

Office of the
Commissioner of Sales Tax,
Maharashtra State,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To

No.

Trade Cir. 1 T of 2012

Mumbai Dt: 11-01-2012

Sub: Electronic payment under the Profession Tax Act, 1975.

Ref: Government Resolution No.vyakar—1011/Pra. Kra-
56/Taxation-3 Mantralaya, Mumbai 400032 dated 8th
December 2011.

Gentlemen / Sir / Madam,

The dealers under the MVAT Act 2002 and the CST Act 1956 are successfully using the facility of filing electronic returns and making e payments on www.mahavat.gov.in, the web site of Maharashtra Sales Tax department (MSTD). This facility was to be provided to the profession tax registration certificate holders (PTRC) and the profession tax enrollment certificate holders (PTEC). The Profession Tax Act was accordingly amended w.e.f. 1st May 2010 by inserting section 7A to provide for filing of electronic return (e-Return) and making electronic payment (e-Payment). Filing of e-Return has already been made mandatory to all the employers registered under the Profession Tax Act from 1st August 2011. A government resolution Dt. 08.12.2011 is passed providing for e payment under the allied Acts administered by the MSTD. The facility for electronic payment under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act 1975 (Professions Tax Act) is accordingly being provided.

2. It is hereby informed that all the PTRC holders and PTEC holders liable to pay tax or any amount due under the Professions Tax Act, may opt to make profession tax payment electronically through the net-banking from 1 January 2012. Presently, e payment under Profession Tax Act is optional. However, it may be made mandatory to certain class or classes of employers/professionals/persons in near future.

3. The gateway for the purpose of e-payment is provided on the web site of the department www.mahavat.gov.in in respect of the banks which are integrated with it.

4. Alternatively PT e-payment can be directly made from website of the banks in which the PTRC/PTEC holder holds the net banking account.

5. It is necessary for the PTRC holders to be enrolled for Profession Tax e-services to use the facility of making e-payment of profession Tax on the web site of the department. This facility can be availed by a PTRC holder having net banking account in the banks which are integrated with MSTD website.

6. PTEC holders can make e-payment under the Profession Tax Act directly from the MSTD website or the website of the Bank. There is no need for PT e-services e-enrollment in order to make e-payment by PTEC holders.

7. The list of banks that are integrated with MSTD web-site and the list of banks which directly provide e-payment facility on their web-site are available in Demo for PT e payment on the web-site www.mahavat.gov.in

8. Some Banks have provided facility of accepting cash across the counter and make e-payment without having account in the Bank. Names of such Banks are separately given on the web site of MSTD.

9. E-payment is accepted only under 11 digit Tax Payer's Identification Number (TIN). PTRC TIN starts with digits 27 and PTEC TIN starts with digits 99. You can search your PTRC TIN by using the option, 'KNOW YOUR TIN' from MSTD website by entering old Registration (PTRC) or Enrolment (PTEC) number, as the case may be. Detailed procedure of getting TIN and also of P T E-Services enrolment (in case of PTRC holders) is available at website of MSTD at > **e-Services > Instruction Sheet for e-Services > PT e-Services Enrolment**. In case of difficulty in getting TIN contact immediately to the local Profession Tax Officer or Help Desk with necessary details of old PTRC/PTEC Number, PAN, address details etc. Henceforth TINs shall be used for making payments, filing returns or all other related matters instead of Old PTRC/PTEC numbers.

10. At present electronic payment of profession tax is optional. However, all the PTRC and PTEC holders are requested to make use of this facility.

11. Stepwise demo on e-payment is available on MSTD website through the link > **e-Services > Instruction Sheet for e-Services > PT e-Payment Demo**

12. **The steps for making e-payment from MSTD web-site are as under:-**

A) Profession Tax Registration Certificate (PTRC) Holders.

PTRC holders need to be enrolled for PTRC e-services to avail facility of making e-payment from the MSTD web-site.

- Step1** : Log on to www.mahavat.gov.in > e-payment > User Login.
Enter PT TIN without suffix 'P' as Login ID, and enter Password for e-services. Select type as 'Dealer'. Click 'Login'. Select e-payment.
- Step2** : A Chalan in MTR Form NO.6 will be displayed. It will contain TIN and name of employer by default.
- Step3** : Select, type of ACT for which user desires to make e-payment. For example in case of PTRC payment select 'PTRC'. Account Head Field will automatically get populated in the 'Account Head' Window. Similarly current date will get populated automatically in 'Date' Window. Then Select,
a) Period.
b) Amount
c) Location i. e. Name of Sales Tax Office Location. e. g. Mazgaon, Pune etc. under which the employer is registered.
d) Remark. 'Remark' window is linked with 'Form Id' window. Once appropriate 'Form Id' is selected then its corresponding remarks will get automatically populated in Remark column. In case Form Id is selected as 'Other', then select appropriate remark from drop down list provided in 'Remark' column.
- Step 4** : Select the Bank from the drop down list provided at the bottom of the Chalan for making e-payment.
- Step 5** : Ensure correctness of the details filled by clicking on 'Validate' button. After validation, 'pay' button will get activated.
- Step 6** : Once 'pay' button is clicked, GRN (Government Reference Number) will be generated.
- Step 7** : Payment summary will be displayed. Check it and if found correct, again click on 'pay' button, which will direct user to the Bank's website.
- Step 8** : Use login ID & password provided by the Bank to enable user to make e-payment.
- Step 9** : On Bank site, give instructions to the Bank to debit your account & credit the Profession tax account.
- Step 10** : After successful e-payment, cyber receipt inter alia showing details as Bank/ Branch Name, Period, TIN, CIN, date & time of payment, Amount of payment, GRN will be generated on the Bank's website.
- Step 11** : User may download, save or print the cyber receipt from Bank's website as a proof of payment made.

B) Profession Tax Enrollment Certificate (PTEC) Payment

PTEC holders need not be enrolled for e-services to avail facility of making e-payment from the MSTD web-site. They need to click the link "PTEC e payment" under the banner "e Services" on the web site of MSTD. Subsequently, steps 2 to 11 as mentioned in para 12'A' are to be followed by them to make e payment.

13. Employers/professionals/persons having any queries in this respect may contact to **Help Desk Tel.No (022) 23760194, 023760056, 26591747 /1757 / 1767 Extn : 5305** or/and send email to
E-mail Id : pteservices@mahavat.gov.in

14. 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.

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

Yours faithfully,



(Sanjay Bhatia)

Commissioner of Sales Tax
Maharashtra State, Mumbai.

No _

Mumbai, Dt :

Trade Cir. T of 2011

1. Copy forwarded to :

- a. All the Addl. Commissioners of Sales Tax in the State.
- b. All the Joint Commissioner of Sales Tax in the State.
- c. All the Sr. Dy. Commissioners of Sales Tax in the State.
- d. All the Dy. Commissioner of Sales Tax in the State.
- e. All the Asstt. Commissioners of Sales Tax in the State.

2. Copy forwarded with compliments for information to:

- a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- b) The Under Secretary, Finance Department, Mantralaya, Mumbai.
- c) The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
- d) All the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.



(P.D. Mahajan)

Deputy Commissioner of Sales Tax,
Adm-20, Maharashtra State, Mumbai