

**THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1947.**

Every person who carries on a trade either by himself or by an agent or representative or who follows a profession or calling or who is in employment, either wholly or in part within the State shall be liable to pay for each financial year, a tax in respect of such profession, trade calling or employment, if otherwise not exempted by a notification from payment of such tax under this Act. The existing rate of tax is Rs.250 per annum at the lowest slab of income while that at the highest slab of income is Rs.2500 per annum.