

FAQs ON PROFESSION TAX REGISTRATION

1. Who are liable to pay Profession Tax as 'employer' ?

Ans: Every employer is liable to deduct Profession Tax (as per the Schedule to the Profession Tax Act) from the salary/wages paid to his employees & to pay the Profession Tax so deducted.

2. Who are required to obtain Certificate of Registration (RC) ?

Ans: Every employer who is liable to pay Profession Tax on behalf of his employees, whom he pays salary/ wages in the taxable limit, is liable to obtain a Certificate of Registration.

3. On which date an employer becomes liable to pay tax ?

Ans: The date of liability will be the date on which the employer disburses salary/wages to any of his employees in the taxable limit, for the first time.

4. Which will come under the scope of 'salary' and 'wages' ?

Ans: "salary" or "wage" includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income tax Act, 1961 (43 of 1961); the expression "on regular basis" shall mean for a period exceeding 180 days in a year.

5. What is the stipulated time by which an employer should pay Profession Tax ?

Ans: For a registered employer, Profession Tax should be paid by 21st day of the next month of the month on which salary/wages is disbursed (except for the return-month, where tax is to be paid before the return is filed). Late payment of tax attracts interest @ 1 % per month or part there-of.

6. 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 mandatorily through GRIPS. An employer is required to pay the tax after obtaining the Certificate of Enrolment, against the registration number [except for the 'Amnesty Scheme' where tax as enumerated in section 5(C) , for previous liabilities up-to 31-3-2014, is to be paid before/during application for Registration].

7. If I obtain a Certificate of Registration, shall I file return & if so, how ?

Ans: Yes, all registered employers are required to file return. Returns are annual (to be filed in the month of April for the preceding year or part thereof) for the financial year 2014-15 onwards.

Profession Tax return to be filed in two stages

- (a) Electronically: to know the procedure, you will have to consult www.wbcomtax.nic.in > Profession Tax > User Manual for e-return.
- (b) Submission of signed hard copy (and acknowledgement slip) to the concerned Profession Tax authority, within stipulated time. Late submission of return attracts late fees @ Rs 200/- for the first month of default and @ Rs 100/- for each subsequent month of default or part there-of.

8. How can I get the user-id and password to file return ?

Ans: Generally, after a few working days of registration, the user-id and password (for filling return electronically) can be obtained from the concerned Profession Tax authority, on production of original RC.

9. What should I do if the user-id and/password is lost or the password needs to be re-set ?

Ans: If the user-id and/or password (un- changed) is/are forgot, it may be obtained again from the concerned Profession Tax authority. However, if the password was changed and then it was forgot, re-set of password is required. For this, an application (for re-set of password against the mentioned RC No.), duly signed by the employer (or his/its authorised signatory) to whom the RC was granted, along with the original RC is to be presented to the Sr. Joint Commissioner, Profession Tax or Public Information Officer, Profession Tax (both in the 9th Floor of Jalsampad Bhaban, Salt Lake, Kolkata- 91). The letter is to be addressed to the Sr. Joint Commissioner, Profession Tax, West Bengal. For the registered employers having principal place of business situated not in Kolkata, the application may be submitted to the concerned Profession Tax authority.

10. What is the penal provision for non-payment of Profession Tax or not obtaining certificate of registration ?

Ans: (i) If an employer fails to make payment of Profession Tax due from him ; or
(ii) if an employer fails to apply for registration within 90 days of his becoming liable to pay tax; or
(iii) if a registered employer fails to file return, provision for imposition of penalty & even prosecution shall be applicable to him.

11. How can I obtain a Certificate of Registration (RC) ?

Ans: You will have to apply for PT Registration (to obtain demat Certificate of Registration) on-line through www.wbcomtax.nic.in > Profession Tax > PT Registration.

12. Is enrolment mandatorily required to obtain a Certificate of Registration ?

Ans: If the 'employer' is also liable to pay Profession Tax as 'Person', he will be required to obtain a Certificate of Enrolment, unless which the system shall not permit him to get the Certificate of Registration generated online [please refer to the FAQ in 'PT Enrolment' module for relevant information on enrolment].

13. If I am already enrolled, can I proceed for registration mentioning my existing EC number ?

Ans: The system shall accept only 12 digit enrolment number; so, if you do not have this, please update the exiting certificate of Enrolment through www.wbcomtax.nic.in > Profession Tax > PT Enrolment > Updation (update old enrolment records) to obtain 12 digit enrolment number against your old (alpha-numerical) number.

14. How to generate my own demat certificate?

Ans: (i). First apply for registration using 'First Time Applicant' and get the application number generated. if the PAN verification is successful & your enrolment status is confirmed, 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; (iii) 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 (& downloaded) your demat certificate. Save

the demat certificate (in pdf format) in the desired location (and get the print-out as many time you desire).

15. 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.

16. What is the validity period of the demat certificate ?

Ans: The registration number is permanent unless the certificate is cancelled.

17. 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.

18. 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.

19. 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. Jadabpur, Dum Dum may have been listed against the Districts e.g. for Jadabpur 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.

20. 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.

21. What should I do if the system shows 'invalid sign-up credential' while 'sing-up' putting all 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 I should do ?

Ans: If the internet connection is properly available but you can not log-in, please cheque 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 pt.grievance.cell@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 yours (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 yours, by clicking on 'First Time Application'.

25. What is the 'Amnesty Scheme' for registration ?

Ans: If an employer incurred liability before 1-4-2014 but failed to obtain Certificate of Registration, his previous liabilities, up-to 31-3-2014 will be waived if the employer opts for the ongoing Amnesty Scheme. In this case, the employer shall have to make payment @ Rs 1200/- (till 30/9/2014) or Rs 1500/- (till 31/12/2014) or Rs 2000 (till 31-3-2015) for each employee, as on 31-3-2014, and to submit the proof of payment along with a declaration u/s 5C to the concerned Profession Tax authority immediately after the demat Certificate of registration is generated.

26. How can I update the existing Certificate of Registration ? Is it really necessary ?

Ans: Updation of old RC (with alpha-numerical number) is necessary to obtain a 12 digit RC number. This 12 digit number will be required for all online services of Profession Tax including submission of return & payment of tax. To update the existing registration records, www.wbcomtax.nic.in > Profession Tax > PT Registration > Updation (update old registration records).

27. If at any stage of application for new registration of updation of existing registration 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 contact the Public Information Officer, Profession Tax (Room No-912, 9th Floor, Jalsampad Bhaban, North Block, Sector-I, Block-DF, Salt Lake, Kolkata-91).

28. What should I do if I get a message saying “System error please contact with system administrator” ?

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 done.

29. What should I do if I get a message saying “OTP verification is not possible at this moment. Please try after sometime” ?

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 done.

30. What should I do if I get a message saying “Due to system error this process could not be process. Please try after sometime” ?

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 done.

31. 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 Registration URL and login with your credentials to download your demat certificate.

PROFESSION TAX WEBSITE BANGAL