

Office of the
Commissioner of Profession Tax,
Maharashtra State, 8th floor, GST
Bhavan, Mazgaon, Mumbai – 10

TRADE CIRCULAR

To,

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No./ACST/GST-3/PT/return/2018-19/B-1632 Mumbai, dt. 03/12/2018

Trade Circular No. 37 T of 2018

Sub:- Change in PT return periodicity for the year 2018-19

Ref:- 1) Trade Circular 28T of 2018 Dated:-19/10/18

2) Trade Circular 48T of 2017 Dated:-23/11/17

Periodicity for filing Profession Tax return under Rule 11 (3) of the Profession Tax Rule, 1975. Employer whose tax liability exceeds Rs. 50000/- in the previous year are required to file monthly returns. Remaining tax payers have to file yearly return. Newly registered tax payers in any year are also required to file monthly returns in that year. For subsequent year, their periodicity depends on the tax payment of the previous year.

Based on the data available with the department, periodicity of the tax payer was set and displayed on the department's website at the beginning of the year for the period 2018-19. However, representations have been received about the incorrectness of periodicity set by the department. In order to address these references, utility was created and made available to tax payer to change the periodicity from monthly to yearly and yearly to monthly in consonance with the legal provisions. Before opting to change the periodicity through the utility provided by the department on the website precautionary messages were given to change

the periodicity only in appropriate cases. However, many tax payers or their employees have inadvertently made use of the utility and set wrong periodicity for themselves. Once the option to change the periodicity was exercised by the tax payer he was not allowed to change the periodicity again. As a result, the department has received some requests from the tax payers for change of periodicity for the second time. In view of the facts and for the benefit of the tax payers it is now decided to allow to change the periodicity once again by resorting to following procedure:

1. The taxpayers desirous to change their return periodicity for the year 2018-19 should email their requests to <changeptperiodicity1819@gmail.com>. While sending the request tax payer should abide by the below mentioned criteria.
 - a) The tax payer who has set his periodicity yearly and has paid tax exceeding Rs.50000/- in the previous year can request to set the periodicity as monthly.
 - b) The tax payer who has set his periodicity monthly and whose tax liability was less than Rs. 50000/- in the previous year can request to set his periodicity as yearly. However, if the tax payer has changed his periodicity from annual to monthly and has filed even a single return for that periodicity his periodicity cannot be changed again to yearly despite his payment of tax in the previous year being less than Rs. 50000/-. He will have to continue filing monthly returns for the current financial year that is 2018-19.
 - c) In case of a newly registered tax payer his periodicity will be monthly and cannot be changed.
2. He may attach the payment details of the financial year 2017-18 to his mail. In case of any difficulty he can approach his Profession Tax Officer who will guide him to follow the procedure.
3. Mail requesting change of return periodicity for the year 2018-19 should be sent on or before **31st December 2018**.
4. If the tax payer had wrongly set his periodicity as yearly but has continued to pay the tax monthly by selecting the annual period as 2018-19 then the Profession Tax Officer also needs to correct the

- challans for the respective month as per rule 11 of Profession Tax Act, 1975 and circular 48T of 2017 so that it can be fetched to the return.
5. Taxpayers are requested to refer to Trade Cir No. 28 T of 2018 Dt. 19.10.2018 which explains in detail the waiver of late fees for delay in filing PT returns. The waiver of late fee is available up to 31 Dec 2018 for delay in filing returns for the month's up-to Nov 2018.
6. The provisions of this circular are applicable for financial year 2018-19 only. This shall be treated as final opportunity in this behalf.

If any member of the trade has any doubt, he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of the members of your association.



(Rajiv Jalota)

**Commissioner of Profession Tax
Maharashtra State, Mumbai**

No./ACST/GST-3/PT/return/2018-19/B-1632 Mumbai, dt. 03/12/2018

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Copy forwarded to Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on department's website.

1. Copy forwarded To :

- All Addl. Commissioners of State Tax.
- All Joint Commissioner of State Tax (Profession Tax).
- All Dy. Commissioners of State Tax (Profession Tax).
- All Asstt. Commissioners of State Tax (Profession Tax).
- All Profession Tax Officers.

2. Copy forwarded with compliments for information to:

- The Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



(C. M. Kamble)

**Addl. Commissioner (GST-3)
Maharashtra State, Mumbai**

