

INSTRUCTION SHEET FOR E-APPLICATION FOR OBTAINING PROFESSION TAX REGISTRATION OR ENROLMENT CERTIFICATE

1. PROCESS FLOW :

a) Log on to the web-site of the Sales Tax Department, Govt. of Maharashtra at www.mahavat.gov.in

c) Thereafter on the home page Click "e-PT Registrations" in e-services link.

d) Next, "e-Registration Information – (information for PTRC or PTEC Registration)" page will open. Employer/person should enter/select details such as Name of Applicant, PAN, TAN, Status of applicant and Location. Applicants from Greater Mumbai should select location as Mazgaon

e) For getting Registration Certificate (PTRC) for Principal place of business within the State of Maharashtra mentioning of TAN is optional. However If an employer applying for Registration certificate other than for his principal place of business in the State of Maharashtra, then he should also enter TAN number of that other location for which he is making an application.

f) Next, by clicking on appropriate button, select Act. Employer applying for Registration certificate (PTRC) should select Act as "PTRC Registration" whereas person applying for enrolment Certificate (PTEC) should select "PTEC enrolment" as Act. Then user should click button "next".

g) The appropriate e-application for Registration in form I or for enrolment in form II under Profession Tax Act, depending upon earlier selection, will open. Information in the form should be completely filled in either by entering in the relevant fields or selecting from drop down lists given in and after filling in complete information applicant should click "submit" button.

h) In case the data in any of the fields is not entered or incomplete, then the applicant would get error message and would be prompted to enter the said data.

i) After completely filled application form is submitted (uploaded), acknowledgment containing date and time for attending before Registration Authority along with code/designation and address of the Registration Authority will generate. This acknowledgment can be saved and should be printed for producing before the registration authority. The employer/person should also save the downloadable e-application form of registration or enrolment as the case may be and should take out a print of it.

j) The proprietor, partner, karta, director or individual as the case may be, are required to sign at relevant place/places on the print out of the application so taken, and submit it to the concerned Profession Tax Registration Authority at the time of verification on given date and time along with relevant documents.

2) Grant of Profession Tax Registration/Enrolment Certificate:

If the application is found correct and complete in all respect, after verification along with relevant documents, then Registration Authority will generate TIN (Registration/Enrolment Certificate Number under the Profession Tax Act). Registration/enrolment certificates shall be printed and issued to the employer/person on the appointed day. In case if it is found that the applicant is eligible for granting registration/enrolment with liability from any earlier date, then

such date will be entered by the Registration officer. The date of uploading the application shall be considered as the date of application.

3) Defective Application: If the application is defective, defect memo will be issued after giving the applicant an opportunity of being heard. If employer/person does not comply defects, then the application shall be treated as invalid and shall not be processed.

4) Rejection of application: If the employer/person is not able to appear on appointed date and time then employer/person should obtain date and time from concerned Registration Authority within ten days. The details of location wise Registration Authorities along with the designation and their telephone numbers are available at the end of this Instruction Sheet. The employer/person should contact the Registration Authority whose designation appears on the acknowledgement. It may be noted that only one request for change of date shall be entertained. If the employer/person does not attend before Registration Authority on appointed date and time along with acknowledgment and copy of relevant downloaded form or does not obtain date & time within ten days, then the application shall be rejected.

5). In Mumbai previously work of Registration/Enrolment under the Profession Tax Act was carried out at Suburban Vikrikar Bhavan Bandra and Vikrikar Bhavan Mazgaon. However from 1st April 2012 onwards it will be carried out at Vikrikar Bhavan, Mazgaon only.

6). Applicants covered under Entry No. 13 of Schedule I of the Profession Tax Act i.e. holders of permit for transport vehicle granted under the Motor Vehicles Act 1988, should directly approach to the concern RTO for enrollment certificate. Such application will not be processed by the Sales Tax Department.

II. OTHER INSTRUCTIONS:

1. Please enter your data in capital letters only except e-mail ID.
2. Please enter your correct IT-PAN, TAN , Name of the business, Name of Applicant & select location and status of applicant on 'pte-Registration information page'. Once the data entered / selected here, it is non-editable hence this data should be entered / selected with due care.
3. Information in the form should be completely filled either by entering in the relevant fields or selecting from the lists given in drop down. The field marked '*' in red are mandatory fields.
4. Once application is submitted & Acknowledgement is generated, user cannot re-enter or make application on same PAN and TAN.
5. Depending upon the constitution of the profession, trade, calling or business the application (printout) should be signed -

By	Constitution of the profession
Proprietor or an authorized person	Proprietary
Any partner	Partnership firm
Director, manager or an authorized person	Private or Public Limited Company
Karta or adult member	HUF
Manager, principal officer or an authorized person	Others

6. In case, application printout is signed by an authorized person, etc., the necessary proofs regarding appointment of the authorized person should be furnished. The application for Registration/Enrolment Certificate should be electronically uploaded within 30 days from the date of the event making the person liable for registration or enrolment, as the case maybe. The application for Registration Certificate on account of transfer of business due to death or transfer of profession, trade, calling, or business etc., as the case may be, should also be uploaded within 30 days. In case the application is in time, the Registration Certificate shall be granted from the date of the said event. If the application is electronically uploaded late, then Registration Certificate shall be granted from the date of application if the application is complete, valid and supported by all relevant documents.

7. In case of application for Registration Certificate on grounds of change in constitution or transfer of profession, trade, calling, or business, the application for the cancellation of the Registration Certificate of earlier business should also be submitted along with the original Registration Certificate of earlier business at the time of verification on appointed date and time.

8. The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, Rules, notifications, forms and the trade circulars issued by the department are available on the official web site of the department www.mahavat.gov.in

III DOCUMENTS TO BE FURNISHED BEFORE REGISTRATION AUTHORITY:

(Note: Copies of documents must be self-attested and the originals should be submitted for verification)

A. IN CASE OF FRESH REGISTRATION :

1. a) For the entry wise categories as per the Schedule I of the Profession Tax Act 1975, the following documents/proofs/evidences are required to be produced in original for verification and self-attested copies to be submitted to the Registration Authority :-

Entry No. 1: Name and address of the employers and the monthly salary received from them when simultaneously in employment of more than one employer

Name and address of the employer and salary received from him when a person who is citizen of India and an employee of any Diplomatic or Consular Office or Trade Commissioner of Foreign Country situated in any part of the State

Entry No 2 Registration Certificate/Licence as the case may be where Registration/Licence etc. are required for a particular profession, such as Legal Practitioners/Medical Practitioners and insurance Agents etc. They should produce photo copy of the certificate or licence etc.

(e.g.1. Advocate should produce registration certificate of Bar Council.

2. Doctor should produce registration certificate of Medical Council.
3.C.A. should produce registration certificate of Institute of chartered Accountants of India.

4. Insurance Agents should produce certificate of Agency from the Insurance company.

5. Professional Consultant should produce registration certificate form concern office, if any.)

Entry No 3: (a) Name and address of the association, recognized under the Forward Contracts (Regulation) Act of 1952 (LXXIV of 1952) of which an applicant is a member and the membership number.

(b) Membership/Recognition Certificate of the stock exchange of which applicant is a member

Entry No 4: Licence Number/Recognition Certificate, if any, required to be obtained

Entry No 5: Name and address of the Company or Companies registered in the State of Maharashtra of which the applicant is a Director and State whether he gets any remuneration

Entry No 6: Licence Certificate given by the Royal Western India Turf Club

Entry No 7: Name and address of the Motion Picture Industries of which the applicant is a member and the membership number.

Entry NO 8: (a) Registration Certificate under the M.V.A.T. Act, 2002. Turnover of all sales and purchases (including of all branches in the State) of the completed years 4 from the year preceding the year from which liability commences to the year completed on the date of application].

(b)Registration Certificate under the C.S.T. Act, 1956
Entry No 9: License under the Factories Act, 1948.

Entry No 10: (1) Shops and Establishments Certificate under the Bombay Shops and Establishments Act, 1948.

(a) The number of average employees during the preceding year from the year from which liability to pay tax commences.

(2) For others, License / Recognition Certificate (if any)

Entry No 11: (a) The name and address of the company supplying the oil.

(b) Name and address of the licensor where the Applicant is a licensee of the oil pump

Entry No 12: (a) Foreign Liquor Vendor's license.
(b) Residential Hotel License and Permit

Entry No 13: (a) Permit under Motor Vehicles Act.
(b) Vehicles (No. of trucks, taxis etc.) for which liable to pay tax(Note- Persons falling under this entry should apply for enrollment to the respective RTOs)

Entry No. 14: Money Lender's License.

Entry No. 15: Registration Certificate of the Chit Fund.

Entry No. 16: Registration Certificate under the Co-operative Societies Act, 1960 (if any) and the area of operation.

Entry No. 17: Banking License from Reserve Bank of India or any other proof.

Entry No. 18: Registration Certificate under Indian Companies Act, 1956 and the complete address of registered office of the company, if the Applicant is a branch of the Company registered outside the State.

Entry No. 19: Partnership Deed. Name and E.C. number of other partners of the Firm (if any) (whether registered or not under the Indian Partnership Act, 1932), engaged in any professions, trades or callings.

Entry No. 20: Name and E.C. number of other co-parceners (if any) (not being a minor) of Hindu Undivided Family which is engaged in any professions, trades or callings.

b). Proof of constitution of business (as applicable as stated hereunder):-

- i. In case of proprietary firm: No proof required
- ii. In case of partnership firm: Copy of Partnership Deed(Registered or unregistered)
- iii. In case of company: Copy of Memorandum of Association and Articles of Association.
- iv. In case of other constitution : Copy of relevant documents.

2. Proof of permanent residential address:- *(Please provide at least 2 documents out of the following documents containing the name and present address).#

i. Copy of passport.

ii. Copy of driving license

iii. Copy of election photo identity card or AADHAAR CARD

iv. Copy of property card or latest receipt of property tax of Municipal corporation/Council/Grampanchayat as the case may be.

v. Copy of latest paid electricity bill in the name of the applicant.

vi. Copy of ration card.

3. Proof of place of Profession/ business:-

i In case of owner : Proof of ownership of premises viz. copy of property card or ownership deed or agreement with the builder or any other relevant documents.

ii In case of tenant : Proof of tenancy/sub-tenancy like copy of tenancy Sub-tenant agreement or rent receipt or leave and licence or consent letter, etc. supported by documents showing ownership of licensor or person giving consent.

4. Copy of Income Tax PAN and/or copy of TAN card

* In case of partnership firm proof of residence has to be provided for all partners and in case of body corporate, proof of residence of signatory to application should be provided.

In case of corporate bodies, the details of place of residence, PAN and/or TAN, etc. shall be required to be furnished only for the signatory to the application.

5. Bank account No., Bank and Branch name and Blank Cancelled Cheque leaf of the Bank account.

B. REGISTRATION IN CASE OF CHANGE IN CONSTITUTION OF THE PROFESSION, TRADE, CALLING, OR BUSINESS:

1. Proof of change in constitution (e.g. if proprietary concern converted to

Partnership firm then copy of Partnership deed etc.)

2. Proof of change in constitution (e.g. if proprietary concern converted to partnership firm then copy of Partnership deed etc.)

3. Copy of latest return and chalan.

4. PAN and/or TAN of new entity.

5. Proof of permanent residential address as specified at Sr. No.2.

C. REGISTRATION IN CASE OF TRANSFER OF PROFESSION, TRADE, CALLING, OR BUSINESS:

1. All documents from 1 to 5 given in 'A'

2. Copy of transfer deed.

3. Copy of latest return and chalan of the original employer.

Please attach a leaf of cancelled cheque, as proof of bank account for all types of registration.

D. SUBMISSION OF DOCUMENTS IN THE FOLLOWING SEQUENCE

- 1.PAN
- 2.TAN (if any)
3. Blank cancelled cheque leaf of Bank account.
4. Documents for proof of Place of Profession, Trade, Calling, Employment or Business.
- 5.Documents for proof of Place of Residence. 6
6. Partnership Deed/ Memorandum & Articles of Association (as applicable)
7. Any other related documents (e.g. Copy of Registration Certificate of Bar Council, Medical Council, Copy of license, copy of Appointment letter etc.)

IV. After Obtaining Registration Certificate (PTRC):

Filing of electronic return is mandatory to employers holding Registration Certificate(PTRC). Employer should get himself enrolled for PTRC e-services on the website www.mahavat.gov.in immediately so that he will be able to file e-return and make e-payment through our web-site. The detailed procedure of PTRC e-enrollment which is required for filing returns, e-return and e-payment is given separately. Users are requested to go through the same.

V. After Obtaining Enrollment Certificate(PTEC):

Enrollment Certificate holder (PTEC) should pay the tax as applicable before 30th June of Every Financial Year. He can make e-payment also. The detailed procedure of e-payment is given separately. Users are requested to go through the same.

VI. LOCATION AND JURISDICTION OF PROFESSION TAXREGISTRATION AUTHORITY:-

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Srl No	Location	Location Code	Mahavikas Designation ID	STD Code	Tel. No
1	MAZGAON	01	MUM-PTO-C-026	022	23760194
01		MUM-PTO-C-013	022		23760056
2	THANE	05	THA-PTO-C-001	022	25496108
3	KALYAN	06	KAL-PTO-C-004	0251	2312881 Ext. 5669
4	PALGHAR	07	PAL-PTO-C-001	02525	252193
5	NALASOPARA	08	NAL-PTO-C-001	0250	24127166
6	PUNE	09	PUN-PTO-C-002	020	26609093
09		PUN-PTO-C-010	020		26609092
7	SOLAPUR	10	SOL-PTO-C-001	0217	2600092
8	BARSHI	11	BAR-PTO-C-	02184	222343

9	NASHIK	12	001 NAS-PTO-C-001	0253	2335172 Ext.124
10	MALEGAON	13	MAL-PTO-C-001	02554	254746
11	DHULE	14	DHU-PTO-C-001	02562	249178
12	JALGAON	15	JAL-PTO-C-001	0257	2242366
13	AHMEDNAGAR	16	AHM-PTO-C-001	0241	2355456 2358960 Ext.226
14	KOLHAPUR	17	KOL-PTO-C-001	023	2663931/32 Ext.115
15	SATARA	18	SAT-PTO-C-001	02162	234074 Ext.28
16	SANGLI	19	SAN-PTO-C-001	0233	2624053
17	RATNAGIRI	20	RAT-PTO-C-001	02352	222010
18	ORAS	21	ORA-PTO-C-001	02362	228681
19	NAGPUR	22	NAG-PTO-C-001	0712	2561447/253 3066 2565644
22		NAG-PTO-C-003	0712		2561447/2533066 2565644
20	AKOLA	23	AKO-PTO-C-001	0724	2432033
21	AMRAVATI	24	AMR-PTO-C-001	0721	2666085
22	WARDHA	25	WAR-PTO-C-001	07152	247546
23	YAVATMAL	26	YAV-PTO-C-001	07232	242260
24	CHANDRAPUR	27	CHA-PTO-C-001	07172	256547
25	GONDIA	28	GON-PTO-C-001	07181	233375
26	KHAMGAON	29	KHA-PTO-C-001	07263	252149
27	GADCHIROLI	30	GAD-PTO-C-001	07132	222640
28	AURANGABAD	31	AUR-PTO-C-001	0240	2334517
29	BEEED	32	BEE-PTO-C-001	02442	223361
30	PARBHANI	33	PAR-PTO-C-001	02452	221510
31	LATUR	34	LAT-PTO-C-001	02382	243014

32	NANDED	35	NAN-PTO- C-001	02462	234470
33	OSMANAB AD	36	OSM-PTO- C-001	02472	225023
34	JALNA	37	JAL-PTO-C- 001	02482	2230313
35	BHANDAR A	38	BHA-PTO- C-001	07184	250636
36	HINGOLI	39	HIN-PTO-C- 001	02456	220649
37	NANDURB AR	40	NAD-PTO- C-001	02565	230102
38	RAIGAD	41	RAI-PTO-C- 001	022	27571539 27571523 Ext. 3613
39	WASHIM	42	WAS-PTO- C-001	07252	233273
40	ALIBAG	43	ALI-PTO-C- 001	022	27571539 27571523 Ext. 3701

You can send your queries regarding Profession Tax e-Registration on pteservices@mahavat.gov.in.