

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES & PROFESSION TAX
JALASAMPAD BHABAN, SALT LAKE, KOLKATA-700091

ORDER

Dated: 28.09.2015

Subject: e-Return, generation of Profession Tax Payment Certificate, generation of ID number for Government officers & surrender of certificate of registration or certificate of enrolment & e-Payment of Profession Tax

In exercise of the power conferred upon me under sub-rule (1) of rule 6A of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, it is now ordered that:

1. A registered employer who is liable to file return under section 6 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (here-in-after referred to as 'the Act'), in the manner as prescribed in rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979 (here-in-after referred to as 'the Rules'), shall transmit the data in Form III electronically through the web site of the Directorate of Commercial Taxes, namely, *www.wbcomtax.gov.in* (here-in-after referred to as 'the web site'). On insertion of specific data in the return format, the system shall calculate the tax, interest and late fee, if applicable, payable according to that return and show the payment made (through GRIPS) against the registration certificate concerned for the return period. On fulfillment of the requirement of payment, as calculated by the system for the return, the system shall allow the registered employer to submit, as final transmission, the data in Form III against a system generated acknowledgment number. The acknowledgment slip cum paper copy of the return can then be generated and printed, as and when required.

2. If a person or an employer desires to generate the Profession Tax Payment Certificate (PTPC) under section 6C of the Act read with rule 13A of the rules, he shall have to generate the certificate electronically through the web site only by mentioning the enrolment certificate number/ registration certificate number, as the case may be, or Income Tax Permanent Account Number. On validation of the input and payment and/or return status, the system shall allow the applicant to generate the certificate or shall refuse generation of the certificate showing reasons thereof, as the case may be, and as per the prescription of rule 13A.

3. Any Government officer, not liable to obtain registration, but who comes under the purview of rule 13 of the Rules, shall apply electronically, through the web site, to generate a certificate of Government ID. If the applicant has correctly given all required information in the application which is submitted electronically, the 12-digit Government ID shall be assigned under intimation to the applicant electronically and the applicant shall be eligible to generate the certificate of Government ID from the web site. A certificate of Government ID obtained in this manner shall be deemed to have been issued by the Commissioner of Profession Tax to ensure proper accounting of tax paid by the concerned tax payer. This 12-digit Government ID number shall be the only identification number for such Government officer as tax payer under this Act, and it shall replace the existing identification number, if any, issued or assigned earlier for this purpose.

4. Where the holder of a certificate of Government ID desires the certificate to be amended or surrendered, he shall submit electronically an application for amendment or surrender, as the case may be, of the existing certificate of Government ID through the web site giving particulars in respect of which he desires amendment or surrender. The applicant may be asked by the system to submit copies of evidences electronically for this purpose. If the applicant has correctly given all required information in the application which is submitted electronically, holder of the certificate shall be informed electronically of the amendment made or surrender allowed; and shall be able to generate the amended certificate from the web site. An amended certificate obtained in this manner shall be deemed to have been issued by the Commissioner of Profession Tax and a surrender allowed in this manner shall be deemed to have been allowed by the Commissioner of Profession Tax.

5. Where the holder of a certificate of registration or certificate of enrolment desires the certificate to be surrendered following one or more consequences, pertaining to such requirement, as laid down in the Act or the Rules, he shall submit an application electronically through the web site for surrender of the existing certificate of registration or certificate of enrolment, as the case may be, through the web site giving particulars in respect of which he desires surrender. The applicant may submit copies of evidences, electronically, for this purpose. If the applicant has correctly given all required information in the application which is submitted electronically, holder of the certificate shall be informed electronically of the surrender allowed. A surrender of certificate allowed in this manner shall be deemed to have been allowed by the concerned prescribed authority.

6. All payments relating to Profession Tax under the different sub-heads of the major head "0028-Other Taxes on Income & Expenditure-00-107-Taxes on Professions, Trades, Callings & Employments" shall be made through the GRIPS portal via 'PT e-Payment' module in the web site only. On validation of the mentioned registration number or enrolment

number or Government ID number or application number (for un-enrolled persons only), as the case may be, the system shall allow the tax payer to proceed for payment.

7. The procedure, in details, relating to the manners of return filing, generation of Profession Tax Payment Certificate, generation of ID number for Government officers, including amendment and surrender thereof, surrender of certificate of registration or certificate of enrolment and Payment of Profession Tax, done electronically, shall be as per 'User Manual' available in respective module in the web site.

8. Since a certificate or document of like nature, except the Profession Tax Payment Certificate and tax paid challan generated from GRIPS portal, obtained in any of the manners mentioned in this order, shall reflect such information provided by the applicant, without verification of any or few or all there-of, such certificate may not be accepted to be an evidence as proof of approval or document of like nature in any suit, prosecution or other legal proceeding(s) in any court of law or before any authority.

Any application for surrender of certificate of registration or certificate of enrolment made online through the web site on or after the 7th of August, 2014, shall be deemed to have been made in the manner enumerated in this order. Any other application, for any service mentioned in this order and filing of return which is made online through the web site on or after the 1st of April, 2015, shall be deemed to have been made in the manner enumerated in this order.

Sd/-28/9/2015
(Binod Kumar)
Commissioner,
Commercial Taxes & Profession Tax, W.B.

Memo. No. 852CT/PRO
3C/PRO/2015

Date: 28.09.2015

Copy forwarded to the Sr.JCCT/ ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-28/09/15
(Adesh Kumar)
Sr.JCCT & PRO