

Professional Tax Flow

Registration :- There are two types of Registration

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

Dealer has to file online application From web portal of Commercial Tax and Task created in Login of Concern Professional Tax Officer.

Liability :-All registered partnership firms.- All Registered partnership Firms, all factory owners, all shops or establishment owners (if the shop has employed on an average five employees per day during the year), all businesses covered under the definition of 'dealer' defined in the Gujarat Value Added Tax Act, 2003 whose annual turnover is more than rs. 2.50 lakhs, all transport permit holders, money lenders, petrol pump owners, all limited companies, all banks, all district or state level co-operative societies, estate agents, brokers, building contractors, video parlors, video libraries, members of associations registered under Forward Contract Act, members of stock exchange, other professional, like legal consultants, solicitors, doctors, insurance agents, etc. (for complete details, please see Entries 2 to 10 of Schedule 1) are liable to pay tax.

Forms :- For Application

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

As per Application of Dealer Professional tax Officer give Certificate in respective Form-2 and Form-4 which can download from his login on website.

Which Authority :-

- Concern Professional Tax Officer within 60 days of liability

Return:A monthly return in form no-5 no-5 is to be filled latest by 15th of next month. If the No. of employees is more than 20. Dealer can filing E-Return online on website.

Payment:-

- :- Employee himself is not required to pay this tax to the Designated Authority. It is his Employer who is required to deduct an amount equivalent to the employee's tax liability from the monthly salary of the employee and pay the same in the Government Treasury in Form-10.
- R.C. holder also pay fixed amount as per law in Govt. Treasury in Form:- 10.
- Tax payer can make Professional Tax Payment online on website.