

Copy of Lr.No. 90141/M6/82.13 dt.1.8.84 from the Government
W.S.Department, Madras.9, addressed to the Director of
Town Panchayat.

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Sub:- Tax - Profession Tax - Levy of Profession Tax
by more than one local body - Relief - Regarding.

Ref:-From the Director of Town Panchayat, Lr.No.
20511/82.J3, dt.11.8.82.

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I am directed to state that Section 93(4) of
Tamil Nadu District Municipalities Act, 1920 which excludes
multi point levy of Profession Tax incorporates the expression
"Person". The term "Person" has been incorporated to include
company by the Madras High Court. Based on this interpretation
instructions have been issued in G.O.Ms.No.1764, R.D.L.A., dt.
21.10.81 so far as Municipalities are concerned. Similar
instructions in respect of Panchayat have been issued in G.O.
Ms.No.1575, R.D.L.A., dt.19.10.82. The Government therefore
see no reason to revise the above orders.

/True Copy/

Sd. x.x .x x.x.x.x
SECTION OFFICER.

/True Copy/

Encl. No. RQ Dis. No. 88987/DG/82
Dg.
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Examiner's Office,
Madras.2.
dt.28.2.1986.

Copy of Government letter No.90141/M6/82.13,
Municipal Administration and Water Supply Department, dt.1.8.84
is communicated to all as per Category III for information.

Sd. P.N.Krisnaswamy,
Assistant Examiner (Municipal Pension)

Copy to Superintendent, Manual Section in Head Office (2 copies)
Copy to D, Section S.F./D2. & D3 S.F.

/True Copy/

tsq.17.3.

[Signature]
SUPERINTENDENT
19/3/86