

8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To,

No. PFT/2011/ P.T./Adm-29/.../B- _____ Mumbai, dt. 14 | 01 | 2011

Trade Cir. No. 1 T of 2011

**Sub :Mandatory e-returns for employers registered under
Profession Tax Act, 1975...**
Ref : VAT/AMD-1010/1 B/PT/Adm-6, Dt 26 November 2010.

BACKGROUND: E-services offered by the Department, especially e-return filing and e-payment facility have been welcomed by the dealers and tax practitioners. In view of the positive response received from all the quarters, the e.service of filing e returns is being introduced for the registered employers (PTRC holders) filing monthly returns. Electronic filing of returns for the quarterly and annual return filers under the PTRC category may be made mandatory very soon. It may, however, be noted that a PTRC holder can file e return only after he is enrolled for the e services offered on the web site www.mahavat.gov.in

2. e>Returns for PT RC monthly returns filers:

By virtue of the powers granted under section 7A of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the Commissioner of Profession Tax, Maharashtra has issued a notification on 26-11-2010 (VAT/AMD-1010/1B/PT/Adm-6), which provides that from 1st February 2011, every registered employer (PTRC holder) whose tax liability during the previous year was Rs. Twenty Thousand or more shall mandatorily file electronic return in Form III-B online on the website www.mahavat.gov.in and make payment in the Government Treasury in chalan MTR-6 before filing such Return.

The periodicity and date of filing return as well as making payment will be as per the provisions of the Maharashtra State Tax on Professions, Trades; Callings and Employments Act, 1975 and Rules thereof.

3. Pre requisites for filing of e returns:

a) e enrolment: Every employer, required to file an electronic return is required to enroll online on the Department's website www.mahavat.gov.in. Enrolment for e-services is a onetime activity. An employer, who has enrolled for MVAT/CST e services, must enroll separately for PT RC e services also. An employer holding multiple PT RCs is required to enroll separately for each of the RCs since return for each of the RC is required to be filed separately.

It may be noted that at present PT EC holders cannot enroll for the PT e-services.

To avoid the last minute rush, employers are advised to get themselves enrolled well in advance before the due date for the return.

The PTRC holders, eligible to file quarterly or annual returns, may also enroll themselves and file e Returns voluntarily.

b) TIN containing 11 digits: In order to file e Return it is mandatory to have a valid 11 digit TIN suffixed with the alphabet 'P'. Treasuries and the Banks are being advised to accept monthly profession tax payments with valid TIN only. After 1-2-2011, e returns shall not be uploaded with the old PTRC numbers.

4. TIN to PT RC & PT EC holders:

a) Structure of the PT RC/EC TIN: New Profession Tax TINs allotted to the Employers holding Profession Tax Registration certificate (PTRC holders) are 11 digit numbers starting with 27 and suffixed with "P", e.g. 27123456789P. Similarly new Profession Tax TINs allotted to enrolment certificate holders (PTEC holders) are 11 digit TINs starting with 99 and suffixed with "P", e.g. 99123456789P.

b) Employers registered before 22nd July 2007: The employers, who are registered before July 2007 may not have the new TIN but would be having the old PT RC number. Such employers would automatically get the new TIN after they enroll for the PT RC e-services. This new TIN would be available on the acknowledgement generated after enrolling for the PT RC e services. Such employers need not apply for a fresh PT RC TIN in lieu of the old PT RC number.

c) Employers registered from 22nd July 2007 onwards: Employers registered from 22nd July 2007 have already been granted the new PT RC TIN.

d) Multiple PT RC TIN for multiple places of business: Maharashtra Value Added Tax Act 2002(MVAT Act) provides for a single TIN for all places of business of a dealer. However, as per the provisions of the Profession Tax Act separate TIN for each of the place of business falling within the jurisdiction of different registering authorities is necessary.

e) PT RC TIN to MVAT/CST dealer, holding single PT RC: The MVAT/CST dealer, holding a single PTRC has been allotted PTRC TIN bearing the same numeric values as MVAT TIN but with suffix 'P'.

f) PT RC TIN to MVAT/CST dealer, holding multiple PT RC: The MVAT/CST dealer, holding multiple PTRCs shall have multiple PT RC TINs. In such a case, one PTRC TIN shall be the same as the MVAT TIN, having the same first 11 numeric values with suffix 'P'. His other PTRC TINs shall be different.

5. Procedure for enrolment for PT RC e-services:

- a) Procedure of enrolment for an employer, holding MVAT/CST TIN and the employer, who does not hold MVAT/CST TIN is slightly different.
- b) An employer, holding MVAT/CST TIN and multiple PT RCs should enroll for one of his PT RCs as an '*employer holding MVAT/CST TIN*' and for rest of his PT RCs as '*an employer not holding MVAT/CST TIN*'.

A Step by step guide for e enrollment for each type of an employer is available on the web site.

6. Procedure for uploading PT RC e returns:

- a) Download template of PTRC e-return in form III-B, available on the web site www.mahavat.gov.in
- b) Path for downloading the e return template is '*Downloads -> Forms-> electronic forms-> form III-(B) - for e-PTRC III-(B)*'
- c) Fill your e return completely validate it and upload the rem file generated.

Step by step guide for uploading e returns has been provided on the web site.

7. Payment of profession tax:

The challan in form MTR-6 can be downloaded using the link Home Page -> 'Downloads' -> 'Forms'-> Existing Act's List-> Profession Tax Act -> Chalan MTR-6 for PT payment and used for payment of profession tax.

8. Enrollment difficulties and process to be followed

In case, an employer is unable to enroll then he is advised to contact Profession Tax Officer, immediately with

- i) photo state copies of PAN and Registration Certificate/ last payment chalan (all self attested),
- ii) bank details
- iii) details of proprietor, partners, directors, Karta, as the case may be and
- iv) address details.

These details would be required in the cases in which PTRC number does not match with the PTRC details available with the Department. The officer will inform new PTRC TIN in such cases after entering necessary details in MAHAVIKAS. The employer can enroll himself on any day subsequently by login with such PTRC TIN. The new PTRC TIN allotted can also be seen on the website in the section 'Know Your TIN' by entering PAN (Permanent Account Number).

9. Help Desks for assistance

To assist the employers, who face any difficulty in getting enrolled may contact the Help Desks formed at various locations or may e mail at pteservices@mahavat.gov.in.

Sr	Help Desk locations	Telephones
1	Mumbai (Mazgaon)	022-23760194, 23760195, 23760056
2	Mumbai (Bandra)	022-6591747/57/67 Ext. 5604,5415, 5207, 5204, 5405
3	Thane	022-25496108
4	Kokan Bhavan	022-27571539 Extn.3613
5	Palghar	02525-256845 Extn.146
6	Pune	020-26609089

7	Nagpur	0712-2565644 Extn.406/407
8	Amravati	0721-2666085
9	Akola	0724-2333702
10	Aurangabad	0240-2344302
11	Nanded	02462-234470

In case of difficulty or for urgent help please contact the Profession Tax Officer (Registration) and/or Help Desk Officer. All Profession Tax Officers and staff have been asked to help enroll all the employers for PTRC e-Services.

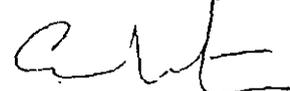
The following senior officers may be contacted in case of difficulties not getting resolved at lower level:

Senior Officer	Telephone
Jt. Commr. of Sales Tax, (PT), Bandra, Mumbai	022-26591747/57/67 Extn. 5301, 5310
Jt. Commr. of Sales Tax, (PT), Thane	022-25398989
Jt. Commr. of Sales Tax, (PT), Pune	020-26609100, 26609074/5/6
Jt. Commr. of Sales Tax, (P T), Nagpur	0712-2561384

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 Profession Tax
Maharashtra State, Mumbai.

No.PFT/2011/P.T./Adm-29/.../B-
Trade Cir.No. 1 T of 2011

Mumbai, Dt. 14/01/2011

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 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 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
(P.D. Mahajan)

Dy. Commissioner of Sales Tax (Adm)29,
Maharashtra State, Mumbai.