

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

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**PROFESSION TAX**

**TRADE CIRCULAR NO. – PT / 02,  
DATED – 09/12/2009.**

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

In terms of Notification No. 1923-F.T. 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 payment under Profession Tax Act. At present, Registered Employers are at liberty to make payment of Profession Tax manually or electronically at their own choice. By virtue of this amendment, Registered Employers having Profession Tax liability of Rupees Thirty Thousand or more in the financial year that ended on 31.03.2009 shall make payment of Profession Tax, interest, penalty etc. due from them through electronic mode from 01.01.2010.

By virtue of the said Amendment, if payment of Profession Tax of a Registered Employer exceeds Rupees Thirty Thousand in a financial year after 01.04.2009, then that Registered Employer shall pay Profession Tax, Interest, Penalty etc. through electronic mode from the first day of next financial year.

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

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