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Registered No.
SSP/PY/44/2015-17
WPP No. TN/PMG(CCR)/
WPP-88/2015-17
Dated : 17-5-2017
Price : ₹ 2-00

புதுச்சேரி மாநில அரசிதழ்
La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority
விலை : ₹ 2-00	Prix : ₹ 2-00	Price : ₹ 2-00

எண் } No. } No. }	புதுச்சேரி Poudouchéry Puducherry	புதன்கிழமை Mercredi Wednesday	2017 வர 17 17th	மே 17 Mai May	17 உ 2017 2017
(27 Vaisakha 1939)					

GOVERNMENT OF PUDUCHERRY
LAW DEPARTMENT

No. 112/Leg./2017-LD.

Puducherry, the 15th May 2017.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry, on the 9th day of May, 2017 and is hereby published for general information :—

THE PUDUCHERRY MUNICIPALITIES
(AMENDMENT) ACT, 2017

(Act No. 5 of 2017)

(9-5-2017)

AN

ACT

further to amend the Puducherry Municipalities Act, 1973.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-eighth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Puducherry Municipalities (Amendment) Act, 2017.

(2) It shall come into force with effect from the date of its publication in the Official Gazette.

Amendment of Schedule-IV.

2. In the Puducherry Municipalities Act, 1973 (hereinafter referred to as the Principal Act), for Schedule-IV, the following Schedule shall be substituted, namely:—

SCHEDULE-IV

[See section 144(1)(b)]

PROFESSION TAX

Persons shall be assessed by the Commissioner to Profession tax under the following classes on a scale to be determined by the Municipal Council from time to time.

Provided that such scale shall be subject to the maximum specified against each class.

Provided further that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class:

Class	Half-yearly income		Maximum half-yearly tax
	From	To	
(1)	(2)	(3)	(4)
	₹	₹	₹
I	Up to 99,999	Nil
II	1,00,000	2,00,000	250
III	2,00,001	3,00,000	500
IV	3,00,001	4,00,000	750
V	4,00,001	5,00,000	1,000
VI	5,00,001 and above	1,250

(iii) In sub-section (2), the following clause shall be substituted, namely:—

“The rates of the tax shall be determined by the Council subject to the condition that they shall not be less than the minimum laid down in that Schedule:”.

N. MURUGAVEL,
Under Secretary to Government (Law).