Madhya Pradesh Professional Tax Act, 1995

[1](No. 16 of 1995)

An act to provide for the levy of a tax on professions, trades, callings and employments in Madhya Pradesh.

Be it enacted by the Madhya Pradesh Legislature in the Forty-Sixth year of the Republic of India as follows :

Sec. 1 : Short title, extent and commencement

(1) This Act may be called the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

(2) It extends to the whole of Madhya Pradesh.

(3) It shall be deemed to have come into force on the 1st day of April, 1995.

Sec. 2 : Definitions

In this Act unless the context otherwise requires :

(a) Profession Tax Appellate Authority means an officer of the rank of an Appellate Deputy Commissioner or Additional Appellate Deputy Commissioner of Commercial Tax appointed under Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) as may, by notification, be authorised by the State Government to perform such functions of the Profession Tax Appellate Authority under this Act as may be specified in the said notification;

(b) [2]**Profession Tax Assessing Authority** means such officer not below the rank of an Assistant Commercial Tax Officer appointed under Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), as may, by Notification, be authorised by the State Government to perform such functions of the Profession Tax Assessing Authority under this Act as may be specified in the said notification.

(c) Employee means a person employed on [3][salary or wage] and includes -

(i) A Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;

(ii) A person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government where the body operates in any part of the State, even through its headquarters may be outside the State;

(iii) A person engaged in any employment of an employer not covered by items (i) and (ii) above;

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1 Received the assent of the Governor on the 10.5.95; Assent first published in Madhya Pradesh Rajpatra dt. 16.5.95.

2 Now in view of the Noti. No. 58, dt. 2.6.99the Professional Tax assessment of a dealer shall be made by the assessing authority making his assessment under MPCT Act.

3 In the Act, the word 'salary' wherever occurred has been substituted by the words 'salary or wage' by the Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99.

(d) Employer in relation to an employee earning any [salary or wage] on regular basis under him means the person or the officer who is responsible for disbursement of such [salary or wage] and includes the head of the office or an establishment as well as the manager or agent of the employer;

(e) Income means :

(i) Profits and gains;

(ii) dividends and interests;

(iii) the value of any benefit or perquisite, whether convertible into money or not, obtained from a company either by a director or a person who has a substantial interest in the company, and any sum paid by any such company in respect of any obligations, which, but for such payment would have been payable by the director or other person aforesaid, accruing or arising to a

person within the State from any profession, trade or calling other than agriculture.

(f) Person means any person who is engaged in any profession, trade, calling or employment in the State of Madhya Pradesh and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association so engaged but does not include any person who earns [salary or wage] on casual basis;

(g) Previous year means twelve months expiring on 31st March immediately preceding the year in respect of which assessment is to be made;

1**[(h) Salary or Wages** includes pay, dearness allowance and all other remunerations including allowances received by any person on a regular basis whether payable in cash or kind and also includes perquisites and profits in lieu of salary as defined in Section 17 of the Income Tax Act, 1961 (No. 43 of 1961) but does not include bonus in any form and on any account, gratuity and pension]

(i) Schedule means the Schedule appended to this Act;

(j) Tax means tax payable under this Act;

(k) Year means the financial year.

Sec. 3 : Levy and collection of tax

(1) Subject to the provisions of Article 276 of the Constitution of India, and of this Act there shall be levied and collected tax on professions, trades, callings and employments.

(2) Every person who carries on a trade either himself or by an agent or representative or who follows a profession or calling other than agriculture or who is in employment either wholly or in part in Madhya Pradesh and who falls under one or the other classes specified in column (2) of the Schedule shall, on the basis specified

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1 Clause (h) substituted by Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99. During 16.4.96 to 30.4.99 clause (h) read as under :

(h) "Salary" shall have the same meaning as assigned to it under Section 17 of the Income Tax Act, 1961 (No. 43 of 1961) after deductions as permissible under Section 16 of that Act except tax payable under this Act;

Prior to 16.4.96 the provisions of clause (h) were similar to the present provisions.

in the Schedule in respect thereto be liable to pay tax at the rate mentioned against the class of such persons in column (3) of the said Schedule :

Provided that notwithstanding anything contained in the Schedule, where a person is covered by more than one entry of the Schedule, tax under this Act shall be payable by such person at the highest rate of tax specified in respect of such entries.

(3) Notwithstanding anything contained in sub-section (2), any person falling in any of the classes specified in column (2) against serial number 2 of the Schedule shall have the right to opt, in the prescribed manner, to pay tax on the annual income as specified in column (2) against serial No.1 in lieu of the tax payable by him, and on exercising the option such person shall be liable to pay tax at the rate specified in column (3) against the category specified in column (2) against serial number 1 applicable to him, and for that purpose reference to [salary or wage] in serial No. 1 shall be construed as a reference to the income of such person.

(4) Every person who opts under sub-section (3) for payment of tax under entry at serial No. 1 of the Schedule shall, subject to the provisions of this Act, pay for each financial year a tax at the rate specified in Serial No.1 of the Schedule if his income during the previous year exceeds forty thousand rupees.

(5) Any person who is in employment in Madhya Pradesh shall be deemed to be in employment even though he may be absent therefrom on leave or otherwise.

Sec. 4 : Employer's liability to deduct and pay tax on behalf of employees

(1) The tax payable under this Act by any person earning a [salary or wage] shall be deducted monthly in the prescribed manner by his employer from the [salary or wage] payable to such person befor id to him and such employer

shall, irrespective of whether such deduction has been made or not, when the [salary or wage] is paid to such person, be liable to pay tax on behalf of all such persons :

Provided that if the employer is an officer of the Central Government or a State Government, such employer shall discharge the said liability in such manner, as may be prescribed.

(2) When any person earning a [salary or wage] -

(a) is also covered by one or more entries other than entry 1 of the Schedule and the rate of tax in any such other entry is more than the rate of tax under entry 1 of the said Schedule,

(b) is simultaneously in employment of more than one employer,

Form declaring that he has been registered under sub-section (2) of Section 8 and shall pay the tax himself, then the employer or employers of such person shall not deduct the tax from the [salary or wage] payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person :

Provided that such person may opt to have the amount of tax deducted by the employer or employers from his [salary or wage] and thereupon the amount so deducted shall stand adjusted towards the tax payable by such person for the year.

Sec. 5 : Computation of Income

For the purpose of computing the income of a person liable to pay tax in accordance with provisions of sub-section (3) and (4) of Section 3 the following deductions shall be made from the gross income namely :

(i) [Salary or wage] of other persons engaged by him in the profession or calling;

(ii) Rent in respect of the building to house the business as well as rent on account of machinery, furniture and other similar goods taken on lease or hire;

(iii) all kinds of taxes;

(iv) repairs and renewals of immovable property let out on rent subject to a maximum of 6.25 per cent of the annual rental value;

(v) interest on borrowed capital;

(vi) repairs of the building and rents of the premises where the business is carried on;

(vii) electric charges in respect of business premises where the business is carried on;

(viii) such other deductions as may be prescribed.

Sec. 6 : Power to exempt

Where the State Government is of the opinion that it is necessary or expedient so to do, either in the public interest or having regard to the peculiar circumstances of any case, it may by notification and subject to such conditions, if any, as it may specify in the notification, exempt any class of persons or any employer or class of employers from the operation of all or any of the provisions of this Act for such period as may be specified in the notification.

Sec. 7 : Taxing Authority

(1) The administration of the Act shall vest in the Commissioner of Commercial Tax appointed under Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) who shall for the purpose of this Act be designated as Commissioner Profession Tax.

(2) The Commissioner Profession Tax shall exercise the powers of general superintendence and control over the authorities appointed under this Act.

(3) The Profession Tax Assessing Authority and the Profession Tax Appellate Authority shall exercise such powers and perform such duties as may be conferred or imposed upon them by or under this Act.

Sec. 8 : Registration

(1) Every employer, other than any officer of the Central Government, Railways or the State Government, liable to pay tax under Section 4 shall obtain a certificate of registration from the Profession Tax Assessing Authority in such manner and form as may be prescribed.

(2) Every person liable to pay tax under this Act, other than a person earning [salary or wage] in respect of whom the tax is payable by the employer but including a person who in addition to earning a [salary or wage] is also carrying on a trade, profession or calling other than agriculture or who is simultaneously in employment of more than one employer, shall obtain a certificate of registration from the Profession Tax Assessing Authority in such manner and

(3) Every employer or person required to obtain a certificate of registration under sub-section (1) or sub-section (2), shall within thirty days of his becoming liable to pay tax under this Act apply for the certificate of registration to the Profession Tax

Assessing Authority in the prescribed form and that authority shall, after such enquiry as it considers necessary, within sixty days of the receipt of the application, if the application is in order, grant the certificate of registration.

(4) Where an employer or person liable to registration has wilfully failed to apply for such certificate within the time specified in sub-section (3), the Procession Tax Assessing Authority may, after giving him a reasonable opportunity of being heard, impose penalty not exceeding rupees twenty for each day of delay subject to a maximum of rupees two thousand five hundred.

(5) Where an employer or a person liable to registration has given false information in any application submitted under this Section, the Profession Tax Assessing Authority may after giving him a reasonable opportunity of being heard impose a penalty not exceeding rupees five hundred.

Sec. 9 : Returns to be furnished by employers

(1) Every employer registered under this Act shall furnish returns to the Profession Tax Assessing Authority in such Form, for such period and by such date as may be prescribed, showing therein the [salary or wage] paid by him and the amount of tax deducted by him in respect thereof.

(2) Every such return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(3) Where an employer has without reasonable cause failed to file such return within the prescribed time, the Profession Tax Assessing Authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees twenty for each day of delay.

(4) The State Government may, subject to such conditions as may be specified exempt any employer or class of employers from furnishing returns.

Sec. 10 : Returns to be furnished by other registered persons

(1) Every person referred to in sub-section (2) of Section 8 shall, by the 30th June in each financial year file before the Profession Tax Assessing Authority a correct and complete return in such Form and containing such particulars as may be prescribed setting forth his income in the previous year :

Provided that the Profession Tax Assessing Authority may, for sufficient cause to be recorded in writing, extend the date for filing the return :

Provided further that where such person derives income from any profession, trade or calling other than agriculture at places located within the territorial jurisdiction of more than one Profession Tax Assessing Authority, he shall file the return before such Profession Tax Assessing Authority having jurisdiction over the place where he normally resides.

(2) The State Government may subject to such conditions as may be specified, exempt any class of persons from filing a return.

(3) Every such return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(4) Where a person specified in sub-section (1) has without reasonable cause failed to file such return within the time specified in sub-section (1) the Profession Tax

Assessing Authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay subject to a maximum of rupees five hundred.

Sec. 11 : Assessment of tax

(1) The amount of tax due from an employer or person under this Act shall be assessed separately for each year :

Provided that where such employer or person fails to furnish return by the prescribed date or knowingly furnishes incomplete or incorrect return for any period of any year, he may be assessed to tax for such period.

(2) If the Profession Tax Assessing Authority is satisfied that the return filed by an employer or person is correct and complete, it shall by order in writing assess the employer or person and determine the tax payable by him on the basis of such return.

(3)(a) If the Profession Tax Assessing Authority is not satisfied that the return filed by an employer or person is correct and complete, it shall serve upon the employer or person a notice in the prescribed Form requiring him on a date specified in the notice to attend in person or through an authorised representative and to produce accounts and papers in support of the return.

(b) The Profession Tax Assessing Authority shall, on the date specified in the notice or as soon as may be afterwards, on examination of accounts and papers, assess the amount of tax payable by the employer or person.

(c) If the employer or person fails to comply with the terms of the notice or if in the opinion of the Profession Tax Assessing Authority the accounts and papers are incorrect or incomplete or unreliable, the said authority shall, after such enquiry as it deems fit, or otherwise assess the tax due to the best of its judgement.

(4) If an employer or person has failed to get himself registered or being registered has failed to file return, the Profession Tax Assessing Authority shall, after giving the employer or person a reasonable opportunity of being heard and after holding such enquiry as it deems fit or otherwise, pass an order assessing the amount of tax to the best of its judgement.

Sec. 12 : Payment of tax

(1) The tax or penalty or any other amount payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax deducted by an employer from the [salary or wage] of his employees shall be paid by treasury challan within ten days of the end of the month for which the deduction has been made.

(3) The amount of tax due from persons other than employers shall be paid for every year :

(a)	in respect of a person registered before the commencement of a year or registered on or before 31st August of a year.	Before 30th September of the year.
(b)	in respect of a person who is registered after 31st August of a year.	Within thirty days of the date of registration.

Sec. 13 : Penalty for non payment of tax

If a employer or person fails without reasonable cause, to make payment of any amount of tax within the specified time or the date as specified in the notice of demand, the Profession Tax Assessing Authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty equal to two per cent per month of the amount of tax due subject to a maximum of two-third of the amount of tax due.

Sec. 14 : Notice of demand

(1) Where any tax or penalty is payable in consequence of any order passed under or in pursuance of the provisions of this Act the Profession Tax Assessing Authority shall

serve on the person concerned a notice of demand in the prescribed Form specifying the amount so payable.

(2) The amount of tax or penalty as specified in such notice shall be paid by such date as may be specified therein and where no date is specified, it shall be paid within thirty days from the service of the notice of demand.

Sec. 15 : Recovery as arrears of land revenue

Any tax or penalty or part thereof remaining unpaid after due date in accordance with the provisions of Section 14, shall be recoverable as an arrear of land revenue.

Sec. 16 : Assessment or re-assessment of tax on employers and persons escaping assessment

(1) If for any reason, any employer or person liable to pay tax under the provisions of this Act has not been assessed to tax or has been under assessed to tax for any year, the Profession Tax Assessing Authority may, at any time within three years next following the year in respect of which such tax has not been assessed or has been under assessed proceed to assess or re-assess the tax payable by such employer or person in respect of that year.

(2) The assessment or re-assessment under sub-section (1) as the case may be, shall be completed within two years from the date of initiation of such proceedings.

Sec. 17 : Appeal

(1) Any person or employer aggrieved by any order made under Sections 8, 9, 10, 11, 13, and 16 may appeal against such order to the Profession Tax Appellate Authority.

(2) No appeal shall be entertained after the expiry of thirty days from the date of receipt of demand notice or receipt of the order.

(3) No appeal shall be entertained, unless the amount of tax or penalty in respect of which the appeal is being preferred has been paid in full.

(4) The Profession Tax Appellate Authority in disposing of an appeal may :

(i) confirm, annul, reduce, enhance or otherwise modify the assessment or penalty; or

(ii) set aside the assessment or penalty and direct the Profession Tax Assessing Authority which made the assessment or imposed the penalty, to pass a fresh order after further enquiry.

(5) No order under this Section shall be passed without giving the appellant or his representative a reasonable opportunity of being heard.

Sec. 18 : Revision

(1) The Commissioner Profession Tax may, on his own motion revise any order

passed by any authority under this Act :

Provided that no order shall be revised by the Commissioner Profession Tax under this sub-section after the expiry of three years from the date of passing of the impugned order.

(2) No order under this Section shall be passed without giving the assessee a reasonable opportunity of being heard.

(3) The Commissioner Profession Tax may delegate his power under sub-section (1) to the Additional Commissioner, Commercial Tax appointed under Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995).

Sec. 19 : Accounts

(1) Every employer liable to pay tax under this Act shall maintain correct particulars of the employees employed under him and correct accounts in respect of [salary or wage] paid to such employees.

(2) The registers or documents and accounts relating to the particulars of employees and [salary or wage] disbursed to them maintained by the employer shall be open to inspection by the Commissioner Profession Tax.

Sec. 20 : Production and inspection of accounts and documents and search of premises

(1) The Commissioner Profession Tax may inspect and search any premises, where any profession, trade, calling or employment liable to tax under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary :

Provided that if the Commissioner Profession Tax removes from the said premises any books, registers, accounts or documents, he shall give to the person incharge of the place a receipt describing the books, registers, accounts or documents so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or prosecution.

(2) The Commissioner Profession Tax may, subject to such restrictions and conditions as may be prescribed, delegate his powers under sub-section (1) to any officer of and above the rank of Commercial Tax Inspector appointed under Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995).

Sec. 21 : Refunds

(1) If the Profession Tax Assessing Authority, is satisfied that the amount of tax or penalty paid by an employer or person for any year exceeds the amount to which he has been assessed under this Act for that year, it shall cause a refund to be made in cash of such amount in the manner prescribed, found to have been paid in excess.

(2) Notwithstanding the provisions of sub-section (1) the amount of refund shall be adjusted in the prescribed manner against any arrears of tax, penalty or any other amount due under this Act.

Sec. 22 : Power under Code of Civil Procedure

The Profession Tax Assessing Authority, the Profession Tax Appellate Authority and the authority exercising powers under Section 18 shall for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure,

1908 (V of 1908) while trying a suit, in respect of following matters, namely :

(a) enforcing the attendance of and examining any person on oath or affirmation;

(b) compelling the production of any document; and

(c) passing such interim orders as may be necessary in the ends of justice;

and any proceeding before such authority under this Act, shall be deemed to be a judicial proceeding within the meaning of Section 193 of the Indian Penal Code, 1860 (XLV of 1860) and also for the purpose of Section 196 of the said Code.

Sec. 23 : Offences

(1) Any employer or person who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction be punished with fine not exceeding two thousand five hundred rupees and when the offence is a continuing one, with fine not exceeding twenty five rupees per day during the period of continuance of the offence.

(2) No court shall take cognizance of any offence punishable under this Act except with the previous sanction of such authority as may be prescribed and no Court inferior to that of a Magistrate of the first class shall try any such offence.

Sec. 24 : Offences by companies

(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company, shall

be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any Director, Manager, Secretary or other officer of the company, such Director, Manager, Secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation - For the purpose of this Section -

(a)Company means any body corporate and includes a firm or other association of individuals; and

(b)Director in relation to a firm, means a partner of the firm.

Sec. 25 : Power to compound offences

(1) Subject to such conditions as may be prescribed, the Profession Tax Assessing Authority, may either before or after the institution of proceedings under this Act permit any employer or person charged with an offence under this Act to compound the offence on payment of such sum not exceeding two thousand five hundred rupees, as the assessing authority may determine.

(2) On payment of such sum as may be determined by the Profession Tax Assessing Authority, under sub-section (1), the accused employer or person shall be discharged

and no further proceeding shall be taken against him in respect of the said offence.

Sec. 26 : Bar of prosecution where penalty imposed

No prosecution for contravention of any provisions of this Act shall be instituted in respect of the same facts in respect of which a penalty has been imposed under this Act or the rules framed thereunder.

Sec. 27 : Protection against suits or other proceedings

(1) No suit shall lie in any Civil Court to set aside or modify and assessment made or order passed under the provisions of this Act.

(2) No prosecution, suit or other proceedings shall lie against any officer or authority or any employer for anything done or intended to be done in good faith under this Act or the rules made thereunder.

Sec. 28 : Power to make rules

(1) The State Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters :

(a) (i) the manner in which tax shall be deducted by an employer under Section 4 from the [salary or wage] of his employees;

(ii) the manner in which liability to deduct tax on behalf of employees shall be discharged, where the employer is an officer of the Central Government or a State Government, under Section 4;

(b) the manner and

Form in which certificate of registration shall be obtained under sub-section (1) and (2) of Section 8;

(c) the Form in which, the period for which and the date by which returns shall be furnished by employers under Section 9;

(d) the Form in which return shall be furnished under sub-section (1) of Section 10; **(e)** the Form in which notice shall be served on an employer and person under Section 11;

(f) the manner in which tax, penalty or any other amount payable under the Act shall be paid;

(g) the Form of notice to be served or issued under Section 14 or Section 16, respectively;

(h) the manner in which an appeal shall be preferred under sub-section (1) of Section 17;

(i) restrictions and conditions subject to which the Commissioner Profession Tax may delegate his powers under sub-section (2) of Section 20;

(j) the manner in which refund shall be made or adjusted under Section 21;

(k) the authority for sanctioning prosecution under Section 23;

(l) the conditions subject to which offences may be compounded under Section 25; **(m)** all matters which are expressly required to be prescribed under this Act.

(3) All rules made under this Act shall be laid on the table of the legislative assembly.

SCHEDULE

(See Section 3)

Schedule of Rates of Tax on Professions, Trades, Callings and Employments

S. No.	Class of persons	Rate of tax per annum
(1)	(2)	(3)
[1]{**1.**	Persons in employment whose annual salary or wage -	
	(i) does not exceed Rs. 40,000	Nil
	(ii) exceeds Rs. 40,000 but does not exceed Rs. 50,000	Rs. 360 (Rs. 30 per month)
	(iii) exceeds Rs. 50,000 but does not exceed Rs. 60,000	Rs. 720 (Rs. 60 per month)
	(iv) exceeds Rs. 60,000 but does not exceed Rs. 80,000	Rs. 1080 (Rs. 90 per month)
	[2][(v) exceeds Rs. 80,000 but does not exceed Rs.	1,00,000
Rs. 1800 (Rs. 150 per month)		
	(vi) exceeds Rs. 1,00,000 but does not exceed R 1 50 000	Rs. 2100 (Rs. 175 per month)

1 Sr. No. 1 and entries relating thereto substituted by Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99. Earlier to substitution Sr. No. 1 read as under :

1. Persons in employment whose annual salary

(i)	Does not exceed rupees 40,000	Nil
(ii)	Exceeds rupees 40,000 but does not exceed rupees 50,000	Rs. 500
(iii)	Exceeds rupees 50,000 but does not exceed rupees 60,000	Rs. 750
(iv)	Exceeds rupees 60,000	Rs. 1000

Explanation - For the purposes of this entry where a person ceases to be in employment before the end of any year his liability to pay the tax for that period shall be proportionately reduced. **2** Clause (v) to (vii) and entries relating thereto substituted by **Professional Tax (Amendment) Act, 2001** w.e.f. 1.4.01. During 1.5.99 to 31.3.01 these clauses read as under :

(v)	exceeds Rs. 80,000 but does not exceed Rs. 1,00,000	Rs. 1200 (Rs. 100 per month)
(vi)	exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000	Rs. 1440 (Rs. 120 per month)
(vii)	exceeds Rs. 1,50,000 but does not exceed	Rs. 2,00,000
(viii)	exceeds Rs. 2,00,000 but does not exceed	Rs. 2,50,000

Rs. 1800 (Rs. 150 per month) Rs. 2160 (Rs. 180 per month)

(ix)	exceeds Rs. 2,50,000 but does not exceed Rs. 3,00,000	Rs. 2280 (Rs. 190 per month)
(x)	exceeds Rs. 3,00,000	Rs. 2400 (Rs. 200 per month

Rs. 1,50,000

(vii) exceeds Rs. 1,50,000

Rs. 2500 (Rs. 208 per month for eleven months and Rs. 212 for twelth month)]

Explanation - For the purpose of this entry where a person ceases to be in employment before the end of any year liability to pay the tax for that period shall be proportionately reduced.}

2. Where the standing in profession or calling of :

(a) Legal practitioners including solicitors and notary public,

(b) Medical Practitioners including Medical consultants and dentists,

(c) Technical and Professional consultants including Architects, Engineers, R.C.C. consultants, Plumbers, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants,

(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents, Surveyors or Loss Assessors Licenced under the Insurance Act, 1938 (4 of 1938).

(e) All contractors,

(f) Commission Agents, Dalals and Brokers other than Estate workers,

1[(i) less than two years	Nil
(ii) two years or more but less than five years	Rs. 1000
(iii) five years or more but less than ten years	Rs. 1500
(iv) ten years or more	Rs. 2500]
3 (i) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	Rs. 2500
(ii) Members of stock exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs. 2500
(iii) Estate agents and brokers :	

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1 Clause (A), (B) and (C) of Sr. No. 2 and entries relating thereto substituted by clause (i) to (iv) by Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99. Earlier to substitution clause (A), (B) & (C) read as under :

(A) In a place having a population of less than 50,000 is :	
(i) less than five years	Nil
(ii) five years or more but less than ten years	Rs. 200
(iii) ten years or more but less than fifteen years	Rs. 400
(iv) fifteen years or more	Rs. 600
(B) In a place having a population of 50,000 and above but less than 1,00,000 is :	
(i) less than five years	Nil
(ii) five years or more but less than ten years	
Rs. 600 (iii) ten years or more but less than fifteen years	Rs. 800
(iv) fifteen years or more	Rs. 1000
(C) In a place having a population of 1,00,000 or more is,	
(i) less than five years	
Nil	
(ii) five years or more but less than ten years	Rs. 1000
(iii) ten years or more but less than fifteen years	Rs. 1500
(iv) fifteen years or more	Rs. 2500

(a) in a place having a population of less than 50,000	Rs. 1000
(b) in a place having a population of 50,000 but less than 1,00,000	Rs. 1500
(c) in a place having a population of 1,00,000 and above	Rs. 2500
(iv) Whole time Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956)	Rs. 2500
(v) Remisiers recognised by stock exchange	Rs. 2500
(vi) All liquor licencees	Rs. 2500
(vii) Employers of theaters as defined in the Madhya Pradesh Shops and Establishments Act, 1958 (25 of 1958)	Rs. 2500
(viii) (a) Owners of oil pumps with service stations and where any such oil pumps is leased, the lessee thereof	Rs. 2500
(b) Owners of oil pumps without service stations and where any such pump is leased, the lessee thereof	Rs. 1500
(c) Owners of service stations and where any service station is leased, the lessee thereof	Rs. 1500
(ix) Employers of residential hotels as defined in the Madhya Pradesh Shops and Establishments Act, 1958 (25 of 1958)	
(a) having less than twenty beds	Rs. 1000
(b) having twenty beds or more but not more than fifty beds	Rs. 1500
(c) having more than fifty beds	Rs. 2500

(x) Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling — Rs. 2500

(xi) Individuals or institutions conducting chit funds — Rs. 2500

(xii) Banking Companies as defined in the Banking Regulation Act, 1949 (10 of 1949) — Rs. 2500

(xiii) Co-operative Societies registered or deemed to be registered under the Madhya Pradesh Co-operative Societies Act, 1960 (17 of 1961)

(a) State level societies engaged in any profession, trade or calling — Rs. 1000

(b) District level societies engaged in any profession, trade or calling — Rs. 800

(c) Co-operative sugar factories and co-operative sugar mills — Rs. 2500

(xiv) 1[Owners of video parlours or video libraries or both and where any video parlour or video library or both are leased, the lessee thereof, or owners of beauty parlours, cable operators, film distributors, persons ow.ing/running STD/ISD booths other than those owned or

---

1 Subs. for the words 'Owners of video parlours or video libraries or both and where any video parlour or video library or both are leased, the lessee thereof' by Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99

run by Government or by physically handicapped persons, or persons owing/running marriage halls] :

(a) in a place having a population of less than 50,000 — Rs. 1000

(b) in a place having a population of 50,000 and above but less than 1,00,000 — Rs. 1500

(c) in a place having a population of 1,00,000 and above — Rs. 2500

(xv) Money lenders registered under the Madhya Pradesh Money Lenders Act, 1934 (13 of 1934) :

(a) in a place having a population of less than 50,000 — Rs. 1000

(b) in a place having a population of 50,000 and above but less than 1,00,000 — Rs. 1500

(c) in a place having a population of 1,00,000 and above — Rs. 2500

4. Employers of establishments as defined in the Madhya Pradesh Shops and Establishments Act, 1958 (25 of 1958) excluding those specified elsewhere in the Schedule :

(i) Where there are not more than five employees — Nil

(ii) Where more than five but not more than ten employees are employed — Rs. 1000

(iii) Where more than ten but not more than fifteen employees are employed — Rs. 1500

(iv) Where more than fifteen employees are employed — Rs. 2500

5.1[(i) Firms (whether registered or not under the Indian Partnership Act), excluding firms covered in any other entry of this Schedule;

(ii) Hindu Undivided Family;

which are engaged in any profession, trade or calling]:

(a) in a place having a population of less than 50,000 — Rs. 1000

(b) in a place having a population of 50,000 and above but less than 1,00,000 — Rs. 1500

(c) in a place having a population of 1,00,000 and above — Rs. 2500

6. Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) but excluding those covered by entry 7 :

(i) Where not more than fifteen workers are working — Rs. 1500

(ii) Where more than fifteen workers are working — Rs. 2500

2**7.** Dealers liable to pay tax under Madhya Pradesh Vanijyik Kar
Adhii 1994 (N 5f 1995) h i

1 Subs. for the words 'Partners of firms registered under the Indian Partnership Act, 1932 (9 of 1932) which are engaged in any profession, trade or calling but excluding firms covered in any other entry of this Schedule' by Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99 **2** Sr. No. 7 and entries relating thereto substituted by **Professional Tax (Amendment) Act, 2001 w.e.f. 1.4.01**. Earlier to substitution Sr. No. 7 read as under :

7. Dealers liable to pay tax under Madhya Pradesh Commercial Tax Act, 1994 (No. 5 of 1995) whose annual gross turnover is :

⇒

Adhiniyam, 1994 (No. 5 of 1995) whose gross turnover is :

(i)	Less than Rs. 5,00,000	Nil
(ii)	Exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 1000
(iii)	Exceeds Rs. 10,00,000 but does not exceed Rs. 50,00,000	Rs. 2000
(iv)	Rs. 50,00,000 or more	Rs. 2500

8. Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adapted to be used for hire or reward :

(i)	in respect of each three wheeler passenger or goods vehicle	Rs. 400*
(ii)	in respect of each taxi, four wheeler light passenger or goods vehicle	Rs. 800*
(iii)	in respect of each heavy passenger or goods vehicle	Rs. 1000*

*Subject to the maximum of Rs. 2500

1[**9.** Such persons other than those mentioned in any of the preceding entries, who are engaged in any profession, trade, calling or employment at such rate as the State Government may, by notification, specify]

Explanation - For the purposes of this Schedule population means the population as ascertained at the last preceding census of which the relevant figures have been published.

⇒

(i)	Less than Rs. 5,00,000	Nil
(ii)	Rs. 5,00,000 or more but less than Rs. 10,00,000	Rs. 500
(iii)	Rs. 10,00,000 or more but less than Rs. 50,00,000	Rs. 1000
(iv)	Rs. 50,00,000 or more	Rs. 2500

1 Sr. No. 9 substituted by Professional Tax (Amendment) Act, 1999 w.e.f. 1.5.99. Earlier to substitution Sr. No. 9 read as under :
"Such persons not covered by any of the preceding entries, as the State Government may, by notification, specify"

Madhya Pradesh Professional Tax Rules, 1995

1Notification. No. A-5-6-95-ST-V(58) Dated 17th July 1995

In exercise of the powers conferred by Section 28 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995), the State Government hereby makes the following rules, namely :

Rule 1 : Short title

These rules may be called the Madhya Pradesh Vritti Kar Niyam, 1995.

Rule 2 : Definitions

In these rules, unless the context otherwise requires :

(a)Act means the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995);

(b)

Form means a Form appended to these rules;

(c)Place of Work in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, calling or employment;

(d)Quarter means a period of three months commencing from 1st April, 1st July, 1st October and 1st January;

(e)Section means a Section of the Act;

(f)Treasury in respect of a person or an employer [2][whose principal place of work] is situated within the jurisdiction of a Profession Tax Assessing Authority, means the branch of a scheduled bank transacting business of the Government of Madhya Pradesh or any Government Treasury or sub-treasury as the case may be, located within the jurisdiction of the said authority.

Rule 3 : Grant of certificate of registration

(1) (a) An application for obtaining a certificate of registration under sub-section (1) of Section 8 shall be made in Form I.

[3]**(b)** Where an employer has more than one place of work within the State of Madhya Pradesh, he shall make a single application in respect of all such places, declaring therein one of such places as the principal place of work and others as additional places of work for the purpose of these rules and submit such application to the Profession Tax Assessing Authority in whose jurisdiction the said principal place of work is situated.

(2) (a) An application for obtaining a certificate of registration under sub-section (2) of Section 8 shall be made in Form 3.

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1 Published in Madhya Pradesh Rajpatra dt. 17.7.95.

2 Subs. for the words 'whose place of work' by Noti. No. 12, dt. 27.3.96 w.e.f. 27.3.96. Subs. by

3 Noti. No. 12, dt. 27.3.96 w.e.f. 27.3.96. Prior to substitution clause (b) read as under :
'An employer having places of work within the jurisdiction of more than one Profession Tax Assessing Authority shall make an application for registration separately to each such authority in respect of each such place of work within the jurisdiction of the said Authority.'

(b) Where a person has more than one place of work within the State of Madhya Pradesh, he shall make a single application in respect of all such places, declaring therein one of such places as the principal place of work and others as additional places of work for the purpose of these rules and submit such application to the Profession Tax Assessing Authority in whose jurisdiction the said principal place of work is situated.

(3) (a) On receipt of an application for registration the Profession Tax Assessing Authority shall, if it is satisfied that the application is in order and the necessary particulars have been furnished, grant a certificate of registration in

Form 2 in respect of application filed under sub-rule (1) and in Form 4 in respect of application filed under sub-rule (2).

(b) If the Profession Tax Assessing Authority finds that the application is not in order or that all necessary particulars have not been furnished it shall direct the applicant to furnish such additional information as may be considered necessary. After considering the additional information, the Profession Tax Assessing Authority shall grant a certificate of registration in

Form 2 or 4 as the case may be.

Rule 4 : Amendment of certificate of registration

Where an employer or a person holding a certificate of registration granted under rule 3 desires it to be amended, he shall submit an application to the Profession Tax Assessing Authority specifically stating the amendments desired with reasons therefor, together with the certificate of registration and thereupon such authority shall, if satisfied with the reasons given, amend the certificate of registration accordingly.

[1]Rule 4-A : Option to pay tax on the Annual Income

An application to exercise option to pay tax on the annual income under sub-section (3) of Section 3 shall be made in

Form 4-A.]

Rule 5 : Intimation regarding cessation of liability to pay tax

In the event of cessation of liability to pay tax because of closure of business or for any other reason, the employer or the person holding the certificate of registration shall send an intimation in writing to that effect to the Profession Tax Assessing Authority within thirty days of the cessation of liability to pay tax.

Rule 6 : Cancellation of certificate

On receipt of an intimation under rule 5, the certificate of registration granted under rule 3, may be cancelled by the Profession Tax Assessing Authority after satisfying itself that the liability to pay tax of the employer or the person to whom such certificate was granted, has ceased.

Rule 7 : Exhibition of certificate

The employer or the person holding a certificate of registration shall display conspicuously at his place of work the certificate of registration or a copy thereof issued by the Profession Tax Assessing Authority.

Rule 8 : Issue of a duplicate copy of certificate

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1 Rule 4-A inserted by Noti. No. 12, dt. 27.3.96 w.e.f. 27.3.96.

If a certificate of registration granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate shall apply to the Profession Tax Assessing Authority for grant of a duplicate copy of such certificate and thereupon such authority shall, after such verification as it may consider necessary, issue to the holder of certificate a copy of the original certificate after stamping thereon the words “Duplicate Copy”.

Rule 9 : Certificate to be furnished by an employee to his employer

The certificate to be furnished by a person to his employer under sub-section (2) of Section 4 shall be in

Form 5 or 6 as the case may be.

Rule 10 : Shifting of place of work

(1) If the holder of certificate of registration in one area, shifts his place of work in another area, he shall within fifteen days of such shifting, give notice thereof to the Profession Tax Assessing Authority by whom the certificate was issued and shall, at the same time, send a copy of such notice to the Profession Tax Assessing Authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the quarter immediately following the quarter in which the notice is given, the Profession Tax Assessing Authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and perform all functions pertaining to the determination and recovery of tax and matters ancillary thereto in respect of the sender of such notice.

Rule 11 : Furnishing of returns and payment of tax by employer

Form 7 for each quarter on or before the fifteenth day of the month following the quarter to which such returns relates showing therein the salaries and wages paid by him during such quarter and the amount of tax deducted by him from the said salaries and wages.

Provided that where an employer pays to his employee, salary or wages in respect of a month falling in any quarter on any date after the expiry of such quarter, then such payment and the tax deducted in respect thereof may be accounted for in the return for the quarter during which such payment has been made and tax deducted.

(2) Notwithstanding anything contained in sub-rule (1), every employer shall furnish the return for every quarter by the due date even if no tax is payable by the person in his employment.

(3) Every return to be furnished under sub-rule (1) shall be accompanied by receipted challans in token of the payment in accordance with the provisions of sub-rule (1) of rule 13 of the tax payable by the employer according to such return.

(4) Notwithstanding anything contained in sub-rule (1), an employer registered under the Act, may, on his application to the Profession Tax Commissioner in

Form 8 for permission to furnish annual return, be permitted to furnish such return subject to the conditions as specified in the order granting permission to file annual return.

Rule 12 : Furnishing of return and payment of tax by registered persons

(1) Every registered person required to furnish return under sub-section (1) of Section 10 shall furnish such returns in Form 9 to the Profession Tax Assessing Authority along with a copy of challan in proof of payment of tax payable according to such return.

(2) A registered person who derives income from any profession, trade or calling other than agriculture at places located within the territorial jurisdiction of more than one Profession Tax Assessing Authority shall file the return under sub-rule (1) to the Profession Tax Assessing Authority having jurisdiction over his principal place of work so declared by him under clause (b) of sub-rule (2) of rule 3.

Rule 13 : Deduction of tax by employers from the salaries and wages

(1) Every employer other than an officer of the Central Government or a State Government responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in clause (c) of Section 2 shall deduct every month from the salaries or wages payable to the employees an amount equal to 1/12th of the tax payable by each employee for the relevant year.

(2) In the case of employee of the Central Government or a State Government the drawing and disbursing officer shall be responsible for the deduction of the amount of tax payable from the pay bill of employee as defined in clause (c) of Section 2. The deduction shall be made every month from the salaries or wages payable to the employees and the amount of tax to be so deducted in each month shall be equal to 1/12th of the amount of tax payable by the employee for the relevant year.

(3) The drawing and disbursing officer in the case of employees of the Government of Madhya Pradesh shall deduct the tax from the salaries or wages of the employees in the pay bills. The drawing and disbursing officer of the Central Government or any State Government (other than the State of Madhya Pradesh) shall deduct in cash the tax while disbursing salaries or wages to the employees.

(4) The drawing and disbursing officer in the case of employees of the Government of Madhya Pradesh shall enclose a statement with the pay bill for the month of February showing deductions of the tax due for the period from March to February or part thereof or from the month in which the employees has become liable to pay the tax upto the month of February, as the case may be. In case any deduction in respect of any employee has not been made the salary or wage of such employee for the month of February shall not be drawn without deducting the amount of tax that remains to be deducted for the aforesaid period.

(5) The drawing and disbursing officers shall furnish to the Profession Tax Assessing Authority, having jurisdiction over their places of work, not later than 30th April, a certificate that the tax payable in respect of the employees for whom they drew the pay bills during the year immediately preceding has been deducted in accordance with the provisions of the Schedule appended to the Act.

(6) The Profession Tax Assessing Authority may, if it considers necessary, require any drawing and disbursing officer to furnish to him a statement relating to the payment of salaries or wages to the Government employees during any specific period. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(7) Notwithstanding the provisions of rule 11 and sub-rules (1), (2), and (3) of this rule, the liability of an employee to pay tax shall not cease unless the amount of tax due in respect of him has been fully paid to the Government account, and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the Profession Tax Assessing Authority is satisfied that the amount has not been deducted from his salary or w

Rule 14 : Employer to keep account of deduction of tax from the salary of the employees

Every employer responsible to deduct and pay tax shall maintain a register in which the amount of salary and wages paid to each of the persons in his employment and the amount deducted from the salary and wages of the employee on account of tax shall be entered.

Rule 15 : Method of payment

(1) Every employer, other than the Government of Madhya Pradesh, and every person shall pay the amount of tax, penalty or any other amount due from or imposed upon him direct into the treasury. No payment of any such amount shall be accepted in the office of the Profession Tax Assessing Authority or any other Authority appointed under the Act.

(2) Every payment under sub-rule (1) shall be made by challan in Form 10 under the head 028-Other Taxes on Income and Expenditure B-Taxes on Professions, Trade, Callings and Employments. The challan shall be in quadruplicate.

Rule 16 : Reconciliation of payment

In the first week of the month following each month, the Profession Tax Assessing Authority shall prepare a statement in

Form 11 and forward it to the Treasury Officer concerned for verification. If any discrepancy is discovered on verification, the Profession Tax Assessing Authority shall send the necessary records to the Treasury Officer for reconciliation of accounts.

Rule 17 : Notice under Section 8(4), 8(5), 9(3), 10(4) or 13

The notice for giving reasonable opportunity of being heard under sub-section (4) or sub-section (5) of Section 8 or sub-section (3) of Section 9 or sub-section (4) of Section 10 or Section 13 shall be issued by the Profession Tax Assessing Authority in

Form 12.

Rule 18 : Notice under Sections 11(3), 11(4) and 16

(1) The notice under clause (a) of sub-section (3) of Section 11 shall be issued by the Profession Tax Assessing Authority in

(2) The notice under sub-section (4) of Section 11 and Section 16 shall be issued by the Profession Tax Assessing Authority in

Form 14.

Rule 19 : Order of assessment

The order of assessment under Section 11 or under sub-section (2) of Section 16 shall be passed in

Form 15.

Rule 20 : Notice of demand

The notice of demand under Section 14 relating to any tax or penalty payable in consequence of any order passed or in pursuance of any provision of the Act shall be issued by the Profession Tax Assessing Authority in

Form 16.

Rule 21 : Appeal

(1) An appeal under Section 17 shall -

(a) be made in Form 17;

(b) be presented to the appropriate Profession Tax Appellate Authority by the appellant in person or by his duly authorised agent or legal practitioner or be sent by registered post to such authority;

(c) contain a clear statement of the relevant facts and state precisely the relief prayed for;

(d) be accompanied by an authenticated copy of the order against which appeal is filed, as well as other relevant papers;

(e) be duly signed and verified by the appellant; and

(f) be accompanied by a treasury receipted challan in proof of having paid in full the amount of tax or penalty in respect of which the appeal is being preferred.

(2) An appeal may be summarily rejected on any of the following grounds :

(a) non-compliance of the provisions of Section 17;

(b) filing of the appeal after the expiry of the period specified in sub-section (2) of Section 17; and

(c) non-compliance of any requirement of sub-rule (1).

(3) If the Profession Tax Appellate Authority does not reject the appeal summarily under sub-rule (2), it shall fix a date for hearing the appellant or his duly authorised agent.

(4) If on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant does not appear before the said authority either in person or through a person duly authorised by the appellant, the said authority may dismiss the appeal or may decide it ex-parte, as it thinks fit.

(5) A copy of the order passed in appeal shall be sent to the appellant and another copy shall be sent to the authority who had passed the impugned order.

Rule 22 : Order sanctioning refund of tax

(1) When the Profession Tax Assessing Authority is satisfied that a refund of any amount of tax or penalty is due either because of excess payment or the order of the appellate or the revisional authority or any other court, it shall, if the employer or person desires payment in cash, issue to him a refund payment order in

Form 18.

(2) The Profession Tax Assessing Authority issuing the refund payment order shall intimate the numbers of the books thereof in use for the time being to the Treasury Officer within his jurisdiction.

(3) Where the amount of refund is required to be adjusted against any arrears of tax, penalty or any other amount due under the Act, the Profession Tax Assessing Authority shall issue a refund adjustment order in

Form 19 in respect of the refund so adjusted authorising the employer or person to deduct that amount from the arrears of tax outstanding against him.

(4) In support of any claim for deduction according to sub-rule (3) the employer or person shall attach his copy of refund adjustment order to the challan showing the credit into the treasury of the balance of the amount in respect of which a notice of demand has been issued under Section 14.

Rule 23 : Authority sanctioning prosecution

The Profession Tax Commissioner shall be the authority for the purpose of sub-section (2) of Section 23.

Rule 24 : Order accepting composition money

(1) Where the Profession Tax Assessing Authority accepts under Section 25 from any employer or person a sum by way of composition of an offence, it shall make an order

in writing in that behalf specifying therein :

(i) the sum determined by way of composition;

(ii) the date on or before which the sum shall be paid into the treasury;

(iii) the authority before whom and the date by which a receipted challan shall be produced in proof of such payment; and

(iv) the date by which the employer or person shall report the fact of such payment to the Profession Tax Assessing Authority.

(2) The Profession Tax Assessing Authority shall send a copy of such order to the employer or person from whom the said sum is accepted by way of composition.

Rule 25 : Restrictions and conditions subject to which powers may be delegated by the Profession Tax Commissioner under sub-section (2) of Section 20

The Profession Tax Commissioner may delegate his powers under sub-section (1) of Section 20 subject to the following restrictions and conditions :

(i) The powers under sub-section (1) of Section 20 shall not be exercised in respect of the following:

(a) Drawing and Disbursing Officers of the Central Government and the State Government;

(b) Persons paying tax at the highest rate leviable under the Act.

(ii) The Commercial Tax Inspectors shall not exercise the powers under sub-section (1) of Section 20 delegated to them unless specifically directed, in writing, by the Profession Tax Assessing Authority concerned.

Rule 26 : Service of Notices

(1) Notice under the Act or the rules made thereunder may be served by any of the following methods namely :

(i) by delivering or tendering a copy of the notice to the addressee or any adult member of his family residing with him or to a person regularly employed by him; or

(ii) by post :

Provided that if upon an attempt being made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's office or the building in which his office is located or where he habitually resides, or upon any conspicuous part of any place of profession, trade, calling or employment last notified by him and such service shall be deemed to have been duly served on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature or thumb impression of the person to whom the copy is so delivered or tendered as an acknowledgment of service endorsed on the original notice.

(3) When a notice is served by affixing a copy thereof in accordance with the proviso

to sub-rule (1), the serving officer shall return the original to the authority which issued the notice with the report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and the address of the person, if any, by whom the addressee's office or building in which his office is or was located or his place of profession, trade, calling or employment or residence was identified and in whose presence the copy was affixed. The serving officer shall also state in his report how the signature or thumb impression of the person identifying the addressee's office or building or place of profession, trade, calling or employment or residence was obtained.

(4) When service is made by post, the service shall be deemed to be effective if the notice has been properly addressed and sent by registered post acknowledgment due and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would have been delivered in the ordinary course of postal business.

(5) The authority under whose orders the notice was issued shall, on being satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as it deems proper that the notice has been served in accordance with the provisions of this rule, record the fact and make an order to that effect.

(6) If the authority is not satisfied that the notice has been properly served, it may, after recording as order to that effect, direct the issue of a fresh notice.

FORM - 1

[See rule 3(1)]

Application for registration (for employers)

To,

The Profession Tax Assessing Authority

.....

I, hereby apply for a certificate of registration under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 as per particulars given below :-

1.	Name of the applicant	.....
2.	Address of the principal place of work (building/street/ road/municipal ward/ town/ city /tehsil /district)	.....
3.	Status of the person signing the form (Whether proprietor / partner /principal /officer/ agent /manager / director/ secretary)	.....
4.	Name of the employer	.....
5.	Class of the employer (whether individual /firm/ company /corporation/ society /club / association).	.....
6.	If registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994/ Central Sales Tax Act, 1956, the number of registration certificate,-	.....
	(a) Under Vanijyik Kar Adhiniyam	.....
	(b) Under Central Sales Tax	.....
7.	Names and addresses of other places of work in Madhya Pradesh.	.....

The above statements are true to the best of my knowledge and belief.

Place.....

Date.....

Signature.....

Status.....

*Strike out whichever is not applicable

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the applicant) Received an application for registration in

Form - 1.

From :-
Name of the applicant.....

Full postal address.....

Place..... Date.....
.....

Signature of the receiving officer _____

FORM – 2

(See rule 3(3))

Certificate of registration (for employers)

No._____

This is to certify that the proprietor/partner /principal/officer/agent/manager/head of the office of the establishment/firm/club/association/society/corporation/company known as _____and located at _____has been registered as an employer under the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

The holder of the certificate has additional place of work at the following address :-

1._____

2._____

3._____

Seal;

Place.....

Date.....

FORM - 3

[See rule 3(2)]

Application for certificate of registration (for persons)

To,

The Profession Tax Assessing Authority

.....

I, hereby apply for a certificate of registration under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 as per particulars given below :-

1.	Name of the applicant	.....
2.	Profession/ trade/ calling (here specify the Serial number of the schedule under which liable to pay tax).	.....
3.	Address of the place of work (building /street / road/ municipal ward /town / city /tehsil / district).	.....
4.	*Date of commencement of profession /trade/ calling.	.....

X LAWS IN M.P.

5.	*Period of standing in the profession	.....
	*Number of beds (in the case of residential hotels)	.....
	*Whether a state level society, a district level society, a co-operative sugar factory or a co-operative sugar mill.	.....
	*Average number of employees during a year employed in the establishment	.....
	* Average number of workers during a year.	.....
	* Annual gross turnover	.....
	* Number of,-	.....
	(i) Three wheeler passenger/goods vehicles	.....
	(ii) Taxi/four wheeler light passenger/goods vehicles	.....
	(iii) Heavy passenger/goods vehicles	.....
6.	Income during the previous year (to be given by a person opting to pay tax under sub-section (3) of Section 3.) Here state specifically whether option under sub-section (3) of Section 3 is being exercised or not.	.....
7.	If carrying on a profession, trade or calling other than agriculture in addition to an employment, the particulars thereof or if simultaneously engaged in employment of more than one employer, the names and addresses of all such employers and the monthly salary received form each of them.	.....
8.	Names and addresses of additional places of work if any, in the State of Madhya Pradesh	1..... 2..... 3.....

9. If registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994/Central Sales Tax Act, 1956 the number of the registration certificate,-

(a) under M.P. Vanijyik Kar Adhiniyam ..... (b) under Central Sales Tax Act. .....

The above statements are true to the best of my knowledge and belief.

Place.....

Date.....

Signature.....

Status.....

*Fill in whichever is applicable.

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the applicant) Received an application for registration in

Form -3.

From :-
Name of the applicant.....

Full postal address.....

Place..... Date.....

No. _____

.....

Signature of the receiving officer

_____

FORM 4
(see rule 3(3))
Certificate of registration (for persons)

District _____

This is to certify that _____ engaged in * profession/trade/calling known as _____ */simultaneously in a profession, trade or calling other than agriculture in

addition to employment with the principal place of work located at _____has been registered under the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

The holder of this certificate has additional places of work at the following addresses –

(1)._____ _____
(2) _____
(3) _____
(4)_____

Seal

Place_____
Date.....

.....

Signature _____ Designation_____

***Strike out whichever is not applicable**

FORM - 4 A
[See rule 4-A]
Application to exercise option

To,
The Profession Tax Assessing Authority
.....

I.....(Name) of.....(Address) holding registration certificate No.....date..... under the M.P. Vritti Kar Adhiniyam, 1995 liable to pay tax according to serial number 2 of the Schedule appended to the said Adhiniyam, hereby opt to pay on the annual income as specified in column (2) against serial number 1 of the said schedule in lieu of the tax payable by me, for the period.....
Place.....

Date.....

_____

FORM - 5

[See rule 9]

Certificate to be furnished by person to his employer

I.....(Name of the person).....(address) hereby certify that I am engaged in the profession, trade or calling specified in entry.....of the Schedule to the M.P. Vritti Kar Adhiniyam, 1995 and the rate of tax payable by me under the said entry is more than the rate of tax payable under entry 1 in the said schedule in respect of my employment with.....(name of the employer).....(address).

I also certify that, *I shall get myself registered and shall pay the tax myself under the said entry.

OR

*I have got myself registered under registration certificate No.....dated.....and shall pay the tax/have paid the tax stated therein myself.

Place..... .....

Date..... Signature *Strike out whichever is not applicable

FORM - 6

[See Rule 9]

X LAWS IN M.P.

Certificate to be furnished by a person who is simultaneously engaged in employment of more than one employer

I.....(Name of the person) engaged in employment with the following employers, namely :

	Name of employer	Address of the employer
	(1)	(2)
(1)	.....	.....
(2)	.....	.....
(3)	.....	.....
(4)	.....	.....

And that I shall get myself registered and pay the tax/I have got myself registered under the registration certificate No.....dated.....and shall pay the tax/*have paid tax stated therein myself.

Place..... .....

Date..... Signature

*Strike out whichever is not applicable.

FORM - 7

[See Rule 11]

Return (for employer)

Return of tax payable for the period from.....to.....

Name of the employer.....

Address.....

Registration certificate No.....

Employees whose Annual salaries/ wages are	No. of employees	Rate of tax per month	Amount of tax deducted
(1)	(2)	(3)	(4)
Less than Rs. 40001	.....	.....	.....
Rs. 40001 to Rs. 50000	.....	.....	.....
Rs. 50001 to Rs. 60000	.....	.....	.....
Rs. 60001 to Rs. 80000	.....	.....	.....
Rs. 80001 to Rs. 100000	.....	.....	.....
Rs. 100001 to Rs. 150000	.....	.....	.....
Exceeding Rs. 150000	.....	.....	.....
Amount of tax payable			.....
Amount paid with challan No. and Date.			.....

The above statements are true to the best of my knowledge and belief.

Place..... Date.....

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the employer)

Received a return for the period from.....to.....with challan No.....dated.....for Rs.....from,-

Name of the employer.....

Full postal address.....

.....

Place.....

Date.....

Signature with full name and designation of the receiving official

FORM - 8

[See rule 11 (4)]

Application for permission to furnish return for a year

To,

The Profession Tax Commissioner,

.....

I.....(Name) of.....(address) a registered employer holding registration certificate No.....under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 hereby apply for permission to furnish with effect from.....returns for a period covering a year in accordance with rule.....of the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

I/We have in my/our employment.....employees (state no. of employees) each earning annual salary or wages of not less than Rupees forty thousand and their break up according to the slab of salary or wages specified in entry 1 of the Schedule to the said Adhiniyam is as follows :

	No. of employees
Less than Rs. 40001	.....
Rs. 40001 to Rs. 50000	.....
Rs. 50001 to Rs. 60000	.....
Rs. 60001 to Rs. 80000	.....
Rs. 80001 to Rs. 100000	.....
Rs. 100001 to Rs. 150000	.....
Exceeding Rs. 1,50,000	.....

I/We declare that the above statements are true to the best of my knowledge and belief.

Place.....

Date.....

FORM - 9

[See rule 12 (1)]

Return (for persons)

Return of tax payable for the period from.....to.....

Name of the person .....
Address .....

Registration certificate No.

Particulars of Profession/trade/calling (here state category of the schedule under which liable to pay tax).

If option has been exercised under sub-section (3) of Section 3, then Income from :
(a) Profits and gains
(b) Dividend & interest
(c) Any benefit or perquisite described in sub-clause (iii) of clause (e) of Section 2.

....

....

Total .....

Tax payable .....

Amount paid with challan No. and date. .....

The above statements are true to the best of my knowledge and belief.

X LAWS IN M.P.

Place..... Date.....

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the person)

Received a return for the period from.....to.....with challan No.....dated.....for Rs.....from,-

Name of the person.....

Full postal address.....

.....

Place.....
Date.....

Signature with full name and designation of the receiving official

_____

FORM – 10

(See rule 15(2))

Challan

(Original – to be sent to the Profession Tax Assessing Authority)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____ (b)_ tax demanded after assessment for the period from _____to _____ (c) Penalty (d)composition fees	Value Rs._____(in words) Rs._____

Total Rs._____(in figures) Rs. _____(in words)

Date_____ Signature of the depositor

(for use in the Treasury or the Bank)

1. Received payment of Rs. _____ (in figures) Rs. _____ (in words) 2. Date of entry _____

_____ _____ _____

Treasury Accountant Treasury Officer

FORM – 10

(See rule 15(2))

Challan

(Duplicxate – to be retained in the Treasury)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____ (b)_ tax demanded after assessment for the period from _____to _____ (c) Penalty (d)composition fees	Value Rs. (in words) Rs._____

Total Rs._____(in figures) Rs. _____(in words)

Date_____ Signature of the depositor

(for use in the Treasury or the Bank)

3. Received payment of Rs. _____ (in figures) Rs. _____ (in words)
4. Date of entry _____

_____ _____ _____

Treasury Accountant Treasury Officer

FORM – 10

(See rule 15(2))

Challan

(Triplicate- to be given to the payer for being sent to the Professional Tax Officer)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

X LAWS IN M.P.

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____ (b)_ tax demanded after assessment for the period from _____to _____ (c) Penalty (d)composition fees	Value Rs._____(in words) Rs._____

Total Rs._____(in figures) Rs. _____(in words)

Date_____ Signature of the depositor

(for use in the Treasury or the Bank)

5. Received payment of Rs. _____ (in figures) Rs. _____ (in words)
6. Date of entry _____

_____ _____ _____

Treasury Accountant Treasury Officer

FORM – 10

(See rule 15(2))

Challan

(Quadruplicate to be given to the payer for his own use)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____	Value Rs._____(in words) Rs._____
		(b)_ tax demanded after assessment for the period from _____to _____	
		(c) Penalty	
		(d)composition fees	

Total Rs._____(in figures) Rs. _____(in words)

Date_____ Signature of the depositor

(for use in the Treasury or the Bank)

7. Received payment of Rs. _____ (in figures) Rs. _____ (in words) 8. Date of entry _____

_____ _____ _____

Treasury Accountant Treasury Officer

FORM 11

(see rule 16)

Statement of verification of collections under the Madhya Pradesh Vritti Kar Adhiniyam, 1995

To,

The Treasury Officer,

_____

Total amount comprising of tax, penalty and composition money deposited in the treasuries and sub-treasuries of district:-

Particulars	Total amount	Signature with seal of Profession Tax Assessing Authority and Treasury Officer
(1)	(2)	(3)
Amount shown as deposited according to Profession Tax Assessing Authority's Register	------	
Amount shown as deposited as per Treasury accounts –		
(a) by challan		
(b) (2) by book transfer		
X LAWS IN M.P.		
(c) (to be filled in by Treasury Officer		
(d) (3) Total		

REFUNDS

Particulars	As per Profession Tax Assessing Authority register	As per Treasury Register
(1)	(2)	(3)
Total receipts		
Amount refund		
Net collection		

Signature of Profession Tax Assessing Authority

Signature of Treasury Officer

FORM 12

(See rule 17)

Notice under section 8(4), 8(5), 9(34), 10(4) or 13 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995

Name_____

Address_____

Registration No. _____

Whereas, you being an employer/person liable to registration under sub-section (1)(2) of Section 8 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 have willfully failed to apply for the certificate within the time specified in sub-section (3) of the said section and have consequently rendered yourself liable to penalty under sub-section (4) of Section 8.

You being an employer/person liable to registration have given false information in the application given under section 8 and have consequently rendered yourself to pay penalty under sub-section (5) of section 8.

OR

You being an employer required to file return under sub-section (1) of Section 9 have failed to file within the prescribed time return for the period _____ and have consequently rendered yourself liable to penalty under sub-section (3) of section 9.

OR

You being a registered person required to file return under sub-section (1) of section 10 within the time specified have failed to file return for the period _____ within such time and have consequently rendered yourself liable to penalty under sub-section (4) of Section 10.

OR

You being a registered employer/person have failed to make payment of tax within the time specified in the notice of demand and have consequently rendered yourself liable to penalty under section 13.

Now, therefore, you are hereby called upon to show cause personally or through a person authorised by you in writing in that behalf at _____(Place) _____ (time) on _____ (date) that why the penalty should not be imposed upon you. Further you are required to present yourself or through the authorised person on the said date for being heard in this regard.

You are also required to produce any evidence on which you rely in support of your objection on the aforesaid date.

Seal .....

Place..... Signature with full name and designation of the

Date..... receiving official

FORM 13

(See rule 18(1)

Notice under clauses (a) of sub-section (3) of section 11 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995

Name_____

Address_____

Registration No. _____

Whereas I desire to satisfy myself that the return(s) filed by you in respect of the period from _____ to _____are correct and complkete, you are hereby directed to appear in person or through an authorised person , at _____(place) _____(time) to produce evidence in support of the return (s) and particulars of accounts in respect of *employees employed under you/profession, trade or calling

Seal .....

Place..... Signature with full name and designation of the

Date..... receiving official

***Strike out whichever is not [applicable**

FORM 14

(See rule 18(2))

Notice under sub-section (4) of section 11 or sub-section (1) of section 16 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995

To,

Name_____

Address_____

X LAWS IN M.P.

Registration No. _____

*You being an employer/person liable to obtain registration certificate under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 or you being registered employer/person liable to pay tax under the said Adhiniyam, have failed to file return for the period from _____ to _____ and have thereby rendered yourself liable under sub-section (4) of Section 11 to be assessed to the best of judgment.

OR

*You being an employer/person liable to pay tax under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 have not been assessed/have been under assessed for the period from _____ to _____ and have thereby rendered yourself liable to assessment/re-assessment under section 16.

Now, therefore, you are hereby called upon to show cause on _____ why you should not be assessed or re-assessed to tax to the best of judgment.

Further, you are hereby directed to attends in person or by person authorised by you in writing in that behalf before me and to produce particulars and accounts relating to the *employees employed under you/profession, trade or calling in respect of the aforesaid period and any evidence on which you rely in support of your objection, at _____ (place) _____(time) _____ (date) and further required to present yourself or through an authorized agent person on the said place, date and time to be heard in this regard.

Seal .....

Place..... Signature with full name and designation of the

Date..... receiving official

***Strike out whichever is not applicable**

FORM 15

(See rule 19)

Order of assessment of an employee/person

Name of the employer/ person _____

Address of the employer/person _____

Registration Certificate No. _____

Period of assessment _____

Assessment case No. _____

	As returned			As determined		
	No. of employees	Rate of tax	Amount of tax to be deducted	No .of employees	Rate of tax	Amount of tax to be deducted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Less than Rs. 40001						
Rs. 40001 to Rs. 50000						
Rs. 50001 to Rs. 60000						

Rs. 60001 to Rs. 80000			
Rs. 80001 to Rs. 100000			
Rs. 100001 to Rs. 150000			
Exceeding Rs. 1,50,000			

2. Particulars of

Amount of tax as returned Amount of tax as determined

profession/trade/calling (category of the schedule under which liable to pay tax

3. Penalty under section (i) _____
(ii) _____
(iii)

4.. Total amount of tax/penalty

5.Amount paid alongwith returns

6. Balance payable/excess payment

Seal .....

Place..... Signature

Date..... Designation_____

***Strike out whichever is not applicable**

FORM 16
(See rule 20)
Notice of demand for payment of tax/penalty

To,

Name_____
Address_____
Registration No. _____

*.You have been assessed/re-assessed under the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

X LAWS IN M.P.

* You having failed to pay the tax for the period _____ to _____ has been determined under sub-section (1) of section 16 of the said Act.

You are hereby directed to deposit the following amount in the treasury wi8thin thirty days from the due date of receipt of the notice and send a copy of the receipt challan in token of such payment within _____ days sof the date of deposit.

(1) Tax assessed ----------
(2) Penalty _____
Total _____

	Challan No.	Date	Amount
(1)	.....	.....	.....
(2)	.....	.....	.....
(3)	.....	.....	.....
(4)	.....	.....	.....

Net demand rupees _____(in figures) _____(in words)

Seal .....

Place..... Signature
Date..... Designation_____

***Strike out whichever is not applicable**

FORM - 17

[See rule 21]

Memorandum of appeal

To,

The Profession Tax Appellate Authority

.....

I, hereby appeal and furnish the necessary particulars :

(1) Registration Certificate No. .....

(2) Name of the Employer/person .....

(3) Style of profession/trade/calling .....

(4) Address .....

(5) Period involved under impugned order against which appeal is preferred. .....

(6) (a) Name of the authority who passed the impugned order .....

(b) Date of order .....

(c) Date of service of demand notice .....

(d) Amount demanded : (i) Tax .....

(ii) Penalty .....

Total .....

(e) Amount of admitted tax .....

(f) Amount paid : (i) Tax ..... (ii) Penalty .....

Total .....

(g) Amount in dispute .....

(7) Grounds on which appeal has been preferred. .....

A certified copy of the impugned order and a copy of challan in proof of payment of tax/penalty are enclosed.

The above statements are true to the best of my knowledge and belief.

Place..... Date.....

FORM 18

See rule 22(1)

Refund payment order

Book No. _____ Vr. No. ____ (under Rs._____)Counterfoil Order for the refund of tax under Madhya Pradesh Vritti Kar Adhiniyam, 1995	Refunds (under Rs _____). (for use in the treasury only) Order for the refund of tax (payable at the Government Treasury sub-treasury within three months of the date of issue)	Refunds (under Rs _____). Order for the refund of tax (payable at the Government Treasury sub-treasury within three months of the date of issue)
Refund payable to_____ R.C.No. _____Assessment Case No._____ Date of order directing refund amount of refund No. in collection registe showing the collection of amount regarding which refund is made.	To, The Treasury/Sub-treasury Officer _____ 1.Certified to the assessment being R.C.No._____ to the period from _____ to _____ a refund of Rs. is due to _____	To, The Treasury/Sub-treasury Officer _____ 1.Certified to the assessment being R.C.No._____ to the period from _____ to _____ a refund of Rs. is due to _____
Signature _____ Designation _____ Date _____ Signature of the recipient	2. The amount of tax concerning which this refund is allowed has been duly credited into the Government Treasury.	2. The amount of tax concerning which this refund is allowed has been duly credited into the Government Treasury.
	3. Certified that no refund order regarding the sum now in question has previously been entered in the original file of assessment under my signature.	3. Certified that no refund order regarding the sum now in question has previously been entered in the original file of assessment under my signature.
	4. Please pay to _____ the sum of Rs _____(in figures) Rs._____(in words) Signature _____ Designation _____ Date _____	4. Please pay to _____ the sum of Rs _____(in figures) Rs._____(in words) Signature _____ Designation _____ Date _____
	Treasury Officer	Treasury Officer
Vr.No. Date of encashment in the Government Treasury _____	Date of encashment in the Government Treasury /sub-treasury_____pay Rs._____ only. Signature	Date of encashment in the Government Treasury /sub-treasury_____pay Rs._____ only. Signature
		Treasury /sub-treasury officer Claimant's Signature and Date _____ Treasury/sub-treasury
Treasury /sub-treasury officer Claimant's Signature and Date _____ Treasury/sub-treasury		
	Officer.	Officer.

To,

The Profession Tax Assessing Authority,

This is to certify that the refund of Rs._____ as per your refund payment order, dated _____ book No. _____ Vr./ No. _____ has been made on _____ (date)

Dated--------- Treasury/Sub-treasury Officer

X LAWS IN M.P.

FORM – 19

(See rule 22(3))

Refund adjustment order

Book No. _____ Vr. No. _____

To,

The Treasury/ sub-treasury officer

_____

Certified that with reference to the assessment record of _____(Name) bearing registration certificate No. _____ for he period from _____ to _____ a refund of Rs. _____ is due to _____ (Name)

2. Certified that the tax/penalty concerning which this refund is allowed has been cr4edited into the treasury.

3. Certified that on refund order regarding the sum in question has previously been granted and this order of refrund has been entered in the original file of assessment under my signature.

4/ This refund is adjusted towards the amount of tax due from the said employer/person for the period from _____ to _____ Please, therefore, debit to 028-other taxes on income and expenditure – B – Taxes on Professions, Trades, Callings and employment the sum of Rs.

_____ and credit the amount to 028-Other taxes on income and expendi8ture – B – Taxes on Professions, Trades, Callings and Employment.

Seal. Signature.....

Date..... Designation.....

Copy forwarded to _____ (give here the name of the employer/person) for information.

. Signature.....

Date.....

To,

Status.....

(To be returned to the issuing authority)

The Profession Tax Assessing Authority,

_____

With reference to your memorandum No. _____dated_____

dI have adjusted the refund of Rs. _____ payable to _____(Name)

Signature.....

Date..... Treasury/sub-treasury officer.

By order and in the name of the Governor of Madhya Pradesh,
MANOJKUMAR, Secretary