

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

No. Tax/5(198)/IMP/98/Cor./239

Imphal, the 18th January, 2021

To

Director (Health Services)
Government of Manipur

Subject: -Restrict renewal of any licence or permit or registration of private Clinics, Hospitals & Labs, food processing units, hotels (fooding) and restaurants unless Professional Tax is paid as per Section 20 (4) of Manipur Professions, Trades, Callings and Employments Taxation Act, 1981- Reg.

Sir,

In reference to the above subject and as per the discussions in meeting held on 14th January, 2021 in the office chamber of Chief Secretary, Government of Manipur, I would humbly like to present the following to augment tax revenue in the state:

2. To Improve the Professional Tax collection I would like to mention that the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 was amended and the Schedule of the Act was updated to broaden the tax base of the Professional Tax. Section 20 of the said Act was also amended to insert the following sub-section (4): -

"Notwithstanding anything contained in any other law for the time being in force, where a person liable to pay tax under this Act is required to obtain license, permit or registration from time to time from other authorities, no such authorities shall either register any such person or assign or renew any licence or permit or registration unless payment of tax under this Act has been made by the person concerned."

This is to restrict renewal of licence, permit and registration by person liable to pay tax from authorities unless Professional tax is paid under this Act (Copy enclosed).

3. The licence or permit or registration issuing authorities shall restrict the renewal of licence, permit and registration of the owners of Clinics, Hospitals & Labs unless Professional Tax is paid for the employer and the employees whose annual gross salary or wages is more than Rs. 1.0 lakh but less than Rs 2.0 lakh, the employee should pay Rs. 1800/- per annum as Professional Tax and if the annual gross salary or wages is more than Rs. 2.0 lakh then the employee should pay Rs. 2500/- and failing which necessary action shall be taken on the authorities under the provisions as envisaged in the Manipur Professions, Trades, Callings and Employments Taxation Act, 1981 and the rules made thereunder.

4. Further I would like to highlight that, all the food processing units, hotels (fooding) and restaurants running in the State requiring FSSAI licence for running their units may be directed to mandatorily pay Professional Tax while renewing their License/permits. It is also suggested that in the FSSAI license/permits renewal '**Application Software**' a provision may be inserted to upload the Professional Tax payment receipt without which the renewal shall not be allowed.

Therefore, I request you to kindly issue necessary instructions for payment of the Professional Tax from both the employer and the employees of all the private Clinics, Hospitals & Labs, Food Processing Units, Hotels (fooding) and Restaurants and kindly furnish a copy of the same to the undersigned by 31st January, 2021.

Yours faithfully,



(Krishna Kumar)
Commissioner of Taxes,
Manipur

(End: As stated above)

Copy to:

1. Staff Officer to Chief Secretary (Finance), Govt. of Manipur
2. Principal Secretary (Health Services), Govt. of Manipur
3. State Food Safety Commissioner, Govt. of Manipur
4. Guard file.

GOVERNMENT OF MANIPUR
OFFICE OF THE ADDITIONAL FOOD SAFETY COMMISSIONER/
DIRECTORATE OF HEALTH SERVICES
LAMPHELPAT, IMPHAL, MANIPUR

File No.FSSA/PT/FBO/DO(IW)-2021

March 15, 2021

To

The Executive Director (Compliance Strategy)
Food Safety And Standards Authority of India
FDA Bhawan, Kotla Marg, New Delhi - 110002

Subject: Request to include renewal "Application Software" to upload Professional Tax Payment Receipt in FoSCoS.

Sir,

Please find the enclosed letter from the Commissioner of Taxes, Government of Manipur addressed to the Director (Health Services), Government of Manipur to restrict renewal of any license or permit or registration of private clinics, Hospitals and labs, food processing units, hotel, (fooding) and restaurants unless Professional Tax is paid as per Section 20(4) of Manipur Profession Trades, Callings and Employments Taxation Act, 1981. In this regard, Addl. Secretary (Health & FW), Government of Manipur also issued a memorandum on 17th July, 2020 to all Designated Officers (State Licensing Authority) directing to restrict renewal of FSSAI State License by the food processing units, hotels (fooding) and restaurants unless the Professional Tax is paid by the Food Business Operators as per Section 20 (4) of Manipur Professions, Trades, Calling and Employments Taxation Act, 198 (copy enclosed). Now, all the food processing units, hotels (fooding) and restaurants running in the State are mandatory to pay Professional Tax while renewing their respective license.

Therefore, Director (Compliance Division) is requested to include one renewal " Application Software" in the FoSCoS to upload the professional Tax payment receipt without which the renewal shall not be allowed.

Enclosed: As stated above

Yours faithfully,


(Dr. K. Rajo Singh)

Director of Health Services/
Additional Food Safety Commissioner
Government of Manipur

File No.FSSA/PT/FBO/DO(IW)-2021

March 15, 2021

Copy to:

- ✓ 1. State Officer to Chief Secretary (Finance), Government of Manipur.
2. The Principal Secretary (Health and FW)/State Food Safety Commissioner, Government of Manipur.
3. Commissioner of Taxes, Manipur.
4. Guard File.


(Dr. K. Rajo Singh)

Director of Health Services/
Additional Food Safety Commissioner
Government of Manipur