

# THE WEST BENGAL STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 1979

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**THE WEST BENGAL STATE TAX ON PROFESSIONS TRADES CALLINGS AND EMPLOYMENTS RULES, 1979<sup>1</sup>**  
**(As amended by Notification No. 863-FT. dt. 12-6-2015, 06-FT, dt. 2-1-2015)**

Notification no.1280-FT dated 31st March, 1979

In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax Professions, Trades, Callings and Employments Act, 1979 (W.B. Act VI of 1979), the Governor is pleased hereby to make the following rules:

**CHAPTER – I**

**PRELIMINARY**

**1.**

1 (1) These rules may be called the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979.

2 (2) They shall come into effect on the 1st day of April, 1979.

**2.**

- 1 (1) In the rules, unless there is anything repugnant in the subject or context:
- 2 (a) “the Act” means the West Bengal State Tax on Professions, Trades, Callings and
- Employments Act, 1979 (W.B. Act VI of 1979);
- 3 (b) “appropriate Government Treasury” means:
- 4 (i) <sup>2</sup>[as respects a person or an employer having place of work in Calcutta, the Calcutta
- Branch of the Reserve Bank of India or any of the branches of the State Bank of India or of its
- subsidiaries as defined the State Bank of India (Subsidiary Banks) Act, 1959 ( 38 of 1959) or any
- of the Branches of a corresponding new bank constitute under of Banking Companies
- (Acquisition and Transfer Undertakings) Act, 1970 (5 of 1970) or the <sup>3</sup>[\*\*\*],and]
- 5 (ii) in other cases, the treasury or sub-treasury of the subdivision where the place of
- work of a person or an employer is situated or such branches of the State Bank of India /
- Central Bank of India in that sub-division as are already authorised to accept deposit on behalf
- of the treasury or sub-treasury.
- 6 (c) “Additional Commissioner of Profession Tax” means the officer of the State
- Government appointed by that designation by the State Government under sub-section (2) of
- section 12 to assist the Commissioner;
- (ca) <sup>4</sup>[“Senior Joint Commissioner of Profession Tax” means the officer the Commissioner; of
- the State Government appointed by that designation by the State Government under sub-
- section (2) of section 12 to assist the Commissioner;
- (cb) “Joint Commissioner of Profession Tax” means the officer of thr, State Government
- appointed by that designation by the state, Government under sub-section (2) of section 12 to
- assist the Commissioner;]
- (d) <sup>5</sup>[\* \* \*]
- (dd) <sup>6</sup>[“Authorised representative” means a person authorised in writing by a person as defined
- under clause (f) of section 2 to appear on his behalf before the Commissioner or any other
- person appointed under sub-section (2) of section 12 to assist the Commissioner, as the case
- may be, being:
- i (i) a relative of the person as defined under clause (f) of section 2,
- ii (ii) a person regularly employed by such a person as defined under clause (f) of section
- 2,
- iii (iii) an advocate or any other person entitled to plead in any court of law in India,
- iv (iv) a person who has been enrolled as a member of the Institute of Chartered
- Accountants of India or the Institute of Cost and Works Accountants of India or has passed the
- degree examination in commerce recognised by any Indian University incorporated by law for
- the time being in force;]
- v (e) “Kolkata” has the same meaning as in clause (11) of section 5 of the Calcutta
- Municipal Act, 1951 (West Bengal Act XXXIII of 1951);
- vi (f) “Certificate Officer” has the same meaning as in sub-section (3) of section 3 of the
- Bengal Public Demands Recovery Act, 1913 (Ben. Act III of 1913) ;
- vii (g) “Commissioner” means the Commissioner of Profession Tax appointed under section
- 12 ;

(gg) 7[“Deputy Commissioner of Profession Tax” means the officer of State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;]

(h) “form” means a form appended to these rules ;

(i) 8[“Assistant Profession Tax Officer”] means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(j) “Place of work” in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, callings or employment or the place where salary and wages are disbursed to an employee ;

(k) “Profession Tax Officer” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(l) “quarter”, for the purpose of these rules, means a period of three months commencing from 1st April, 1st July, 1st October and 1st January;

(m) “section” means a section of the Act ;

(n) “six months”, for the purpose of these rules, means a period of six months commencing from 1st April and 1st October.

(o) 9[“website” means the website of the Directorate, namely, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in). or any other website as may be specified in writing by the Commissioner.‘]

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

## **CHAPTER – II**

### **GRANT OF CERTIFICATION OF REGISTRATION OR ENROLLMENT AND AMENDMENT AND CANCELLATION THEREOF**

#### **3.**

1 (1) An application for certificate of registration under sub-section (1) of section 3, (1) 5 shall be in 10[in Form I or in Form I as available on the website at [www.wbproftax.com](http://www.wbproftax.com)]. An applicant having places of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority.

11[PROVIDED that the Commissioner may, for reasons to be recorded in writing and subject to such conditions as he may stipulate, exempt an employer having more than one place of work in West Bengal within the jurisdiction of different prescribed authorities from making application for separate certificate of registration to such prescribed authorities other than the prescribed authority having jurisdiction over the area where the principal place of work of such employer is situated.]

12[EXPLANATION. — In this ruse, “Commissioner” includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.]

(1a) <sup>13</sup>[The application in Form I shall be duly filled in and signed by the proprietor or, in the case of a partnership firm, by one of its partners or, in the case of a Hindu undivided family, by the Karta of such family or, in the case of a company, by the managing director, or principle officer of such company or, in the case of any other association of persons, by the president, secretary, or the principle officer of such association.]

1 (2) On receipt of are for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form IA if he is satisfied that the application is in order, and the necessary particulars have been furnished by the applicant.

2 (3) If the prescribed authority finds that the application is not in order or the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the prescribed author shall grant a certificate of registration in Form IA.

1 (4) <sup>14</sup>[Where an employer has been exempted by the Commissioner under the proviso to sub-rule (1) from making application to different prescribed authorities in respect of additional places of work for separate certificate of registration other than the prescribed authority having jurisdiction over the area where the principal place of work of the employer is situated, such authority shall mention in the certificate of registration issued him to such employer particulars of all additional places of work of that employer and shall issue to him as many additional copies of such certificate of registration as there are additional places of work].

2 4.

3 (1) <sup>15</sup>[An application for certificate of enrolment under sub-section (2) of section 5 shall be made:

4 (a) in Form II along with a receipted copy of the challan referred to in sub-rule (1a) of rule 15, or

5 (b) in the form II as available on the website at [www.wbproftax.com](http://www.wbproftax.com) and in this case, the receipted copy of the challan referred to in clause (a), shall be sent by the applicant to the prescribed authority within ten days from the date of submission of the application to the website mentioned above.]

(1a) <sup>16</sup>[The application in Form II shall be filed in and signed by such same persons as an specified in sub-rule (1a) of rule 3].

1 (2) <sup>17</sup>[Where an applicant has more than one branch or office or place of work in West Bengal, he may, at his option, make a single application Form II in respect of all branch or office or place of work, along with the declaration appended in Annexure to Form II, and submit the same to the prescribed authority in whose jurisdiction his principal place business is situated:

Provided that where an applicant has already obtained a certificate of enrolment for the principal place of business and intends to apply for enrolment for his other branches or offices of place of work in West Bengal he may opt to make a single application as stated in this sub-rules.]

1 (3) On receipt of an application in Form II made by an applicant in the manner:

2 (a) referred to in clause (a) of sub-rule (1), the prescribed authority shall, within thirty days of the receipt of such application, grant the person making such application a certificate of enrolment in Form IIA and send the said certificate to the applicant;

3 (b) referred to in clause (b) of sub-rule (1), the prescribed authority shall forthwith grant the person making such application a certificate of enrolment in Form IIA and communicate the number of the certificate of enrolment to the applicant through website and thereafter after receiving the receipted copy of the challan referred to in clause (b) of sub-rule (1), shall send the said certificate to the applicant;]

4 (4) <sup>18</sup>[X X X]

1 (5) <sup>19</sup>[Where an applicant has submitted prescribed application by exercising re his option under sub-rule (2), the prescribed authority shall issue a separate certificate of enrolment in Form 11A, for each branch or office of such applicant.]

2 **5.**

3 (1) <sup>20</sup>[Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application in Form I for this purpose to the prescribed authority setting out the particulars in respect of which he desires such amendment and reasons therefor together with the certificate of registration and thereupon the prescribed authority may if he is satisfied with the reason given make such and reasons thereof together with certificate of registration and thereupon the prescribed authority may if he is satisfied with the reason given make such amendments as he thinks necessary in the certificate of registration.

4 (2) <sup>21</sup>[Notwithstanding anything contained in sub-rule (1), where consequent upon the amendment of serial No. 1 of the Schedule to the Act, the classification of persons or the rate of tax payable under the Act or both is or are changed and a new classification of persons or a new rate of tax or both is or are specified, then the classification of persons or the rate of tax mentioned in the certificates of registration In Form IA granted under rule 3 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of persons or the rate of tax or both so specified in the Schedule with effect from the in date of coming into force of such amendment.]

5 **6.**

6 (1) A certificate of enrolment granted under rule 4 shall remain valid for so long as it is not cancelled under sub-rule (2) rule 7.

7 (2) An application for amendment of certificate of enrolment shall be made in Form II to the prescribed authority. On receipt of such application the prescribed authority may require the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by the applicant according to the Schedule to the Act, and upon determination of the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in certificate of enrolment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

8 (3) Notwithstanding anything contained in sub-rule (2), where consequent upon the amendment of any <sup>22</sup>[of any serial number of the Schedule to the Act or by operation of the explanatory notes as specified at the end of the last entry of the Schedule to the Act] the classification of persons or the rate of tax payable under the Act or both is or are changed and a

new classification of persons or a new rate of tax or both is or are specified, then the classification of persons or the rate of tax payable or both <sup>23</sup>[as mentioned in the certificate of enrolment] in Form IIA granted under rule 4 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or the new rate of tax or both so specified in the Schedule with effect from the date of coming into force of such amendment.

#### **6A. Power of Commissioner to specify mode of furnishing information or making application or petition and disposal thereof**

1 (1) <sup>24</sup>[Wherever the mode or manner has been prescribed in these rules in respect of submission of any application or petition or furnishing of any information under the Act by an employer or any other person and about disposal thereof, the Commissioner may, by general or special order, specify and arrange for online furnishing of any information or submission of any or all of such applications or petitions by following the electronic process incorporated in the website of the Directorate for such purpose, by all or any such employer or class of employer or person as he deems fit, and also for disposal of such applications or petitions by following the appropriate electronic process deployed for such purpose, and the decision of the Commissioner about selection of the nature of application or petition or furnishing of information or about an employer or person in respect of which submission of such application or petition or furnishing of information shall be only by online mode, shall be final.

2 (2) Wherever the Commissioner makes arrangement for online submission of any application or petition or furnishing of information in accordance with sub-rule (1), all or any such employer or class of employer or person as may be specified by the Commissioner in the general or special order issued for such purpose submit such application or petition furnish such information only through online mode, unless the Commissioner, upon application by such an applicant or petitioner and for cogent reasons, allows such an applicant or petitioner to submit such an application or petition or furnish such information manually, and the decision of the Commissioner in this respect shall be final.]

#### **7.**

1 (1) The certificate of registration granted under rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such certificate was granted has ceased to be an employer.

<sup>25</sup>[EXPLANATION. - For the purpose this sub-rule, the expression “ceased to be an employer” shall include an employer in relation to whom no employee is earning salary or wages during any month of a year which attracts a rate of tax above “Nil” as during any month of a as specified in column (3) against item (i) of serial No.1 of the Schedule to the Act;]

1 (2) The certificate of enrolment granted under rule 4 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or that his liability to pay tax has ceased.

<sup>26</sup>[PROVIDED that where consequent upon the amendment of the Schedule to the Act, the rate of tax payable by such person is specified at nil but he continues in his profession, trade, calling or employment, the certificate of enrolment shall not be cancelled.]

1 (3) <sup>27</sup>[When any enrolled person remains temporarily out of profession, trade or calling, he shall intimate to the prescribed authority the fact of his keeping out of profession, trade or calling ordinarily within fifteen days from the again date of such keeping out of profession, trade or calling and he shall intimate to the

1 prescribed authority ordinarily within fifteen days from the date when he resumes profession, trade or calling in West Bengal stating the period of his temporary keeping out of profession, trade or calling.]

#### 8.

The holder of the certificate of registration shall display conspicuously at his place of work the certificate of registration.

#### 9.

If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced the holder of such certificate shall apply to the prescribed authority for a duplicate copy of such certificate and the said authority after necessary verification issued to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy".

#### 10.

The certificate to be furnished by a person to his employer under the second provision to section 4 shall be in Form IIB or IIC, as the case may be.

#### 10A.

1 (1) <sup>28</sup>[Where an employer or a person, other than a person earning salary or wages in respect of whom tax is payable by his employer, who is liable to pay tax under section 3, or section 4, or both, applies for registration or enrolment or both under section 5, the provisions of rule 3 and rule 4 so far not inconsistent with the provisions of section 5C, shall, mutatis mutandis, apply in the manner of making the application and issue of the certificate of registration or certificate of enrolment or both.

2 (2) The declaration to be submitted in accordance with sub-section (1) of section 5C, together with the proof of payment of tax for the amount as mentioned in sub-section (2) of that section, along with the application of enrolment or registration or both shall be in the Form given below:

#### FORM OF DECLARATION

(See rule 10A of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979)

I, .....

(Name of the applicant with designation who has applied for registration on behalf of the employer or name of the person who has applied for enrolment) holding the trade name..... (if any) and place of work at..... (Address) do hereby declare that:

I/We have incurred liability to pay tax under section 3, or section 4, or both but have failed to apply for registration or enrolment or both under the Act within 31.03.2014;

1 (1) I/We have applied for registration or enrolment or both under section 5 on..... (date) with the prescribed authority;

2 (2) my/our tax liability under section 5 read with section 5C comes as hereunder:

SL No.	Particulars	Liability as an employee	Liability as a person
(1)	(2)	(3)	(4)

i (i) Tax payable as person (Rs)

ii (ii) Number of employees as on 31.03.2014

iii (iii) Tax payable as employer (Rs)

iv (3) The payments receipt/receipted challan (No.....), showing payment of tax as person [Sl. No. (i)], electronically / at the.....(name of the Bank /Treasury) on (date of payment) is enclosed.

v (4) The payments receipt/receipted challan (No.....), showing payment of tax as employer [SL. No. (iii)], electronically/ at the..... (Name of the Bank / Treasury) on (date of payment) is enclosed.

Certified that the above particulars are true and correct to the best of my knowledge and belief.  
Date: (Signature of the declarant)

\* Strike out whichever is not applicable]

### CHAPTER - III

#### FILING OF RETURNS AND <sup>29</sup>[PAYMENT OF TAXES INTEREST AND LATE FEE]

##### 11.

The Commissioner shall every year give a public notice by publication in the newspapers directing all persons and employers liable to pay tax under the Act to get themselves enrolled or registered as the case may be (unless they are already enrolled or registered) to furnish returns and pay the tax according to the provisions of the Act and these rules.

##### 12. 30[

1 (1) Every employer registered under the Act shall, p period commencing on or after the 1st day of April, 2014, furnish return annually in Form within one month from the date immediately following the date of expiry of each financial year:

2 (a) firstly, by way of transmitting the data in the return in Form III, either under digital signature or without any digital signature, electronically through the web site of the Commercial Taxes Directorate, in respect of the return period; and

3 (b) secondly, by way of furnishing the said return in Form III paper form and such return in paper form shall bear evidence showing payment of tax payable according to such return:

Provided that no return in paper form in Form III shall be furnished by a registered employer who has transmitted the data electronically by using Digital Signature Certificate obtained by

him in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000) along with electronic payment of tax, interest and late fee payable according to such return.

1 (2) Where:

2 (a) the data in the return in Form III has been electronically transmitted within one month from the date immediately following the date of expiry of each financial year or such extended prescribed date for furnishing such return and such return in Form III in paper form has been furnished within fifteen days from the expiry of the month in which such return is due to be furnished or such extended date as may be prescribed, the date of transmitting the data in the return electronically through the said web site shall be the date of furnishing such return;

3 (b) the data in the return in Form III has been transmitted electronically within one month from the date immediately following the date of expiry of each financial year or such extended prescribed date for furnishing such return but such return in Form III in paper form is furnished after fifteen days from the expiry of the month in which such return is due to be furnished or such extended date as may be prescribed, the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return;

4 (c) the data in the return in Form III has been transmitted electronically after one month from the date immediately following the date of expiry of each financial year or such extended prescribed date for furnishing such return, the date when such return in Form III in paper form is furnished shall be deemed to be the date of furnishing such return:

Provided that where a registered employer, who is required to furnish return under sub-rule (1) electronically in Form III in respect of any return period and where the tax and interest, if any, payable according to that return are paid within one month from the date immediately following the date of expiry of the return period of such return, transmission of data electronically pertaining to that return period is completed within such date as may be specified by the Commissioner and furnishing of Form III in paper form in respect of that period is made within such further date as may be specified by the Commissioner, such return shall, notwithstanding anything contained in sub-rule (1) and this sub-rule, be deemed to have been furnished within the prescribed date.

1 (3) Every registered employer, who is required to furnish return according to sub-rule (1), shall:

2 (a) pay into the appropriate Government Treasury under the appropriate challan the amount of tax payable according to his accounts for each of the first eleven months of such year within twenty-one days from the expiry of each month; and

3 (b) pay into the appropriate Government Treasury under the remains even and appropriate challan the balance amount of tax which after deducting

the amount of tax paid for the first eleven months as referred to in clause (a) from the total amount of tax payable according to the return for such furnishing such return;

(c) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of late fee of rupees two hundred for the first English Calendar month or part thereof delay in furnishing return relating to period commencing on or after the first day of April, 2010 and rupees one hundred for every subsequent English Calendar month or part

thereof delay in furnishing such return, due according to the return for such year before furnishing such return by him.

(4) Before an registered employer furnishes the return required by sub-rule (1), he shall pay into the appropriate Government Treasury the full amount of tax, interest and late fee due according to the return in the manner prescribed in sub-rule (6).

(5) The employer required to pay any amount of tax, penalty, interest or composition money under the provisions of the Act other than the amount payable as per return under sub-rule (1), shall credit the same in the appropriate treasury in the manner prescribed in sub-rule (6).

(6) Notwithstanding anything contained in this rule, an employer or a person shall make payment of tax, interest, late fee or any other or fee, penalty or composition money, payable by or due from him under the Act electronically through the GRIPS portal of the Finance Department, Government of West Bengal:

Provided that the Commissioner may, if finds it necessary, prescribe by issue of order such alternative manner in which an employer or a person may make any payment required under the Act.

1 (7) Notwithstanding anything contained elsewhere in this rule, a registered employer having more than one place of work under the jurisdiction of different authorities may, upon his applying to the Commissioner, be permitted to furnish a consolidated return and pay taxes from his principal place of work in respect of all the place of work for which separate certificates of registration under rule 3 have been obtained by such employer subject to the following conditions:

2 (a) that the complete records of disbursement of salaries a wages in respect of all the places of work for which separate certificates of registration have been obtained are rate certificates in the principal place of work;

3 (b) that the return in Form III shall accompany a complete list all places of work with their respective registration number;

4 (c) that if the employer fails to comply with the provisions of the Act, the permission granted may be revoked by the Commissioner after giving the employer reasonable opportunity of being heard. On such revocation, the employer shall be required to furnish return from all places of work in respect of which separate certificates of registration have been granted and pay taxes in accordance with the provisions of sub-rules (1), (3) and (4).

1 (8) The Commissioner in granting permission to the registered employer under sub-rule (7) shall keep the different prescribed authorities having jurisdiction over the places of work of such employer informed of the fact that permission has been granted to the employer to file a consolidated return and to pay taxes from his principal place of work and thereupon each prescribed authority shall keep an appropriate note in the file of the employer registered in his jurisdiction.

2 (9) All proceedings in respect of a registered employer furnishing consolidated return under sub-rule (7) shall stand transferred to the prescribed authority having jurisdiction over the other places of work granting certificates of registration under rule 3.

Explanation: In this rule, the expression "Commissioner" includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.

1 (10) Every employer or person shall, in addition to the accounts and documents referred to in sub-section (1) of section 15, keep and maintain a true and up-to-date accounts and records relating to disbursement of salaries and wages including allowances in respect of his employees or workers in a register in Form XVI.

2 (11) A registered employer as referred to in sub-section (1a) of section 15, shall submit to the prescribed authority a certificate in the following format, duly filled in and signed by the practicing Chartered Accountant, Cost Accountant or Company Secretary who has verified the books of accounts and other records of such registered employer relating to the year for which the said certificate is required to be issued, within seven months from the closing of such year:

**"CERTIFICATE OF COMPLIANCE**

**[Issued as per provision of section 15(1a) of the West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979]**

Certified that I have verified the books of accounts and other records including challans and return filed for the year by..... a registered employer holding Registration Certificate No .....under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and having his place of profession/trade/ calling/employment at..... and after verification of the books of accounts and other records relating to the year made available to me, I do hereby report:

(a) that the tax payable and the interest if any, payable thereon for delayed payment of such tax under the West Bengal State Tax on Profession Trades, Callings and Employments Act, 1979 and rules made there-under, for the year.....have been duly calculated by the aforesaid employer and shown in the return submitted by him to the prescribed authority;

(b) that the said tax and interest, if any, have been paid by the aforesaid employer in the appropriate manner to the Government Treasury.

Particulars of tax and interest paid, if any, and returns filed by the aforesaid employer are furnished below:

Period ended	Amount of tax paid (Rs.)	Amount of interest paid (Rs.)	Return filed on	Remarks (if any)
--------------	--------------------------	-------------------------------	-----------------	------------------

1. Comments regarding non-availability of books of accounts:
2. Comments regarding default in payment of tax or non-submission of return:
3. Any other comments as found fit and appropriate:

Seal

Place:

Date: .....

(Signature of the practicing Chartered Accountant/ Cost

Accountant/Company Secretary)  
(Registration No.) .....

**Note:** "Strike out whichever is not applicable.";

1 (12) The provisions of rule 12A, rule 12B 12C and 12D, rule, shall not be applicable in respect of an employer furnishing return annually under this rule.';

**12A.**

<sup>31</sup>[Every employer or person shall, in addition referred to the accounts and documents in sub-section (1) of section 15, keep and maintain a true and up-to-date accounts and records relating to disbursement of salaries and register in Form XVI.]

**12B.**

A registered employer as referred to in sub-section (1a) of section 15, shall submit to the prescribed authority a certificate in the following format, duly filled in and signed by the practising Chartered Accountant or Cost Accountant or Company Secretary who has verified the books of accounts and other records of such registered employer, relating to the year for which the said certificate is required to be issued, within seven months from the closing of such year:

**CERTIFICATE OF COMPLIANCE**

Issued as per provision of section 15(1a) of the West Bengal State Tax on profession, Trades, Callings and Employments Act, 1979]

Certified that I have verified the books of accounts and other records for the year including challans and returns filled by ..... a registered employer holding Registration Certificate No.....under the West Bengal State Tax on Professions, Trade, Callings and Employment Act, 1979 and having his place of profession/Trade/calling/employment at.....and after verification of the books of accounts and other records relating to the year..... made available to me, I do hereby report:

(a) that the tax payable and the interest if any, payable thereon for delayed payment of such tax under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and rules made thereunder, for the year.....have been dully calculated by the aforesaid employer and shown in the returns submitted by him to the profession Tax

Officer.....range/Unit;

(b) that the said tax and interest if any, have been paid by the aforesaid employer in the appropriate manner to the Government Treasury. Particulars of tax and interest paid, if any and returns filed by the aforesaid employer are furnished below:

Quarter ended	Amount of Tax paid (Rs.)	Amount of Interest paid (Rs.)	Return filed on	Remarks (if any)
June				
September				
December				

March

General remarks

- 1 1. Comments regarding non-availability of books of accounts:
- 2 2. Comments regarding default in payment of tax or non-submission of returns.
- 3 3. Any other comments as found and appropriate:

Seal

Place:

Date: .....

(Signature of the practising Chartered Accountant

(Cost Accountant/Company Secretary)

Registration No. ....

**Note:** \*Strike out whichever is not applicable:"]

**12C.**

<sup>32</sup>[Selection of employers for electronically transmitting data in the return n Form III and manner in which quarterly returns to be furnished employers so selected:

1 (1) The Commissioner may, from amongst the registered employers are required under clause (a) of sub-rule (1) of rule such to furnish returns quarterly in Form III, select such employers on such consideration as he may deem fit and proper, for transmitting the data in the return in Form III electronically.

2 (2) The employers so selected shall be informed, in writing, about such selection by the Commissioner and the names of the employers selected shall be displayed in the web site, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in), of the Commercial Taxes Directorate.

1 (3) Every employer who has been selected under sub-rule (1), shall furnish the return quarterly in Form III within one month from the date immediate following the date of expiry of each quarter to the prescribed authority:

2 (a) firstly, by way of transmitting the data in the return in Form III, either under digital signature or without any digital signature electronically through such web site as mentioned in sub-rule (2), in respect of the return period during which such selection is made and in respect of subsequent return periods until he is left out of such selection by the Commissioner; and

3 (b) secondly, by way of furnishing the said return in Form III in paper form and such return in paper form shall be accompanied by a receipted challan showing payment of tax payable according to such return:

Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this rule, the return shall, be furnished along with the receipt obtained on payment of tax electronically through the concerned websites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A).

1 (4) Every employer, who is required to furnish return in accordance with the provisions of this rule, shall make <sup>33</sup>[payment of tax, interest and late fee] in the similar manner as laid

down in clause (b) of sub-rule (1) of rule 12 in respect of <sup>34</sup>[payment of tax, interest and late fee] by an employer referred to in clause (a) of sub-rule (1) of rule 12.

2 (5) Where:

3 (a) the data in the return in Form III has been electronically transmitted within the prescribed date for furnishing such return and such return in Form III in paper form has been furnished within fifteen days from the expiry of the month in which such return is due to be furnished, the date of transmitting the data in the return electronically through the said web site shall be the date of furnishing such return;

4 (b) the data in the return in Form III has been transmitted electronically within the prescribed date of furnishing such return but such return in Form III in paper form is furnished after fifteen days from the expiry of the month in which such return is due to be furnished, the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return;

5 (c) the data in the return in Form III has been transmitted electronically after the prescribed date of furnishing such return, the date when such return in Form III in paper form is furnished shall be deemed to be the <sup>35</sup>[date of furnishing such return:]

<sup>36</sup>[Provided that where an employer who has been selected under sub-rule (1), transmit the data in return in Form III electronically in respect of the quarter ending on the 31st day of December, 2009, <sup>37</sup>[on or before the 2day of February, 2010] and also furnishes the return in Form III in paper form in respect of the quarter <sup>38</sup>[on or before the 5<sup>th</sup> day of March, 2010,] such employer shall, notwithstanding anything contained

in (3) and sub-rule (5), be deemed to have furnished return within the prescribed data of furnishing such return, subject to the condition that he pays tax payable according to such return within the 31st day of January, 2010.]

<sup>39</sup>[Provided that where a registered employer, who is required to furnish return under sub-rule (1) electronically in Form III in respect of a return period referred to in column (2) of the Table below and within the date where the tax and interest, if any, payable according to that return are paid within the date specified in column (3), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (4) and furnishing of Form III in paper form in respect of that period is made within the date mentioned in column (5) of the said Table, such return shall, sub-rule (1) and this notwithstanding anything contained in sub-rule, be deemed to have been furnished within the prescribed date:

**TABLE**

Sl. No.	Period in respect of which return is required to be furnished electronically	Last date of payment of tax, interest, if any, payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return [unless eligible to exemption under the proviso to rule 12 (1)]
(1)	(2)	(3)	(4)	(5)
1 1.	Q.E.31.12.2009	31.01.2010	28.02.2010	05.03.2010
1 2.	Q.E.31.03.2010	30.04.2010	15.05.2010	20.05.2010
1 3.	Q.E.30.06.2010	31.07.2010	20.08.2010	25.08.2010
1 4.	Q.E.30.09.2010	31.10.2010	15.11.2010	22.11.2010
1 5.	Q.E.31.12.2010	31.01.2011	06.02.2011	15.02.2011
1 6.	Q.E.31.03.2011	30.04.2011	15.05.2011	20.05.2011
1 7.	Q.E.30.06.2011	31.07.2011	15.08.2011	20.08.2011
1 8.	Q.E.30.09.2011	31.10.2011	15.11.2011	21.11.2011
1 9.	Q.E.31.12.2011	31.01.2012	29.02.2012	07.03.2012
1 10.	Q.E.30.06.2012	31.07.2012	08.08.2012	16.08.2012

11.	Q.E.30.09.2012	31.10.2012	16.11.2012	23.11.2012
12.	Q.E.31.12.2012	31.01.2013	15.02.2013	22.02.2013
13.	Q.E.31.12.2012	30.01.2013	15.05.20.13	22.05.2013
14.	Q.E.30.06.2013	31.07.2013	31.08.2013	09.09.2013
15.	Q.E.30.09.2013	31.10.2013	30.11.2013	07.12.2013

1	16.	Q.E.31.12.2013	31.01.2014	15.02.2014	22.02.2014
1	17.	Q.E.31.03.2014	30.04.2014	20.05.2014	27.05.2014

1 (6) Notwithstanding anything contained in this rule, the provisions of sub-rule (5), sub-rule (6) and sub-rule (7) of rule 12 shall, mutatis mutandis, apply in respect of a registered employer selected under this rule.

#### **12D.**

Selection of employers for electronically transmitting data in the return in Form III and manner in which annual returns to be furnished by employers so selected:

1 (1) The Commissioner may, from amongst the registered employers who are required under of sub-rule (1a) of rule 12 to furnish returns annually in Form III, select such employers on such consideration as he may electronically.

2 (2) The employers so selected shall be informed, in writing, about such selection by the Commissioner and the names of the employers so selected shall be displayed in the web site [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in), of the Commercial Taxes Directorate.

3 (3) Every employer who has been selected under sub-rule (1), shall furnish the return annually in Form III within one month from the date immediately following the date of expiry of each year to the prescribed authority:

4 (a) firstly, by way of transmitting the data in the return in Form III, either under digital signature or without any digital signature electronically through such web site as mentioned in sub-rule (2), in respect of the return period during which such selection is made and in respect of subsequent return periods until he is left out of such selection by the Commissioner; and

5 (b) secondly, by way of furnishing the said return in Form III in paper form and such return in paper form shall be accompanied by a receipted challan showing payment of tax payable according to such return.

Provided that where the payment has been made electronically referred to sub-rule (3A), notwithstanding anything contained in this rule, the return shall electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A).

1 (4) Every employer, who is required to furnish return in accordance with the provisions of this rule, shall make <sup>40</sup>[payment of tax, interest and late fee] in the similar manner as laid down in sub-rule (1b) of rule 12 in respect of <sup>41</sup>[payment of tax, interest and late fee by an employer referred to in sub-rule (1a) of rule 12.

2 (5) Where:

3 (a) the data in the return in Form III has been electronically transmitted within the prescribed date for furnishing such return and such return in Form III in paper form has been furnished within fifteen days from the expiry of the month in which such return the is due to be furnished, the date of transmitting the data in electronically through the said web site shall be the date of furnishing such return;

(b) the data in the return in Form III has been transmitted electronically within the prescribed date of furnishing such return but such return in Form III in paper form is furnished after fifteen days from the expiry of the month in which such return is due to be furnished, the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return;

(c) the data in the return in Form III has been transmitted electronically after the prescribed date of furnishing such return, the date when such return in Form III in paper form is furnished shall be deemed to be the date of furnishing such return.

<sup>42</sup>[Provided that where a registered employer, who is require to furnish return under sub-rule (1) electronically in Form III in respect of a return period referred to in column (2) of the Table below and where the tax and interest if any, payable according to that return are paid within the date specified in column (3), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (4) and furnishing of Form III in paper form in respect of that period is made within the date mentioned in column (5) of the said Table such return shall, notwithstanding anything contained in sub-rule (1) and this sub-rule, be deemed to have been furnished within the prescribed date:

**TABLE**

Sl. No.	Period in respect of which return is required to be furnished electronically	Last date of payment of tax, interest, if any, payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return [unless eligible to exemption under the proviso to rule 12(1)]
(1)	(2)	(3)	(4)	(5)
1 1.	Y.E.31.03.2010	30.04.2010	15.05.2010	20.05.2010
1 2.	YE.31.03.2011	30.04.2011	15.05.2011	20.05.2011
1 3.	YE.31.03.2013	30.04.2013	15.05.2013	20.05.2013
1 4.	Y.E.31.03.2014	30.04.2014	20.05.2014	20.05.2014

1 (6) Notwithstanding anything contained in this rule, the provisions of sub-rule (1c) of rule 12 shall, mutatis mutandis, apply in respect of furnishing of return by the registered employer, selected under this rule.]

### 13.

1 (1) The Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, in the case of self drawing Government servants and the Drawing and Disbursing Officer, in the case of other Government servants, shall be responsible for the deduction of due amount of tax from the pay bill of Government servants as defined in sub-clause (i) of clause (b) of section 2. The

1 deduction shall be made monthly and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period from march to February or part thereof or from the month in which the employee has attracted liability to pay tax to the month of February, as the case may be, has been fully deducted and credited to Government account under the head 028-OTHER TAXES ON INCOME AND EXPENDITURE-TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS, ETC. and a Schedule in Form IV showing such deduction has been enclosed with the pay bill. Where the tax is deducted in cash while disbursing salary to an employee, it shall be credited to the Government account through challan under the head 028-OTHER TAXES ON INCOME AND

EXPENDITURE-TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS, ETC. within fifteen days of the date on which the salary is disbursed to the employee. The Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, shall furnish to the Commissioner not later than 30th April each year a certificate that the tax payable in respect of employees for whom he drew or passed pay bills during the year immediately preceding has been deducted in accordance with the provisions of Schedule to the Act.

2 (2) The Commissioner may, if he considers necessary, require the Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, to furnish to him a statement relating to payment of salary and to the Government servants during any specific period. Such statements shall show the name of the employees, the details of salary drawn, amount of tax deducted therefrom and the period to which the tax relates.

3 (3) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in sub-clause (ii) and (iii) of clause (b) of section 2 and the depositing treasury the amount so deducted in the manner prescribed in rule 12.

4 (4) Notwithstanding the provisions contained in sub-rules (1) and (3) of this rule the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

### **13A.**

1 (1) <sup>43</sup>[Any person or any employer having a valid certificate of enrolment or certificate of registration or both, who has not defaulted in making payment of due tax, or in submitting return or both, may obtain a profession tax payment certificate as referred to in section 6C upon generation by him from the website of the Directorate following the electronic process incorporated therein for such purpose.

2 (2) A certificate generated under sub-rule (1) shall include the information about the person or employer, the status of tax payment and, if applicable, status of submission of return for the last three years, or such lesser period depending

1 upon the date of registration or enrolment, and shall be valid till the prescribed date for making payment of tax for the next year, or for submission of the return for the next year, whichever is earlier, where such next year shall be counted of on the basis of the last period for which tax has been paid or, if applicable, the last period for which the return has been submitted.]

### **14.**

1 (1) The notice under sub-section (6) and (7) of section 5 shall be in Form V and the notice under sub-section (3) of section 6 shall be in <sup>44</sup>[Form VII].

(1A) <sup>45</sup>[Where the prescribed authority is satisfied that an employer or an enrolled person is liable to pay interest under sub-section (2), or sub-section (3), of section 9, as the case may be, it shall:

(a) in respect of interest payable on the amount of tax remaining unpaid for any period upto the date preceding the date of assessment of tax of a year comprising such period, determine the amount of interest payable for such period at the time of assessment or before the <sup>46</sup>[1st day of April, 2006,] whichever is later ;

(b) in respect of interest payable on the amount of tax remaining unpaid for any period commencing from the date of assessment of tax of a year comprising such period upto the date preceeding the date of full payment of such tax or upto the date preceding the date of commencement of proceedings under section 11, determine immediately after full payment of tax or commencement of such proceedings the amount of interest payable; and shall send a notice of demand for payment of interest.]

(2) <sup>47</sup>[The notice of assessment under sub-section (2) or sub-section (4) of section 7 shall be in Form VII and the notice of demand under sub-section (5) of section 7, <sup>48</sup>[the notice of demand under sub-section (4) of section 9 and for <sup>49</sup>[all other demands, including the penalty imposed under the Act, but except the demand of tax and penalty under sub-section (6B) of section 7, shall be in Form VIII].

#### **14A.**

1 (1) Where assessment of a registered employer in respect of any year or part thereof is deemed to have been made under sub-section (6) of section 7 and where, on enquiry or on receiving information otherwise, it appears to the prescribed authority that it is necessary to proceed to make assessment of tax or to impose penalty under sub-section (6B) of that section, the prescribed authority shall, after recording in writing the reasons for doing so, serve a notice in Form VIIA upon such registered employer:

2 (a) calling upon him to produce his books of accounts and other documents which the prescribed authority wishes to examine together with any objection which he may wish to prefer and any evidence which he may wish to produce in support thereof; and

3 (b) stating the year or the part of the year in respect of which assessment of tax, or imposition of penalty, as the case may be, proposed, and the prescribed authority fix a date, ordinarily not less than fifteen days after

the date of service of the notice, for producing such accounts and documents and for considering any objection which the registered employer may prefer.

(2) After considering the books of accounts and documents produce, and any objection preferred by the registered employer, the prescribed authority shall, unless sub-section (6B) of section 7, assess the amount of tax, and impose penalty, if any, by an order in writing.

(3) If any sum is due from the registered employer under sub-rule (2), the prescribed authority shall serve upon him a notice in Form VIIIA directing him to make payment of tax and penalty due from him within thirty days from the date of service of the notice and to produce the receipted challan in proof of such payment within ten days from the date of such payment.

(4) Where an assessment in respect of any year or part thereof of a registered employer is deemed to have been made under sub-section (6) of section 7 and where such employer makes

an application under sub- section (8) of that section on or before the date specified therein, to the prescribed authority in respect of such employer for fresh assessment under sub-section (2) of that section, the prescribed authority shall issue a notice specifying a date (hereinafter referred to as the said date), ordinarily not less than fifteen days immediately after the date of service of such notice, requiring him to produce such documents and evidence as may be deemed necessary on the said date to establish his contention that he has paid an amount of tax in excess of what was payable by him under the Act in respect of such year or part thereof. (5) After considering the documents and evidence produce in pursuance of the notice referred to in sub-rule (4), the prescribed authority in respect of such employer shall record the findings and if it is found that:

- (a) the contention of such employer is acceptable, the prescribed authority shall reopen the assessment deemed to have been made under sub-section (6) of section 7 and shall proceed to make assessment under sub-section (2) of that section, or
- (b) the contention of such employer is not correct, the prescribed authority shall reject the application and inform such employer accordingly.]

#### **14B. <sup>50</sup>[x x x]**

#### **15.**

1 (1) <sup>51</sup>[Subject to the provision of sub-rule (1a), a person liable to pay tax] shall make payment of the tax in the manner prescribed in rule 12 within the period specified in sub-section (2) of section 8 and shall forward a copy of the receipted challan <sup>52</sup>[to the prescribed authority]:

<sup>53</sup>[x x x]

(1a) <sup>54</sup>[Notwithstanding anything contained in sub-rule (1), a person, who is required to make payment of tax under clause (b) of sub-section (4) of section 5, shall

make payment of tax in the manner prescribed in sub-rule (2) of rule 12 within the period specified in the said clause and shall attach a copy of the receipted challan with the application for enrolment made under sub-rule (1) of rule 4;]

1 (2) If it comes to the notice of the prescribed authority that a person enrolled under sub-section (2) of section 5 has failed to pay the amount of tax due from him in the manner laid down in sub-rule (1), he shall serve on that person a notice in Form X requiring him on a date specified in the notice to attend in person or through an authorised representative for reasonable opportunity of being heard and after holding such enquiry as may be deemed necessary or otherwise if the prescribed authority is satisfied that the tax is payable but it has not been paid, the said authority shall serve a notice of demand in Form XI on that person or his representative to pay the amount within fifteen days from the receipt of the notice.

(2A) <sup>55</sup>[Where the prescribed authority has upon information received, reasons to believe that any person enrolled under sub-section (2) of section 5 of the Act and specified in column (2) against any one or more of <sup>56</sup>[the entries] of the Schedule to the Act, has paid tax at a rate lower than what is payable by such person under the Act, or such person has not paid tax for any year, or has made the proviso to section 18 of this Act shall serve upon. such person a

notice in Form XA requiring him to attend, on a date specified in the notice, in person or through an authorised representative, for showing cause for non-payment of tax and against determination of tax under sub-section (2) of section 17A of the Act. After giving such person a reasonable opportunity of being heard and after examining such accounts or documents or holding such enquiry as may be deemed necessary or otherwise, if the prescribed authority is satisfied that tax has been paid at a rate lower than what is payable or has not been paid at all by such person under the Act, he shall determine such amount of tax as is payable by him under the Act and serve a notice of demand in Form XIA on such person to pay the amount due within fifteen days from the receipt of the notice, or grant a refund adjustment order in Form XVIII in accordance with the proviso to section 18 of the Act.]

1 (3) If a person liable to pay tax has failed to get himself enrolled, the prescribed authority shall serve on that person a notice in Form XII requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-enrolment. After giving the person reasonable opportunity of such enquiry as may be deemed fit or otherwise, the prescribed authority shall assess the tax due to the best of his judgment and serve on him a notice of demand in Form XIII to pay the tax within fifteen days from the receipt of the notice.

#### **15A.**

1 (1) <sup>57</sup>[Where an assessment in respect of any period of a registered employer is deemed to have been made under sub-section (6) of section 7 and where it appears necessary to the Commissioner or the <sup>58</sup>[Senior Joint Commissioner] having jurisdiction in respect of the registered employer to proceed under <sup>59</sup>[sub-section (6B)] of section 7, he may issue a notice calling upon him to show cause,

1 if any, on a date fixed ordinarily fifteen days from the date of service of the notice, why the deemed assessment shall not be reopened and fresh assessment and other proceeding shall not be started in accordance with the provisions of the said <sup>60</sup>[sub-section (6B)].

2 (2) After considering the cause, if any, shown by the registered employer in pursuance of the notice referred to in sub-rule (1), the Commissioner or the <sup>61</sup>[Senior Joint Commissioner], as the case may be, may, if any thinks fit, re-open an assessment by an order directing the prescribed authority having jurisdiction in respect of the registered employer to make a fresh assessment in respect of any period for which assessment is deemed to have been made under sub-section (6) of section 7, recording briefly but clearly his reasons for doing so and inform the registered employer accordingly.

3 (3) On receipt of the order referred to in sub-rule (2), the prescribed authority shall proceed to make a fresh assessment in accordance with the provisions of sub-section (2) of section 7.

#### **15B.**

<sup>62</sup>[Any notice of demand in respect of assessment of tax, or imposition of penalty, or determined of interest, as the case may be, made under the provisions of the Act, shall be served upon an employer or person along with a copy of the order relating to such assessment, or imposition, or determination, of tax, or penalty, or interest.]

## **CHAPTER IV**

### **COLLECTING AGENTS AND MATTERS RELATING THEREOF**

#### **16. 63[x x x]**

<sup>64</sup>[CHAPTER IVA

#### **GARNISHEE NOTICE FOR DEMAND OF PAYMENT FROM THE DEBTORS BANKS ETC. ON ACCOUNT OF PERSONS LIABLE TO PAY TAX**

##### **16A.**

Where any person is required to deposit money under sub-section (1) of section 16, on account of an employer as defined in clause (c) of section 2, or on account of a person as defined in clause (f) of section 2, who is liable to pay tax under the Act, the prescribed authority shall serve upon the person required to deposit money, a notice in Form XVII directing him to deposit such money in the manner referred to in that section.]

## **CHAPTER V**

### **REFUND**

#### **17.**

1 (1) When the prescribed authority is satisfied that a refund of tax, penalty or interest, if any, is due to a person under section 18 he shall record an order showing the amount of refund due and shall communicate the same to the person or the employer concerned.

1 (2) When an order for refund has been passed under sub-rule (1), the prescribed authority shall, if the person or the employer desires payment in cash, <sup>65</sup>[make the refund accordingly] subject to the proviso to section 18.

2 (3) <sup>66</sup>[If the person or the employer desires payment of the refunds by adjustment against any amount payable by him in respect of the period for which return is to be furnished or payable under in Form VIII, or payable by the person to whom a certificate of enrolment has been issued, the prescribed authority shall grant a fund adjustment order in Form XVII.]

## **CHAPTER VI**

### **SHIFTING OF PLACE OF WORK**

#### **18.**

1 (1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another area, he shall within <sup>67</sup>[thirty days] of such shifting give notice thereof to the prescribed authority from whose office the certificates was issued and shall at the same time send a copy of such notice to the prescribed authority exercising jurisdiction over the area to which the place of work is shifted.

2 (2) <sup>68</sup>[Where the prescribed authority from whose office the certificate has been issued:

3 (a) comes to know of any shifting of place of work of a holder of certificate of registration or certificate of enrollment; or

4 (b) receives the notice referred to in sub-rule (1), within thirty days thereafter, such prescribe authority shall, upon being satisfied there is such shifting in the place of work to another area, transfer all the records of such holder of certificate of registration of enrolment ordinarily within ten days of the knowledge about such shifting or receipt of such notice, as the case may be, to the prescribed authority exercising over the area to which the place of work is shifted.

5 (3) On receipt of the records as referred to in sub-rule (2) of such holder certificate of registration or certificate of enrollment the prescribed authority in whose jurisdiction the place of work has been shifted, shall, upon being satisfied that there is such shift in the place of work to an area under his jurisdiction, amend the certificate of registration or certificate of enrollment of such holder of certificate in accordance with the provision of sub-rule (1) of rule 5 or sub-rule (2) of rule 6, as the case may ordinarily within ten days of receipt of such records and thereupon such prescribed authority shall exercise all the powers and discharge all the functions pertaining to the determination and recovery of tax and all matters ancillary thereto in respect of such holder of certificate and the prescribed authority from whose office the certificate was issued shall cease to exercise such power and discharge such functions in respect of such holder of certificate.]

## **CHAPTER VII**

### **APPEAL REVISION AND RECTIFICATIONS OF MISTAKES**

#### **19.**

1 (1) <sup>69</sup>[An appeal under sub-section (1) of section 14 from an order passed by a Profession Tax Officer shall lie to the Deputy Commissioner or Joint Commissioner of Profession Tax, an appeal from an order passed by a Deputy Commissioner of Profession Tax shall lie to the Joint Commissioner or Senior Joint Commissioner of Profession Tax and an appeal from an order passed by a Joint Commissioner of Profession Tax shall lie to the Senior Joint Commissioner of Profession Tax.]

2 (2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or the order:

PROVIDED that the appellate authority may admit an appeal after the expiry of the above period if he is satisfied that there was good and sufficient cause for the delay.

1 (3) <sup>70</sup>[No appeal shall be entertained unless such amount of tax, penalty or interest, as the case may be as the appellant may admit to be due from him, <sup>71</sup>[x x x] is paid in full.]

2 (4) The appellate authority in disposing of an appeal may:

3 (i) confirm, annual, reduce, enhance or otherwise modify the assessment or penalty or interest, or

4 (ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further enquiry or examination of records, or

5 (iii) confirm, modify or set aside any order other than an order of assessment or imposition of penalty or charging of interest and direct the officer passing the order to pass a fresh order after further enquiry or hearing the person aggrieved.

#### **20.**

1 (1) <sup>72</sup>[Revision under sub-section (4) of section 14 shall lie from f an order passed in appeal by a Deputy Commissioner of Profession Tax to the Senior Joint Commissioner or Joint Commissioner of Profession tax, from an order passed in appeal by a Joint Commissioner of Profession Tax, to the Senior Joint Commissioner of Profession Tax and from an order passed in

appeal by a Senior Joint Commissioner of Profession Tax to the Commissioner of Profession Tax.]

2 (2) No revision shall be entertained after the expiry of sixty days from the date of the receipt of the order.

3 (3) No order in revision shall be passed without giving the applicant a reasonable opportunity of being heard.

4 (4) The Commissioner may, of his own motion, revise any order passed by any authority under the Act.

73[x x x]

(4A) 74[The 75[Senior Joint Commissioner of Profession Tax.] may, on his own motion, revise any order passed by an 76[Joint Commissioner of Profession Tax]]

(4b) 77[The Joint Commissioner of Profession Tax may, on his own motion, revise any order passed by Deputy Commissioner of Profession Tax.]

1 (5) 78[The 79[Deputy Commissioner of Profession Tax] may, on his own motion, revise any order passed by a Profession Tax Officer under the Act.]

2 (6) 80[No order shall be revised by the Commissioner or 81[the Senior Commissioner of Profession Tax or the Joint Commissioner of Profession Tax or the Deputy Commissioner of Profession Tax] of his own motion after the expiry of three years from the passing of the impugned order and without giving the person likely to be affected adversely by the order a reasonable opportunity of being heard.]

EXPLANATION. — In this rule the expression “commissioner” shall include an Additional Commissioner of Profession Tax.

## **21.**

1 (1) Application for appeal or revision shall be made in duplicate in Form XIV and shall be presented to the appropriate appellate or revisional authority, as the case may be, by the appellant or applicant in person or by his authorised representative or be sent by registered post to the said authority. It must contain a clear statement of the facts and state precisely the relief prayed for.

2 (2) The application for appeal or revision shall be accompanied by a copy of the order against which appeal or revision is filed as well as other relevant papers and it must be duly signed and verified by the appellant or the applicant, as the case may be.

## **22.**

A petition of appeal or revision not in conformity with the rules relating thereto may be summarily rejected.

## **23.**

Any authority under the Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record in any order passed by such authority including his predecessor-in-office and any authority subordinate to it:

PROVIDED that if an order under this rule has an adverse effect on an employer or a person, no such order shall be passed unless a reasonable opportunity of being heard has been given to such employer or person:

PROVIDED FURTHER that no order under this rule shall be passed after the expiry of three years from the passing of the impugned order.

**24.**

Before any authority passes any order in <sup>82</sup>[appeal or in] revision or by way of rectification of any mistake he shall serve upon the person or the employer a notice in

Form XV if the effect of such order is likely to be adverse on the person or the employer.

**24A.** <sup>83</sup>[\* \* \*]

**CHAPTER VIII**

**SERVICES OF NOTICES**

**25.**

1 (1) Any notice which is issued under the provisions of the Act, or these rules or which is required to be issued for carrying out the purposes of the Act, may be served on a person or an employer by any of the following methods:

2 (i) personally upon the addressee, if present ;

3 (ii) by messenger ;

(iia) <sup>84</sup>[by e-mail at the address as disclosed by the applicant at the time of making applicant for enrolment or registration or on the basis information available, as the case may be;]

i (iii) <sup>85</sup>[by registered post ;

ii (iv) by speed post;]

PROVIDED that if the authority issuing the notice is satisfied that an attempt has been made for service of notice by any one above mentioned methods and the addressee is avoiding service of that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for so doing cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and of the last notified place of work and a notice so served shall be deemed to have been duly served.

<sup>86</sup>[Provided further that where the notice in accordance with the method stated in clause (iia), the provisions of the first proviso shall not be applicable.]

1 (2) When a notice is sent by registered post, <sup>87</sup>[or speed post] it shall be deemed to have been received by the addressee on the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

2 (3) <sup>88</sup>[Where a notice is required to be issued by any authority electronically under any of the provisions of the Act or the rules made thereunder, such notice shall be issued under the digital signature within the meaning of in Information Technology Act 2000 (21 of 2000) of such authority as may be authorized by the commissioners for the purpose;]

**CHAPTER IX**

**FEES**

**26.**

1 (1) <sup>89</sup>[The amount of fees, as mentioned in column (3) of the Table below shall be payable against memorandum of appeal or application for revision, as the case may be, as described in column (2) of such Table, either in court-fee stamps or to the appropriate Government Treasury in the manner laid down in sub-rule (2) or

1 in sub- rule (3A), of rule 12, when such memorandum is presented or application is filed:

**TABLE**

SL No.	Description	Amount of fees
(1)	(2)	(3)
1 1.	Memorandum of appeal under sub-section (1) of section 14 against an order as referred to in the said sub-section.	Five per centum of tax, penalty or interest in dispute involved in the appeal subject to a minimum of rupees one hundred and maximum of rupees five hundred.
1 2.	Application for revision under sub-section (4) of section 14	Two hundred rupees

1 (2) Court fee stamp evidencing payment of fee shall be affixed or one , of the challan referred to in sub-rule (2) of rule 12 or one copy of receipt referred to in sub-rule (3A) of that rule evidencing payment of such fee, shall be annexed to the memorandum or petition, as the case may be.]

## **CHAPTER X MISCELLANEOUS**

### **27.**

Whenever any order is passed by any authority affecting the liability of an employee or a person, a copy of such order shall be furnished to such employer employee or person as the case may be, free of cost.

### **28.**

<sup>90</sup>[All searches and seizures under section 17 shall, as far as possible, be made in accordance with the provisions of the code of Criminal Procedure, 1973.

### **29.**

An officer exercising power under section 17 may take the assistance of any police officer not below the rank of an Assistant Sub-Inspector or Police.]

1 Published in Calcutta Gazette, Extraordinary Part I, dated 31-3-197.

2 Subs. by Noti.No.1518 FT dated 26-3-1980.

3 Omitted by the Notification No. 592-F.T., dt. 9-3-2005, w.e.f. 9-3-2005.

4 Ins. by Notification No 69-F.T., dated 15-1-2009, w.e.f. 16-1-2009.

5 Omitted by Notification No. 69-F.T., dated 15-1-2009, w.e.f. 16-1-2009. Prior to read as: (d) "Assistant Commissioner of Profession Tax" means the officer of the State Government appointed by the designation by the State Government under sub-section(2) of section 12 to assist the Commissioner."

6 Clause dd, inserted by Noti. No. 2853 FT dated 22-8-2001, w.e.f. 1-8-2001.

7 Inserted by Notification No. 2839-F.T., dated 4-11-1994 w.e.f. 13-6-1994.

8 Subs. for "Inspector of Profession Tax" vide Noti. No. 2066 FT dated- 20-6-2001, w.e.f. 27-2-2001.

9 Added by the Notification No.1188-F.T, dated 14-7-2014, w.r.e.f. 1-4-2014

10 Subs. for "in form I" by Noti. No. 2173 FT dated 2-7-2001, w.e.f. 1-6-2001.

11 Proviso added by Noti. No. 1150-F.T. dt. 26-4-99 w.r.e.f. 1-4-99.

12 Explanation inserted by Noti. No. 1150-F.T. dt. 26-4-99 w.r.e.f. 1-4-99.

13 Inserted by Noti. No. 948FT dated 27/3/2002 w.e.f. 1.4.2002.

14 Sub-rule 3 (4), inserted by Noti. No. 1150-F.T. dt. 26-4-99 w.r.e.f. 1-4-99.

15 Sub-rule 4(1), Subs. by Noti. No. 2173 FT dated 2-7-2001, w.e.f. 1-6-2001.

16 Inserted by Noti. No. 948-FT dated 27/3/2002 w.e.f. 1.4.2002.

17 Sub-rule 4(2), Subs. by Noti. No. 827 FT dated 18-6-2013, w.e.f. 1-4-2013. Prior to read as: (2) Where an applicant has more than one place of work in West Bengal he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purpose of these rules and submit such authority in whose jurisdiction the said application to the prescribe principal place of work is situated.

18 Omitted by Noti. No. 1722-FT dt. 12-7-1996 w.e.f. 15-7-1996.

19 Sub-rule 4(5), Subs. by Noti. No. 827 FT dated 18-6-2013, w.e.f. 1-4-2013. Prior to read as.. (5) Where the applicant has more than one place of work in West Bengal, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.

20 Original rule 5 was renumbered as rule 5(1) by Noti. No. 1161-F.T., dt. 31-3-1983, w.e.f. 1-4-1983.

21 Subs. by Noti. No. 1030-F.T. dt. 31-3-1989 w.e.f. 1-4-1989.

22 Sub. by the Notification No.1188-F.T, dated 14-7-2014, w.r.e.f. 1-4-2014. Prior to read as "of the serial Nos. 2 to 22 of the Schedule to the Act, or by operation of the condition as specified at the end of the last entry of the schedule to the Act ". Earlier Ins. by Noti. 948-FT dated 27-3-2002, w.e.f. 1.4.2002 and subs. for "20" by Noti. No. 1150-F.T. 26-4-1999 w.r.e.f. 1-4-1999.

23 Substituted by the Notification No.1188-F.T, dated 14-7-2014, w.r.e.f. 1-4-2014, Prior to read as: "as mentioned in the last paragraph of the certificate of enrolment".

24 Inserted by the Notification No.1188-F.T, dated 14-7-2014, w.r.e.f. 1-4-2014.

25 Explanation inserted by Noti. No. 2853 FT dated 22.8.2001 w.e.f. 1.8.2001.

26 Proviso added by Noti. No. 1030-F.T. dt. 31-3-1989 w.e.f. 1-4-1989.

27 Sub-rule (3) of rule 7, Ins. by Noti. 924 FT dt. 31-3-2000 w.e.f. 1-4-2000.

28 Substituted by the Notification No.1188-FT, dated 14-7-2014, w.e.f. 1-7-2014. Previously Rule 10A, Ins. by Noti. 367- FT dt. 28-3-2013, w.e.f. 1-4-2013.

29 Subs. for the word "payment of taxes" by Noti. 938-F.T., dt. 21-6-2010. w.r.e.f. 1-4-2010.

30 by the Notification No.06-F.T, dated 21-1-2015, w.r.e.f. 1-4-2014. Prior to read as under:

12.

(1)

(a) Every employer registered under the Act, other than an employer eligible to furnish return annually under sub-rule (1a) and other than an employer who is selected for electronically transmitting data in the return in Form III under sub-rule (1) of rule 12C [ XXX] shall furnish return quarterly in Form III within one month from the date immediately following the date of expiry of each quarter, and such return shall be accompanied by a receipted challan showing payment of tax payable according to such return.

Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this sub-rule, the return shall be furnished along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A);

Provided further that where a registered employer referred to in this clause has paid the full amount of tax payable according to the return for the quarter ending on the 31st day of March, 2009, within the 30th day of April, 2009, such employer shall, notwithstanding the provisions of this clause, furnish return respect of the quarter ending on the 31st day of March, 2009, on or before the 4th day of May, 2009.

(b) Every employer, who is required to furnish return quarterly other than an employer mentioned in sub-rule (1a) and other than an employer selected for electronically transmitting data in the return in Form III under sub-rule (1) of rule 12C according to clause (a), shall:

(i) pay into the appropriate Government Treasury under the appropriate challan the amount of tax payable according to his accounts for each of the first two months of each quarter within twenty-one days from the expiry of each month,

(ii) pay into the appropriate Government Treasury under the appropriate challan the balance amount of tax which remains after deducting the amount of tax paid for the first two months as referred to in sub-clause (i) from the total amount of tax payable according to the return for such quarter before furnishing such return under clause (a), and.

(iii) pay into appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, of rupees two hundred for the first English Calendar month or part thereof of delay in furnishing return relating to the period commencing on or after the first day of April, 2010 and of rupees one hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return, due according to the return for such quarter before furnishing such return by him under clause (a).

(1a) Where a registered employer, who is required to furnish return quarterly in accordance with the provision of clause (a) of sub-rule(1) and who is required to furnish return in accordance with the provisions of sub-rule(1) of rule 12C, has paid tax under the Act according to his return in respect of any year ending on or after the 31st day of March, 2007, for an

amount not exceeding thirty thousand rupees, such registered employer other than employer required to furnish return in accordance with the provisions of sub-rule(1) of rule 12D shall furnish, notwithstanding anything contained in sub-rule (1), return, accompanied by a receipted challan showing payment of tax payable according to such return, annually in Form III within one month from the date immediately following the date of expiry of such year:

Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this sub-rule, the return shall be furnished along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks, treasury or sub-treasury, as Provided further that where a registered employer referred to in this sub-rule referred to in sub-rule (3A):

Provided further that where a registered employer referred to in this sub-rule has paid the full amount of tax payable according to the return for the year ending on the 31st day of March, 2009, within the 30th day of April, 2009, such employer shall, notwithstanding the provisions of this sub-rule, furnish return in respect of the year ending on the 31 day of March, 2009, on or before the 4th day of May, 2009.

PROVIDED that if return for any part of a year has already been furnished and tax according to such return paid by any registered employer under sub-rule (1) [xxx] before he becomes eligible to furnish return annually in respect of that year such registered employer shall furnish a single return for the remaining part of the said year and pay tax according to the said return: PROVIDED FURTHER that the provisions of this sub-rule shall apply to an employer who has been registered under the Act for a period of at least one full year and has furnished return in accordance with sub-rule (1) [x x x].

(1b) A registered employer, who is required to furnish return annually according to sub-rule (1a), shall:

(i) pay into appropriate Government Treasury under the appropriate challan the amount of tax payable according to his accounts for each of the first eleven months of such year within twenty- one days from the expiry of each month.

(ii) pay into the appropriate Government Treasury under the appropriate challan the balance amount of tax which remains after deducting the amount of tax paid for the first eleven months as referred to in clause (i) from the total amount of tax payable according to the return for such year before furnishing such return under sub-rule (1a), and.

(iii) pay into appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, of rupees two hundred for the first English Calendar month or part thereof of delay in furnishing return relating to the period commencing on or after the first day of April, 2010 and of rupees one hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return, due according to the return for such year before furnishing such return by him under sub-rule (1a).

(1c) A registered employer, who has been eligible to furnish return under sub-rule(1a) and make payment of tax under sub-rule (1b), shall cease to be so eligible if the total amount of tax payable by him under this Act exceeds thirty thousand rupees during any year, and he shall thereupon inform the prescribed authority accordingly within thirty days from the expiry of such year and furnish returns and make payment of tax in accordance with the provisions of clause (a) of sub-rule (1) and clause (b) of sub-rule (1), respectively, in respect of the period immediately following the year in respect of which the total amount of tax exceeds thirty thousand rupees;

(2) Before any registered employer furnishes the return required by sub-rule (1) sub-rule (1a), rule 12C or rule 12D, as the case may be, he shall pay into the appropriate Government Treasury the full amount tax, interest and late fee due according to the return. In making the payment challan shall all be filled up in quadruplicate. One copy of such challan shall be retained by the appropriate Government Treasury, one copy shall be sent to the prescribed authority and the other two copies shall be returned to the registered employer duly signed and sealed as proof of payment. The return shall be accompanied by one copy of the challan and the other copy shall be retained by the registered employer.

(3) The employer required to pay any amount of tax, penalty, interest or composition money under the provisions of the Act other than the amount payable as per return under sub-rule (1), sub-rule (1a), rule 12C or rule 12D shall credit the same in the appropriate treasury in the manner prescribed in sub-rule (2).

(3A) Notwithstanding anything contained in the provisions of sub-rule (2) and sub-rule (3), a registered employer may make payment of tax, interest, penalty or composition money, payable by, or due from, him under the Act electronically through the concerned web sites of such banks, treasury or sub-treasury, referred to in clause (b) of sub-rule (1) of rule 2 and also such

public sector banks authorised by the State Government under notification No.1442 ET, dated the 25th May, 1999 to accept deposits for payments, as have provisions for accepting deposits for payments electronically.

(3B) Notwithstanding anything contained in sub-rule (3A),

(a) where the amount of tax or the aggregate of the amounts of tax, paid by a registered employer, required to furnish return in accordance with the provisions of section 6 of the Act and the rules made thereunder, in the year ending on the 31st day of March, 2009 in respect of the return or returns, as the case maybe, for any year or years exceeds rupees thirty thousand, such registered employer shall make payment of tax, interest, penalty or composition money, payable by, or due from, him under the Act electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A), on and from the 1st day of January, 2010 until such time the certificate of registration granted to such employer is cancelled under sub-section (2) of section 5A:

(b) where the amount of tax or the aggregate of the amounts of tax, paid by a registered employer, required to furnish return in accordance with the provisions of section 6 of the Act and the rules made thereunder, other than the registered employer referred to in clause (a), in a year which commences on or after the 1st day of April, 2009 in respect of the return or returns, as the case may be, for any year or years exceeds rupees thirty thousand in such year, such registered employer shall make payment of tax, interest, penalty or composition money payable by, or due from, him under the Act

electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A), from the first day of the year immediately following such year until such time the certificate of registration granted to such employer is cancelled under sub-section (2) of section 5A.

(4) [x x x]

(5) Notwithstanding anything contained in sub-rules (1) and (2), a registered employer having more than one place of work under the jurisdiction of different authorities may, upon his applying to the Commissioner, be permitted to furnish a consolidated return and pay taxes from his principal place of work in respect of all the places of work for which separate certificates of registration under rule 3 have been obtained by such employer subject to the following conditions:

[a] that the complete records of disbursement of salaries and wages in respect of all the places of work for which separate certificates of registration have been obtained are maintained in the principal place of work;

[b] that the return in Form III shall accompany a complete list of all places of work with their respective registration number;

[c] that if the employer fails to comply with the provisions of the Act, the permission granted may be revoked by the Commissioner after giving the employer reasonable opportunity of being heard. On such revocation, the employer shall be required to furnish return from all the places of work in respect of which separate certificates of registration have been granted and pay taxes in accordance with the provisions of sub-rules (1) and (2).

(6) The Commissioner in granting permission to the registered employer under sub-rule (5) shall keep the different prescribed authorities having jurisdiction over the place of work of such employer informed of the fact that permission has been granted to the employer to file a consolidated return and to pay taxes from his principal place of work and thereupon each prescribed authority shall keep an appropriate note in the file of the employer registered in his jurisdiction.

(7) All proceedings in respect of a registered employer furnishing consolidated return under sub-rule (5) shall stand transferred to the prescribed authority having jurisdiction over the principal place of work of the employer from the authorities having jurisdiction over the places of work granting certificates of registration under rule 3.

31 Rule 12A, ins by Noti. No. 2853 FT Noti. No. dated 22-8-2001, w.e.f. 1-8-2001.

32 Subs. by Noti. 1923-F.T, dt. 9-12-2009, w.e.f. 1-12-2009.

33 Subs. by Noti. 938-F.T. dt. 21-6-2010, w.r.e.f. 1-4-2010.

34 Subs. by Noti. 938-F.T. dt. 21-6-2010, w.r.e.f. 1-4-2010.

35 Subs. by the Noti. No. 330-F.T., dt. 1-3-2011, w.r.e.f. 29-1-2010.

36 Ins. by the Noti. No. 330-F.T., dt. 1-3-2011, w.r.e.f. 29-1-2010.

37 Subs. by the Noti no. 331-F.T., dt. 1-3-2011, w.r.e.f. 12-2-2010 for the words "on or before the 28th day of February, 2010.

38 Subs, by the Noti no. 331-F.T., dt. 1-3-2011, w.r.e.f. 12-2-2010 for the words "on or before the 20th day of February, 2010.

39 Added by the Notification No.02-FT, dated 2-1-2015, w.r.e.f. 1-4-2014.

40 Subs. by Noti. 938-F.T., dt. 21-6-2010, w.r.e.f. 1-4-2010.

41 Subs. by Noti. 938-F.T., dt. 21-6-2010, w.r.e.f. 1-4-2010.

42 Added by the Notification No.02-FT, dated 2-1-2015, w.r.e.f. 1-4-2014.

43 Inserted by the Notification No.863-F.T., dated 12-6-2015, w.r.e.f. 1-7-2015.

44 Subs. by Noti. 938-F.T., dt. 21-6-2010, w.r.e.f. 1-4-2010.

45 Ins. by Noti. No. 2839 FT dt. 4-11-1994 w.e.f. 13-6-1994.

46 Subs. for "1st day of April, 2002" by Noti.No.2853 FT dated 22-8-2001, w.e.f. 1-8-2001.

47 Subs. by Noti. No. 1999 FT dt. 7-5-1980.

48 Subs. by Noti. No. 2829 FT dt. 4-11-1994 w.r.e.f. 13-6-1994.

49 Subs. by Noti. No. 5350 FT dt. 5-12-1997 w.e.f. 15-12-1997.

50 Omitted by the Notification No.02-FT, dated 2-1-2015, w.r.e.f. 1-4-2014, Prior to read as:

14B.

(1) The Commissioner shall, under sub-section (2) of section 7A, select by the 31st day of August every year, not less than ten per centum of the registered employers from out of the registered employers of the class referred to in sub-section (1) of section 7A, for assessment of tax payable by each of them for any years ended on the 31st day of March, such selection being made by draw of lots either mechanically or with the use of computers:

PROVIDED that where the Commissioner makes selection under sub-section (2, of section 7A in respect of assessment of tax for any year ended on or before the 31st day of March, 2000, he may:

(a) for assessment in respect of any year ended on a date between the 1st day of April, 1996, and the 31st day of March, 1999, make such selection by the 30th day of November, 2000, and

(b) for assessment in respect of any year ended on a date between the 1st day of April 1999 and the 31st day of March, 2000, make such selection by the 31st day of May, 2001.

(2) Upon selection of a registered employers under sub-section (2) of section 7A in the manner laid down in sub-rule (1), the Commissioner shall send the list of registered employers so selected and also the list of registered employers not selected to the prescribed authority for assessment of tax due from such registered employers under sub-section (2) of section 7.

(2A) The prescribed authority upon receipt of the list referred to in sub-rule (2), shall display such lists at a conspicuous place in his office.

(3) As prescribed in sub-section (3) of section 7A, the prescribed authority shall not proceed to make assessment of tax for such year under sub-section (2) of section 7 in respect of the registered employers of the class referred to in the first proviso to sub-section (3) of section 7A], unless the prescribed authority has reason to make such assessment on the basis of any information referred to in the proviso to sub-section (3) of that section.

(4) When it appears to the prescribed authority that it is necessary to make assessment of tax due under sub-section (2) of section 7 in respect of any registered employers, referred to in sub-rule (3), before expiry of six years referred to in the first proviso to sub-section (3) of section 7A and, on the basis of any information referred to in the first proviso to sub-section (3) of section 7A, he shall state the reason in writing to the Commissioner for obtaining his approval for making such assessment.

Previously amended by the Notification No. 1561-FT, dt. 8-9-2006.

51 Subs. by Noti. No. 1722 FT dt. 12-7-1996 w.e.f. 15-7-1996.

52 Subs. by Noti. No. 1561-FT dt. 8-9-2006, w.e.f. 1-8-2006. Prior to read as under: "to the prescribed authority. A person other than a person specified in column 2 against entries in serial number [x x x] of the Schedule to the Act shall, in addition to the receipted challan, also forward to the prescribed authority] in appendage in Form IX duly filled in".

53 Proviso which are subs. by Noti. No. 31-3-1989 w.e.f. 1-4-87 omitted by Noti. No. 894 FT dt. 1-4-98 w.e.f. 1-4-98.

54 Ins. by Noti. No. 1722 FT dt. 12-7-1996.

55 Subs. by Noti. No. 948-FT dated 27/3/2002 w.e.f. 1.4.2002 Earlier subs. by Noti. 2923 FT dt. 22-9-1989 w.e.f. 22-9-1989 this read as follow:

“(2A) Where the prescribed authority has, upon information received, reasons to believe that any person enrolled under sub-section (2) of section 5 of the Act and specified in column (2) ;he against any one of the entries in serial Nos. 2, 3, 5(b) and 9(a) of the Schedule to the Act, has paid tax for any year at a rate lower than what is payable by such person under the Act, he shall serve upon such person a notice in Form XA requiring him to attend, on a date specified in the notice, in person or through an authorised representative, for showing cause for non-payment of full amount of tax and against determination of tax under sub-section (2) of section 17A of the Act. After giving such person a reasonable opportunity of being heard and after examining such accounts or documents or holding such enquiry as may be deemed necessary or otherwise, it in the prescribed authority is satisfied that tax has been paid at a rate lower than what is payable by such person under the Act, he shall determine such amount of tax as is payable by him under the Act, and serve a notice of demand in Form XIA on such person to pay the amount due within fifteen days from the receipts of the notice. Previously Subs. by Noti. No. 924 FT dt. 31-3-2000 w.r.e.f. 1-4-1999.

56 Substituted by the Notification No.02-FT, dated 2-1-2015, w.r.e.f. 1-4-2014. prior to read as: “the entries from serial Nos. 2 to 22”.

57 Rule 15A inserted by Noti. No. 2839 FT dated 4-10-1994 w.e.f. 13-6-1994.

58 Subs. for the words “Deputy Commissioner” by noti. No.69-F.T., 15-1-2009, w.e.f. 16-1-2009.

59 Subs. by Noti. No. 924 FT dated 31-3-2000 w.e.f. 15-2-1997.

60 Subs. by Noti. No. 924 FT dated 31-3-2000 w.e.f. 15-2-1997.

61 Subs. for the words “Deputy Commissioner” by noti. No.69-F.T., 15-1-2009, w.e.f. 16-1-2009.

62 Rule 15B, inserted by Noti. No. 2853 FT dt. 22-8-2001 w.r.e.f. 1-8-2001.

63 Omitted by the Notification No.1188-FT, dated 14-7-2014, w.r.e.f. 1-4-2014. Prior to read as under: “16. Upon appointment of collecting agents, if any, by the State Government under section 13 their names and the manner in which such collecting agents shall carry out the functions assigned to them, the manner in which the collecting agents shall render accounts to the Commissioner, powers, the collecting agents shall exercise and the area over which they shall exercise such powers and the class of persons or employers from whom such collecting agents shall collect tax will be specified in a notice to be published in the Official Gazette. The notice when published shall form a part of these rules.”

64 New chapter VIA containing rule 16A, inserted by Noti.No.2853 FT dated 22-8-2001, w.e.f. 1-8-2001.  
 65 Subs. for "issue to him a refund payment order" by Noti.No.2853 FT dated 22-8-2001,w.ef. 1-8-2001.  
 66 Subs. sub-rule 3 of rule 17, by Noti.No.2853 FT dated 22-8-2001,w.ef. 1-8-2001.  
 67 Subs. for "fifteen days" by Noti. No. 948-FT dated 27/3/2002 w.e.f. 1.4.2002.  
 68 Subs. by Noti. No. 1561 FT, dt. 8-9-2006, w.e.f. 1-8-2006. Prior to read as under: (2) With effect from the commencement of the month immediately succeeding month in which the notice is given, all proceedings in respect of such holder of certificate of registration ( registered employer) or any certificate of enrolment (enrolled person) shall stand transferred to the prescribed authority having jurisdiction over the area to which the place of work has been shifted and thereupon, such prescribed authority shall exercise all the powers, and discharge all the functions, pertaining to the determination and recovery of tax and all other matters ancillary thereto in respect of such employer or person. Earlier subs. by Noti. No. 1150 FT dt. 26-4-1999.  
 69 Subs. by Noti. No. 69-FT, dt. 15-1-2009, w.e.f. 16-1-2009. Prior to read as under: An appeal under sub-section (1) of section 14 from an order [Passed by a Profession Tax Officer shall lie to the Assistant Commissioner of Profession Tax and an appeal from an order passed by an Assistant Commissioner of Professions Tax shall lie to the Deputy Commissioner of Profession Tax]. Earlier Ins. by Noti. No. 2839 FT dt. 4-11-1994 w.e.f. 13-6-1994.  
 70 Sub-rule 3 of rule 19, subs. by Noti. No. 2853 FT dated 22-8-2001, w.e.f. 1-8-2001.  
 71 Omitted by Noti. No. 1113 F.T., dt. 25-5-2005, w.e.f. 25-5-2005.  
 72 Subs. by Noti. No. 69-FT, dt. 15-1-2009, w.e.f. 16-1-2009. Prior to read as under: Revision under sub-section (4) of section 14 shall lie from an order passed in appeal by an Assistant Commissioner of profession Tax to the Deputy

Commissioner of Profession Tax and from an order passed in appeal by a Deputy Commissioner of Profession Tax to the Commissioner of Profession tax. Earlier subs. by Noti. No. 2839 FT. dt. 4-11-1994 w.e.f. 13-6-1994.

73 Proviso omitted by Noti. No. 2839 FT dt. 4-11-1994.

74 Ins. by Noti. No. 2839 FT dt. 4-10-1994 w.e.f. 13-6-1994.

75 Subs. for the words "Deputy Commissioner of Profession Tax" by Noti. No. 69-FT, dt. 15-1-2009, w.e.f. 16-1-2009.

76 Subs. for the words "Assistant Commissioner of Profession Tax" by Noti. No. 69-FT, dt. 15-1- 2009, w.e.f. 16-1-2009.

77 Ins. by Noti. No. 69-FT, dt. 15-1-2009, w.e.f. 16-1-2009.

78 Added by Noti. No. 1327 FT dt. 31-3-1981 w.e.f. 1-4-1981 .

79 Subs. for the words "Assistant Commissioner of Profession Tax" by Noti. No. 69-FT, dt. 15-1-2009, w.e.f. 16-1-2009.

80 Ins. by Noti. No. 2839 FT dt. 4-10-1994 w.e.f. 13-6-1994

81 Subs. for the words "the Deputy Commissioner of Profession Tax or the Assistant Commissioner of Profession Tax" by Noti. No. 69-FT, dt. 15-1-2009, w.e.f. 16-1-2009.

82 Words ins. by Noti. No. 2853 FT dated 22-8-2001,w.e.f. 1-8-2001.

83 Omitted by Noti. no. 938-F.T., dt. 21-6-2010, w.r.e.f. 1-4-2010. Prior to read as under:

#### CHAPTER VIIA

#### Clearance Certificate

#### 24A.

(1) Where a person requires a clearance certificate under sub-section (1) of section 24A, such person shall make an application in Form XIX in duplicate, containing therein a declaration in terms of clause (i), clause (ii) or clause (iii) of that sub-section, duly verified and signed, to the prescribed authority with a prayer to issue a clearance certificate to him for the purposes and in the manner referred to in that sub-section.

(2) If the prescribed authority is satisfied that the application is in order and the declaration made by a person in his application for clearance certificate required under sub-section (1) of section 24A, is correct, such authority shall, within fifteen days from the date of receipt of such person a clearance certificate in Form XIX in accordance with sub-section (1) of that section.

(3) A clearance certificate issued under sub-rule (2) shall be valid for a period not more than twelve months from the date of order for issuing such certificate and the period of validity shall be specified in such clearance certificate under signature and seal of the prescribed authority.

(4) A copy of clearance certificate so issued shall be retained by the prescribed authority for his record.

(5) where the prescribed authority does not issue a clearance certificate to a person under sub-rule (2), such authority shall, after giving the person an opportunity of being heard, reject his application within fifteen days from the date of receipt of such application for reasons recorded therefor and intimate him in writing accordingly. Previously New chapter VIIA containing rule 24A, Inserted by Noti. No. 2853 FT dated 22-8- 2001,w.e.f. 1-8-2001.

84 Inserted by the Noti. No. 827-F.T., dated 18-6-2013, w.e.f. 1-4-2013.

85 Inserted by the Noti. No. 1113 F.T., dt. 25-5-2005, w.e.f. 25-5-2005.

86 Inserted by the Noti. No. 827 F.T., dated 18-6-2013, w.e.f. 1-4-2013.

87 Subs. by the Noti. No. 1113 F.T, dt. 25-5-2005, w.e.f. 25-5-2005.

88 Sub rule 25(3) Inserted by the Noti. No 827-FT., dated 18-6-2013, w.e.f. 1-4-2013.

89 Substituted by the Notification No.1188-FT, dated 14-7-2014, w.e.f. 1-9-2014. Prior to read as under:

26. (1) The amount of fees, as mentioned in column (3) of the table below against memorandum of appeal, application for rectification, or any other application or petition as described in column (2) of such Table, shall be payable when such memorandum is presented, or such application or petition is filed:

TABLE

Sl. No. Description of memorandum, application or petition Amount of fees

(1) (2) (3)

1. Memorandum of appeal under sub-section (1) of section 14 against an order as referred to in the said sub-section. Three per centum of tax, penalty or interest in dispute involved in the appeal subject to a minimum of rupees fifty and maximum of rupees two hundred.

2. Application for rectification of any mistake under sub-section (3) of section 14. Rupees twenty.

3. Application for revision under sub-section (4) of section 14. Three per centum of the amount of tax, penalty or interest in dispute subject to a minimum of rupees two hundred.

4. Application for issue of duplicate copy of certificate of registration or enrollment. Rupees twenty for each application.

5. Application for clearance certificate as referred to in section 24A. Rupees twenty for each application.

6. Miscellaneous application or petition other than those referred to hereinabove in this Table. Rupees ten for each application or petition.]

Provided that no fees shall be payable for filling any objection, written or verbal made in reply to any notice served under the provisions of the Act or the rules made there in under or for filing any application requiring any information from any person appointee under the Act.]

(2) [X X X]

(3) All fees shall be paid in court-fee stamps.

Previously amended by the notification No. 1113FT, dt. 25-5-2005, w.e.f. 25-5-2005.

90 Rule 28, 239 inserted Notification No. 1327-FT, dated 31-3-1981, w.e.f 1-4-1981.

