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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 663-F.T., the 24th day of April, 2023.— In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

- (1) in rule 12,—
(i) for sub-rule (1), *substitute* the following sub-rule:—

“(1) Every employer registered under the Act shall, in respect of any financial year or part thereof commencing on or after the 1st day of April, 2022, furnish return annually in Form III within one month from the date immediately following the date of expiry of each financial year by way of transmitting the data in the return in Form III electronically with Digital Signature Certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or otherwise through the official website of Profession Tax, i.e., [www.wbprofessiontax.gov.in.](http://www.wbprofessiontax.gov.in), in respect of the return period :

Provided that where the data in Form III is transmitted without digital signature or e-signature, the return in Form III in paper form, duly signed by such registered employer or his authorized signatory, shall be furnished to the prescribed authority:

Provided further that the Commissioner may, for reasons to be recorded in writing, by order, extend the date by which an employer may file the return required under the Act.

(ii) for sub-rule (2), *substitute* the following sub-rule:—

“(2) Where—

- (a) a registered employer required to furnish return under sub-rule (1) in respect of any return period—
- (i) pays the tax and interest, if any, payable according to that return within the period specified in sub-rule (4), and
 - (ii) transmits the data electronically, with Digital Signature Certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000), in Form III pertaining to that return period within the due date or within such date as may be extended by the Commissioner under the second proviso to sub-rule (1),
- such return shall be deemed to have been furnished within the prescribed date;
- (b) a registered employer required to furnish return under sub-rule (1) in respect any return period—
- (i) pays the tax and interest, if any, payable according to that return within the period specified in sub-rule (4), and
 - (ii) transmits the data electronically, without Digital Signature Certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000), in Form III pertaining to that return period within the due date or within such date as may be extended by the Commissioner under the second proviso to sub-rule (1), and
 - (iii) furnishes the return in paper form in Form III within fifteen days from the due date or such date as may be extended by the Commissioner under the second proviso to sub-rule (1),
- such return shall be deemed to have been furnished within the prescribed date;
- (c) a registered employer required to furnish return under sub-rule (1) in respect any return period—
- (i) pays the tax and interest, if any, payable according to that return within the period specified in sub-rule (4), and
 - (ii) transmits the data electronically, without Digital Signature Certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000), in Form III pertaining to that return period within the due date or within such date as may be extended by the Commissioner under the second proviso to sub-rule (1), and
 - (iii) furnishes the return in paper form in Form III after fifteen days from the due date or such date as may be extended by the Commissioner under the second proviso to sub-rule (1),
- the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return:

Provided that where the data in respect of any return is electronically transmitted after the due date or after such date as may be extended by the Commissioner under the second proviso to sub-rule (1), the date of electronic transmission of such return in Form III with Digital Signature Certificate or through e-signature, or the date of furnishing of the return in Form III in paper form, as the case may be, shall be deemed to be the date of furnishing such return.”

(2) after rule 15B, *insert* the following rules:—

“15C. Selection of registered employers for audit.— (1) The Commissioner shall, under sub-section (1) of section 6A, select ordinarily by the 31st December every year, a certain number of registered employers for audit under the said section 6A:

Provided that the Commissioner may, upon receipt of information or otherwise, select those registered employers for audit, who, according to him, are required to be audited for any year or part thereof, as he may deem fit and proper:

Provided further that the number of registered employers to be selected by the Commissioner shall depend on the result of analysis of their returns and on the number of auditing authorities engaged for such an audit.

(2) Upon selection of registered employers under sub-section (1) of section 6A in the manner laid down under sub-rule (1), the Commissioner shall send the list of registered employers so selected to the appropriate authority having jurisdiction for conducting such audit and the list shall be displayed for public viewing at the office of such authority and also in the official website of Profession Tax, i.e., www.wbprofessiontax.gov.in.

15D. Audit of selected registered employers.— (1) The audit under section 6A shall be performed by appropriate auditing authority who may be—

- (a) an officer being a Senior Joint Commissioner of Profession Tax or a Joint Commissioner of Profession Tax or a Deputy Commissioner of Profession Tax or a Profession Tax Officer, as the case may be, to whom the task of audit under section 6A has been assigned by the Commissioner, or by such authority as may be authorised by the Commissioner; or
 - (b) a team which may consist of one or more Profession Tax Officer, Deputy Commissioner of Profession Tax, Joint Commissioner of Profession Tax or Senior Joint Commissioner of Profession Tax, as the Commissioner may deem fit, to which the task of audit under section 6A has been assigned by the Commissioner, or by such authority as may be authorised by the Commissioner.
- (2) The audit team as referred to in clause (b) of sub-rule (1) may be of the following types:—
- (a) Deputy Commissioner of Profession Tax and Profession Tax Officer with Deputy Commissioner of Profession Tax as its head (hereinafter referred to as “team head”);
 - (b) Joint Commissioner of Profession Tax and Deputy Commissioner of Profession Tax and/or Profession Tax Officer with Joint Commissioner of Profession Tax as its head (hereinafter referred to as “team head”);
 - (c) Senior Joint Commissioner of Profession Tax and Deputy Commissioner of Profession Tax and/or Profession Tax Officer with Senior Joint Commissioner of Profession Tax as its head (hereinafter referred to as “team head”):

Provided that the authority of the audit team to make audit under section 6A shall not be adversely affected for the absence or shortage of one or more of the members of such an audit team.

(3) Where a registered employer is selected for audit under sub-rule (1) of rule 15C, the prescribed authority having jurisdiction shall issue a notice in Form XX electronically or otherwise to such employer asking him to furnish or cause to be furnished such statements, accounts, registers, documents and records, including those in the form of electronic records, specified therein, at the place and on the date and time, specified in the said notice, such date not being earlier than fifteen days from the date of issue of such notice:

Provided that if in the opinion of the said authority, any record in addition to those specified in the notice issued in Form XX is necessary for completion of the audit, such authority may, by an order in writing, require the production of such additional records as may be considered necessary for completion of the audit.

(4) The audit may be conducted either at the office of the prescribed authority having jurisdiction or at the place of work of the employer, as mentioned in his certificate of registration.

(5) Where an audit is conducted at the place of work of an employer, the employer concerned or his employees or his representatives shall extend all facilities, to the appropriate authority conducting the audit, for completion of the audit.

(6) The appropriate authority while conducting the audit, may, wherever necessary, take the assistance of the Assistant Profession Tax Officers.

(7) On completion of the audit under sub-section (3) of section 6A, the appropriate authority having jurisdiction, who has issued the notice in Form XX as referred to sub-rule (3), or his successor in office, as the case may be, shall prepare an audit report stating his observation or findings therein, along with a computation sheet, in Form XXA, to be enclosed with the audit report, showing quantification of tax, interest or late fee payable by the employer.

(8) A copy of the audit report, and the computation sheet in Form XXA, as referred to in sub-rule (7), shall be sent electronically or otherwise to the employer concerned.

(9) Where a registered employer fails to pay the tax, interest, or late fee as specified in the computation sheet issued in Form XXA and attached to the report in accordance with sub-rule (7), within one month of receipt of such report and the computation sheet in Form XXA, such report shall, on expiry of one month from the date of receipt thereof, be deemed to be an order of assessment under section 7 and the computation sheet in Form XXA attached to the report shall be deemed to be a notice of demand and such amount as specified in the notice in Form XXA shall be payable within fifteen days thereafter.”

(3) after Form XIX, insert the following Forms:-

“FORM XX

Notice for Audit under sub-section (2) of section 6A of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979

[See sub-rule (3) of rule 15D]

To

..... (Registered Employer)

..... (Address)

.....(Registration Certificate No.)

Whereas the Commissioner of Profession Tax, West Bengal has selected you on (date) for making audit of your accounts, registers, documents and records, including those in the form of electronic records in respect of the year or part of a year commencing from.....to under sub-section (2) of section 6A;

You are hereby directed to-

*(i) attend in person or through an authorised agent at..... (place) on..... (date) at..... (time), or

*(ii) make yourself available at the address..... (place of work) mentioned in your certificate of registration on (date) at.....(time)

and to furnish or cause to be furnished such statements, accounts, registers, documents and records, including those in the form of electronic records, as specified bellow, for the purpose of such audit.

In the event of your failure to comply with this notice, ex-parte decision may be taken without any further reference to you.

Date

Signature

Designation

Charge /Section/Unit

*Strikeout whichever is not applicable

List of the accounts, registers, documents and records, including those in the form of electronic records, to be furnished:

1. Profession Tax Accounts Register [see rule 12(10)]
2. Attendance Register of employees (manual or electronic or both)
3. Salary register/ acquaintance roll/ salary statements with pay slips/ payment vouchers
4. Bank transaction details
5. Final accounts
6. Ledgers related with disbursement of salary and/or wages
7. Details of staff welfare expenses, canteen/refreshment expenses and sundry creditors
8. Details of the use of hired employees or works outsourced
9. Details of the employees sent for work under other authority/ office/establishment
10. Such other documents as may be required in relation to salary or wages paid to the employees or in relation to employments.

FORM XXA

Computation Sheet under sub-section (3) of section 6A of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979

[See sub-rule (7) of rule 15D]

Part-A

1. Audit case Number:
2. Place where the audit was conducted:
3. Date and time of audit:
4. Name & Designation of the officer who conducted the audit:
5. R.C. Number of the registered employer:
6. Trade/business name of the registered employer:
7. Name and status of the person who represented the registered employer:
8. Period of audit: from to
9. Whether the registered employer filed return pertaining to the period of audit: Yes/No
10. If yes, acknowledgment number of the return:
11. If hired employees were used, details of the person(s) from whom such employees were hired:
.....
.....
12. If any work was outsourced,—
 - (i) Name of the person to whom such work was outsourced:
 - (ii) Enrolment number of such person and Registration number of such person, if any.....
 - (iii) Description and volume of the work.....
 - (iv) Permanent Account Number (PAN) under the Income-Tax Act of such person.....

Part-B

In continuation of notice in Form XX under section 6A, issued to you on....., you are hereby informed that upon audit in Case No., for the aforesaid period, total number of employees, total tax payable etc. have been determined as under:-

13. Total number of employees, determined:

14. Month and salary slab-wise details of the employees determined in point No. 13 & determined thereupon:

Month	Slab of monthly salary & wages	Rate of Tax	Slab-wise Number of employees determined	Slab-wise Tax determined for the month	Total monthly tax determined
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				

Month	Slab of monthly salary & wages	Rate of Tax	Slab-wise Number of employees determined	Slab-wise Tax determined for the month	Total monthly tax determined
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				

Month	Slab of monthly salary & wages	Rate of Tax	Slab-wise Number of employees determined	Slab-wise Tax determined for the month	Total monthly tax determined
	Above Rs. 10,000 but not exceeding Rs. 15,000				
	Above Rs. 15,000 but not exceeding Rs. 25,000				
	Above Rs. 25,000 but not exceeding Rs. 40,000				
	Above Rs. 40,000				

15. Total tax determined for the period under audit:
16. Interest determined for the period under audit:
17. Late fees determined for the period under audit:
18. Total payable amount (i.e. 15 + 16 + 17):
19. Tax paid for the period under audit:
20. Interest paid for the period under audit:
21. Late fees paid for the period under audit:
22. Total paid amount (i.e. 19 + 20 + 21):
23. Total due (i.e. 18-22):

(Negative figure shows amount paid in excess and is refundable)

You are hereby informed that in the event of your failure to pay the amount as shown in Sl. No. 23, within one month of receipt of the report and this computation sheet, the report shall, on expiry of the said one month, be deemed to be an order of assessment under section 7 and this computation sheet shall be deemed to be a notice of demand and the amount mentioned therein, shall be payable within fifteen days thereafter, and failing which the amount shall be recoverable under section 11 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

Date.....

Signature.....

Designation

Charge /Section/Unit

2. The notification shall come into force with immediate effect.

By order of the Governor,

MALAY GHOSH, IAS
Secretary to the Government of West Bengal.