

WHO WILL PAY		HOW MUCH TAX TO BE PAID Rs. (Range depending on income level)						
1) Salary and Wage earners whose monthly salary is:								
1	Less than Rs.3000	Nil						
2	Between Rs.3000 to Rs.6000	Rs.20 per month						
3	Between Rs.6000 to Rs.9000	Rs.40 per month						
4	Between Rs.9000 to Rs.12000	Rs.60 per month						
5	Rs.12000 or more	Rs.80 per month						
2) Professionals								
1	Legal Practitioners including solicitors and notaries							
2	Medical Practitioners including medical consultants and dentist							
3	Technical and professional consultants like Architects, Engineers, RCC consultants, C.A., Actuaries and management consultants	<ul style="list-style-type: none"> <li>If person not liable to income tax and his professional standing is</li> </ul>						
4	Chief Agents, Principal Agents, Special Agents, Insurance Agents	<table border="1"> <tr> <td>Up to 5 yrs.</td> <td>Nil</td> </tr> <tr> <td>5-10 Yrs</td> <td>Rs.150 p.a.</td> </tr> <tr> <td>&gt; 10 yrs.</td> <td>Rs.500 p.a.</td> </tr> </table>	Up to 5 yrs.	Nil	5-10 Yrs	Rs.150 p.a.	> 10 yrs.	Rs.500 p.a.
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5-10 Yrs	Rs.150 p.a.							
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5	All contactors other than building contractors							
6	Commission agents, dalal, brokers other than estate brokers							
7	Automobile brokers							
8	Tour operator and travel agents							
9	Cable TV operator							
10	Film distributors							
11	Owners of advertising agencies							
12	Owners of tuition classes or tutorial institution							
13	Persons owning / running Computer institutes selling time, Computer training institutes							
14	Owner of driving schools							
15	Owner of marriage hall and party hall							
16	Angadia and courier service providers							
17	Owner of health clubs and recreation clubs	<ul style="list-style-type: none"> <li>If person liable to income tax and engaged in profession</li> </ul> <table border="1"> <tr> <td>Rs.1000 every year</td> </tr> </table>	Rs.1000 every year					
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3) Others								
1	Members of Forward Contract Regulation Act	Rs.500 every year						
2	Members of Stock Exchanges	Rs.500 every year						
3	Owners or Lessees of petrol/diesel filling stations	Rs.500 every year						
4	Licensed foreign liquor vendor, Owners of Residential Hotels, Owners of Theaters	Rs.500 every year						
5	Companies registered under Companies Act, 1956 Public Limited Companies Private Limited Companies	Rs.1000 every year Rs. 500 every year						
6	Individuals of Institutions conducting Chit Funds	Rs.1000 every year						
7	Banking Companies registered under Banking Regulation Act.	Rs.1000 every year						
8	Co-operative Societies registered under the Guj. Co-operative Societies Act, 1961							
	1   Co. Op. Soc. Engaged in profession, trade or calling	Rs.250 every year						
	2   Co. Op. Sugar factories or spinning mill	Rs.250 every year						
9	Estate agents, estate brokers, building contactors	Rs.500 every year						
10	Video parlors and Video libraries owners or lessee	Rs.500 every year						

4) Firms registered under Partnership Act, 1932.	Rs.1000 every year
5) Owners of factories under Factories Act, 1948.	Rs.500 every year
6) Employers of establishments as defined under Bombay Shops and Establishments Act, 1948 If the establishment is situated in	
1 City	Rs.250 every year
2 A municipal limit where population is >100000	Rs.200 every year
3 Specified area	Rs.150 every year
7) Dealers registered under GST, 1969 and annual T.O. of sale or purchase is	
1 <Rs.250000	Nil
2 Between Rs.250000 to Rs.500000	Rs.250 every year
3 Between Rs.500000 to Rs.1000000	Rs.500 every year
4 >Rs.1000000	Rs.1000 every year
8) Holder of permits for transport vehicles	Rs.50 p.a. per vehicle and max. to Rs.1000 p.a.
9) Money lender licensed under Bombay Money Lender Act, 1946 and located in	
1 City	Rs.500 every year
2 A municipal limit where population is >100000	Rs.250 every year
3 Specified area	Rs.150 every year
10) Persons other than those mentioned in any on the preceding entries, who are engaged in any profession, trade or callings or employments	Rs.250 every year