8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To
....
....
....

No.PT/E-Ret/
Trade Cir. No.4T of 2011

Mumbai, Dt. 19/03/2011

Sub: Relaxation of due date for the uploading of e-returns under the Profession Tax Act and the Profession Tax Rules for the month of February 2011 and for subsequent periods....

Ref: 1) Notification No. VAT/AMD/-1010/1B/PT/Adm-6 dated 26th November 2010
2) Trade Circular No. 1T of 2011 dated 14-1-2011.

Sir/Madam,

Background: Filing of e-returns has been made mandatory for the employers registered under the Profession Tax Act, 1975 from 1st February 2011. e-Returns for the month of February 2011 were due to be filed on or before 28 February 2011. After the introduction of the e returns, the employers are required to first make payment of tax due with the return, and subsequently upload relevant e-return as prescribed in the Rule 11,11A and 11B. *(Please refer to the Notification No. VAT/AMD/-1010/1B/PT/Adm-6 dated 26th November 2010 and Trade Circular No. 1T of 2011).*

It has been found that many employers liable to file monthly returns have failed to enroll for the e services and upload the PT RC e returns for the month of February 2011 by the due date i.e. up to 28th February 2011 because of some reason or the other. All such employers would be facing penal actions under the Profession Tax Act. However, since the filing of e Returns under the Profession Tax Act is being implemented for the first time, grant of extra time to the employers, for filing the e Return for the month of February 2011 was under consideration.

2 Relaxation of due date for February 2011: In view of the above, it has been decided to allow the registered employers who have paid tax due with return for the month of February 2011 on or before the due date i.e 28th February 2011,to upload monthly return for the month of February 2011 on or before 31 March 2011.

3. **Relaxation of due date for uploading of subsequent e-returns:** The employers registered under the PT Act, 1975 are being permitted to upload the PT RC e-returns within 10 days from the due date prescribed in the PT Rules provided such employers have paid taxes due with the relevant returns on or before the dates prescribed. This administrative concession is only in case of the employers for whom it is mandatory to upload e-returns and also to the employers who wish to voluntarily upload the e-Returns.

4. **Applicability of penal provisions:** It may be noted that the benefit of this extended period for uploading of e-Returns is applicable to all the employers, who are liable to upload e-returns and also to those who upload the e-returns voluntarily. The penalty in such cases shall not be levied only if the employer filing e-return has paid the taxes due on or before the

date prescribed under Rule 11 of the Profession Tax Rules. Employers who fail to pay taxes due within the prescribed time would always be liable for penalty for late filing of returns and for interest for late payment of taxes.

5. 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.

6. 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,
Maharashtra State, Mumbai.

No.PT/ E-Ret/ / Mumbai, Dt. 19/03/2011
Trade Cir. No. 4 T of 2011

1. Copy forwarded To :
a. All the Addl. Commissioners of Sales Tax in the State.
b. All the Joint Commissioners of Sales Tax in the State.
c. All the Sr. Dy. Commissioners of Sales Tax in the State.
d. All the Dy. Commissioners of Sales Tax in the State.
e. All the Asstt. Commissioners of Sales Tax in the State.
f. All the Sales Tax Officers/Profession 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 and Nagpur.
3. Copy to all the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(P.D. Mahajan)
Dy. Commissioner of Sales Tax,
(Adm-29), Mumbai.