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प्रिय सदस्य,

विषय : The West Bengal Finance Act, 2014

PROFESSION TAX

पश्चिम बंगाल सरकार द्वारा प्रस्तुत Finance Budget 2014-15 को स्वीकृति दे दी गई है एवं इसका Gazette Notification भी हो चुका है Gazette Notification No. 440L दिनांक 11.03.2014. इस विधेयक के अनुसार Profession Tax की कई धाराओं में परिवर्तन किये गये हैं जो आपके ज्ञतार्थ निम्न रूप से वर्णित है।

धन्यवाद,

चेम्बर ऑफ टेक्स्टाइल ट्रेड एण्ड इन्डस्ट्री (कोट्टी)

महेन्द्र जैन
मानद सचिव

1. प्रतिष्ठान के कर्मचारियों का वेतन 8,500/- रुपये तक इस टैक्स पर छूट दे दी गई है।
2. प्रतिष्ठान या दूकान का Annual Turnover 5,00,000/- तक हों उन्हें इस टैक्स के लिए छूट दे दी गई है।
3. Website के माध्यम से कर्मचारी तथा प्रतिष्ठान का Registration एवं Enrolment करवाने की सुविधा प्रदान की गई है।
4. Certificate of Enrolment (प्रतिष्ठान के लिए) तथा Certificate of Registration (कर्मचारी के लिए) किसी भी प्रतिष्ठान ने किसी कारणवश अभी तक नहीं करवाया है तो इस विधेयक के अनुसार एक Scheme का प्रावधान किया गया है, जिसके माध्यम से उपर्युक्त दोनों क्षेत्रों में लाभ लिया जा सकता है। यह Scheme 31 मार्च 2015 तक चालू रहेगी। इस Scheme का पूर्ण विवरण निम्नलिखित है -

5C. (1) Notwithstanding anything contained in sub section (1) and sub-section (2) of section 5, an employer or a person, other than a person earning salary or wages in respect of whom the tax is payable by his employer, who is liable to pay tax under section 3, or section 4, or both but has failed to apply for registration or enrolment or both under the Act, may, at his option, make an application for registration or enrolment or both in the prescribed form to the prescribed authority under section 5 within the 31st day of March, 2015, along with a declaration by such employer or person in such prescribed form together with the proof of payment of tax, for the amount as mentioned in sub-section (2).

- (2) The amount of tax, depending on the fact whether tax is payable by the employer or a person, as the case may be, and for the previous year or years or part thereof for which tax is to be paid under this section, in lie of the tax other wise payable by such employer or a person, shall be -

(a) in respect of tax payable by a person under section 3 -

rupees one thousand only	if paid within 30.06.2014
rupees one thousand two hundred only	if paid within 30.09.2014
rupees one thousand five hundred only	if paid within 31.12.2014
rupees two thousand only	if paid within 31.03.2015

(b) in respect to an employer liable to deduct and pay tax under section 4 -

rupees one thousand only	if paid within 30.06.2014
rupees one thousand two hundred only	if paid within 30.09.2014
rupees one thousand five hundred only	if paid within 31.12.2014
rupees two thousand only	if paid within 31.03.2015

(3) Such employer or person obtaining registration or enrolment under this section, shall continue to pay tax under section 3 or section 4 for all subsequent periods as applicable.

5. RCN (कर्मचारी के लिए) :

प्रतिष्ठान में कार्यरत कर्मचारी के वेतन से Profession Tax हेतु काटे गये पैसे को अगले माह के 25 तारीख के भीतर जमा देना होगा। जिस किसी भी दुकान या प्रतिष्ठान द्वारा दिये जानेवाले Tax Liability 30,000/- रुपये से उपर हो तो उन्हें चार चरणों में आगे वर्णित तारीख के भीतर Return जमा देना होगा। प्रथम क्वार्टर 31 जुलाई, दूसरा क्वार्टर 31 अक्टूबर, तीसरा क्वार्टर 31 जनवरी एवं चौथा क्वार्टर 30 अप्रैल। यदि किसी प्रतिष्ठान की Liability 30,000/- रुपये से कम हो उन्हें साल में एक बार 30 अप्रैल के भीतर Return जमा देना होगा।

6. ECN (प्रतिष्ठान के लिए):

इसके लिए साल में एक बार 15 जुलाई के भीतर टैक्स जमा देना होगा तथा 30 अप्रैल के भीतर Return जमा देना होगा।

7. उपर्युक्त दोनों क्षेत्र चाहे वे RCN हो या ECN हो यदि कोई प्रतिष्ठान Profession Tax जमा कर दिया है किन्तु किसी कारणवश Return जमा नहीं दिया है तो इस विधेयक के प्रावधान अनुसार 31 जनवरी 2015 तक बिना किसी Penalty या Fine के साथ जमा कर सकते हैं।

8. Schedule of Rate of Taxes

ज्ञात हो कि Profession Tax जमा देने हेतु पहले लगभग 100 heads का प्रावधान था, जिसे इस बजट में संकुचित करके केवल 4 heads में विभाजित किया गया है जो निम्नलिखित है -

Schedule of rates of tax on professions, trades, callings and employments

Sl. No.	Class of persons	Rate of Tax
(1)	(2)	(3)
1.	Employees earning monthly salary or wages - (i) Not exceeding Rs. 8,500 (ii) Above Rs. 8,500 but not exceeding Rs. 10,000 (iii) Above Rs. 10,000 but not exceeding Rs. 15,000 (iv) Above Rs. 15,000 but not exceeding Rs. 25,000 (v) Above Rs. 25,000 but not exceeding Rs. 40,000 (vi) Above Rs. 40,000	Nil, Rs. 90 per month, Rs. 110 per month, Rs. 130 per month, Rs. 150 per month, Rs. 200 per month.

Sl. No.	Class of persons	Rate of Tax
(1)	(2)	(3)
2.	<p>Persons being individuals engaged in any profession or calling (but not engaged as an employee) being</p> <p>(a) Legal practitioners including solicitors and notaries public.</p> <p>(b) Medical Practitioners including medical consultants and dentists.</p> <p>(c) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) or under the Companies Act, 2013 (18 of 2013).</p> <p>(d) Technical or professional consultants other than those mentioned elsewhere in the Schedule.</p> <p>(e) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952).</p> <p>(f) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956).</p> <p>(g) Remisiers recognised by Stock Exchange.</p> <p>(h) Holders of permits granted or issued under Motor Vehicles Act, 1988 (59 of 1988) for transport vehicles, which are adapted to used for hire or reward, like auto-rickshaws, three-wheeler, goods vehicles, taxi including luxury taxi, trucks, trailers or buses.</p> <p>Where the annual gross income in the preceding year or part thereof any such person mentioned above is</p> <p>(i) Not more than Rs. 60,000</p> <p>(ii) Above Rs. 60,000 but not exceeding Rs. 72,000</p> <p>(iii) Above Rs. 72,000 but not exceeding Rs. 84,000</p> <p>(iv) Above Rs. 84,000 but not exceeding Rs. 96,000</p> <p>(v) Above Rs. 96,000 but not exceeding Rs. 1,08,000</p> <p>(vi) Above Rs. 1,08,000 but not exceeding Rs. 1,80,000</p> <p>(vii) Above Rs. 1,80,000 but not exceeding Rs. 3,00,000</p> <p>(viii) Above Rs. 3,00,000 but not exceeding Rs. 5,00,000</p> <p>(ix) Above Rs. 5,00,000</p>	<p>Nil,</p> <p>Rs. 480 per annum.</p> <p>Rs. 540 per annum.</p> <p>Rs. 600 per annum.</p> <p>Rs. 1,080 per annum.</p> <p>Rs. 1,320 per annum.</p> <p>Rs. 1,560 per annum.</p> <p>Rs. 2,000 per annum.</p> <p>Rs. 2,500 per annum.</p>

Sl. No.	Class of persons	Rate of Tax
(1)	(2)	(3)
3.	<p>Persons engaged in any profession or trade involving supply of goods or services or both, being -</p> <p>(a) Dealers as defined under the West Bengal Sales Tax Act, West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) or the Center Sales Tax Act, 1956 (74 of 1956), whether or not laible to pay tax under under the aforesaid Acts, but excluding departments of the Central or the State Governments.</p> <p>(b) Employers and /or Shopkeepers as defined in the West Bengal Shops and Establihments Act, 1963 (West Ben. Act XIII of 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 under that Act.</p> <p>(c) Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and other registered societies.</p> <p>(d) Cable operator, signal provider including M.S.O. and cable hirer in cable television network and their agents.</p> <p>(e) Contractors of all descriptions engeged in any work.</p> <p>(f) Owners or occupiers or licencees or lessees of factories as defined in the Factories Act, 1948 (63 of 1948).</p> <p>(g) Owners, occupiers, licencees or lesses of internet cafe.</p> <p>(h) Owners, Occupiers, licencees or lessees of weighbridge.</p> <p>(i) Owners or Subscribers of Trunk Dialing (STD) or International Subscriber Dialing (ISD) booths.</p> <p>(j) Owners or occupiers of cold storages.</p> <p>(k) Owners or occupiers or licencees or lessees of tutorial homes and training institutes of any description.</p> <p>(l) Owners or occupiers or licencees or lessees of residential hotels including guest houses, lodges, holiday homes or any other similar property let out on rent or against user free.</p> <p>(m) Owners or occupiers or licencees or lessees of cinema houses and theatres including multiplexes, video parlours, video halls, video rental libraries.</p> <p>(n) Licensed vendors of country liquor, opium, bhang, pachwai or toddy.</p> <p>(o) Owners, occupiers, licencees or lesse of non-airconditioned beauty parlours or spa or hair dressing saloons.</p> <p>(p) Persons providing courier services.</p> <p>(q) Partnership firms constituted under Indian Partnership Act, 1932 (9 of 1932) and limited liability partnership firms established under Limited Liability Partnership Firms Act, 2008 (6 of 2009)</p> <p>Where the annual gross turnover or annual gross receipt in the preceeding year or part thereof of any such person mentioned above is-</p> <p>(i) Not more than Rs. 5,00,000</p> <p>(ii) Above Rs. 5,00,000 but not exceeding Rs. 7,50,000</p> <p>(iii) Above Rs. 7,50,000 but not exceeding Rs. 25,00,000</p> <p>(iv) Above Rs. 25,00,000 but not exceeding Rs. 50,00,000</p> <p>(v) Above Rs. 50,00,000</p>	<p>Nil,</p> <p>Rs. 300 per annum.</p> <p>Rs. 600 per annum.</p> <p>Rs. 1,200 per annum.</p> <p>Rs. 2,500 per annum</p>

Sl. No.	Class of persons	Rate of Tax
(1)	(2)	(3)
4.	<p>Persons who are engaged in any profession, trade, or calling in West Bengal, being -</p> <ul style="list-style-type: none"> (a) Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents. (b) Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers. (c) Occupier of a jute mills, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003). (d) Occupiers, owners, lessees or licensees of rice mills. (e) Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of liquified petroleum gas. (f) Owners or occupiers of distilleries, breweries and bottling plants. (g) Licensed vendors of foreign liquor. (h) Owners, licencessor lessees of premises let out for social functions. (i) Air-conditioned beauty parlours or spa. (j) Resorts, gym, slimming centres, and wellness centres of all types and descriptions. (k) Air-conditioned hair dressing saloons. (l) Air-conditioned restaurants. (m) Licensed money lenders under the Bengal Money Lender Act, 1940 (Ben. Act X of 1940). (n) Individuals or institutions conducting chit funds and lotteries and Authorised stockiest of lottery tickets. (o) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949) (p) Companies registered under the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013). (q) Persons providing services in relation to the security of any property or person, by providing security personnel or otherwise and including the provision of services in relation to investigation, detection or verification of any fact or activity. (r) Bookmarkers and trainers licensed by Royal Calcutta Turf Club or any other Turf Club in the State. (s) Owners or occupiers or licencees or lessees of nursing homes, pathological laboratories including diagnostic centres. 	Rs. 2,500 per annum.

Explanatory Notes :-

- (1) The rate of tax payable by any person covered in entry against serial number 4 above shall be Rs. 2,500 per annum irrespective of the amount of gross turnover or gross receipts of such person.
- (2) Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.
- (3) For the purposes of entries against serial number 2, "annual gross income". in relation to a person, shall mean the aggregate of the amounts including fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or calling in West Bengal, receivable by him, and that of all his branches or offices in West Bengal, during the immediately preceding year.
- (4) For the purposes of entries under serial number 3, "annual gross turnover" or "annual gross receipt", as the case may be, in relation to a person, shall mean the aggregate of the amounts including valuable consideration, fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or trade in West Bengal, receivable by him, and that of all the branches or offices in West Bengal in respect of a firm, company, corporation or other corporate body, any society, club or association, during the immediately preceding year.
- (5) The rate of tax payable by each branch or office of a firm, company, corporation or other corporate body, any society, club or association shall be the same as that payable by that firm, company, corporation or other corporate body, society, club or association, as the case may be, in accordance with any entry of this schedule.
- (6) If any person, who is not liable to make any payment of tax under this Act in any particular year or part thereof, as his annual gross income or annual gross turnover or annual gross receipt, as the case may be, in the previous year or part thereof did not exceed the minimum threshold limit as shown in column (3), but intends to get himself enrolled under this Act, or intends to continue his enrolment under this Act, as the case may be, he shall be liable to pay for that year or part thereof Rs. 480, if he is a person covered by serial No. 2 and Rs. 300, if he is a person covered by serial No. 3.