

Frequently Asked Questions (with Answers) on Profession Tax e-Payment Module

Q-1: Who should pay tax through this PT E-Payment application module ?

Ans: Following classes of tax payers shall be able to pay profession Tax through this module:

- A. Any person holding a valid 12-digit enrolment number
- B. Any employer holding a valid 12-digit registration number
- C. Any Government office holding a valid 12-digit Government ID number
- D. Any person applied for enrolment and holding a valid 11-digit application number

Q-2: What should I do if I do not have 12-digit enrolment/registration/Government ID number ?

Ans. Go to www.wbcomtax.gov.in > *Profession Tax* > [PT-Enrolment](#) (to obtain 12-digit enrolment number)
or > [PT-Registration](#) (to obtain 12-digit registration number)
or > [PT-Government ID](#) (to obtain 12-digit Government ID number)

- If you have old alpha-numeric enrolment/registration number, you have to 'update' old enrolment/registration records through the concerned application.
- If you have old CGD/SGD number (allotted by the department for any Government office/officer, you have to apply for 12-digit Government ID number and to mention the old CGD/SGD number in the space provided for that purpose, while in the application process.

Q-3: If I do not have any enrolment number yet, should I pay tax before application for enrolment ?

Ans. You have to apply first for new enrolment through www.wbcomtax.gov.in > *Profession Tax* > *PT-Enrolment* > [First Time Applicant](#) to obtain the 11-digit application number. Then you will be asked, by the system, to pay tax, as per information provided by you in the application.

Q-4: If I have not updated my enrolment records yet, should I pay tax before application for updating enrolment ?

Ans. It is mandatory to get your old enrolment record (for the old 12-character alpha-numeric enrolment number) updated through www.wbcomtax.gov.in > *Profession Tax* > *PT-Enrolment* > [Update old enrolment record](#). The payment required during such updation should be made as per the answer for question number 3. Successful completion of the application process shall enable you to obtain the 12-digit enrolment number and generating the demat enrolment certificate. From next occasion, you will have to make payment using the 12-digit enrolment number only.

Q-5: How to make payment through application for new enrolment (as per answer to the question number 2) or updation of old enrolment record (as per answer to the question number 3) ?

Ans. You may pay tax right through 'PT_Enrolment' using internet banking or debit card. However, if you choose 'counter payment' option of payment, you will have to obtain (and get it printed) the GRIPS generated challan [with a specific Government Receipt Number (GRN)] through that module itself. Printed copy of the challan is to be produced to the 'selected bank' counter with cash/cheque/DD. On successful payment, you will be able to generate the 'tax-paid challan' through the 'PT e-Payment' module by clicking on 'Check Payment Details' option and putting the GRN there-in. Generally, for payment made through 'Counter Payment' option, it takes 2 to 3 working days (from the date of successful payment receipt at the bank's end) to enable the tax payer to obtain/generate the 'tax-paid challan' from GRIPS; however, for other payment options, it is a real-time facility.

Q-6: If I have paid tax through this application module against an application number (for new enrolment or updation of old enrolment records), what will be the next step to complete the application ?

Ans. Once you are able to generate the 'tax-paid challan' from GRIPS end (through www.wbcomtax.gov.in > *Profession Tax* > *e-Payment* > [Check Payment Details](#)) against any payment made (in process mentioned

in the answer to question number 3) assigning an application number (for enrolment), you will have to compulsorily go to: www.wbcomtax.gov.in > *Profession Tax* > *PT-Enrolment* > *Complete previously saved application* to complete the application. While in the process to complete the application, skip all pages, by clicking 'continue' button till the payment details page appears. In that page, select the option 'Already paid through GRIPS' option and put the GRN of the 'Tax paid challan' you are possessing. Then follow the instruction to complete the application so as to generate the 'Acknowledgment' of the completed application.

Q-7: How I can check my payment against a GRN number ?

Ans. Go to www.wbcomtax.gov.in > *Profession Tax* > *PT e-Payment* > *Check Payment Details* option and put the GRN to know the status of payment. Note: Generally, for payment made through 'Counter Payment' option, it takes 2 to 3 days (from the date of successful payment receipt at the bank's end) to enable the tax payer to know the status; but, for other payment options, it is a real-time facility.

Q-8: How I can search payment details if the GRN number is not available ?

Ans. Go to www.wbcomtax.gov.in > *Profession Tax* > *e-Payment* > *Check Payment Details* > *Forgot GRN ?*

Q-9: What should I do if the paid amount is excess than the actual amount that was payable ?

Ans. You have to bring the matter to the notice of the concerned Profession Tax authority (prescribed authority) in writing, giving all details and requesting him to refund the excess amount (through the process enumerated in the laws) or to adjust the excess amount with any other period subject to applicability of the same. No e-mail request for refund/adjustment of the amount paid in excess is suggested/encouraged.

Q-10: Can I pay the balance Tax in case of short payment of Tax in previous attempt ?

Ans: Yes, you may proceed for payment in the same way as done previously; then insert the balance Tax amount as (you desire to pay now) under the head 'Profession Tax- Taxes' (for the applicable period of payment) and then complete the payment procedure.

Q-11: How can I pay interest (or penalty) applicable for late payment of Tax ?

Ans: (1) If you want to pay interest along with the Tax, click on 'Add Row' in the 'Head of Account & Amount Details' section and select 'Profession Tax-Interest Receipts' head of account to insert the interest amount against that head for the concerned period of payment). To add penalty while making payment of tax, follow the same procedure but select 'Profession Tax-PENALTY' head of account to insert the penalty amount against that head.

(2) If you want to pay interest (and/or penalty) subsequent to payment of Tax, proceed for payment in the same way as done previously; then insert the interest amount against the 'Profession Tax-Interest Receipts' for interest payment for the applicable period of payment. Again, select 'Profession Tax-PENALTY' head of account payment of penalty, for the applicable period of payment. Thereafter complete the payment procedure.

Q-12: When interest is payable ? How interest payable by me is calculated ?

Ans: (1) For the enrolled persons, Profession Tax is payable yearly within 31st July of the same financial year for which the Tax is payable (on the basis of the annual gross income/turnover/receipts of the immediately previous financial year or @ Rs 2500/- for being engaged in any trade/profession/calling in the immediately previous financial year). For instance, payment of Tax for 2015-16 is to be made by 31st July of 2015 (on the basis of the annual gross income/turnover/receipts of 2014-15 or @ Rs 2500/- for being engaged in any trade/profession/calling in 2014-15). For late payment of Tax, a simple interest @ 1% per month or part there-of on the Tax amount shall have to be paid. For instance, if the payment of Tax for

2015-16 is made on 14-12-2015, the interest for August to November & part of the months of December @ 1% i.e. total 5% interest is to be paid on the Tax amount.

(2) For the un-enrolled persons, the basis of interest calculation shall remain the same as stated in (1), except the for the date of payment by 30th June (in lieu of 31st July) of the same financial year.

(3) For registered employers, the payment of Tax is to be made by 21st of the next month for the months April to February and before submission of return for the month of March. For late payment of Tax, a simple interest @ 1% per month or part there-of on the Tax amount shall have to be paid [the illustration as given is (1) is applicable here also].

Q-13: When penalty is payable ?

Ans: If any proceeding under the Profession Tax laws is initiated for breach of any legal provision, the prescribed authority may impose penalty under a specific notice of demand. So, penalty is payable if such a demand notice is issued against a person//employer; it should not be paid otherwise.

Q-14: When Late Fees are payable ?

Ans: Payment of Late Fees are applicable only for the registered employers. A registered employer is required to file return of a financial year within the first month of the next financial year. In case of late filling of return Late Fees are payable @ Rs 200/- for the first month (or part there-of) of delay and @ Rs 100/- each subsequent month (or part there-of) of delay.

Q-15: What should I do after selection of 'bank name' in the GRIPS end ?

Ans. Click on the 'Go To Bank' option present in the left-side (bottom part) of the page that appears selecting the bank. This will either lead to payment gateway of the selected bank [for payment using internet banking (on-line payment) or debit card] or let you generate the GRIPS challan, required for counter payment, in case the 'Counter Payment' option is chosen.

Q-16: What is the normal waiting period for availing a PT service after making required payment ?

Ans.

| Intended Service | Payment Mode | |
|--|---------------------------|---------------------|
| | Net-banking or Debit Card | Counter Payment |
| New Enrolment | 0 days (instant) | 2 to 3 working days |
| Updation of old Enrolment | 0 days (instant) | 2 to 3 working days |
| Generation of PTPC | 2 to 3 days | 4 to 5 working days |
| Filling Return | 2 to 3 days | 4 to 5 working days |
| Generation of Tax-paid challan from GRIPS for Annual Payment against Existing EC | 0 days (instant) | 2 to 3 working days |
| Generation of Tax-paid challan from GRIPS for Monthly Payment against Existing RC | 0 days (instant) | 2 to 3 working days |
| Generation of Tax-paid challan from GRIPS for Monthly Payment against Existing Govt ID | 0 days (instant) | 2 to 3 working days |

Q-17: How a GRIPS tax-paid challan can be re-printed ?

A GRIPS tax-paid challan can be generated and printed, in any time after payment (subject to normal waiting period) as many times and as many numbers you wish, through www.wbcomtax.gov.in > Profession Tax > PT e-Payment > Check Payment Details option and putting the GRN there-in.

Q-18: What should I do if the connection is lost or in case of power cut, when any online payment request was being processed, to avoid multiple payment ?

Ans. Wait for reasonable time or check the bank account balance to ensure that no deduction towards Profession Tax has been made. Only then proceed afresh for payment. If any deduction is shown to have been made towards payment of Profession tax but you do not have the GRIPS tax paid challan, go to www.wbcomtax.gov.in > Profession Tax > PT e-Payment > Check Payment Details option and put the GRN to check the status of payment. If even after deduction from bank account, payment at GRIPS end shows 'unsuccessful' or 'not reported to GRIPS', consult the declared contact official (for GRIPS on-line payment) of the concerned bank over phone or by email (as obtainable from the GRIPS module).

Q-19: What should I do if the GRIPS fails to complete payment process (in case of internet banking/ debit card payment) for want of confirmation from the concerned bank ?

Ans. Please contact the declared contact official (for GRIPS on-line payment) of the concerned bank over phone or by email (as obtainable from the GRIPS module) or the concerned branch of the bank making the GRN number & proof of deduction(Transacation number) of amount as Profession Tax available for lodging the complaint.

Q-20: If the the GRIPS portal shows 'payment has not been reported to GRIPS' against a transaction for which for the bank statement shows any specific debit towards payment of Profession Tax , what should I do ?

Ans. Consult the responsible officer (of the concerned bank) for GRIPS on-line payment (over phone or by email which are obtainable from the GRIPS module) or the concerned bank branch. In that case, there is no role of the Profession Tax authority to resolve the problem.