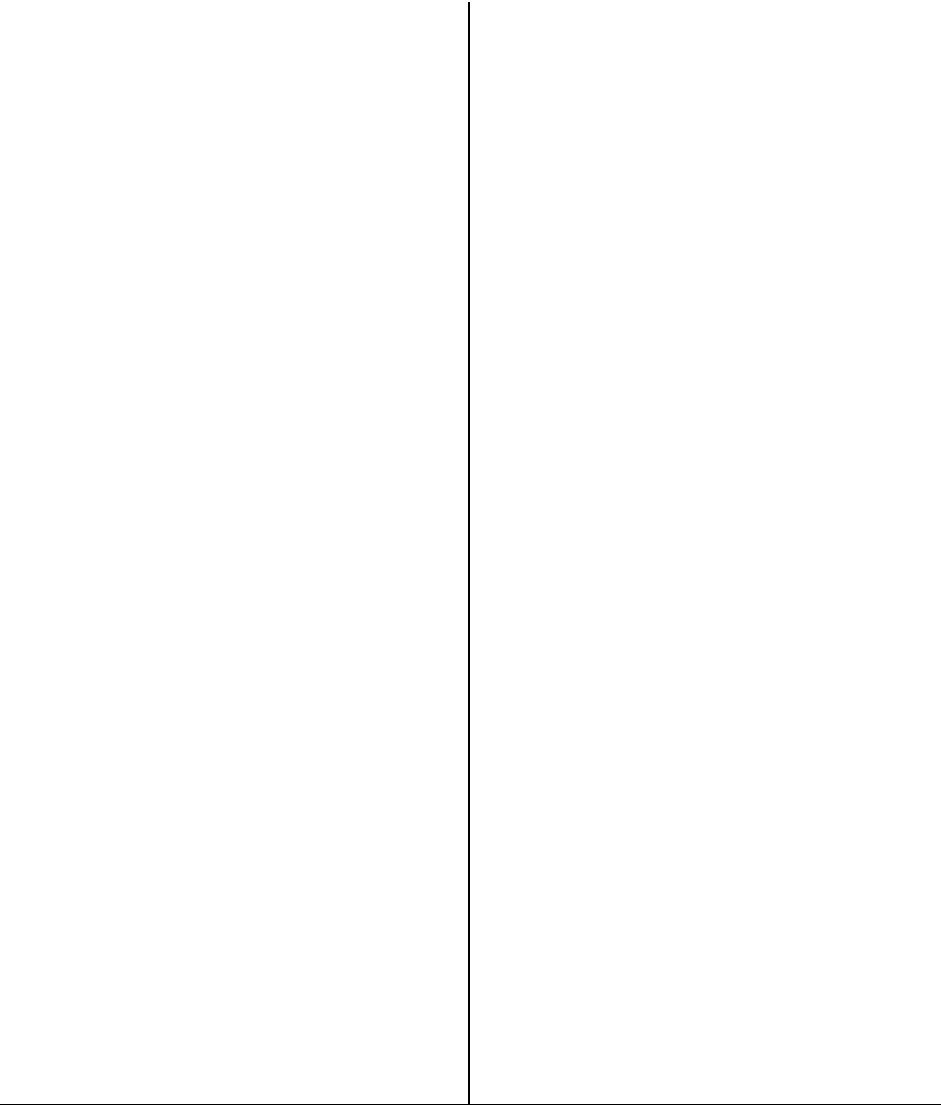
Of.....a refund of
Rs.....is due to (in words).

Certified that the tax concerning which refunds is ordered has been credited in the treasury.

Certified that no refund order in respect of this sum has previously been granted and this order of refund has been entered in the assessment record.

Please pay to.....the sum of
.....(in words).

(Seal)
Superintendent.



Received payment. pay Rs.....

Signature of the claimant.

Treasury/Sub-Treasury Officer Agent or manager.

Date.....

Date.....

FORM VIII

REFUND REGISTER

(Rule 34)

Assessment year	Serial No.	Name of applicant	Amount of refund allowed	Chalan No. and date of encashment	Remarks
1	2	3	4	5	6