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GOVERNMENT OF SIKKIM
COMMERCIAL TAX DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK - 737101, SIKKIM

Memo No. ...109...../CTD/2011 Date 17/12/2011

NOTIFICATION

In exercise of the powers conferred by section 5 of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, the State Government hereby makes the following amendment in the Schedule of the said Act, namely:-

1. In the Schedule of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, for the existing entries under serial number 10, 12 and 13, the following entries shall respectively be substituted, namely :-

"10 (i)	Owners, or occupiers of distilleries, breweries and bottling plants	₹ 2,500.00 per annum
(ii)	Licensed foreign liquor vendors	₹ 1,500.00 per annum
(iii)	Warehouse owners/licensees	₹ 2,500.00 per annum
(iv)(a)	Owners or occupiers of lessee of residential hotels with or without bar having annual gross sales turnover upto Rupees one lakh	₹ 300.00 per annum
(iv) (b)	Owners or occupiers of lessee of residential hotels with or without bar having annual gross sales turnover between Rupees one lakh to Rupees three lakh	₹ 500.00 per annum
(iv)(c)	Owners or occupiers of lessee or residential hotels with or without bar having annual gross sales turnover between Rupees three lakh to Rupees five lakh	₹ 1,000.00 per annum
(iv)(d)	Owners or occupiers of lessee or residential hotels with or without bar having annual gross sales turnover between Rupees five lakh to Rupees ten lakh	₹ 1,500.00 per annum
(iv)(e)	Owners or occupiers of lessee or residential hotels of three star category	₹ 2,000.00 per annum
(iv)(f)	Owners or occupiers of lessee of residential hotels of five star category	₹ 2,500.00 per annum
(iv)(g)	Owners of eateries such as small tea/snacks shops, movable fast food centers	₹ 200.00 per annum
(iv)(h)	Fast food centers other than moveable or non-stationary fast food centers	₹ 300.00 per annum
(iv)(i)	Non-resident hotels with or without bar having annual gross sales turnover upto Rupees five lakh	₹ 250.00 per annum
(iv)(j)	Non-resident hotels with or without bar having annual gross sales turnover between Rupees five lakh to Rupees twenty lakh	₹ 1,000.00 per annum
(iv)(k)	Non-residents hotels with or without bar having annual gross sales turnover more than Rupees twenty lakh	₹ 2,500.00 per annum
(iv)(a)	Licensed foreign and country liquor vendors having gross annual sales turnover upto Rupees one lakh	₹ 300.00 per annum
(v)(b)	Licensed foreign and country liquor vendors having gross annual sales turnover between Rupees one lakh to Rupees three lakh	₹ 500.00 per annum
(v)(c)	Licensed foreign and country liquor vendors having gross annual sales turnover between Rupees three lakh to Rupees five lakh	₹ 1,000.00 per annum