

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14 BELEGHATA ROAD  
KOLKATA – 700 015**

---

**PROFESSION TAX**

**TRADE CIRCULAR NO. – PT / 01,  
DATED – 09/12/2009.**

**Sub: – e-Filing of Profession Tax Returns  
In the West Bengal State Tax on Professions, Trades, Callings and  
Employments Act, 1979.**

In terms of Notification No. 1923 FT, dated 09/12/2009, an amendment has been brought in Rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rule, 1979 effecting change in the mode of filing returns under Profession Tax Act. At present, Registered Employers are required to file returns manually in accordance with Law. By virtue of this amendment, all Registered Employers are required to submit returns electronically from Q.E. 31/12/2009. Registered Employers filing returns annually shall submit the same electronically within one month from the end of Financial Year. As per the amended Rule, Returns shall have to be submitted electronically within one month from the end of each quarter or year and copies of the returns in paper form shall have to be filed before the respective authority within fifteen days of the next month.

This Circular shall come into effect from the 1<sup>st</sup> day of January, 2010.

( H.K.Dwivedi )  
Commissioner,  
Commercial Taxes, W.B.