



1

GST

- Renting / Leasing of Commercial Building
- Forward Charge and Reverse Charge applicability



1

Renting / Leasing of Commercial Building / Premises

Taxable in GST @18%

2

When renter / lessor is **registered** in GST

Renter / Lessor is liable to pay GST @18%

3

When renter / lessor is **unregistered** but rentee is registered

* **Rentee / Lessee** is liable to pay GST @18% under RCM

4

Rental / Leasing services between related party (with/without consideration)

GST is applicable @18%

* With effect from 10.10.2024, as per Sl. No. 5AB of Notification No. 13/2025 – Central Tax (Rate) (State Notification No. 1137-F.T.), If Rentee / Lessee is under composition scheme this RCM is not applicable.

2

REIMBURSEMENT OF ELECTRICITY CHARGES

- Reimbursement in separate bill in actual value
- As a part of maintenance service or with a marked up value



Are you collecting electricity charges in a separate invoice?

If you are raising bill on actual value as charged by the electricity distribution utility -

Is GST payable?

Yes

No



If you are raising bill on a marked-up value than the charges by the electricity distribution utility -

Is GST payable?

Yes

No



Are you collecting electricity charges as a part of maintenance services?

If you are collecting electricity charges from the tenant as a part of composite supply of maintenance services -

Is GST payable?

Yes

No



ELECTRICITY DUTY COMPLIANCE

Under the Bengal Electricity Duty Act, 1935



3

ELECTRICITY DUTY

- Electricity duty on captive power consumption
- Consumption through DG, TG, RE



Do you have a DG Set / Solar Energy Set / Turbine Generating Set?

If the power of your DG/TG/RE Set **is above 2.5 KW or 3.15 KVA**

Electricity Duty is payable on such electricity consumption.

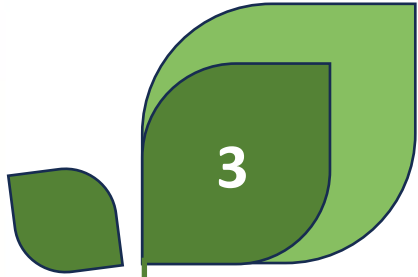
Rate of ED : @ 20 paise per kWh

A separate ENERGY METER with its measuring instruments are required to be installed to record CONSUMPTION of ENERGY



Registration & Renewal Fees:

- Rs. 100/- for each OGP up to 100 KVA
- Rs. 500/- for each OGP above 100 KVA



ELECTRICITY DUTY

- Electricity duty on captive power consumption
- Consumption through DG, TG, RE



Statutory Framework [Own Generating Plant (OGP)]



- Registration, Renewal of OGP and Return for consumption by OGP Generation

Portal - dedwb.gov.in **URL-** <https://www.dedwb.gov.in/>

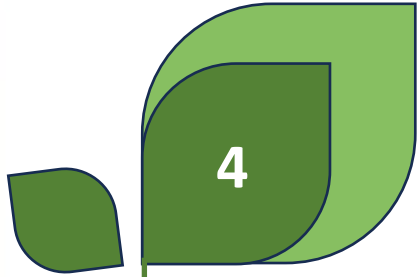
- The OGP consumer to apply through **Shilpa Sathi Portal**
- The consumer (first time), having no OGP, is required to create their user credential directly in the DEDWB portal **with a valid mobile & mail ID.**

Asansol, Zonal Office
P.O.-Radhanagar Road,
Burnpur,
District- Paschim Burdwan, Pin: 713 325,
West Bengal

Head Office:
6th Floor, 4th Building,
Commercial Tax Building
Complex,
14, Beliaghata Road, Kolkata-
700015, West Bengal

Jalpaiguri, Zonal Office
Behind Welfare Organization,
Club Road,
P.O. & Dist: Jalpaiguri,
Pin: 735 101, West Bengal

All contact details are available in DEDWB portal



4

PROFESSION TAX

- Registration
- Enrolment
- Compliances



PROFESSION TAX

Under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979

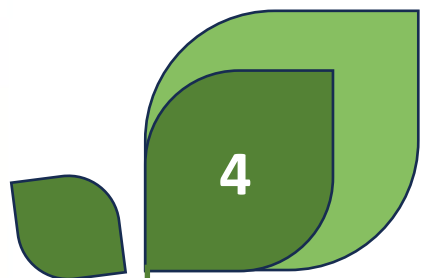


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Who will pay Profession Tax?

Those who are liable to pay Profession Tax under the act may be **divided into two categories:**

- A Person** (including individual, firm, LLP, company, corporation, society, club, association etc.) who is engaged in any professions, trades, callings and employments. A **Certificate of Enrolment** is required to be obtained by this class of tax-payers, and
- An Employer** who disburses salary/wages to the employees. A **Certificate of Registration** is required to be obtained by this class of tax-payers.



PROFESSION TAX

- Registration
- Enrolment
- Compliances



2

New Online Platform



- Modernised user friendly online platform with a new look, under the aegis of the I.T.&E department (WB). The longstanding problem for submission of online return has been resolved.
- No Departmental Intervention is required in new Enrolment / Registration/GID, Amendment (All Fields), Cancellation / Restoration of EC/RC/GID WBRPS Act 2013 & EODB Compliant Services.
- Introduction of Online Refund Adjustment Order and Assessed Dues Module. No need of submission of Paper Copy of Return.
- Consolidated Payment system for multiple Branches
Add/Amend/Delete Branches from the Parent Login

**Room No.616, 6th Floor, 2nd Building,
14 Beliaghata Road, Kolkata - 15**



**033-71221485
Email: query.ptax.wb@gmail.com**

4

3

To Make Consolidated Payment for Branches

Click Manage Branches after Login to Make Consolidated Payment for Branches



PROFESSION TAX

- Registration
- Enrolment
- Compliances

Profession Tax
Directorate of Commercial Taxes
Government of West Bengal

HOME ABOUT US ^ EODB ^ SERVICES ^ RTI FAQ TENDERS CONTACTS

Enrolment - 1920 [REDACTED]
Registration - 1910 [REDACTED]

Dashboard
Payment History
Enrolment Certificate
PTPC
Registration Certificate
Manage Branches
Amendment
Cancellation
Payable For Enrolment
Payable For Registration
Submit Return
Return History
RAO Details

PAN Details

Applicant/Legal Details

PAN	Constitution of Business	Address
[REDACTED]	COMPANY	[REDACTED]

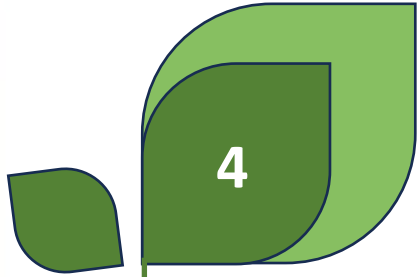
Pin Code
700056

Contact Details

Mobile No.	Email
[REDACTED]	[REDACTED]

GST
Additional Info
Schedule serial details
Registration Details

Pay Tax
Submit Return



4

Do on your own






You can View / Amend details / Add / Delete branches. You can also prepare the return in advance clicking "Payment for Registration"





PROFESSION TAX


- Registration
- Enrolment
- Compliances


Enrolment - 1920:
Registration - 1910C


    


Dashboard 


Payment History 


Enrolment Certificate 


PTPC 


Registration Certificate 


Manage Branches 


Amendment 

Cancellation 

Payable For Enrolment 

Payable For Registration 

Submit Return 

Return History 

Branch Management



New Branch

Branch enrolment allows users to create multiple enrolments at once in a simple and efficient way. This makes it easy to handle many enrolments quickly and accurately

ADD NEW BRANCH



View Branch

View all enrolments associated with this base enrolment. This list provides a complete overview of every enrolment created under the selected base, allowing easy tracking and management of each entry

VIEW BRANCH

BRANCH PAYMENT





We Value Our Registered Business Persons



We recognize and appreciate your vital role in driving the economy.



As your taxation authority, we are committed to fair, transparent, and efficient tax administration.



Your feedback and concerns help us serve you better.



Please feel free to share any issues or suggestions on compliance, processes, or challenges you face.



Together, we can foster a culture of voluntary compliance and mutual trust.



Let's build a stronger partnership for the State's growth.

Nodal Officers for GST:

Shri Indranil Chakraborty, Joint Commissioner

E-mail id: indranil.chakraborty@nic.in

Ph. No. 9051279277

Shri Vivek Anand, Deputy Commissioner

E-mail id: vivek.anand2@wbcomtax.gov.in

Ph. No.8436400415

Nodal Officer for Electricity Duty:

Shri Avijit Mondal, Sr. Inspecting Officer

E-mail: avijit.mondal84@gov.in

Ph. No. 8902499944

Shri Dipak Choudhury, Inspecting Officer

E-mail: dipak.choudhury2@wbcomtax.gov.in

Ph. No. 9593906522

Nodal Officer for Profession Tax:

Shri Nirmalya Bandyopadhyay, Joint Commissioner

nirban09@wbcomtax.gov.in

Ph. No. 9836959515,

033-7122-1122

For Feedback:

Shri Narayan Chandra Guriya

Senior Joint Commissioner

E-mail id: narayan.c.guriya@wbcomtax.gov.in

Ph. No. 9433140002

11 TH AUGUST 2025



Thank You

**Large Taxpayer Unit
Directorate of Commercial Taxes,
Government of West Bengal.**

Image Courtesy:

Google Image Search [<https://www.google.co.in/imghp?hl=en&tab=wi&ogbl>]

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.

