

PROFESSIONAL TAX FLOW

Who is liable to register Under Professional Tax ?

All registered partnership firms. - All factory owners. - All shops & establishment owners (if the shop has employed on an average five employees per day during the year) - All businesses covered under the definition of 'dealer' defined in the Gujarat Value Added Tax Act, 2003 whose annual turnover is more than Rs.2.5 lakhs. - All transport permit holders. - All Money lenders. - All Petrol pump owner. - All limited companies. - All banks. - All district or state level co-operative societies. - All Estate agents. - All type of brokers. - All building contractors. - Video parlors. – Video libraries. – Members of association registered under Forward Contract Act. – Member of stock exchange. – Other professional like legal consultants, solicitors, doctors, insurance agents etc. are liable to pay tax. (For complete details, see entries 2 to 10 of schedule 1)

Registration

There are two types of registration.

- **E.C. : Enrollment Certificate** – Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable he his employer) shall obtain a certificate of enrollment from the prescribed authority in the prescribed manner.
- **R.C. : Registration Certificate** – Every employer not being an officer of Government liable to pay tax under section – 4 shall obtain a certificate of registration from the prescribed authority in the prescribe manner.

Documents Required for Registration

- 1) Proof that describe the date of business started.
- 2) Accounting records.
- 3) Details of employees.
- 4) Details of paid salaries.
- 5) Address proof.

Online Registration System

Dealer has to file online application from web portal of Commercial Tax Department (<https://www.commerciantax.gujarat.gov.in>). Task of the respective application will be created in login of concern Professional Tax Officer.

Application Forms

- Form – 1 : Application for R.C. – PTO give Certificate in Form - 2
- Form – 3 : Application for E.C. – PTO give Certificate in Form – 4



Issuing Authority and time limit

Concern area's Professional Tax Officer will give the registration no. in 1 day of limited period. As per application of dealer, Professional Tax Officer will give approval to application for Professional Tax No. Dealer can download certificate in respective form – 2 or form – 4 from his login on website.



Returns

A monthly return in form no- 5 is to be filled latest by 15th of next month. If the no. of employees is more than 20 than dealer can file e-Return through website.



Payment

- Employee himself is not liable to pay this tax to the designated authority. It is his employer's liability to deduct an amount equivalent to the employee's tax liability from the monthly salary of the employee and pay fixed amount as per law in Government Treasury Office in form no – 10.
- Tax payer (employer) can make Professional Tax Payment online on website.

1) Click on the type of Professional Tax from Left Menu.

General

- ▶ Dealer Search
- ▶ Cancelled Dealer
- ▶ Abinitio Cancelled Dealer
- ▶ Defaulter List
- ▶ Suspended Dealer
- ▼ Online C-Form
- ▶ Signup for Transit Pass
- ▶ Signup for Transporter
- ▶ TDN Registration
- ▶ Track TDN Status
- ▶ Checkpost Submission403
- ▶ SignUp for Unregistered
- ▶ SignUp of URD for Workscontract Incentive
- ▶ Sign up for Application of Tatkal Registration
- ▶ **Professional Tax Registration for Employers**
- ▶ Professional Tax Registration for Professionals
- ▶ e-Statistics
- ▶ Vigilance Corner
- ▶ Appeal

Gujarat - The growth engine of India

A customer is the most important visitor on our premises. He is not dependent on us. We are dependent on him. He is not an interruption on our work. He is the purpose of it. He is not an outsider on our business. He is a part of it. We are not doing him a favour by serving him. He is doing us a favour by giving us an opportunity to do so.

- Mahatma Gandhi

Guideline for VAT and CST Registration

Please, see 'FORM-402/403/405'

We have changed Excel Templates for Form No-402/403/405. Dealers are required to download new Excel Templates for 402/403/405 w.e.f. 22nd JUNE 2015 instead of old excel templates.

e-Services	Amendments	What is New?
<ul style="list-style-type: none"> • Online e-Registration: Tatkal • VAT e-Registration (Regular) • CST e-Registration (Regular) • Track Status of your Application • e-Return, Online Forms C/F/H, 402/403, VAT refund and Category Change 	<ul style="list-style-type: none"> • Macro Based Templates • Notification about Amendment in VAT Rules. • Circular about New Registration Scheme • 2009-2010 CHANGES • 2008-2009 CHANGES • Amended VAT Act 2008 • Amendment in VAT Act 2010 • First Discussion Paper on Goods and Service Tax in India 	<ul style="list-style-type: none"> • Commercial Tax Inspector Tra (Promotive) • Commercial Tax Inspector Tra • Verification of Manual Form-40 • Cancelled Dealer who require report for FY 2013-14 needs concern Joint Commissioner o • Request Transfer Order of Sen
Important Forms	Important Circulars	Achievements
<ul style="list-style-type: none"> • Amendments in C/F/H forms received • Audit report circular and format • Amended Form 205 • Amended Form 205 (In Gujarati) 	<ul style="list-style-type: none"> • provisional refund in 3 steps new circular • circular about spotvisit completed within 3 days • Circular about Provisional Registration within 24 	<ul style="list-style-type: none"> 1. Best e-Governance G2B Proj System, Gujarat 2. Best e-Governance Process i VAT Information System. Gu

Using Normal (VAT) Login, Employers can register by clicking on “Professional Tax Registration for Employers”.

2) Select "Professional Tax Registration for Employers" for Employers

General	Organization	Acts	Rules	Notification	Forms	Tax Schedule	Statistics	Referral Websites				
Employer's Registration Form for Professional Tax												
1. Firm Name*												
2(i). Applicant's First Name*												
2(ii). Applicant's Middle Name												
2(iii). Applicant's Last name*												
3. Address*												
Room/Block/Flat No.*			Municipal No.*									
Name of Building*			Road/Street/Land*									
District*			Village/Town/City*									
Area/Locality/Ward*			Taluka/Sub-Division*			Select ▼						
State			Pin Code*			Gujarat						
4. Residential address of Applicant												
Room/Block/Flat No.*			Municipal No.*									
Name of Building*			Road/Street/Land*									
District*			Village/Town/City*									
Area/Locality/Ward*			Taluka/Sub-Division*			Select ▼						
State			Pin Code			Gujarat						
5(aa). Telephone No. (Office)												
5(ab). Telephone No. (Residential)												
5(ac). Mobile No*												
5(b). Fax												
5(c).E-mail Id*												
6. Status of person signing this form : (Select from Dropdown)*												
7. Class of Employer : (Select from Dropdown)*												
8. Date of commencement of Business/Profession/*												
9. Number of employees and salary and wages paid to them (As on the date of application)(Please give details as per entry 1 of schedule 1 on separate sheet)*												
Salary Wages						No. of Employees						
(i) Less than Rs. 3000						0						
(ii) Rs. 3000 or more but less than Rs. 6000						0						
(iii) Rs. 6000 or more						0						
Total						0						
10. Date from which liable for RC no.*												
11. Bank details*												
Bank/Treasury in which amount was paid* : Select ▼												
Branch Name* :												
Add			Clear									
Sr No.	Delete	Modify	Bank/Treasury in which amount was paid				Branch Name					
12. Please mention whichever is applicable from the following.												
(a) Registration number under [Gujarat Value Added Tax Act, 2003]												
(b) Registration number under Central Sales Tax Act, 1956												
(c) Employer's Enrolment number under Gujarat Profession Tax Act, 1976												
(d) Registration number under shops and Establishment Act												
(e) Registration number under Companies Act, 1956												
(f) Permanent Account number under Income Tax Act												
13. Additional Place of Business												
Name of the business			Type of the business			Select ▼						
Room/Block/Flat No.			Municipal No.									
Name of Building			Road/Street/Land									
District			Village/Town/City									
Area/Locality/Ward			Taluka/Sub-Division			Select ▼						
State			Pin Code			Gujarat						
Add			Clear									
Sr No.	Delete	Modify	Name of the business	Type of the business	Room/Block/Flat No.	Municipal No.	Name of Building	Road/Street/Land	District	Village/Town/City	Area/Locality/Ward	Taluka/Su Division
Declaration												
<input type="checkbox"/> The above statements are true to the best of my knowledge and belief												
Submit												

3) Select “Professional Tax Registration for Professional” for Professional

Professional's Registration Form for Professional Tax

1. Firm Name*

2(i). Applicant's First Name*

2(ii). Applicant's Middle Name

2(iii). Applicant's Last name*

3. Address*

Room/Block/Flat No.* Municipal No.*

Name of Building* Road/Street/Land*

District* Village/Town/City

Area/Locality/Ward* Taluka/Sub-Division*

State Pin Code*

4. Mobile No*

5. PAN*

6. E-mail Id*

7. Additional Place of Business*

Name of the business Type of the business

Room/Block/Flat No.* Municipal No.*

Name of Building* Road/Street/Land*

District* Village/Town/City

Area/Locality/Ward* Taluka/Sub-Division*

State Pin Code

Sr No.	Delete	Modify	Name of the business	Type of the business	Room/Block/Flat No.	Municipal No.	Name of Building	Road/Street/Land	District	Village/Town/City	Area/Locality/Ward	Taluka/Su Division
8. Profession/Trade/Calling/ (1) If falling under entry 6 of Schedule 1, details of business like												
(1) Registration No.								<input type="text"/>				
(2) No. of Employees								<input type="text" value="0"/>				

Name of the business Type of the business

Room/Block/Flat No.* Municipal No.*

Name of Building* Road/Street/Land*

District* Village/Town/City

Area/Locality/Ward* Taluka/Sub-Division*

State Pin Code

Sr No.	Delete	Modify	Name of the business	Type of the business	Room/Block/Flat No.	Municipal No.	Name of Building	Road/Street/Land	District	Village/Town/City	Area/Locality/Ward	Taluka/Su Division
8. Profession/Trade/Calling/ (1) If falling under entry 6 of Schedule 1, details of business like												
(1) Registration No.								<input type="text"/>				
(2) No. of Employees								<input type="text" value="0"/>				
(3) Any Other								<input type="text"/>				
(2) If falling under entry 7 of Schedule 1, details of business like												
(1) Registration No.								<input type="text"/>				
(2) Turnover of previous year								<input type="text" value="0"/>				
(3) Any Other								<input type="text"/>				
(3) If falling under any other entry of Schedule 1, details of business like												
(1) Registration No.								<input type="text"/>				
(2) Registration Authority								<input type="text"/>				
(3) Any Other								<input type="text"/>				
Declaration												
<input type="checkbox"/> The above statements are true to the best of my knowledge and belief												
<input type="button" value="Submit"/>												

4) On Click of Submit "Acknowledgement Receipt for Professional Tax" gets generated with Ack No

	Government Of Gujarat Commercial Tax Department
Acknowledgement Receipt for Registration of Professional Tax for Employers	
Applicant Name:	Test One Test Two
Firm Name:	Tester
Application Receipt No.:	99E00083240
Receipt Date	01/7/2015 03:32:28 PM
Address :	11, 22, KLJsalkjak, kdsjaks lksjd, MAHESANA, MEHSANA, MAHESANA, MAHESANA, 123456
Print Back	
Click here to view Registration form	