A BIRD EYE VIEW ON PROFESSIONAL TAX (WB)

I Registration(Form-I)/Enrollment(Form-II):-

Reg. Time Limit	Within 90 days from the date of becoming liable to pay Tax
Issue of Certificate	Within 30 days from the date of making application after payment of Tax
Penalty on Non Registration	Rs 500/- per month or part thereof (in case of employer) Rs 100/- per month (Others)
Link for online enrollment	http://www.wbcomtax.nic.in/ptenrol.htm

II Liability to deduct & pay tax:-

Deduction	The amount of P.Tax shall be deducted from the salary of the employee before payment
Payment of Tax	The P. Tax should be deposited to the credit of the State Govt. of W.B.
Special Case (Where no deduction is required to be made from salary)	If an employee is falling under one or more entries of the schedule of P.Tax, the higher of the two entries shall be paid the employee & the certificate of the same shall be furnished before the employer for non deduction of P.Tax from his salary or wages

III Employee:-

General Definition	1) A person employed for salary or wage
	2) Employee of CG
	3) Employee of SG
	4) Employee of Railways
	5) Employee of any organisation controlled by CG/SG (Whether the H.O. is in the state or not)

IV Employer:-

General Definition	1) The person responsible for disbursement of salary or wage
	2) Head of the establishment
	3) Manager or agent of employer

V Salary or Wages:-

General Definition	Basic Pay + D.A. + All other pay on regular basis* + Perquisites + Profit in Lieu of salary (*Period exceeding 180 days)

VI Amendment of Reg. Certificate:-

Types of amendment	1) Change of Name of the business
	2) Change in the Nature of activities of the business
	3) Change in the ownership
	4) Change in the constitution of BOD (For company only)
	5) Change of place of business
	6) Sale or disposal or discontinuation of business/unit
Procedure	The employer will initimate the Dept. within 30 days of the change in the required format {Form-I (in case of registration) or Form II (in case of enrollment)} together with the copy of the Registration Certificate

VII Return (Form-III):-

Tax Liability less than Rs 30,000/- in the previous year	**Annual return** shall be furnished within 1 month from the end of the financial year (30th April)
Tax Liability greater than Rs 30,000/- in the previous year	**Quarterly return** & the due dates are:- (Q1 - 31/07), (Q2 - 31/10), (Q3 - 31/01), (Q4 - 30/4)
Link for gateway of return filing	http://wbcomtax.wb.nic.in/ptreturn/
	** The hard copy of the return with challans shall normally be submitted to the charge office within 15 days of filling the online return.

VIII Tax Payment:-

For Employer (Against Enrollment No.)	On or before the 31st day of July of that year
In case of Quarterly return	For 1st month of the quarter --- Within 21 days from the end of the 1st month
	For 2nd month of the quarter --- Within 21 days from the end of the 2nd month
	For 3rd/last month of the quarter --- Within one month from the end of the 3rd month
In case of Annual return	For 1st 11 months --- Within 21 days from end of each month
	For the 12th/last month --- Within one month from the end of the last month of that year
Link for Tax slab	http://www.wbcomtax.nic.in/Act_Rule_Schedule_Form/ptschedule.htm

IX Late Filing of return:-

Delay for the 1st month	Rs 200/- (To be deposited as Late fees)
For the subsequent months	Rs 100/- for each month or part thereof. (To be deposited as late fees)

X Late Payment of tax:-

For delay in payment of tax	Interest shall shall be imposed @ 1% per month or part thereof

XI Assessment:-

About	At the end of a financial year the Dept. sends a notice in Form VII for assessement of the return
Document required for assessment	1) Copy of the relevant year of Return & Challans thereof
	2) Statement of salary showing P.Tax therein.
	3) Balance Sheet & Profit & Loss Account for the relevant year
	4) Authorisation Letter by affixing Court Fees of Rs 10/-

XII Certificate of Compliance

Who requires it ?	Employers who are required to file return quarterly
From whom ?	From a practicising CA/CS/CWA in the specified format as mentioned in PT Rules (Page 7/8)
When it is required ?	Within 7 month from the close of the financial year

XIII Fees**:-

a) Upon an application for appeal	Rupees ten only (Rs 10/-)
b) Upon an application for revision	Rupees twenty only (Rs 20/-)
c) Upon an application for rectification of any mistake	Rupees two only (Rs 2/-)
d) Memorandum of appeal u/s 14 (1) against an order as referred to in the said subsection	3% of tax, penalty or interest in dispute involved in the appeal subject to a mini. of Rs 50/- and maxi. Of Rs 200/-
e) Application for rectification of any mistake u/s 14 (3)	Rupees twenty (Rs 20/-)
f) Application for revision under subsection (4) of section 14	3% of tax, penalty or interest in dispute involved in the appeal subject to a mini. of Rs 50/- and maxi. Of Rs 200/-
g) Application for issue of duplicate copy of certificate of registration or enrolment.	Rupees twenty for every application (Rs 20/-)
h) Application for clearance certificate as referred to in sec 24A	Rupees ten for each application (Rs 10/-)
i) Miscellaneous application or petition other than those referred to hereinabove in this Table	Rupees ten for each application or petition (Rs 10/-)
	**** All fees should be paid in Court fees Stamp**

XIV P. Tax Calculator (For Emp. earning salary)

Gross Salary/Wage per month	*Professional Tax per month (WEF. Financial Year 2012-13)*
5000	0