

¹⁴7. Dealers liable to pay tax under Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995) whose gross turnover is.

(i) Less than Rs. 5,00,000	Nil
(ii) Rs.5,00,000 or more but less than Rs.10,00,000	Rs.1200
(iii) Rs.10,00,000 or more but less than Rs.25,00,000	Rs.2000
(iv) Rs. 25.00.000 or more but less than Rs.50,00,000	Rs.2250
(v) Rs. 50,00,000 or more	Rs. 2500

8. Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adapted to be used for hire or reward:

(i) in respect of each three wheeler passenger or goods vehicle	Rs. 400*
(ii) in respect of each taxi, four wheeler light passenger or goods vehicle	Rs. 800*
(iii) in respect of each heavy passenger or goods vehicle	Rs. 1000*

*Subject to the maximum of Rs.2500

¹⁵[9. Such persons other than those mentioned in any of the preceding entries, who are engaged in any profession, trade, calling or employment at such rate as the State Government may, by notification specify]

Explanation- For the purposes of this Schedule population means the population as ascertained at the last preceding census of which the relevant figures have been published.

14 Sr. No.7 and entries relating thereto substituted by first by **Profession Tax (Amendment) Ordinance, 2001, w.e.f. 05.06.2001 and then by Profession Tax (Amendment) Act, 2001 w.e.f. 04.09.2001.** Earlier 10 substitution Sr. No.7 read as under:

7. Dealers liable to pay tax under Madhya Pradesh Commercial Tax Act, 1994 (No.5 of 1995) whose annual gross turnover is:

(i) Less than Rs.5,00,000	Nil
(ii) Rs.5,00,000 or more but less than Rs.10,00,000	Rs.500
(iii) Rs.10,00,000 or more but less than Rs.50,00,000	Rs.1000
(iv) Rs.50,00,000 or more	Rs.2500

15 Sr. No.9 substituted by Professional Tax (Amendment) Act. 1999 w.e.f. 1.5.99. Earlier to substitution Sr. No.9 read as under:

"Such persons not covered by any of the preceding entries. as the State Government may, by notification, 'specify"