

Chhattisgarh Professional Tax Rules, 1995

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Chhattisgarh Professional Tax Rules, 1995

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

1. Short title :-

These rules may be called the Chhattisgarh Vritti Kar Niyam. 1995

2. Definitions :-

In these rules, unless the context otherwise requires: (a) Act means the Chhattisgarh 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; (1) 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 Chhattisgarh or any Government Treasury or sub-treasury as the case may be, located within the jurisdiction of the said authority.

3. Grant of certificate of registration :-

(I)(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 Chhattisgarh, 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. (b) Where a person has more than one place of work within the State of Chhattisgarh, 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. 1. Published in Madhya 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. 3. Subs by Noti. No.12. dt. 27.3.96 w.e.f. 21.3.96. 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. (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.

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 therefore, together with the certificate of registration and thereupon such authority shall, if satisfied with the reasons given, amend the certificate of registration accordingly. 4 [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.]

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 intimation in writing to that effect to the Profession Tax Assessing Authority within thirty days of the cessation of liability to pay tax.

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.

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.

8. Issue of a duplicate copy of certificate :-

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 4-A inserted by Noti. No.12. dl. 27.3.96 w.e.f. 27.3.96.

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.

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.

11. Furnishing of returns and payment of tax by employer :-

(1) Every employer registered under the Act shall furnish return in 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, 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.

12. Furnishing of return and payment of tax by registered persons :-

(1) Every registered person required to furnish return under sub-section (I) 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 (I) 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.

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

I (1) Every employer other than an officer of the Central Government or a State Government responsible for deduction of the due amount of tax I 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: 1/12 th 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 Chhattisgarh 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 Chhattisgarh) 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 Chhattisgarh 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 Govt. employees during any specific period. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted there from and the period to which the tax relates. (7) Notwithstanding the provisions of rule II and sub-rules (I), (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 wages.

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 wages of the employee on account of tax shall be entered.

15. Method of payment :-

(1) Every employer, other than the Government of Chhattisgarh, 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.

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.

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.

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 Form 13. (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.

19. Order of assessment :-

The order of assessment under Section or under sub-section (2) of Section 16 shall be passed in Form 15.

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.

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 that had passed the impugned order. 5 Rule 21- A: The Period and the form of application for revision An application for revision under sub-section (1) of Section 18 shall be in form 11-A, and shall be presented within one calendar year from the date of order to be revised, But, if the revision is against an assessment order, then no revision shall be filed if appeal is pending or time for filling appeal has not expired. 6 [provided that an application for revision against an order passed prior to Vritti Kar Sansodhan Adyadesh, 2001 (No.9 of 2001). under the provision of the Act. shall be made on or before 31.12.2002.]

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.

23. Authority sanctioning prosecution :-

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

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. 5. Rule 21-A inserted by Notification No.18. dt.30.05.2001 6. Proviso inserted by Notification No.98. dt.07.09.2002

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.

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 an order to that effect, direct the issue of a fresh notice.

FORM 1

Application for registration (for employers)

To,
The Profession Tax Assessing Authority

.....

I, hereby apply for a certificate of registration under the Chhattisgarh 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 em.....Class of the employer (whether
.....l/firm/ companyoration/ society /club I association).
6. If registered under theChh..... Vanijyik Kar Adhiniyam, 1994/
C.....Sales Tax Act. 1956, the number of registra.....ificate,-
(a) Under V.....ar Adhiniyam
(b).....Central Sales Ta.....
7. Na..... addresses of other places of work in Chhattisgarh.

..... are true to the best of my knowledge and belief.

Place Sign.....

Date Status

*Strike out whichever is not applicable

ACKNOWLEDGEMENT

(Particulars of name and addressled in by the appl.....eceived an application
f..... in form 1:-

Name of the applicant

Full postal.....s

Place

Date..... Signature of t.....iving officer

[See rule 3(1)]

SCHEDULE 2

FORM 2

[See rule 3(3)]

Certificate of Registration (for employers)

No..... District.....

This is to certifye.....or/principal officer/agent/manager/head of the office of the establishment/ firm/ club/ association/ society/ corporation/ company known asand located athas been registered..... under the Chhattisgarh Vritti Kar Adhiniyam, 1995.

The.....f the certificate has additional places of work at the following address:-

1.
2.
3.
4.

Seal S.....e

Dat..... Designation

SCHEDULE 3

FORM 3

[See rule 3(2)]

Application for certificate of registration (for Person) Profession Tax Assessing Authority,

.....

I, hereby applytificate of registration under the Chhattisgarh Vritti Kar Adhiniyam. 1995 as per particulars giv.....-

1. Name of the applicant
2. Profession / Trade callin.....the serial number of the
.....

schedule under which liable to payAddress of the place of work
(building/street/road/ municipal.....
ward/town/city IT ehsi1/district).

4. *D.....commencement of profession/trade/calling.
5. *Period of standing in the profession

..... of beds (In the case ofal hotels.)

*Whether a sta.....society, a district le.....iety, a co-operative

.....

sugar factory or a co-operative.....ll.

*A.....number of employees during a year employed in the establish.....

.....

*Average number of workers during a year.

* Annual gross turnover.

*N....f,

(i) Three wheeler passenger / goods veh.....

(ii) wheeler light passenger goods vehicles

(iii) Heavy passenger / goods vehicles Income during the previous year
(to be given by a perso....g to pay tax
under sub-section (3) of Section 3. Here State specifically w.....option.....sub-
s.....) of S.....is being exercised or not.

7. If carrying on a profession trade.....ng other than Agriculture in addition
.....

to an employment. The particular thereof or if simu.....y e.....in
employment o.....an one employer the names and address of all such
employers and the monthly salary rec..... them.

8. Name and addresses of additional place of work if any in the State of Chhattisgarh. (1)
.....

(2)

(3).

9. If registered under the Chhattisgarh Vanijyik Kar.....rn
.....Sales tax act-1956 the number of the
registration certifi.....(a) Under Chhattisgarh Vanijyik Kar Adhiniyam)

Under Central Sal.....t

The a.....ts are true to the best of my knowledge and belief.....e

Signature

Date Status whichever is Applicable.

ACKNOWLEDGEMENT
(Particulars of name and to be filled in by the applicant)
Received and application for registration in
for.....-

Name of the applicant

Full Postal address.....

Place

Date Signature ofeiving office.....-4
.....Certificate of registration (for person)
No.....ict.....

This is to certify that..... engaged in *profession/trade/calling kno.....
..... * /simultaneously in a profession, trade or calling other than agriculture in
add.....o employment
with the principal place of work located athas been registered under the
Chhattisgarh Vritti Kar
Adhiniy.....dercertificate has additional places of work at the following
addresses:
1
2
3
4
Seal
Place Signature
DateDesignation

SCHEDULE 4
FORM 4A

[SeeA]
Application to exerci.....on
To,
The Profession Tax Assessing Authority
.....(Name) of(Address) holding registration certificate No.....
date
..... under the Chhattisgarh Vritti K.....niyam, 1995 liable to pay tax according to
7
[serial numberhe
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.....ce
.....
Date Signature

SCHEDULE 5
FORM 5

[See rule 9]
Certifi..... be furnishe.....rson to his emp.....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 Chhattisgarh Vritti
Kar.....m, 1995 and the
rate of tax payable by me under the said entry is more than the rate of tax payable under entry I in the
said
schedu.....y
employment with..... (Nameployer)..... (Address).
I also certify that, *I shall get myself registered and shall pay the tax myself under the said.....
OR
*I have got myself registered under registration certificate No.....hall pay the
tax/have paid the
tax stated therein myself.
Place
Date Signature
*Strike.....hever is not applicable.
7. The..... suitable amend..... view of
amendment in Section 3 (3) giving option to
persons calling in Sr. No. 2 to 9, w.e.f. 05.06.2001.

SCHEDULE 6
FORM 6

(See Rule 9)
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,
.....d that I sh..... myse.....pay
the tax/i h..... myself regis.....nder the registration certificate No..... dated
.....d shall pay the tax/*have pa.....rein myself.
Place
Date Signa.....*Strike out whichever is not applicable.

SCHEDULE 7
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.

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

SCHEDULE 8
FORM 8

[See rule 11 (4)]
Application for permission to furnish return for a year

To,
The Profession Tax Commission (me) of (address) a registered employer holding registration certificate No under the Chhattisgarh 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 Chhattisgarh 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
9
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. 100000 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
..... Sign.....
Date..... Status

SCHEDULE 9
FORM 9

[See rule 12 (i)]
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 and date. -----
The above statements are true to the best of my knowledge and belief.
Place Signature
Date Status
ACKNOWLEDGMENT. Particulars of name and address to be filled in by the person)
Received 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
9. In view of amendment in Schedule of the Profession Tax Act, form of return may be suitably amended.

SCHEDULE 10
FORM 10

[See rule 15(2)]
CHALLAN
(Original -to be sent to the Profession Tax Assessing Authority)
The Chhattisgarh Vritti Kar Adhiniyam, 1995.
(028-Other taxes on income and expenditure -B- Taxes on Profession, Trades, Calling and Employment)
By whom rendered
Name, address, registration No. & case
No., if any, on whom 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.
 Total Rs. (in figure) Rs. (in wo
Signature of the depositor
 (For use in the Treasury or the Bank)
 1. Received payment of R..... (in figures)(in words).
 2. Date of.....
 Treasurer Accountant Treasury official/Agent of Manger.
 (Dup.....to be retained in the Treasury)
 (Triplicate-to be given to the payer for being sent to the Sales Tax Officer)
 (Quadruplicate-to be given to the payer for his own use)

SCHEDULE 11
FORM 11

[See rule 16]
 Statement of verification of collections under the Chhattisgarh Vritti Kar Adhiniyam, 1995
 To,
 The Treasury Officer,

 Total amount comprising of tax, penalty & composition money deposited in the treasuries & sub-treasuries
 of
 district.
 Particulars Total Amount
 Signature with Seal of Profession Tax
 ascending authority & treasury officer
 (1) (2) (3)
 Amount shown as deposited according to Profession Tax
 Assessing Authority's Register
 Amount shown as deposited as per Treasury Account-
 1. by challans
 2. by book transfer

 (to be filled in by Treasury officer)
 3. Total
 REFUNDS
 Particulars As per Profession Tax assessing authority register As per treasury register
 (1) (2) (3)
 s lue R Va
 s (in words)R
 Total receipts
 Amount Refunded.....
 Net collection

 Signature of Profession Tax assessing Authority.

 Signature of Treasury Officer.

SCHEDULE 12
FORM 12

(See rule 17)
 Notice under Section 8(4), 8(5), 9(3), 10(4) or 13 of Chhattisgarh Vrltti Kar Adhiniyarn, 1995
 To,

Name

Address

Registration Certificate No.

Whereas, you being an employer/ person liable to registration under sub-section (1)/(2) of Section 8 of the Chhattisgarh Vritti Kar Adhiniyam, 1995 have wilfully 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.

OR

You being an employer/person liable to registration have given false information in the application given under Section 8 and have consequently rendered yourself

10

[.....] 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 lime 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 periodwhich such time and have consequently rendered yourself liable to penalty under subsection(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 no1 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

Date Designation

SCHEDULE 13

FORM 13

[See rule 18(1)]

Notice under clause (a) of sub-section (3) of Section 11 of the Chhattisgarh Vritti Kar Adhiniyam, 1995

To,

Name

Address

Registration Certificate No.

Whereas, I desire to satisfy myself that the return(s) filed by you in respect of the period from.....toare correct and complete, you are hereby directed to appear in person or through an authorised person, at(place)(time) on(date) to produce evidence in support of the return(s) and particular of, accounts in respect of *employers employed under you/ profession, trade or calling.

Seal

Place Signature

Date Designation

*Strike out whichever is not applicable.

10 The word liable is required here in view of the Hindi version.

SCHEDULE 14

FORM 14

[See rule 18(2)]

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

To,

Name

Address

Registration Certificate No.

*You being an employer/person liable to obtain registration certificate under the Chhattisgarh 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

.....toand have thereby rendered yourself liable under sub-section (4) of Section II to be assessed to the best of judgment.

OR

*you being an employer/person liable to pay tax under the Chhattisgarh Vritti Kar Adhiniyam, 1995 have not been assessed/

have been under-assessed for the period fromto..... & 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 reassessed to tax to the best of judgment.

Further, you are hereby directed to attend in person or by a 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 authorised person on the said place, date and time to be

heard in this regard.

Seal

Place Signature

Date Designation

SCHEDULE 15

FORM 15

[See rule 19]

Order of assessment of an employer/person

Name of the employer/person

Address of the employer/person

Registration Certificate No.

Period of assessment

Assessment Case No.

As returned As determined

Employee whose Annual

Salaries/Wages are

No. of the

employees

rate of tax

Amount of tax

deduced

No. of the

employees

rate of tax

Amount of tax

deduced

(1) (2) (3) (4) (5) (6) (7)

Less than Rs. 40001

Rs 40001 to Rs. 50000

Rs. 50001 to Rs. 60000

Exceeding Rs. 60000

2. Particulars of profession/ trade/

calling (category of the schedule

under which

liable to pay tax)

3. Penalty under section

4. Total amount of tax/penalty

5. Amount paid alongwith returns

6. Balance payable/excess payment

.....

Amount of tax as returned

(i).....

(ii).....

(iii).....

.....

.....

.....

.....

Amount of tax as determined

.....

.....

.....

.....

.....

.....

.....

Seal

Place Signature

Date Designation

SCHEDULE 16

FORM 16

[See rule 20]

Notice of demand for payment of tax/penalty

To,

Name

Address

Registration Certificate No.

*You have been assessed/re-assessed under the Chhattisgarh Vritti Kar Adhiniyam, 1995;

OR

*You having failed to pay the tax for the period fromtohave 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 within thirty days from the date of receipt of this notice

and send a copy of the receipt challan in token of such payment withindays of the date of deposit.

(1) Tax assessed (Rs.)

(2) Penalty (Rs.)

Total (Rs.)

Less already paid, if any:-

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

SCHEDULE 17

FORM 17

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 Signature

Date Status

To,

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 Signature

Date Status

SCHEDULE 18

FORM 18

[See rule 22(1)]

Refund payment order

Book No.....

Vr.....

(Under Rs.....) Counterfoil

Order for the refund of tax under

Chhattisgarh Vritti Kar Adhiniyam.

1995.

Refund payable to

R.C. No..... Assessment Case

No.Date of order directing

refund..... Amount of

refund..... No. in collection

register showing regarding which

refund is made.....

Signature.....

Designation

Date.....

Signature of the Recipient

Vr.No..... Date of encashment

in the Government Treasury.....

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).

Refund

(Under Rs.....)

Order for the refund of tax (payable at the Government Treasury/Sub- Treasury within three months of the date of issue).

To,

The Treasury/Sub-Treasury Officer

To,

The Treasury/Sub-Treasury Officer

.....

.....

1. Certified to the assessment bearing RC No. for the period from.....to

..... a refund of Rs.....

is due to

1. Certified to the assessment bearing RC No. for the period from.....to

..... a refund of Rs.....

is due to

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 granted & this order of refund has 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 granted & this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to the sum of Rs..... (in figures).....(in words)

4. Please pay to the sum of Rs..... (in figures).....(in words)

Signature

Signature

Designation

Designation

Date

Date

Treasury Officer

Treasury Officer

Date of encashment in the Government

Treasury/ SubTreasury.....Pay
Rs.....only.
Date of encashment in the Government
Treasury/ SubTreasury.....Pay
Rs.....only.

Signature.....

Signature.....

Treasury/Sub- Treasury Officer

Treasury/Sub- Treasury Officer

.....

.....

Claimants Signature and Date.....

Treasury/Sub- Treasury Officer

Claimants Signature and Date.....

Treasury/Sub- Treasury 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).

Date

Treasury/ Sub-Treasury Officer

SCHEDULE 19

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 the period fromtoa refund of Rs.is due to(Name).

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

3. Certified that no refund order regarding the sum in question has previously been granted and this order
of refund has been

entered in the original file of assessment under my signature.

4. This refund is adjustment 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
expenditure-B-Taxes on

Professions, Trades, Callings & Employment.

Seal

Signature

Date Designation

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

Signature

Date Designation

(To be refunded to the Issuing authority)

To,

The Treasury/Sub-Treasury Officer,

.....

With reference to your memorandum No..... dated I have adjusted the refund of Rs.....
payable

to (Name)

Date

Treasury/ Sub-Treasury Officer

