

Service-related Information

Service Name: Enrolment Certificate (PTEC) under The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

- i. **Service Description:** PTEC allows the company to pay Professional Tax of the business entity and also of the professionals or owners of the business
- ii. **Competent Authority:** GST Department, Government of Maharashtra
- iii. **Type of Service:** Pre-Operation
- iv. **Governing Act/ Rule:** The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (PT Act, 1975) and The Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (PT Rules, 1975)
- v. **Applicable Section:** Section 3 and 5 of the PT Act and Rule 4 of the PT Rules
- vi. **Applicability Criteria:** It applies to:
 - (a) Every person
 - a. including Limited Liability Partnership (LLP), registered under the Limited Liability Partnership Act, 2008
 - b. but excluding firms [whether registered under the Indian Partnership Act, 1932 (9 of 1932), or not] and Hindu Undivided Family (HUF)
 - c. engaged actively or otherwise, in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of Schedule-I shall be liable to pay to the State Government the tax at the rate mentioned against the class of such persons in the third column of the said Schedule
- vii. **Delivery Mode:** Online only
- viii. **Service availability in MAITRI:** Yes
- ix. **Service Link(s):**
 - a) <https://www.mahagst.gov.in/en/log-e-services>
 - b) <https://www.mahagst.gov.in/en/rc-download>
 - c) <https://maitri.mahaonline.gov.in/>
- x. **Fee (in INR):** Not applicable

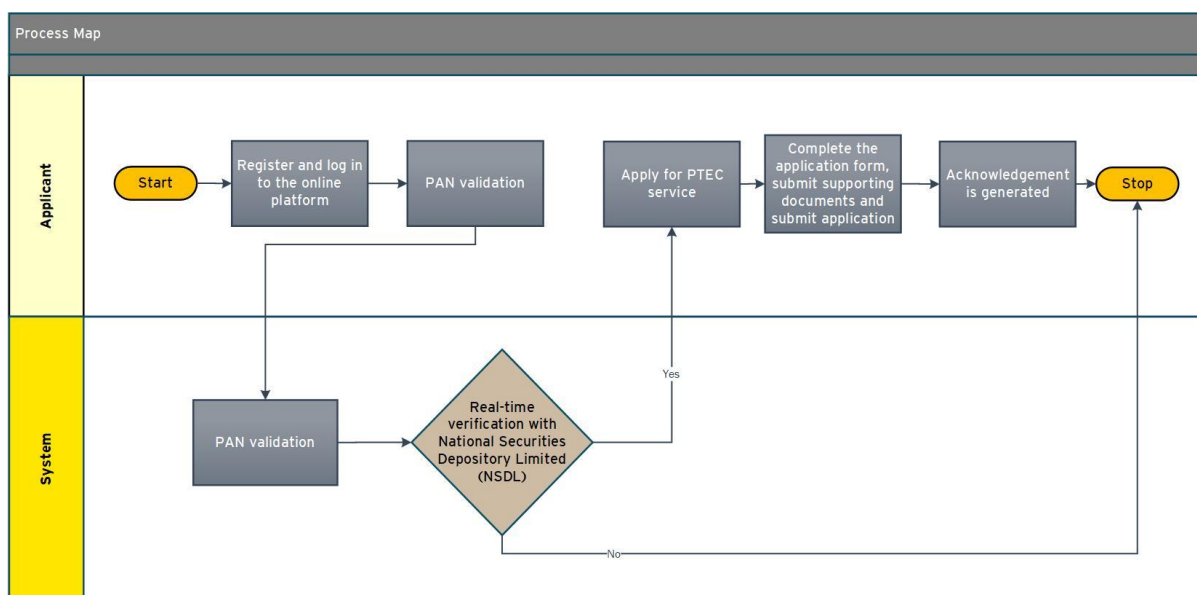
xi. **Procedure Steps for Profession Tax Enrolment Certificate (PTEC) in Maharashtra:**

S. No.	Action by	Stages/ Steps	Indicative time required for approval	Statutory Fee (in INR)
1.	Applicant	Registration process starts with creation of profile on the portal of the department.	--	--
2.		On the portal of the department https://mahagst.gov.in path is	--	--

S. No.	Action by	Stages/ Steps	Indicative time required for approval	Statutory Fee (in INR)
		Home Page >> Other Act Registration >> New Dealer Registration >> New Dealer Registration under various Acts >> New Dealer >> Enter PAN, Mobile No. and email ID.		
3.		PAN of the applicant is verified online and real time at the time of creation of profile	Real-time	--
4.		Some of the PAN details such as Constitution of the Business, Legal Name are captured online form the NSDL portal.	--	--
5.		If the PAN is incorrect, registration process ends at PAN validation stage.	--	--
6.		Upon clicking on the "Create Profile" button, confirmation message will be displayed on the screen. At this point, dealer will receive a Profile Activation Link on given email address and Profile Activation One Time Password on the Mobile Number given during creation of profile.	Real-time	--
7.		After successful activation of profile, User Name and Password is forwarded to Applicant on his registered email.	Real-time	--
8.		Follow the path Home Page >> Login for e-Services >> Login for VAT and Allied Acts >> Enter User Name and Password received on email and get Password changed	--	--
9.		Click on "Registration" and then "New Registration" and select Act as "The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (PTEC)"	--	--
10.		Fill all the required fields and complete the application form	--	--
11.		Upload required documents and submit the application (documents are not mandatory).	--	--

S. No.	Action by	Stages/ Steps	Indicative time required for approval	Statutory Fee (in INR)
12.		An acknowledgement is generated after submission of application. There is Auto Approval and Registration Certificate (RC) is generated within a day of the application submission.	Acknowledgement post application submission - Real-time Registration Certificate (RC) generation – 1 day	No registration fee for applying under Profession Tax Act (PTRC) – Registration is free of cost
13.		To download the RC, follow the path on the portal of the department Home Page >> Other Act Registration >> RC Download >> Enter TIN or PAN and click on “Get Status” button. Applicant can now click on Print Preview option to view the RC generated and download it. RC is available in PDF format.	--	--

xii. **Process Map for Profession Tax Employment Certificate (PTEC) in Maharashtra:**



xiii. **Document Checklist:**

Documents to be furnished:

1. If the PAN Card is not available with the applicant, then the details of the PAN obtained from the website of Income Tax Department shall be accepted as a proof of PAN instead of copy of PAN.
2. As proof of place of business (POB and APOB) and residence (POR) latest electricity bill is mandatory.

Out of the following documents any one can be submitted.

- a) PAN / TAN Card
- b) Registered deed document issued by appropriated authority

- c) Address proof of owner / tenant / rent free / on consent / online aggregators
- d) Photograph
- e) Bank Details
- f) Aadhaar Card

xiv. **Notified Timeline:** 1 day

xv. **Notification Link:** https://mahagst.gov.in/sites/default/files/notification/GazetteSearch_1.pdf

xvi. **Statutory Form Name and Section:** Form-II, Application for a Certificate of Enrolment/Revision of Certificate of Enrolment under sub-section (2) or sub-section (2A) or sub-section (3) of section 5 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975. Also see Rule 4(1) of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975.

xvii. **Form Structure:**

Employer Details:

- g) PAN / TAN of Applicant
- h) Name as shown in PAN/TAN
- i) Type of Applicant
- j) Firm/Company/Trust/Society/Institution etc Name
- k) Entry and Sub-entry No. under Schedule-I to the PT Act, 1975
- l) Registration No. with Council/Body/Association/Corporation/Government
- m) Month of commencement of the Profession/Trade/Calling/Employment

Applicant Address Details:

- a) Full Address of the Applicant (Residential)
- b) Contact details
- c) Electricity Bill details
- d) IGR details (not mandatory)

Employer Address Details:

- a) Name and Address of place of work/business/activity in Maharashtra State
- b) Contact details
- c) Electricity Bill details
- d) IGR details (not mandatory)

Other information:

- a) Details of Bank Account (not mandatory)
- b) Particulars furnished with reference to Schedule Entry or Entries
- c) Other Information (if applicable): TIN under MVAT Act, 2002, CST Act, 1956, PTRC

Declaration Proof:

- a) Declaration (kindly check that given information is correct)

Document Proof:

- a) Upload documents
- b) Acknowledgement

xviii. **Requires Inspection:** No

xix. **Inspection Procedure:** Not Applicable

Remarks: The procedural steps indicated above is uniform for all applications, irrespective of risk category, size of firm, business location or type of investor (Foreign or Domestic).