

Office of the,
Addl. Commissioner of Prof. Tax,
M.S., Mumbai, H-1, 9th floor,
New Vikrikar Bhavan, Mazgaon,
Mumbai-400010.

To,

All the Dealers,
Registered under MVAT Act,2002 or CST Act, 1956.

Sub:- Employers to obtain Certificate of Registration
under the Profession Tax Act, 1975, --
Payment of Profession Tax of employees.

Sir/Madam,

As per the provisions of section 5 read with section 4 of the Maharashtra State Tax on Profession, Trade, Callings and Employments Act, 1975 (Profession Tax Act), every employer having employees on his establishment, whose salary (including all allowances) is more than the limit prescribed under the Profession Tax Act, is required to obtain registration certificate under Profession Tax Act (P.T.R.C.) and to deduct the profession tax as per the rates specified in entry 1 of the Schedule of the Profession Tax Act, based on salary slabs from the salary of his employee/s, except casual wage earner/s, and pay the same into Govt. treasury by due dates. Even if employer does not make any deduction of profession tax from the salary paid to his employee/s, he is liable to pay the profession tax to the Govt. of Maharashtra.

It is however noticed from the department's record that some of the dealers registered under the Maharashtra Value Add Tax Act 2002 (MVAT Act) or under the Central Sales Tax Act, 1956 (CST Act) are not holding P.T. R.C. No. under the Profession Tax Act. In view of this it is decided to take up special drive in respect of such dealers who are holding certificate of registration under MVAT Act or under CST Act, but do not hold P.T. R.C. as per department's record. However before issuing Notice in F-XIII alongwith Form-V, this letter is being sent to ascertain the P.T. R.C. No. if any hold by you. If you are already registered under the Profession Tax Act, and paying the tax regularly then you are requested to inform/submit your P.T. R.C. No. to the Sales Tax Office of your area concerned. This will help us in updating department's record available on the system and will also avoid further unnecessary correspondences.

If you do not hold P.T. R.C. No. inspite of being liable for registration, then you are requested to get registered immediately and make the payment of profession tax due alongwith

applicable interest within fortnight.

VAT dealers found unregistered, even though liable for registration under the Profession Tax Act, may be penalised and prosecutions may also be lodged against them as per the provisions of law, for willful gross disregard of the provisions of the Profession Tax Act.

Apart from Registration of Employer, the proprietor of business, partners of firm, directors of the Company and the Company itself, are further required to be enrolled, under the Profession Tax Act (P.T.E.C.) and to pay their profession tax due by 30 June of every year. For such unenrolled persons, the “**PROFESSION TAX ENROLLMENT**” incentive scheme is available upto 31.03.2010.

This communication shall not be used for any interpretation of the provisions of law. You may contact the profession tax authority for further clarification/guidance.

Place:Mumbai
Dated:23.02.2010

Addl. Commissioner of Profession Tax,
Maharashtra State, Mumbai.