

Tax Calendar under Profession Tax Act 1975

A) Profession Tax Enrollment Certificate (PTEC) holder

Tax is to be paid in chalan no MTR-6

Sr. No	Class of enrolled person	Due Date
1	Person who stands enrolled before the commencement of a year or is enrolled on or before 31 st May of a year	30 th June of that year or such later date as the Commissioner may, by notification in the Official Gazette, specify in respect of that year
2	Person who is enrolled after the 31 st May of a year	Within one month of the date of enrollment.
3	Person who is enrolled and the rate of tax at which he is liable to pay tax is revised.	Within one month of the date of such revision.

E-payment facility is available for PTEC holders.

B) Profession Tax Registration Certificate (PTRC) holder

Tax is to be paid in chalan No MTR-6, and online return should be submitted in Form IIIB. Before submission of online return Employer has to enroll himself for e-services (one time activity).

(For detail process of enrollment of PTRC e-services and filling of e-return, please see the demo at www.mahavat.gov.in >> e-services >> Instruction Sheets for e-services >> PTRC e-services Enrollment and e-return)

Sr. No	Periodicity	Tax Liability during previous year	Due Date for payment and e-return filling
1	Yearly	Tax Liability is less than Rs 50,000/-	31 st March of the Financial Year to which the return relates
2	Monthly	Tax Liability is equal to or more than Rs 50,000/-	The last date of the month to which the return relates

Note :-

- 1) An employer registered under this Act shall furnish monthly return as per the provisions of clause (c) of sub-rule (3) of rule 11 till the end of the year in which he is granted the certificate of registration Date 14/7/2011
- 2) Filling of e-return for all PTRC holders is made mandatory vide Government Notification VAT/AMD.1010/IB/PT/Adm-6 Date 14/7/2011
- 3) E-payment is made mandatory to all PTRC holders w.e.f. 1/7/2012 vide Government Notification No PFT.1012/ C.R.29/ Taxation-3 Date 14-June-2012.

For detail process of e-payment please see the demo available at www.mahavat.gov.in >> e-services >> Instruction Sheets for e-services >> PT e-payment Demo)