FAQs ON PROFESSION TAX ENROLMENT

1. Who are liable to pay Profession Tax?
   Ans: Every person (including individual, HUF, firm, company, corporation, or other corporate body, any society, club or association) engaged in any profession/trade/calling/employment in West Bengal and mentioned in the Profession Tax Schedule, is liable to pay Profession Tax. For a Person, Profession Tax is payable once a year. Every branch or office of a firm, company, corporation, or other corporate body, any society, club or association, liable to Pay Profession Tax, is required to pay tax (& to obtain separate Certificate of Enrolment).

2. Who are required to obtain Certificate of Enrolment (EC)?
   Ans: Any person liable to pay Profession Tax is required to obtain a Certificate of Enrolment (EC).

3. How can I know the amount of Profession Tax payable by me?
   Ans: The amount of Profession Tax payable by a person is mentioned in the Profession Tax Schedule [which can be downloaded/viewed from wbcomtax.nic.in > Schedules & Forms > P.Tax Schedule (New)].

4. If I am covered by more than one entry of the Schedule, at which rate should I pay tax?
   Ans: In this case, the higher/highest, as the case may be, rate of tax specified under those entries, shall be applicable.

5. What is the stipulated time by which I should pay Profession Tax?
   Ans: For an enrolled person, Profession Tax should be paid by 31st July of the same year for which tax is due [on the basis of annual gross income/annual gross turnover/annual gross receipt or fixed amount of Rs 2500/-, whichever is applicable].
   Late payment of tax attracts interest @ 1% per month or part there-of.

6. What is the penal provision for non-payment of Profession Tax or not obtaining certificate of enrolment/registration?
   Ans: (i) If a person fails to make payment of Profession Tax due from him; or
   (iii) if a person fails to apply for enrolment within 90 days of his becoming liable to pay tax
   provision for imposition of penalty & prosecution shall be applicable to him.

7. How can I pay Profession Tax?
   Ans: The preferred way of payment of Profession Tax is through the GRIPS portal. For this, go to www.wbcomtax.nic.in > e-services > e-payment > GRIPS. From 1-10-2014 payment of Profession Tax shall be made mandatorily through GRIPS.

8. How can I obtain a Certificate of Enrolment (EC)?
   Ans: You will have to apply for PT Enrolment (to obtain demat Certificate of Enrolment) on-line through www.wbcomtax.nic.in > Profession Tax > PT Enrolment.

9. Who can obtain demat Certificate of Enrolment?
   Ans: If the applicant has paid tax through GRIPS (online tax payment portal of the Government of West Bengal) and possesses a valid PAN (under the Income Tax Act, 1961), he is eligible to obtain Demat Certificate of Enrolment.

10. How to generate my own demat certificate?
    Ans: (i). First apply for enrolment using ‘First Time Applicant’ and get the application number generated. If the PAN verification is successful & payment through GRIPS is verified, you will be given an acknowledgement asking you to ‘sign-up’ with the application number mentioned there-in; (ii). Then go to the ‘Sign-Up’ option in the first page and provide the application number, mobile & e-mail id (as given in the application) and choose a password. On successful verification, you will be given your user-id;
Finally go to the 'log-in' option in the first page. Using the user-id, provided by the system, and the password, you will be able to log-in to generate (& download ) your demat certificate. Save the demat certificate (in pdf format) in the desired location (and get the print-out as many time you desire).

11. What shall I do if the saved demat certificate is lost (or deleted inadvertently) ?
   Ans: Go to 'log-in' option again and log-in with the user-id and the password to re-generate the certificate.

12. What is the validity period of the demat certificate ?
   Ans: The enrolment number is permanent; but, the certificate is, usually valid for the current financial year. You will have to generate the demat certificate in every financial year after making payment of tax (through GRIPS) for the concerned financial year. The demat certificate itself contains the payment status of the person holding the certificate.

13. What should I do if payment is not made through GRIPS ?
   Ans: In this case, you will not be able to generate demat certificate in on-line process.

14. What should I do if I do not have PAN ?
   Ans: In this case, you will not be able to generate demat certificate in on-line process.

15. What should I do if ‘PAN-mismatch’ occurs for any reason ?
   Ans: In case of ‘PAN-mismatch’, unless the Profession Tax authority approves the application, you will not be able to proceed further towards generation of demat certificate. You will receive an sms on the event of approval of your application; and only then you can proceed with the application number to complete the procedure. If no such sms is received, you should immediately contact the concerned Profession Tax office with the acknowledgment slip/application number & the copy of PAN. Alternatively an e-mail, with details of the applicant, application number & scanned copy of the PAN card may be sent at query.ptax.wb@gmail.com requesting necessary actions from Profession Tax authority.

16. What should I do if my nature of activity can not be categorised under any entry from 4(a) to 4(s), that appears after the ‘applying as’ page ?
   Ans: Ignore the matter & proceed by clicking on ‘continue’.

17. What to do if the name of the applicable Police Station does not appear in the list ?
   Ans (i) Make sure that you have selected the District accurately; for instance, the places at the fringe of the city of Kolkata, e.g. Jadavpur, Dum Dum may have been listed against the Districts e.g. for Jadavpur P.S., it is in South 24 PGS.
   (ii) If, even after this, the name of the P.S. does not appear in the list, you will have to send email at query.ptax.wb@gmail.com for assistance.

18. What should I do if I have not received any ‘OTP’ ?
   Ans: Network problem may cause delay in this case. If the ‘OTP’ is not received within 5 minutes, you will not be able to continue. In that case, just abort the process and apply afresh making sure that the internet connection and your mobile network both are properly available. If more than one ‘OTP’ received in different occasions, use the latest one.

19. If I do not have any branch/office except the principal, What should I mention in column Nos. 11 & 12 ?
   Ans insert the value ‘0’ (zero) for both places.

20. Is mention of annual gross income/turnover/receipt is necessary ?
   Ans: it is mandatory if you select any entry under serial No 2 or 3. The amount to be mentioned there shall be the same as disclosed (or to be disclosed) with the Income Tax Department in respect of the preceding year (or part there-of). For those who started profession/trade/calling in the current year, the amount shall be the exact gross income/turnover/receipt from 1st April of the current Financial year up-to the date of application.

21. What should I do if the system shows ‘invalid sign-up credential’ while ‘sign-up’ putting relevant data ?
Ans: Please check
a. whether you have put accurately
   (i) the 'Application Number' generated by the system and shown in the screen (apart from being sent to your mobile as sms); or
   (ii) the same phone number and email address as used in the application process; or
b. you have selected the password in the manner as detailed in the page itself.

It is suggested to ‘copy’ the user-id as shown in the screen after successful completion of the ‘sign-up’ process and to ‘paste’ the same while logging-in to generate the demat certificate.

22. If I am denied to 'log-in', what should I do?
Ans: If the internet connection is properly available but you cannot log in, please check whether the user-id and password are properly inserted. The sms sent to you informing the ‘user-id’, to be consulted carefully - the ‘user-id’ does not have any ‘space’ before, after or between any two character & the alphabetical characters are in bold letters. If the password is forgot, take help of the ‘forgot password’ option in the ‘log-in’ page. If the problem persists even after trying with exact ‘user-id’ & ‘password’, send email at query.ptax.wb@gmail.com with all relevant information, requesting for removal of the problem.

23. If the demat certificate is not loading even after clicking on ‘generate the demat certificate’ icon, how can I get it?
Ans: It may be due to internet connectivity problem or temporary network failure. You can get your certificate downloaded at any subsequent stage by signing-in with the user-id & password you have.

24. What to do if the system is showing the message ‘data insertion problem’ at a stage before completion of the enrolment process?
Ans: It may cause due to internet connectivity problem or temporary network failure. If the application number has been generated, complete the application process, by selecting ‘complete the previously saved application’ in the first page of the PT Enrolment Module’, at any convenient time of you (preferably within a few days). If the application number was not issued and you were shown the message ‘data insertion problem’, apply afresh, at any convenient time of you, by clicking on ‘First Time Application’.

25. Can I use more than one GRN for a single application?
Ans: Yes, you can use multiple GRN for a single application. Put the first GRN and click on ‘submit’. Details against the GRN will be displayed on the screen. Only after this, you can put another GRN in the SAME space where you put the first GRN. Clicking on the ‘submit’ button will give you details against the second GRN. This process may be repeated for more GRNs.

26. I put the GRN but details of payment are not coming on screen, what is the reason?
Ans: There may be various reasons; some are:
   (i) You have not mentioned the correct GRN
   (ii) The payment against the GRN has not been reported to GRIPS till that time
   (iii) The GRN has already been used before
   (iv) The payment against the GRN was not made under any Head of Account of Profession Tax
   (v) There may be temporary server problem or internet connection problem

27. What should I do if my payment is not verified for any reason and for this I am not able to proceed to generate the Enrolment Certificate?
Ans: Since the application number must have been received at this stage, you may exit the module for then, clicking on ‘save & exit’. Check whether the GRN is correct & the payment has already been reported to GRIPS, by going to www.wbcomtax.nic.in > e-services > e-payment > GRIPS > Reprint Challan/payment status. If the GRN is correct, then re-enter in the PT Enrolment module (with your application No & phone No.) and keep clicking on ‘continue’ button till the payment page comes; then, put the GRN and click on ‘submit’. If, even then, the system fails to verify your payment send an email at query.ptax.wb@gmail.com (with full details of payment and application number) for assistance.
28. What is the ‘Amnesty Scheme’ for enrolment?
Ans: If a person incurred liability before 1-4-2014 but failed to obtain Certificate of Enrolment, his previous liabilities, up to 31-3-2014 will be waived if the person opts for the ongoing Amnesty Scheme (valid till 31-3-2015). In this case, the person shall have to make payment @ Rs 1200/- (till 30/9/2014) or Rs 1500/- (till 31/12/2014) or Rs 200 (till 31-3-2015) for each employee in addition to the amount of tax applicable for 2014-15.

29. If I want to obtain Certificate of Enrolment for my branches/offices (when the principal is already enrolled), what should I do?
Ans: Please go to www.wbcomtax.nic.in > Profession Tax > PT Enrolment > Updation (update old enrolment records) and start updating enrolment record of the already enrolled principal place. Here mention the number of branches/offices you have and proceed; the system shall lead you to enroll such branches/offices, which are required to be enrolled, with reference to the principal.

30. How can I update the existing Certificate of Enrolment? Is it really necessary?
Ans: Update of old EC (with alphnumerical number) is necessary to obtain a 12 digit EC number. This 12 digit number will be required for all online services of Profession Tax including payment of tax. To update the existing enrolment records, www.wbcomtax.nic.in > Profession Tax > PT Enrolment > Updation (update old enrolment records).

31. If at any stage of application for new enrolment of updation of existing enrolment records, any technical problem comes up, whom should I contact?
Ans: In that case, send e-mail, with all relevant information, nature of problem (with the screen shots, if needed) to pt.grievance.cell@gmail.com. For any clarification on legal aspect or procedural matter (but not for a technical problem), you should send email at query.ptax.wb@gmail.com or contact the Public Information Officer, Profession Tax (Room No-912, 9th Floor, Jalsampad Bhaban, North Block, Sector-I, Block-DF, Salt Lake, Kolkata 91)

32. What should I do if I get a message saying “Error in Data Insertion/Updation”?
Ans: This error might come when the server is slow. Try continuing with the application after sometime. If after repeated tries, the error persists then mail us at pt.grievance.cell@gmail.com describing the exact steps which you have followed.

33. What should I do if I get “Your mobile number already exists. Please enter another mobile number”?
Ans: If you have already applied before with the same mobile number whose demat certificate is generated, then you can’t use the same mobile number again for another application. That is why this alert will be shown to you. Give a new mobile number in such cases.

34. What should I do if I get “You have Old Enrolment Record with this mobile Number. Do you want to proceed with previous mobile number”?
Ans: If an enrollment is in the mid of process and I want to start new enrollment with same mobile number. Then you will get this alert. If I click on OK. Then Old data will be fetched according to application number for respective mobile number. Previous enrollment record will be updated. If user clicks on CANCEL then Application number for respective mobile number will be cancelled and you will get new application number.

35. What should I do if I get “Error in page loading”?
Ans: This message is generated due to server related issues. Please wait for some time and try again later on. If after repeated tries, the error persists then mail us at pt.grievance.cell@gmail.com describing the exact steps which you have followed.

36. What should I do if I see demat certificate of another person in my login?
Ans: This might happen sometimes when your browser cache is not clear. Clear the cache content of your browser and restart your browser. After that open the Enrolment URL and login with your credentials to download your demat certificate.
37. Why unique mobile number is needed for profession tax enrolment of every branch?
Ans: When one application is submitted for multiple branches together, only one application number is issued to all branches. Since both application number and PAN are same for all the branches, a unique number is needed to identify a particular branch and generate its enrollment number separately. Only mobile number is such information which is system verified and can be used during sign up to uniquely identify each branch. Hence, mobile number has to be unique for every branch.