

PROFESSIONAL TAX		
SR.NO.	PARTICULAR	DESCRIPTION
1	Deduction	16(iii)
		Deduction from gross salary
2	PT Applicabilty	State syllabus
	a) pvt employees	
	upto 15000	NIL
	15000 to 20000	RS.150/- PM
	above 20000	RS.200/- PM
	b) Professionals	
	more than 5 yrs	RS.2500 p.a
		salaried employee
		sometimes employer
		Only pvt Employees
3	SITE	tgct.gov.in (commercial tax Dept)
4	PT RETURN	
	Non filing pt return	Rs.5000/- & failure continoues rs.100/- per day
	NON DEDUCTION PT	Prescribed interest
	Non Payment of PT	Prescribed interest
	b) due date for return	monthly/ annaully june ending
	c) details in return	month wise
		categorywise-above rs.15000 or below aggregate
	d) Payment of challan	compulsary to file
5	REGISTRATION	
	a) Enrolment	give email id + get pw to email
	b) Registration	bank details
		director/proprietor
		address proof scanned copy
		free of cost
		download certificate
6	TIME OF DEDUCTION	at the time of payment of salary
	BRIEF SHORTCUTS	
	PTIN	Professional TIN
	ETIN	Entertainment TIN
	LTIN	Luxury TIN
	VAT/CST/TOT	TIN