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Notification, No. A-5-6-95-ST-V (58), dated 17th July 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:

Rule 1: Short title

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

Rule 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. ,

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 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..

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 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.]

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 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

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.

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

(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.

Rule 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.

Rule 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: 1/12th 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 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. :

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

Rule 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.

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 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.

Rule 19: Order of assessment

The order of assessment under Section 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 that had passed the impugned order.

⁵Rule 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 31st Dec. 2002.]

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.

5. Rule 21-A inserted by Notification No.18. dt.30.05.2001

6. Proviso inserted by Notification No.98. dt.07.09.2002

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) or 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.

CHHATTISGARH PROFESSIONAL TAX RULES - 1995

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 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 employer
- 5. Class of the employer (whether individual/firm/ company
/corporation/ society /club I association).
- 6. If registered under the Chhattisgarh 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 Chhattisgarh.
The above statements are true to the best of my knowledge and belief.

Place Signature
Date 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:-

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..... District.....

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

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

- 1.
- 2.
- 3.
- 4.

Seal

Place Signature
Date Designation

FORM-3

[See rule 3(2)]

Application for certificate of registration (for Person)

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. Profession / Trade calling (here specify the serial number of the schedule under which liable to pay taxes.
3. Address of the place of work (building/street/road/ municipal/ ward/town/city IT ehsl/district).
4. *Date of commencement of profession/trade/calling.
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 particular thereof or if simultaneously engaged in employment of more than one employer the names and address of all such employers and the monthly salary received from each of 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 Adhiniyam 1994/ Central Sales tax act-1956 the number of the registration certificate.
 (a) Under Chhattisgarh 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 to be filled in by the applicant)

Received and application for registration in form 3 from:-

Name of the applicant

Full Postal address.....

Place
Date

.....
Signature of the receiving officer

FORM-4

[See rule 3(3)]

Certificate of registration (for person)

No..... 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 athas been registered under the Chhattisgarh Vritti Kar
 Adhiniyam. 1995.

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

- 1
- 2
- 3
- 4

Seal

Place
 Date

Signature
 Designation

FORM-4A

[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 Chhattisgarh 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

.....
 Signature

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 Chhattisgarh 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 I 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.

7. There should be suitable amendment in view of amendment in Section 3 (3) giving option to persons calling in Sr. No. 2 to 9, w.e.f. 05.06.2001.

CHHATTISGARH PROFESSIONAL TAX RULES - 1995

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.

And that I shall get myself registered and pay the tax/i have got myself registered under the registration certificate No..... datedand 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.

Employee whose Annual Salaries/Wages are	Number of the employees	Rate of tax per month	Amount of tax deducted
(1)	(2)	(3)	(4)
⁸ 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

Signature

Status

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 & designation of the receiving official

8. In view of amendment in the Schedule of the Profession Tax Act this form of return is to be suitably amended.

CHHATTISGARH PROFESSIONAL TAX RULES - 1995

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 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.

Place
Date

Signature
Status

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 No. and date.

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

Place
Date

Signature
Status

ACKNOWLEDGEMENT

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

Received a return for the period fromtowith challan No.datedfor Rsfrom.-

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 the Schedule of the Profession Tax Act this form of return is to be suitably amended.

CHHATTISGARH PROFESSIONAL TAX RULES - 1995

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	Value Rs. (in words)Rs.
		(b) Tax demanded after assessment for the period fromto.....	
		(c) Penalty	
		(d) Composition fees.	

Total Rs. (in figure) Rs. (in words).

Date

.....
Signature of the depositor

(For use in the Treasury or the Bank)

1. Received payment of Rs..... (in figures)(in words).

2. Date of entry

Treasurer

Accountant

.....
Treasury official/Agent of Manger.

(Duplicate-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)

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)

Total receipts

Amount Refunded.....

Net collection

.....
Signature of Profession Tax assessing Authority.

.....
Signature of Treasury Officer.

CHHATTISGARH PROFESSIONAL TAX RULES - 1995

FORM-12

(See rule 17)

Notice under Section 8(4), 8(5), 9(3), 10(4) or 13 of Chhattisgarh Vritti Kar Adhiniyam, 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 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 periodwhich 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
Date

Signature
Designation

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 particulars of, accounts in respect of *employers employed under you/ profession, trade or calling.

Seal

Place
Date

Signature
Designation

**Strike out whichever is not applicable.*

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

CHHATTISGARH PROFESSIONAL TAX RULES - 1995

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 fromtoand 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 re-assessed 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

Date

Signature

Designation

**Strike out whichever is not applicable*

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.

Employee whose Annual Salaries/Wages are	As returned			As determined		
	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		Amount of tax as returned			Amount of tax as determined	
2. Particulars of profession/ trade/ calling (category of the schedule under which liable to pay tax)		(i).....			
		(ii).....			
		(iii).....			
3. Penalty under section						
4. Total amount of tax/penalty						
5. Amount paid alongwith returns						
6. Balance payable/excess payment						

Seal

Place

Date

Signature

Designation

**Strike out whichever is not applicable*

FORM-18

[See rule 22(1)]

Refund payment order

Book No.....
 Vr.....
 (Under Rs.....) Counterfoil
 Order for the refund of tax under
 Chhattisgarh Vrithi 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.....

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

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).

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

Signature
 Designation
 Date
 Treasury Officer
 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 Officer

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

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.
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)

Signature
 Designation
 Date
 Treasury Officer
 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 Officer

.....
 Treasury/ Sub-Treasury Officer

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 fromto..... 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

Date

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

Date

Signature

Designation

Signature

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