

**GOVERNMENT OF WEST BENGAL**  
**FINANCE (REVENUE) DEPARTMENT**  
**NABANNA (10<sup>TH</sup> FLOOR) :: 325 SARAT CHATTERJEE ROAD**  
**HOWRAH- 711 102**

No. 1243-F.T.  
FT/0/IA-01/2015 P.T.

Dated, Howrah, the 22<sup>nd</sup> July, 2015.

**MEMORANDUM**

In the West Bengal Finance Act, 2015, a new Section 6C in the West Bengal State Tax of Professions, Trades, Callings and Employments Act, 1979 has been inserted. Under the Provision of this newly inserted section –

- a) any Government or
- b) local authority or
- c) body corporate established by or under a Central or State Act, or
- d) any other person or entity or authority as may be prescribed by the State Government, **shall ask for a valid `Profession Tax Payment Certificate (PTPC)`** with effect from 01.07.2015, before –
  - 1) placing an order with, or making purchase of any goods or services from any person who has liability to pay tax under this Act or
  - 2) before making any payment to such person for such purchase or
  - 3) before entering into any contract with such person for execution by him of such contract or
  - 4) before making payment to such person for execution of such contract or
  - 5) before renewal of any licence issued to such person.

Subsequently, a new rule 13A has been inserted in the West Bengal State Tax of Professions, Trades, Callings and Employments Rules, 1979. The newly inserted rule prescribes that –

- A) Any person or any employer having a valid certificate of enrolment or registration or both (under the Profession Tax Act) who has not defaulted in making payment of due tax or in submitting return or both may obtain a Profession Tax Payment Certificate (as referred to in Section 6C of the Act) from the website of the Directorate of Commercial Taxes, West Bengal, following electronic process incorporated therein for such purpose;
- B) The certificate shall include the information about the person or employer, the status of payment of Profession Tax and (if applicable) status of submission of return for the maximum periods of last three years; and
- C) The certificate shall be valid till the prescribed date for making payment of Profession Tax or for submission of return, whichever is earlier, for the next year.

**Contd.....p/2.....**

The certificate can be generated online through [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) > **Profession Tax > PT Enrolment or PT Registration > Generate PTPC**. The authority [as mentioned above under Clause (a) to Clause (d)], for one or more purposes as mentioned above under Serial (1) to (5), should receive the certificate (after scrutinizing its admissibility) and keep it with the other records of the person relating the purpose concerned. The certificate shall have to be valid as on the date or period of execution of the purpose. As per the requirement of the law, no person should be entertained for the purposes mentioned above under Serial (1) to (5) without production of a valid Profession Tax Payment Certificate.

For any assistance in this regard, e-mail can be sent to [query.ptax.wb@gmail.com](mailto:query.ptax.wb@gmail.com) or call (033) 7122-1672/1684.

This is for the information of all concerned so that the legal obligation is properly complied with.

**Sd/- H. K. Dwivedi**

Principal Secretary to the Govt. of West Bengal

No. 1243/1(250)- F.T.

Dated, Howrah, the 22<sup>nd</sup> July, 2015.

Copy forwarded for information to :-

1. The Principal A.G. (A&E), West Bengal, Treasury Buildings, Kolkata-1.
2. The Principal A.G. (Audit), West Bengal, Treasury Buildings, Kolkata-1.
3. The Pay & Accounts Officer, Kolkata P&AO-I, 81/2/2, Phears Lane, Kolkata -700012.
4. The Pay & Accounts Officer, Kolkata P&AO-II, P-1, Hyde Lane, Kolkata-73.
5. The Pay & Accounts Officer, Kolkata P&AO-III, IB-Market (1<sup>st</sup> Floor), Salt Lake, Kolkata-700106.
6. The District Magistrate/Collector , \_\_\_\_\_
7. The Sub-Divisional Officer \_\_\_\_\_
8. The Treasury Officer, \_\_\_\_\_
9. The Addl. Chief Secy./Principal Secy./Secy. \_\_\_\_\_ Department.
10. \_\_\_\_\_ Directorate.
11. Guard File.
12. Office Copy.

Joint Secretary to the Govt. of West Bengal.

Kedar/22.07.15/

**Profession Tax Payment Certificate**

[See Rule 13A]

**A. Particulars of the Person/Employer :**

(a) Enrolment Certificate No. : 192035150444  
(b) Registration Certificate No.: N.A.  
(c) Income Tax Permanent Account Number (PAN) : ASLPM5899A  
(d) Applicant Name: BANDANA MONDAL  
(e) Trade Name: M/S BANDANA MONDAL  
(f) Address: 28 SATCHASI PARA LANE,KOLKATA,700036  
(g) Mobile Number: 9831015280  
(h) E-mail Id: papia.garai@gmail.com

**B. Nature of Profession / Trade / Calling / Employment:**

Serial 3(b) of the Schedule - Employers and/or Shopkeepers as defined in the West Bengal Shops and Establishments Act, 1963, whether or not their establishments or shops are situated within an area to which the aforesaid Act applies and also whether registered or not registered under that Act

Tax paid for 2015-16 indicates turnover for 2014-15 to be:- Not more than Rs. 7,50,000

**C. Payment Status:**

Information regarding payment of profession tax on Enrollment

Financial Year	Amount (Rs.)
2015-2016	300
2014-2015	300.0

**THE APPLICANT IS AN ENROLLED PERSON AND HAS PAID  
TAX UP-TO-DATE.  
THIS CERTIFICATE IS VALID TILL - 31/07/2016**