829, 8th floor, vikrikar bhavan,

Mazgaon, Mumbai-400010.

TRADE CIRCULAR

TO,

NO. PT/e-Registration / ACST(PT)/Adm-20

Trade circular No:-5 T of 2012 Mumbai: dt.31 march 2012

Subject :- Procedure for on line submission of application for obtaining Registration and Enrolment under the Profession Tax Act, 1975

Ref :- Notification No.PFT2012/NTF 15 /Adm-20,dated 19 March 2012

Gentlemen/Sir/Madam,

Present Procedure: At present, the applications for registration and enrolment under Maharashtra State Tax on Professions, Trades, callings and Employments Tax, 1975 (Profession Tax Act) are being made manually to the Registration Authority. On the receipt of the application, it is verified by the Registration Authority along with the documents submitted.

2. **Revised Procedure:** As a step towards e-governance, the above procedure of manually submitting applications for registration and enrolment is being changed. From 1st April 2012 onwards, the application for registration (PTRC) and enrolment (PTEC) under Profession Tax Act should be electronically uploaded in 'Form I' or 'Form II' respectively, as provided on the web-site of the Sales Tax Department, Government of Maharashtra i.e. www.mahavat.gov.in. Notification to that effect has been issued, as referred above. The remaining processes of obtaining registration/enrolment such as verification of documents etc. will remain the same.

Manually filled forms will not be accepted on or after 1st April 2012 except for non-resident employer/person and Government departments. Non-resident employer/person/s and Government Department/s may continue to apply manually.

3. Steps to make on line application:

a) The applicant needs to log on to the web-site of the Sales Tax Department, Govt. of Maharashtra at www.mahavat.gov.in

b) On the home-page of www.mahavat.gov.in The applicant may go through the 'Instruction Sheets for e-Services' -> e-PT Registrations (PTRC and PTEC) for guidance.

c) Thereafter on the home page under 'e-Services' the applicant needs click **'PT e- Registration'** link.

d) Next, "e-Registration Information - information (for PTRC or PTEC Registration...)" page will open. Employer/person should enter/select details such as Name of Applicant, PAN, TAN, Status of applicant and Location. Applicants from Greater Mumbai should select location as Mazgaon.

e) For obtaining Registration Certificate (PTRC), for Principal place of business within the State of Maharashtra mentioning of TAN is optional. However , If an employer is applying for Registration certificate for places other than his principal place of business in the State of Maharashtra, then he should also enter TAN number of that other location for which he is making an application.

f) Next, an employer applying for Registration Certificate (PTRC) should select 'Act' as 'PTRC Registration' whereas person applying for Enrolment Certificate (PTEC) should select 'PTEC enrolment' as Act. Then the applicant needs to click 'next'.

g) The appropriate e-application for Registration in form I or for enrolment in form II under Profession Tax Act, depending upon earlier selection, will open. Information in the form should be completely filled in either by entering in the relevant fields or selecting from drop down lists. After filling in complete information applicant should click "submit" button.

h) In case the data in any of the fields is not entered, then the applicant would get error message and would be prompted to enter the said data.

i) After completely filled application form is submitted (uploaded), acknowledgment, containing date and time for attending before Registration Authority along with code/designation and address of the Registration Authority, will be generated. This acknowledgment can be saved on the computer and needs to be printed for producing before the registration authority. The employer/person should also save the filled in application form of registration or enrolment as the case may be and should take printout of it.

j) The proprietor, partner, karta or director, as the case may be, are required to sign at relevant place/places on the print of the application so taken, and submit it to the concerned Profession Tax Registration Authority at the time of verification on given date and time along with relevant documents.

4) **Grant of Profession Tax Registration/Enrolment Certificate:**

If the application is found correct and complete in all respects, after verification along with relevant documents, then Registration Authority will generate TIN (Registration/Enrolment Certificate Number under the Profession Tax Act).Registration/enrolment certificates shall be printed and issued to the employer/person on the appointed day. In case it is found that the applicant is eligible for granting registration/enrolment with liability from any earlier date, then such date will be entered by the Registration officer. The date of uploading of application shall be considered as the date of application.

5) **Defective Application:** If the application is defective, defect memo will be issued after giving the applicant an opportunity of being heard. If employer/person does not rectify defects, then the application shall be treated as invalid and shall not be processed.

6) **Rejection of application:** If the employer/person is not able to appear on appointed date and time then employer/person should obtain date and time from concerned Registration Authority within ten days. The details of Registration Authorities along with the designation and their telephone numbers are available on home page under e-Services under Instruction Sheets for e-Services-> e-PT Registrations (PTRC and PTEC). The employer/person should contact the Registration Authority whose designation appears on the acknowledgement. It may be noted that only one request for change of date shall be entertained. If the employer/person does not attend before Registration Authority on appointed date and time along with acknowledgment and copy of relevant filled in & signed application form or does not obtain appointment within next ten days, then the application shall be rejected.

7. In Mumbai, previously work of Registration/Enrolment under the Profession Tax Act was carried out at Sub Urban Vikrikar Bhavan Bandra and Vikrikar Bhavan Mazgaon. However from 1st April 2012 onwards it will be carried out at Vikrikar Bhavan, Mazgaon only.

8. Abundant care is being taken not to give appointments on public/local holidays. However, in case a public holiday/local holiday gets declared on the given date of appointment then employer/person should attend on 'first working Friday' subsequent to the said date of public holiday/local holiday.

9. Applicants covered under Entry No. 13 of Schedule I of the Profession Tax Act i.e. holders of permit for transport vehicle granted under the Motor Vehicles Act 1988, should directly approach the concerned RTO for enrollment certificate. Such application will not be processed by the Sales Tax Department.

10. In case of any difficulty or queries regarding e-registration/enrolment please contact;

A. help desk, call on the number given below –

Mumbai: Mazgaon- 022-23760056, 23760194, Bandra- 022-26591747/57/67 Extn 5305.

Thane: 022-25496108, Pune: 020-26609090, Nagpur: 0712-2560782, 2561447 Extn.406

B. send an e-mail to : pteservices@mahavat.gov.in

C. Respective Sales Tax Office.

11. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

12. You are requested to bring the contents of this circular to the notice of the members of your association.

Yours faithfully,

(SANJAY BHATIA)

Commissioner of Sales Tax (Profession Tax),

Maharashtra state, Mumbai

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Copy forwarded to :-

1. a. All the Addl. Commissioner of Sales tax in the State.

b. All the joint commissioner of Sales Tax in the state.

d. All the Dy. Commissioner of Sales Tax in the state

e. All the Asstt. Commissisoner of Sales Tax in the state.

f. All the Sales Tax officers in the state..

2. Copy forwarded with compliments for information to:-

a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.

b. The Under Secretary, Finance Department, Mantralaya, Mumbai.

c. The Accounts officer, Sales Tax Revenue audit, Mumbai & Nagpur.

3. Copy to :- All the Desks and Desk officers in the office of the Commissioner ofSales tax, Maharashtra State, Mumbai.

(N.M. Gondavale)

Dy. Commissioner of Sales Tax,

(Adm-20), Commissioner

Office,Mumbai.