



# CHAMBER OF TEXTILE TRADE & INDUSTRY

160, JAMUNALAL BAJAJ STREET, (1ST FLOOR), KOLKATA-700 007

PHONES : 91-33-2268-2686, 2269-9811, Fax : 91-33-2273-4034, E-mail : cottiindia@gmail.com, Website : www.cotti.in

Circular No C-3/2013-14/17

Date 20-01-2014

**URGENT**

To  
All Members

Dear Sirs

## Re Compliance of Professional Tax under Amenity Scheme

We reproduce herein below the Trade Notice issued by the Professional Tax authority. The members are advised to avail of the opportunity of the Amenity Scheme announced by the Department within 1<sup>st</sup> January, 2014. For further details contact: **The Joint Commissioner-Professional Tax, Block-DF, 9<sup>th</sup> & 10<sup>th</sup> Floor, Jalasampad Bhawan, Sector-I, Salt Lake, Kolkata 700091, Phone No 2334-0277/0279, Email Id [ptax@comtax.wb.nic.in](mailto:ptax@comtax.wb.nic.in)**

Thanking you

Yours faithfully,

For Chamber of Textile Trade & Industry

Mahendra Jain  
Hony. Secretary

## Salient Features of Changes in the West Bengal State Tax on Professions, Traders, Callings and Employments Act, 1979 (w.e.f. 01-04-2013)

**A. Amnesty Scheme:** An employer or a person, who is liable to pay tax under the act but has failed to apply for registration or enrolment or both may exercise an option to apply for registration or enrolment or both along with a declaration by employer or person in a prescribed form within the 31<sup>st</sup> Day of January, 2014 and with tax receipted challan of Rs.2500/- p.a. for maximum period of 2(Two) years by a person or Rs.200/- p.m. per employee for maximum period of 2(Two) years by an employer. [Section 5C & Rule 10A]

**B. Defaulters Can File Return Without Late Fees and Interest:** The defaulting registered employers may opt to furnish the pending returns for the periods F.Y. 2010-11 and 2011-12, without payment of late fee or interest, within 31<sup>st</sup> January, 2014. [Section 6B(1)]

**C. Summary Assessment:** If a registered employer submits his quarterly/annual return (as the case may be) which is complete and self-consistent- amount of tax, interest and late fee (if any) is paid in full according to such return, the return so furnished shall be "Summarily Assessed" on the date of submission of such return. [Section 7B]

**D. Deemed Assessment:** If a registered employer has furnished all the returns for F.Y. 2011-12 (electronically and hard copy) and has made correct payment of tax and interest to such returns, the assessment of tax payable by such employer in respect of the F.Y. 2011-12 shall be deemed to have been made on 31<sup>st</sup> Day of March, 2013. [Section 7(6)]

**E. Taxable Limit Enhanced:** As per the amendment in Schedule of Tax, the salary and wage earners drawing salary / wage of Rs.7000/- or less p.m. are exempted from paying Profession Tax w.e.f. 01.4.2013. The rest of the schedule remains unchanged. [Section 3]

**F. Provision for Exemption:** The Government has made a provision for exemption or reduction in the rate of Profession Tax payable by any specified class of person. [Section 26]

**G. Introduction of Audit:** The concept of "Audit" has been introduced for the first time in the Profession Tax to check the veracity of returns of certain numbers of dealers/tax payers. [Section 6A]

**H. Branch/Office/Place of Work to Pay Tax:** "Every branch, office or place of work of a firm, company, corporation or other corporate body, any society, club or association" shall have the liability to enroll separately in addition to existing principal/ registered/ main/head office and to pay Profession Tax against each enrolment number. [Section 2(f) and Rule 4(2)].