

*THE GUJARAT STATE  
TAX ON PROFESSIONS  
TRADERS, CALLINGS  
AND EMPLOYMENTS  
RULES, 1976*

**THE GUJARAT STATE TAX ON PROFESSIONS TRADERS,  
CALLINGS AND EMPLOYMENTS RULES, 1976**

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(6) Form No. 13 was amended.

(7) Form No. 14 was amended.

(8) Form No. 15 was amended.

## FINANCE DEPARTMENT

Sachivalaya, Gandhinagar, 27th April 1976.

# GUJARAT STATE TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENT ACT, 1976.

**No. (GHN/27) PFT- 1176 (S. 27)(1)TH-** Whereas the Government of Gujarat is satisfied that circumstance exist which render it necessary to take immediate action to make rules under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. II of 1976), and to dispense with the previous publication thereof;

Now, therefore, in exercise of the powers confirmed by section 27 of the said Act and of all other powers enabling it in this behalf, the Government makes the following rules, namely;

### CHAPTER-I PRELIMINARY

#### 1. SHORT TITLE AND COMMENCEMENT :-

(1) These rules may be called the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976.

(2) They shall come into force at once.

#### 2. DEFINITIONS :-

In these rules, unless the context otherwise requires -

(1) "**the act**" means the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976 (President's Act No. II of 1976);

\*[(1A) XXX]

(2) "**employee**" means a person employed on salary or wage as defined in clause

(g) of section 2, and included-

(i) a Government servant receiving pay from the revenues of the Government of India or of a State Government or the Railway fund,

(ii) a person in the service of a body, whether incorporated or not, which is

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+ *These added by Noti. No (GHN.102) PFT-2006(S.27) (1) (10) TH dt 20.9.2006 w.e.f 1-10-2006 and deleted by Noti No (GHN-24) PFT 2008 (S.27) (1)(12) Th 1-4-08 before deletion clause (1A) read as under*

**"Collecting Agent"** means the Collecting Agent appointed under sub-section (3) of section 12

- wholly or substantially owned or controlled by a State Government or by the Government of India, when the body operates in the State of Gujarat even though its headquarters may be outside the State, and
- (iii) a person engaged in any employment of an employer, not covered by items (i) and (ii);

(3) **"Form"** means a Form appended to these rules;

<sup>1</sup>["(3A) **"Place of payment"** means -

- (i) **Where the State Government is the Designated Authority, the Treasury for the district or, as the case may be, Sub-treasury for the taluka, in which place of work of a person or an employer is situated;**
- (ii) **Where the Designated Authority is other than the State Government, such other place as the Designated Authority may declare in this behalf".]**

(4) **"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;

<sup>2</sup>[(5) [xxxx]

(6) **"section"** means a section of the Act;

<sup>3</sup>[(7) **XXX]**

<sup>4</sup>[(8) the words and expressions used in these rules but not defined shall have the meaning as assigned to them in the Act."]

1. **Inserted by Noti.No (GHN-24) PFT-2008 (S.27) (1) Th 1-4-08**

2. **Substituted by Noti. No. (GHN-51) PFT 2003 (S.27)(7) TH dated 22nd september, 2003 and deleted by Noti. No. (GHN-102) PFT-2006 (S.27) (1) (10) TH dt.20-9-2006 before deletion clause (5) read as under.**

**"prescribed authority"** means the Profession Tax Officer or Officer sub-ordinate to him, appointed under Section-12, having jurisdiction over the area in which the place of work of a person or employer is situated, to exercise such powers and perform such duties as may be conferred or imposed upon him by or under the Act"

3. **Deleted by Noti.No. (GHN-24) PFT-2008 (S.27)(1)(12) dt 1-4-08 before deletion clause (7) read as under**

**"treasury"** means as respect a person or an employer, the treasury or sub-treasury, as the case may be of the district or taluka, in which the place of work of such person or employer is situated.

4. **Added by Noti.No. (GHN-102) PFT-2006 (S.27) (1) (10) TH. dt. 20-9-06 w.e.f. 1-10-2006.**

<b>CHAPTER-II</b> <b>REGISTRATION AND ENROLMENT</b>
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**3. GRANT OF CERTIFICATE OF REGISTRATION :-**

(1) An application for obtaining a certificate of registration under sub - section (1) of Section 5 shall be made in Form I within sixty days from the date of publication of these rules in the *Official Gazette*. and in the case of an employer not engaged in any profession, trade, calling or employment on the date of the commencement of the Act, within sixty days from the date of commencement of his profession, trade, calling or employment and in the case of a person becoming liable to pay tax at any time after the commencement of the Act, within sixty days from the date of commencement of his becoming liable to pay tax. An applicant having place of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each authority in respect of his place of work within the jurisdiction of that authority ;

- (2) (a) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form 2 if he is satisfied that the application is in order and the necessary particulars have been furnished by the application.
- (b) If the prescribed authority finds that the application is not in order or all the particulars for registration have not been furnished, he shall direct the application to file a revised application or to furnish such additional information as may be considered necessary. After considering the revised application and the additional information, if any, the prescribed authority shall grant a certificate of registration in Form 2.

**4. GRANT OF CERTIFICATE OF ENROLMENT :-**

(1) An application for obtaining a certificate of enrolment under sub - section (2) of Section 5 shall be made in Form 3, within sixty days from the date of publication of these rules in the *Official Gazette*, and in the case of a person not engaged in any profession, trade, calling or employment on the date of the commencement of the Act, within sixty days from the date of commencement of his profession trade, calling or employment and in the case of a person becoming liable to pay tax at any time after the commencement of the Act, within sixty days from the date of commencement of his becoming liable to pay tax. '[XXX]

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1. *Deleted by Noti.No. (GHN-24) PFT-2008 (S.27) (1)(12) dt 1-4-08 before deletion it read as under*

An applicant having place of work in the State of Gujarat, whether within the jurisdiction of the prescribed authority or outside such jurisdiction, shall be granted only one certificate of enrolment.

**<sup>1</sup>["(2) An applicant, having a place of work in the jurisdiction of more than one Designated Authorities, shall apply for issuance of certificate of enrolment to each such Designated Authority where his place of business is situated and a separate certificate of enrolment shall be issued by each prescribed Authority".]**

**BEFORE SUBSTITUTION SUB-RULE (2) READ AS UNDER**

(2) Where an applicant has more than one place of work within the State of Gujarat, he shall make a single application in respect of all such places, name in such application one on such places as the principal place of work for the purposes of these rules and submit such application to the prescribed authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form 3, the prescribed authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to Schedule I to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrolment in Form 4.

<sup>1</sup>[(5) XXX]

**BEFORE DELETION SUBRULE (5) READ AS UNDER**

(5) Where the applicant has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are additional places of work, in respect of the places of work other than the principal place of work.

**4-A. DECLARATION UNDER SECTION 4 :-**

The declaration under second proviso to section 4 shall be in form 4-A.

**<sup>2</sup>[4-B. CERTIFICATE OF PAYMENT OF TAX :-**

**The receipt of payment of tax shall be the certificate for the purpose of sub-section (5) of section 3".]**

**5. AMENDMENT OF CERTIFICATE OF REGISTRATION :-**

Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application for this purpose to the prescribed authority setting out the specific matters in respect of which he desires such

1. Deleted by Noti.No. (GHN-24) PFT-2008 (S.27) (1)(12) dt 1-4-08

2. Inserted by Noti No. (GHN-24) PFT-2008 (S-27) (1)(12) dt 1-4-08

amendment and reasons therefore, together with the certificate of registration, and such authority may if satisfied with the reasons given make such amendments as it thinks necessary in the certificate of registration.

## **6. AMENDMENT OF CERTIFICATE OF ENROLMENT :-**

(1) The certificate of enrolment granted under rule 4 shall remain valid so long as it is not cancelled under such - rule (2) of rule 7.

(2) An application for a revised certificate of enrolment by a person referred in sub-section (2) of section 5 shall be made in Form 3 within sixty days from the date of such person becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment. On receipt of such application the prescribed authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to Schedule I to the Act and after so determining the amount of tax payable by the applicant the prescribed authority shall make necessary amendment in the certificate of enrolment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

**1["Provided that, in a case where the rate of tax is revised or changed by the Designated Authority, the Enrolment Certificate shall be deemed to have been amended to that extent and the person shall be liable to pay the tax accordingly.]**

## **2[6A.DEEMED REGISTRATION OR ENROLMENT :-**

**A person registered or enrolled prior to the commencement of the Gujarat State Tax on Professions, Traders, Callings and Employments (Amendment) Act, 2008 (Guj. 10 of 2008) shall be deemed to have been registered or, as the case may be, enrolled with the prescribed authority where his principal place of work is situated."]**

## **7. CANCELLATION OF CERTIFICATE :-**

(1) The certificate of registration granted under rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such a certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under rule 4 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

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1. *This proviso added by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08*

2. *Inserted by Noti No. (GHN-24) PFT-2008 (S.27)(1)(12)Th 1-4-08*

## 8. EXHIBITION OF CERTIFICATE :-

The holder of the certificate of registration or the certificate of enrolment, as the case may be, shall display conspicuously at his place of work the certificate of registration or the certificate of enrolment or a copy thereof.

## 9. ISSUE OF DUPLICATE COPY OF CERTIFICATE :-

If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate shall apply within a reasonable time to the prescribed authority for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary, issue to the holder of the certificate a copy of the original certificate, after stamping there on the words "*Duplicate copy.*"

<b>CHAPTER-III RETURNS NOTICES AND PAYMENT OF TAX</b>
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## 10. COMMISSIONER TO GIVE A PUBLIC NOTICE :-

The Commissioner shall in the month of April every year give a public notice by publication in the newspaper <sup>1</sup>[**or through other media**] directing all persons liable to pay tax under the Act to get themselves registered or enrolled, as the case may be (unless they are already registered or enrolled), and to furnish and pay the tax according of provisions of the Act and these rules.

## 11. RETURN :-

(1) Every employer registered under sub - section (I ) of section 5 shall furnish to the prescribed authority with fifteen days of the expiry of a previous month, a return in Form 5. Other than the Employer covered by rule I I - A.

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1. *Inserted by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) TH 1-4-08*

(2) Not with standing anything contained in sub - section (1) the Commissioner may on an application being made by an employer registered under Sub - section (1) of sec. 5 in *Form 5B* for permission to furnish annual return, permit him to furnish returns subject to the following conditions:

- (a) that the return shall be in Form 5 - A.
- (b) that the employer shall pay into <sup>1</sup>**[at place of Payment]** within fifteen days of the expiry of each previous month an amount equivalent to the tax payable at the rates Specified in entry (1) in Schedule I to the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 on account of salaries or wages that he may pay to his employees.
- (c) that the return specified in clause (a) shall show salaries or wages paid by the employer in respect of the year and shall be furnished before the last day of the month following the year to which the return relates and if the tax payable according to the return is more than the tax paid for each month under clause (b), the employer shall furnish along with the return, a <sup>2</sup>**[copy of receipt]** showing the payment of the differential amount of tax, interest and penalty if any,
- (d) that if employers commits a breach of any of the foregoing conditions, the permission granted under this rule shall be liable to be cancelled.

(3) Such return shall be furnished to the prescribed authority separately for each place of work, unless the employers is permitted to file a consolidated return under sub-rule (4).

(4) on an application in *Form 5-C*, the Commissioner may by an order permit an employer having more than one place of work and registered under sub-section (1) of section 5 with more than one prescribed authorities, to furnish a consolidated return relating to all or any of the place of work of the employer with any one of the prescribed authorities.

(5) The Commissioner may by order cancel the permission to file a consolidated return

- (i) On request from the employer concerned, or
- (ii) for any other reason to be recorded in writing after giving opportunity

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1. *These words were substituted for the words "Government treasury" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08*

2. *These words were substituted for the words "receipted copy of the chalan" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08*

of being heard to the employer concerned.

### **11A. ANNUAL RETURN IN CASE OF AN EMPLOYER WHERE NUMBER OF EMPLOYEES DOES NOT EXCEED TWENTY**

(1) Every Employer registered under the Act, in whose case the number of Employees in the immediately proceeding does not Exceed twenty, shall furnish annual return in *Form 5 - AA* subject to the following condition namely -

- (i) The return shall be furnished by the Employer to the prescribed authority within fifteen days of the Expiry of the succeeding year showing there in salaries and wages including arrears of Salaries and wages if any, paid and the amount of the tax deducted by him from the side salaries and wages.
- (ii) The employer shall pay in to **1[at place of Payment]** within fifteen days immediately succeeding the quarter an amount equivalent to the tax payment at the rates specified in entry I of Schedule - I appended to the Act on account of salaries and wages that the may pay to his employees.
- (iii) As and when, number of employees exceeds twenty, the employer shall from the following year, furnish the return in accordance with the provisions of rule-11

(2) The return shall be furnished to the prescribed authority separately for each place of work, unless the employer is permitted to file a consolidated return under sub - rule (3).

(3) On an application in *Form 5-CC* the Commissioner may by an order permit an employer having more than one place of work and registered under sub - section (1) of Section 5 of the Act with more than one prescribed authorities, to furnish a consolidated return relating to all or any of the places of work of the employer with any one of the prescribed authorities.

(4) The Commissioner may by an order cancel the permission to file consolidated return.

- (i) on request the Employer concerned or.
- (ii) for any other reason to be recorded in writing after giving an opportunity if being heard to the employer concerned.

### **12. NOTICE UNDER SECTION 5(6), 6(3) AND 7 :-**

1. *These words were substituted for the words "Government treasury" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08*

The notice under sub - section (6) of section 5, under sub - section (3) of section 6 or under clause (a) of sub - section (2), or sub - section (3) of section 7. shall be issued by the prescribed authority in *Form 6*.

### **13. NOTICE UNDER SECTION 5(5) :-**

The notice under sub - section (5) of section 5 to a person liable to registration or enrolment shall he issued by the prescribed authority in *Form 7*.

### **14. ORDER OF ASSESSMENT :-**

The order of assessment under Section 7 shall he passed in Form 8.

### **15. NOTICE OF DEMAND UNDER SECTION 7(4), ETC :-**

The notice of demand under sub - Section (4) of Section 7 and for other demands, including the penalty imposed under the Act, shall be issued by the prescribed authority in Form 9.

### **16. PAYMENT OF TAX BY EMPLOYERS :-**

**1[(1) An employer for whom the State Government is the Designated Authority shall make payment of tax and interest and penalty (if any), in respect of employees as defined in clause (ii) and (iii) of sub-rule (2) of rule 2, by depositing the requisite amount in treasury by chalan in Form 10 under the head 0028,, Other taxes on Income and Expenditure (i) Taxes on Professions, Trades, Callings and Employments (a) Tax on Employments/(b) tax on Professions, Traders and callings". Ths chalan shall be in quadruplicate. The copies marked 'Original' and 'Duplicate' shall be returned to the employer duly receipted, of which the copy marked 'Duplicate' shall be submitted by him to the prescribed authority.**

**(2) An employer other than the employer falling under sub-rule (1) shall make payment of tax and interest and penalty (if any) by depositing the requisite amount at the place of payment and in the manner as may be declared by the Designated Authority."]**

**BEFORE SUBSTITUTION SEC16 READ AS UNDER**

16. An employer in respect of employees as defined in rule 2(2) (ii) and (iii) shall make payment of tax and interest and penalty (if any) by deposit of the requisite amount in the treasury by chalan in Form 10 under the head 0028, Other Taxes on Income and Expenditure (i) Taxes on Professions, Trades, Callings and Employments (a) Tax on employments/ (b) Tax on Professions, trades and callings". The chalan shall be in quadruplicate. The copies marked 'Original' and Duplicate shall be returned to the employer duly receipted, of which the copy marked 'Duplicate' shall be submitted by him to the prescribed authority.

### **17. DEDUCTION OF TAX AMOUNT FROM THE SALARY OR WAGES OF EMPLOYEES :-**

(1) The drawing and disbursing officer in the case of non - gazetted Government servants and the treasury officer or the Pay and Accounts Officer or the Accountant General, or any other paying authority as the case may be, in the case of Gazetted Government servants, shall be responsible for the deduction of due amount of tax from the pay bill of employee as defined in rule 2(2)(i) The deduction shall be made every month, and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period March to February or part thereof of form the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement showing such deduction has been enclosed with the pay bill in the case of a paying authority who does not obtain funds from the treasury, the payment of the tax deducted by it shall be made in the manner prescribed in rule 16 before the 15th day of the month following the month to which the pay or wages relate. The drawing and disbursing officer or the treasury officer, or any other paying authority, as the case may be, shall furnish to the Commissioner not later than 30th April every year a certificate that the tax payable in respect of the employees for whom they drew or passed pay hills during the year immediately preceding has been deducted in accordance with the provisions of Schedule I to the Act. The Commissioner may, if he considers necessary, require a drawing and disbursing officer or a treasury officer, as the case may be, to furnish him with a statement relating to the payment of salary made to the Government servants during any specified period. Such statement shall show the name of the employees, the details of salary drawn, the amount of tax deducted therefore and the period which the tax relates.

(2) An employer shall be responsible for deduction of the due amount of tax from the salary of wages of the employees as defined in rule 2(2) (ii) and (iii) and for depositing in the treasury the amount to deducted in the manner prescribed in rule 16.

(3) Notwithstanding the provisions contained in rule 16, sub - rules (1) and (2) of this rule and rule 18, of the liability of an employee to pay tax shall not cease until the due amount of tax 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 prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

### **18. LIABILITY FOR DEFAULT IN DEDUCTING OR PAYING TAX IN RESPECT OF SALARY OR WAGES :-**

Any person responsible for the payment of salary or wages, who does not deduct the due amount of tax or after deducting it fails to pay it into the Government account as required by these rules shall, without prejudice to any action under any other law for the time being in force which he may render himself liable, be deemed to be in default in respect of the tax.

### **19. EMPLOYER TO KEEP ACCOUNT OF DEDUCTION OF TAX FROM SALARY OF THE EMPLOYEES :-**

Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the persons in his employ and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the Employee on account of the tax Note : This rule casts an obligation upon an employer to maintain an account of tax deducted from the salary paid to the employees.

### **<sup>1</sup>[20. PAYMENT OF TAX BY PERSONS OTHER THAN EMPLOYERS :-**

**(1) A person not being a person specified in entry 1 in Schedule 1 to the Act, and liable to pay tax to the State Government as the Designated Authority, shall make payment of tax within the period specified in sub-section (2) of section 8 by paying the requisite amount into the treasury. Every payment shall be accompanied by a chalan in Form 10 in quadruplicate. The receipted copy marked as 'Duplicate' shall be submitted to the prescribed authority as a proof of the payment of the tax having been made.**

**(2) A person other than a person referred to in sub-rule (1), and liable to pay to the Designated Authority other than the State Government, shall make payment of tax within the period specified in sub-section (2) of section 8 by paying the requisite amount at a place of payment and in a**

manner as may be specified by the Designated Authority." ]

**BEFORE SUBSTITUTION SEC-20 READ AS UNDER**

A person liable to pay tax, not being a person specified in entry I in schedule I to the Act, shall make payment of tax within the period specified in sub - section (2) of section 8 by paying the requisite amount into the treasury, Every - payment shall be accompanied by a chalan in *Form 10* in quadruplicate. The receipted copy marked "Duplicate" shall be submitted to the prescribed authority as a proof of the payment of the tax having been made.

**21. NOTICES OF FAILURE TO ENROL, FOR FAILURE TO PAY TAX ETC :-**

(1) The notices for hearing in pursuance of Section 7 A to a person enrolled under sub-section (2) of section 5, who has failed to pay the amount of tax due from him shall be in *Form 11* and the notice of demand for payment of tax to such person shall be in *Form 12*.

(2) The notice for hearing in pursuance of Section 7A to a person who has failed to get himself enrolled under sub - section (2) of Section 5 shall be in *Form 13* and notice of demand to such person shall be in *Form 14*.

**+ [21A TO 21D [XXX]**

**BEFORE DELETION READ AS UNDER (DELETED FROM 1-4-08)**

**+ [21A. COLLECTION OF TAX BY COLLECTING AGENT:-**

Collecting Agent shall levy and collect the tax under the Act from all the class of persons falling under the entries at serial Nos. 2,3,4,5,6,7,8,9 and 10 in SCHEDULE I of the Act.

**21B. DUTIES AND FUNCTIONS OF COLLECTING AGENT :-**

The officers or employees authorized by the Collecting Agent shall perform all the duties and functions imposed upon and shall exercise all the powers conferred to the prescribed authority by or under the Act and the rules made thereunder.

**21C APPOINTMENT OF OFFICER AND EMPLOYEES BY COLLECTING AGENT :-**

For the purpose of effective implementatin of the Act, the Collecting Agent shall appoint the following classes of officers and employees, to exercise powers and perform duties prescribed under rule 21B, namely:-

- (a) In the case of a Municipal Corporation, the Commissioner or the Deputy Commissioner of the Corporation.
- (b) In the case of a Municipality, the Chief Officer of the Municipality, and
- (c) In the case of a Village Panchayat, the *Talati-cum-Mantri* or the Taluka Development Officer.

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+ Rules 21A to 21D inserted by Noti. No. (GHN-102) PFT-2006-(S.27) (1) (10) TH. dt. 20-9-2006 w.e.f. 1-10-2006 and deleted by Noti No (GHN-24) PFT (S.27) (1)(12) TH, dt 1-4-08

**21D. SUBMISSION OF ACCOUNTS BY COLLECTING AGENTS :-**

(1) Collecting Agent shall prepare quarterly Statement in Form 19 showing the correct and complete accounts of the ~~tax levied and collected by it during each month~~, of the quarter.

(2) The Village Panchayats shall submit such Statement in Form No.19 to the Development Commissioner; and the Municipal Corporations and the Municipalities shall submit such statement in Form 19 to the Gujarat Municipal Finance Board, within fifteen days from the end of each quarter.

(3) The Development Commissioner and the Gujarat Municipal Finance Board shall consolidate the information received under sub-rule(2) and shall forward the consolidated statement to the Commissioner of Professional Tax within fifteen days from the date of receipt of the Statement from the Collecting Agents"]

## **CHAPTER-IV SHIFTING OF PLACE OF WORK**

**22. SHIFTING OF PLACE WORK :-**

(1) If the holder of a certificate of registration or a certificate of enrolment in one area sheets his place of work to another area, he shall, within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the certificate was issued, and shall, at the same time, send a copy of such notice to the prescribed 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 month immediately succeeding that in which the notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertain in to the determination and recovery of tax, and matters ancillary there to, in respect of the sender of such notice.

***Rule 22A deleted by Noti.NO. (GHN-102) PFT-2006 (S.27) (1)(10) TH dt. 20-9-2006 w.e.f. - 1-10-2006; before deletion rule 22A. as under.***

**[22-A MANNER OF WITHDRAWAL FROM GUJARAT STATE EMPLOYMENT PROMOTION FUND :-**

In each year, such sum not exceeding the amount provided in the budget estimates of that year for meeting the expenditure on the measures that may he implemented by the State Government relating to the schemes of removal of unemployment and under employment, as the State Government may determine, may he withdrawn from the Gujarat State Employment Promotion Fund (hereinafter referred to as "the said Fund") for the purpose mentioned in sub - section (1) of Section II A provided that:

- (i) in determining the sum to be withdrawn from the said Fund, the. amount

required for meeting the expenditure on the schemes of the removal of unemployment and under employment shall be taken into account first and if any balance is thereafter available the amount required for other purposes relating to employment promotion, may be taken into account;

(ii) if the balance available in the said fund is less than the sum so determined, the sum to be withdrawn shall be restricted to the balance available;

(iii) If the actual expenditure incurred during a year for measures implemented by the State Government for dealing effectively with the problems relating to the removal of unemployment and under employment is less than sum withdrawn from the said Fund, the difference shall be made good by transfer of an equal amount from Consolidated Fund of the State to the said Fund during the year next following.] deleted w.e.f 1-10-06

## CHAPTER-V APPEAL AND REVISION ETC.

### 23. APPEAL AND REVISION :-

As appeal under Section 13 or an application for revision under section 14 shall-

- (a) be made in *Form 15*.
- (b) be presented to the appropriate appellate or revisional authority, as the case may be, by the appellant or applicant in person or by his authorised agent of legal practitioner or be sent by registered post of the said authority.
- (c) contain a clear statement of the relevant facts and state precisely the relief prayed for;
- (d) be accompanied by a true typed copy of the order against which appeal or revision is filed, as well as of all relevant earlier orders and papers; and
- (e) duly signed and verified by the appellant or applicant, as the case may be.

### 24. RECTIFICATION :-

A notice for giving reasonable opportunity to a person or an employer before passing an order under section 15 adversely affecting him shall be issued in *Form 16*.

**<sup>1</sup>[25. REFUND OF TAX :-**

(1) Where the State Government is the Designated Authority, the prescribed authority of the said Designated Authority, receives an application for refund of tax under section 19, if it is satisfied that a refund is due in terms of the provisions of the said section, record the reasons thereof and shall issue a payment order in Form 17 showing the amount of refund due to the applicant or, as the case may be, an order in Form 18 adjusting the amount of refund towards the amount of tax payable for any period.

(2) Where the prescribed authority, ~~not being a prescribed authority referred to in sub-rule (1),~~ receives an application for refund of tax under section 19, if it is satisfied that a refund is due in terms of the provisions of the said section, record the reasons thereof and shall issue a payment order in Form 17 showing the amount of refund due to the applicant or, as the case may be, an order in Form 18 adjusting the amount of refund towards the amount of tax payable for any period".]

**BEFORE SUBSTITUTION SEC 25 READ AS UNDER**

Where the prescribed authority receives an application for refund of tax under section 19, he shall, if he is satisfied that a refund is due to the application in terms of the provisions of the said section, record an order showing the amount of refund due and shall issue to the applicant a refund payment order in *Form - 17*, or as the case may be, an order in *Form 18* adjusting the amount of refund towards the amount of tax payable for any period.

## CHAPTER-VI MISCELLANEOUS

**26. SERVICE OF NOTICES :-**

(1) Notices 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 with him or to a person regularly employed by him; or
- (ii) by post:

**Provided** that, if upon an attempt having be made to serve any such notice by any of the above mentioned methods the authority under whose order 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 reasons, 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 of the building, in which his office is located or where he habitually resides, or upon some conspicuous part of any place of profession, trade, calling employment office or residence last notified by him and such service shall be deemed to have been made 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 to signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the 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 a report endorsed there on or annexed thereto slating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or the building in which his office is or was located or his place of profession, trade, calling, employment or residence was identified and in whose presence the copy was affixed. The serving officer shall also require the signature or thumb impression of the person identifying the addressee's office or building or place of profession, trade, calling, employment or residence to his report.

(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 with acknowledgement due and unless the contrary is proved, the service shall be deemed to have 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 messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with 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, he

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

## **27. GRANT OF COPIES :-**

**<sup>1</sup>(1A)(a) Where as employer or a person for whom the State Government is the Designated Authority, requires a certified copy of a document filed by him or of an order concerning him passed by an authority, he shall make an application to the concerned authority bearing adhesive court fee stamp of the value of two rupees for an ordinary copy or rupees five for a copy which he desires to be supplied within two days of his applying for the same.**

**(b) Where an employer or a person for whom the Designated Authority, is other than the State Government, requires a certified copy of a document filed by him or of an order concerning him passed by such authority, he shall make an application to the concerned authority with receipt of payment of two rupees in cash for an ordinary copy or rupees five for a copy which he desires to be supplied within two days of his applying for the same.]**

### **BEFORE SUBSTITUTION SUB-SEC (1) READ AS UNDER**

(1) If any employer or a person wants to have a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make to the authority concerned an application bearing adhesive court fee stamp of the value of twenty five paise for an ordinary copy or such stamp of the value of rupee one and twenty five paise for a copy which he desires to be supplied within two days of his applying for the same.

(2) On receipt of the application, the said authority shall inform the application of the amount of court - fee stamps required, under the provisions of sub - rule (3) for supply of the copy - After the requisite amount of **1[fee]** stamps is furnished by the application, the said authority shall cause a certified copy of the document or order to be prepared and granted to the applicant.

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1. This word was substituted for the words "court fee stamps" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08

2. Substituted by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08

**<sup>2</sup>[(3) Additional Fee at the rate of Rupees five per page in cash shall be payable by the applicant for the required copies".]**

**BEFORE SUBSTITUTION SUB-RULE (3) READ AS UNDER**

(3) Additional fee in the shape of court fee stamp shall be payable for the grant of copies at the rates given below:

- (a) Copying fee for the first 200 words or less of the documents. One rupee.  
 (b) For every additional 100 words or fraction thereof Fifty paise.

(c) A uniform extra copying fee of Rupees one per copy shall be charged on an application for a copy required by the applicant within two days of his applying for the same.

**27A. FREE SUPPLY OF CERTIFIED COPIES OF CERTAIN ORDERS :-**

Notwithstanding anything contained in rule 27, certified copy of an passed under section 5, 6, 7, 7A, 9, 10, 13, 14, 15 or 16 shall be furnished free of charge to the assessee, the applicant or as the case may be to any other person adversely affected thereby and if the order is passed by an officer or authority higher than the prescribed authority, another copy of such order shall be sent to the prescribed authority.

**28. FEES ON APPLICATIONS AND MEMORANDUM OF APPEAL :-**

Fees at the following rates shall be payable on application and memorandum of appeal relating to or arising out of proceedings under the Act, and other matters ancillary or incidental thereto :

- (a) Memorandum of appeal against an order of assessment or penalty or both or against any other orders specified in such section (1) of S-13. **<sup>1</sup>[Rupees Twenty only.]**
- (b) Application for revision of an appellate or revisional order concerning an order of **<sup>1</sup>[Rupees Twenty only.]**

- 
1. ~~assessment or penalty or both or against any other order specified in such section (1) of S-13.~~ **<sup>1</sup>[Rupees Twenty only.]**  
*These words were substituted for the words "rupees five only" "rupees ten only" "rupees two only" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08*
2. ~~Application for revision of an appellate or revisional order concerning an order of registration certificate, or enrolment certificate~~ **<sup>1</sup>[Rupees Twenty only.]**  
*Substituted by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08*

**+ [FORM -1**

[Employer's Registration Form]

[See : rule 3(1)]

Application for a Certificate of Registration/Revision of Certificate of Registration under sub-section (1) of section 5 of the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976.

I hereby apply for a Certificate of Registration under the above mentioned Act as per particulars given below.

(PLEASE TYPE OR USE BLOCK LETTER ONLY)

1. Full Name of the Applicant : .....
2. Name of Establishment : .....
3. Address : .....  
.....PIN.....
4. Residential address of Applicant : .....
5. Telephone No. with STD code .....(O) .....(R) .....Fax.....Email.....
6. Status of person signing this form : (Put tick mark in the applicable box)  
 Proprietor  Partner  Principal Officer  Agent   
 Manager  Director  Secretary  Other
7. Class of Employer : (Put tick mark in the applicable box)  
 Individual  Firm  Company  Corporation   
 Society  Club  Association  Other
8. Date of commencement of Business/Profession/ .....
9. Number of employees and salary and wages paid to them. (As on the date of application)  
(Please give details as per entry 1 of schedule 1 on separate sheet)
10. Date from which liable for RC No...../...../.....
11. Bank details :-

Name of the Bank	Branch Name & Address

12. Please mention whichever is applicable from the following.
- Registration number under \***[Gujarat Value Added Tax Act, 2003]**
  - Registration number under Central Sales Tax Act, 1956.
  - Employer's Enrolment number under Gujarat Profession Tax Act, 1976.
  - Registration number under Shops and Establishment Act.
  - Registration number under Companies Act, 1956.
  - Permanent Account number under Income Tax Act.

### DECLARATION

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

Place .....

Signature .....

Date .....

Status .....

### FOR OFFICE USE ONLY

Registration Certificate No. :

--	--	--	--	--	--	--	--	--	--

.....  
Signature of the Officer issuing the Certificate

### ACKNOWLEDGEMENT

Particulars of the name and address to be filled in by the applicant.

Received an application for registration in Form 1 from .....

Name of Applicant .....

Full Postal Address .....

.....

.....

Receiving Officer's signature .....

Date .....

+ Substituted by Noti.No (GHN-24) PFT-2008 (S.27) (a) Th 1-4-08 for the words and figures "Gujarat Sales Tax Act, 1969"

## FORM 2

*Certificate of registration under sub-section (1) of section 5 of the Gujarat State Tax on Profession, Trade, Calling and Employments Act, 1976*

[See Rule 3(2)]

No. : .....

This is to certify that the Proprietor/ Partner / Principal / officer / Agent / Manager / Head of the Office / Establishment / Club / Association / Society / Corporation / Company known as.....and located at.....has been registered as an employer under the Gujarat State Tax on Profession, Trade, Calling and Employment Act, 1976.

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

---

Return in the prescribed form shall be furnished by the employer in respect of each month separately.

The tax shall be payable monthly with the return and <sup>1</sup>[**receipt of payment**] in token of payment of the tax shall be attached to the return.

(SEAL)

Place : .....

Signature : .....

Date : .....

Status : .....

## “ FORM 3

**PASSPORT  
SIZE PHOTO**

**An application for a Certificate of Enrolment/ Revision of Certificate of Enrolment under sub-section(2) of section 5 of the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976.**

+ Substituted by Noti.No.(GHN-24) PFT-2008 (S.27) (1) (12) Th dated 1-4-2008

1. The words "receipt chalan" substituted by Noti.No (GHN-24) PFT-2008 (S.27) (1) (12) Th 1-4-08

**[See rule 4-(1)]**

I hereby apply for a certificate of enrolment under the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976, as per Particulars given below:-

Name of the applicant :			
Address			
Building		Street	
Muni.Ward			
Town/ City		Taluka	
District		PIN	
Address of Additional Place (Pl. attach sheet if required)			
Building		Street	
Muni.Ward			
Town/ City		Taluka	
District		PIN	
Profession/ Trade/ Calling/			
(1) If falling under entry 6 of Schedule 1,			
Details of business like (1) Registration No.....			
(2) No. of Employees.....			
(3) Any Other.....			
(2) If falling under entry 7 of Schedule 1,			
Details of business like (1) Registration No.....			
(2) Turnover of previous year.....			
(3) Any Other... ..			
(3) If falling under any other entry of Schedule 1,			
Details of business like (1) Registration No.....			

(2) Registration Authority.....

(3) Any Other... ..

Pl. fill in this part , in case application is for revision of certificate of enrolment

Registration Number of certificate of enrolment

Grounds on which revision is sought

1

2

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

Date	Signature	Status

Acknowledgment

(Particulars of Name and Address to be filled in by the applicant)

Received an application for enrolment in Form-3 from\_\_\_\_\_

Name of the applicant\_\_\_\_\_

Full Postal Address\_\_\_\_\_

Receiving Officer's signature

Date

**FORM-4**

*Certificate of enrolment under sub-section (2) of section 5 of the Gujarat State Tax on Profession, Trades, Calling and Employment Act, 1976.*

*[See rule 4 (4)]*

No. : .....

This is to certify that.....engaged in the Profession/Trade/ Calling known as/as a ..... located ..... at ..... is a ..... own/operates ..... and has been enrolled under the Gujarat State Tax on Profession, Trades, Callings and Employment Act, 1976.

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

The holder of this certificate shall pay the tax at the rate of Rs.....per annum on or before the 30th September of every year/on or before.....in the manner prescribed in

rule 20 of the Gujarat State Tax on Profession, Trades, Callings and Employments Rules, 1976.



Place :.....

Signature : .....

Date :.....

Status : .....

*Note* : Strike out whichever is not applicable.

### **FORM 4-A**

*Declaration to be furnished by an employee to his employer or employers, as the case may be, as required by second proviso to section 4 of the Gujarat State Tax on Profession, Trades Callings and employments Act, 1976*

*(See Rule 4-A)*

I, .....  
Address .....

hereby declare that I hold enrolment certificate No. .... Dated ..... issued by the Profession Tax Officer ..... under sub-section (2) of section 5 of the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976 and further declare that I shall pay tax of Rs. .... annually accordingt to may enrolment certificate.

Place :.....

Signature : .....

Date :.....

Status : .....

### **FORM-5**

*Return of tax payable by employer under Sub-section (1) of Section 6 of the Gujarat State, Tax on Professions, Trades, Callings and Employments Act, 1976.*

*(See Rule 11)*

Return of tax payable for the month ending on;

Name of the Employer .....

Address .....

.....Registration Certificate No. : .....

Details of employees during the month in respect of whom tax is payable are as under :

I Details for tax calculation for tax payable in respect of salaries for the month ending on -

Employees whose monthly salaries or wages are	Number of employees	Number of employees for whom no tax is payable under proviso to section 4	Number of employees in respect of whom tax is payable (i. e. Col. 2 minus	Rate of tax per month per employees	Amount of tax deducted
1	2	3	4	5	6
<sup>1</sup> [(i) Rs. 3000 or more but less than Rs. 6,000					
(ii) Rs. 6,000 or more but less than Rs. 9,000.					
(iii) Rs. 9,000 or more but less than Rs.1200					
(iv) Rs. 12,000 or more]			Total A		

**II. Details of employess in respect of whom tax is payable at the enhanced rate for previous period on account of arrears salaries or wages paid during the month.**

Number of employees liable to tax at enhanced rate to be shown separately according to column 4 and column 5	RATE OF TAX		Difference of Rate (Col. 2 minus Col. 3)	No. of months for which arrears is paid col. 5)	Additional tax payable (Col. 1, col. 4 and
	payable on account of arrears salaries and wages	At which tax was paid			
1	2	3	4	5	6
				Total B Rs. ....	

Total Tax payable i.e. Total - A + Total - B = Rs.

Add. Simple interest payable (if any) on the above amount at +[one and a half percent] per month or part thereof (vide section 9 (2) of the Act,)

Total Tax and Interest Payable..... Rs. ....

Amount paid under Receipt No. .... dated .....

I certify that all the employees who are liable to pay the tax in my employ during the period of return have been covered by the foregoing particulars. I also certify that the necessary revision in the amount of the tax deductible from the salary or wages of the employees on account of variation in the salary or wages by them has been made where necessary.

I, Shri ..... solemnly declare that the above statements are true to the best of my knowledge and belief.

Place : ..... Signature : .....

Date : ..... Status : .....

Name of Employer.....

.....

## ***FORM - 5-A / FORM - 5-AA***

**Return of tax payable by an employer under sub-section (1) of  
Section 6 of the Gujarat Tax on Profession, Trades,  
Callings and Employments Act, 1976.**

[See rule-11(2)] [See rule 11-A(1)(i)]

Return of tax payable for the year ending on 31st March ..... Name of the  
Employer .....

Address .....

Registration Certificate No. ....

Details of employees during the year, in respect of whom tax is payable are as under.

I. Details for calculation of tax payable in respect of salaries for the year ending on 31st March 20.....

---

+ . These were substituted for "Two percent" by Noti. (GHN-102) PFT-2006 (S-27) (1) (10) TH dt. 22-9-2006 w.e.f. 1-10-2006

Employees whose monthly salaries or wages are	Number of employees	No. of employees for whom no tax is payable under second proviso to Sec. 4	No. of employees in respect of whom tax is payable i.e. Col. 2 minus Col. 3	Rate of tax per month or employees	No. of months to which the rate of tax is applicable	Total amount of tax deducted during the year under return i.e. Col. 4 multiplied by Col. 6
1	2	3	4	5	6	7
+[i]Rs. 3,000 or more but less than Rs. 6,000				Rs. 10 per month		
(ii) Rs. 6,000 or more but less than Rs. 9,000				Rs. 15 per month		
(iii) Rs. 9,000 or more but less than Rs.12,000				Rs. 20 per month		
(iv) Rs.12000/- or more]						

A Total of Column 7. Rs. ....

**II. Details of employees in respect of whom tax is payable at the enhanced rate for the previous year on account of arrears paid during the year under return.**

No. of employees (to be shown separately for different rates of difference in (Col. 4)	Rate of payable on account of payment of arrears	Tax At which tax was paid previously	Difference i. e. Col. 2 minus Col. 3	No. of month for which arrears is paid	Additional Tax payable i. e. Col. 1 multiplied by Col. 4 multiplied by Col. 5
1	2	3	4	5	6
Rs. 5					
Rs. 10					
Rs. 15					
Rs. 20					

B Total of Column 6. Rs. ....

Total for payable i.e. Total A and B Rs. ....

**Add.** Simple interest payable (if any) on the above amount at [one and a half per cent] per month of part thereof (vide Section 9 (2) of the Act)

Rs. ....

Total tax and interest payable Rs. ....

Details of amount paid -

Sr. No.	MONTH	CHALAN NO.	DATE OF PAYMENT	AMOUNT PAID
1.	April 20...			
2.	May			
3.	June			
4.	July			
5.	August			
6.	September			
7.	October			
8.	November			
9.	December 20...			
10.	January			
11.	February			
12.	March			
<b>Total Rs.</b>				

Chalans in respect of 11 months i. e. April 20.....to February 20.....are \*already furnished to the Profession Tax officer.....within the prescribed not furnished.

time and the chalan for the month of March 20.....is enclosed with this return.

I, certify that all the employees who are liable to pay the tax in my employ during the period under return have been covered by the foregoing particulars. I also certify that the necessary revision in amount of tax deductible from the salary or wages of the employees on account of variation in the salary or wages earned by them has been made where necessary.

+. These were substituted for "Two percent" by Noti. (GHN-102) PFT-2006 (S-27) (1) (10) TH dt. 22-9-2006 w.e.f. 1-10-2006

I, Shri ..... Solely  
 declare that the above statements are true to the best of my knowledge and belief.

Place :.....

Signature : .....

Date :.....

Status : .....

Name of Employer.....

.....

\* Strike out which is not applicable.

## FORM - 5-B

### APPLICATION FOR PERMISSION TO FURNISH ANNUAL RETURN

[See rule 11 (2)]

To,

I/We ..... (name) of .....

..... (Address)

who am/are a registered employer holding Registration Certificate No. .... under sub-section (1) of section 5 of the Gujarat State on Profession, Trades, Callings and Employments Act, 1976 hereby apply for permission to furnish annual return in accordance with sub-rule (2) of rule 11A of the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976.

I/We have in my/our employment ..... employees each earning a monthly salary of not less than Rs. 1,000 and their break up according to the slab of salary specified in entry I in Schedule I is as under.

+(i) Rs.3,000 or more but less than Rs. 6000.

(ii) Rs. 6000 or more but less than Rs. 9,000.

(iii) Rs. 9,000 or more but less than Rs. 12,000

(iv) Rs. 12,000 or more]

I/We shall pay into the treasure within fifteen days of the expiry of each month an amount equivalent to the tax payable in respect of the said employees.

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

Place :.....

Signature : .....

Date :.....

Status : .....

Name of Employer.....

## **FORM - 5-C / FORM - 5-CC**

### **APPLICATION FOR GRANT PERMISSION TO FILE CONSOLIDATED RETURN**

*[See rule 11 (4)] [See rule 11A (3)]*

**To,**  
**The Commissioner of Profession Tax,**  
**Gujarat State, Ahmedabad.**

I/We..... who is / are registered under sub-section (1) of section 5 carrying on Profession / Trade / Calling / Employment know as ..... and holding the Certificate of Registration number for each place work as detailed below under the Gujarat State Tax on Professions, Trade, Callings and Employments Act, 1976 hereby apply for permission to furnish a consolidated return for all the places of work to the Profession Tax Officer ..... to whom I/We have to furnish my/our return for my/our place of work with Registration No. .... under the Gujarat State Tax on Profession, Trade, Callings and Employments Act, 1976.

Details of places of work is respect of which permission to furnish a consolidated return is applied for

Name and style of profession/ Trade Callings/Employment and its address	Registration Certificate number and date of its issue	Designation of the Profession Tax Officer who issued Registration Certificate
1	2	3

The constitution of all the places of work stated above is the same.

The partners and the extent of share or interest in the partnership of all the above places of work are the same.

The above statement are ture to the best of my/our knowledge and belief.

I/We undertake not to commence filing consolidated returns until I/We have received permission thereof.

**Place** : .....

**Signature** : .....

**Date** : .....

**Status** : .....

**Name of Employer**.....

.....

**\* Note :-** FORM 5-C and 5 - CC is same for sake of brevity only copy of form is printed.

**FORM - 6**

**Notice of hearing to an employer under sub-section (6) of section 5, sub-section (3) of section 6 or sub-section (2) (a) of sub-section (3) of section 7 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.**

**[See Rule-12]**

To,

Registration Certification No : .....

(if any)

(a) Whereas being liable to registration you have deliberately given false information in your application under section 5.

I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you sub-section (6) of section 5,

(b) Whereas I am not satisfied that the returns furnished by your for the month / period .....is/are correct and complete:

I hereby give you notice to attend in person or though authorised representative, alongwith the accounts, papers and other evidence in support of your return/s.

(c) Whereas you have failed to get yourself registered/having been registered you have failed to file the return/s, within the required time, for the month/period.....

I hereby give you notice to attend in person or though an authorised representative and show cause why a penalty not exceeding +[rupees ten] for each day of delay should not be imposed upon you.

I hereby give you notice to attend in person of though an authorised representative alongwith the accounts and other evidence relating to your employees and the monthly gross expenditure incurred over the disbursement of salaries and wages to them,

Plase take notice that exparte orders may be passed in the event of default to appear personally or though an authorised representative on ..... at .....



Place : .....

Signature : .....

Date : .....

Status : .....

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+ Substituted for the "rupee five" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08

**FORM - 7**

*Notice for showing cause under sub-section (5) of section 5 of the Gujarat State Tax on Profession, Trades, Callings and Employment Act, 1976, to an employer or a person liable to Registration/Enrolment*

*[See Rule 13]*

To, .....

Address : .....;

.....

Whereas being liable to registration/enrolment under section 5 of the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976 you have failed to apply for a certificate of Registration/Enrolment within the required time :

You are hereby given notice to show - cause why a penalty not exceeding Rs. 20/- **[Rs. ten]** for each day of delay should not be imposed on you according to law.

Please take notice that the cause shown by you will be heard by the under signed on.....at.....



Place : .....

Signature : .....

Date : .....

Status : .....

*Note :- Strike out whichever is not applicable.*

**FORM-8**

*Order of assessment of an employer under section 7 of the Gujarat State Tax on Professions, Trades, Callings and Employment Act, 1976.*

*(See Rule 14)*

Name of the Employer.....

Address of the Employer.....

Registration Certificate No. ....

Period of Assessment From ..... To .....

Employees whose monthly salaries of wages are	As in the employer's return			As determined under Sec-7		
	No. of employees	Rate of tax	Amount of tax deducted	No. of employees	Rate of tax	Amount of tax to be deducted
1	2	3	4	5	6	7
+(i) Less than Rs. 3,000 (ii) Rs. 3,000 or more, but less than Rs. 6,000 (iii) Rs. 6,000 or more, but less than Rs. 9,000 (iv) Rs. 9,000 or more but less than Rs.12000 (v) Rs. 12000 or more]						
<b>Total Rs. ....</b>						

Add simple interest payable, if any.....

under Section-9(2) Rs. ....

Rs. ....

Grand Total Rs. ....

ORDER



Place : .....

Signature : .....

Date : .....

Status : .....

**FORM - 9****NOTICE OF DEMAND FOR PAYMENT OF TAX/INTEREST/PENALTY  
UNDER THE GUJARAT STATE TAX ON PROFESSION, TRADES,  
CALLINGS AND EMPLOYMENT ACT, 1976.***[See Rule-15]***To,**

Registration Certificate No. ....

Enrolment Certificate No. ....

Address.....

Please take notice that

whereas you Assessment

Appeal

Revision

Rectification

Penalty

Proceeding for the period.....has been duly disposed of under section/under rule.....you are hereby directed to deposit the following amount in the **+[Place of Payment]** within 15 days of receipt of this notice.

**Rs. Ps.**

(i) Tax assessed

(ii) Interest payable if any

(iii) Penalty, if any

**Total** .....**Less :** amount already paid, if any

Net Demand/Excess

Amount in words

**Place** : .....**Signature** : .....**Date** : .....**Status** : .....

**\*FORM-10****CHALAN****ORIGINAL**  
(For the Payer)**The Gujarat Sales Tax on Profession, Trades, Callings and Employments Act, 1976.**

(See rule 16 and 20 of the Gujarat State Tax on Profession, Trades, Callings and Employment Rules, 1976)

**0028 : Other on Income and Expenditure.**

(1) Taxes on Profession, Trades, Callings and Employments.

(a) Tax on Employments.

(b) Tax on Profession, Trades and Callings.

**TREASURY/SUB - TREASURY/BRANCH OF THE STATE BANK OF INDIA.****Registration Certificate No. :** .....**Enrolment period :** .....**For the period :** .....**From Date :** .....**To Date :** .....

	<b>Amount Rs. Ps.</b>
+ Tax	
+ Interest	
+ Penalty	
+ Composition Money	

**Total Rupees in Words :** .....

Date : .....

Signature of Depositor .....

**(For use in the Trerasury)**

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

2. Date of Entry ..... Chalan No. ....

.....  
*Treasurer*.....  
*Accountant*.....  
*Treasury Officer/Agent of Manager***Note :** This from is Quadruplicate.

(1) Copy marked "ORIGINAL" is for the "Payer".

(2) Copy merked "DUPLICATE" is to be sent to the "Profession Tax Officer"

(3) Copy merked "TRIPLICATE" is for the "Treasury" and

(4) Copy marked "QUADRUPPLICATE" is to be sent by "Treasury to the Profession Tax Officer" For the sake of brevity only one copy of form is printed.

\* *Registered persons to strike off (b) and Enrolled person to strike off (a).*+ *Enter Tax, interest, penalty and composition money separately.*

## FORM - 11

*Notice for showing cause under sub-rule (1) of Rule 21 to a person enrolled under section 5 (2) of the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976.*

*[See sub-rule (1) of rule 21]*

To.....

Enrolment Certificate No. ....

(Address) .....

Please take notice that-

Whereas being a person enrolled under sub-section (2) of the Gujarat State Tax on Professions, Trades, Callings and Employment, Act, 1976, you have failed to pay as tax amounting to Rs.....which is due from you for the year ending....as per your Enrolment Certificate within the due date.

Now therefore in pursuance of the provision of section 7-A, you are hereby directed to attend in person or through an authorised representative at ..... on ..... and to show cause why appropriate action should not be taken against you for recovery of the tax due and interest thereon.

Please note that if you are agreeable to pay the said amount of Rs. .... and interest thereon of Rs..... you may credit the aggregate amount of Rs..... to the +**[Place of Payment]** and submit to me on or before.....a receipted copy of the chalan for the said amount and in that event you need you attend before me as directed above.



Place :.....

Signature : .....

Date :.....

Status : .....

## FORM-12

**NOTICE OF DEMAND OF ENROLLED PERSON UNDER THE GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT ACT, 1976.**

[See sub-rule (1) of rule 21]

To .....

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+ Substituted for the "Govt Treasury" by Noti.No (GHN-24) PFT-2008 (S.27) (1)(12) Th 1-4-08

Enrolment Certificate No .....

(Address) .....

Please take notice that-

The tax amounting to Rs.....for the year ending.....as per Enrolment Certificate was payable by you on or before.....“and whereas you have failed to pay the said amount of tax; And whereas in pursuance of the provision of section 7A you have been given an opportunity of being heard; And whereas the under signed is satisfied that the said amount of tax and interest of Rs. ....is payable by you.”

Now therefore you are hereby directed to pay Rs.....being the said amount of tax and an interest at Rs.....thereon within 15 days of the receipt of this notice, failing which appropriate to recover the said amount of tax and interest will be taken against you.



Place :.....

Signature : .....

Date :.....

Status : .....

**FORM-13**

*Notice of hearing under sub-rule (2) of rule 21 of the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976 to a person who has failed to get himself enrolled.*

*[See sub-rule (2) of rule 21]*

To .....

\*(a) whereas I am satisfied that you are liable to payment of tax and enrolment under section 5 (2) of the Gujarat State Tax on Profession. Trades, Callings and Employments Act, 1976;

And whereas you have failed to get yourself enrolled and to pay the tax due from you;

Now therefore, in pursuance of the provisions of section 7A you are hereby directed to show cause in person or through an authorised representative on.....at.....before the under-signed with accounts, registers, documents and other evidence as have been maintained by you.

\*(b) Whereas I am satisfied that being liable to enrolment you have deliberately given false information in the application submitted under section 5;

You are hereby given notice to appear in person or through an authorised representative on .....at.....before the undersigned and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you.



Place :.....

Signature : .....

Date :.....

Status : .....

### **FORM - 14**

*Notice of demand under sub-rule (2) of the 21 of the Gujarat State Tax on Profession, Trades, Callings and Employments Rules, 1976 to a person who as failed to get himself enrolled*

*[See sub-rule (2) of rule 21]*

To, .....

Address .....

.....

.....

“*WHEREAS* you had failed to get yourself enrolled and to pay the tax due from you;  
*AND WHEREAS* in pursuance of the provisions of section 7A you have been given an opportunity of being heard;

*AND WHEREAS* the undersigned is satisfied that an amount of tax of Rs. ....is payable by you.”

Now therefore, you are directed to pay the said amount within a period of 15 days of the receipt of this notice, failing which appropriate action will be taken against you for the recovery of the amount.



Place :.....

Signature : .....

Date :.....

Status : .....

**FORM - 15**

**APPEAL/REVISION APPLICATION AGAINST AN ORDER OF <sup>ASSESSMENT</sup>  
/ PENALTY/INTEREST UNDER SECTION 5, 6, 7, 9, <sub>APPEAL</sub>  
10, 15 OR 16 OF THE GUJARAT STATE TAX ON PROFESSION  
TRADES, CALLINGS AND EMPLOYMENTS ACT, 1976.**

[See Rule 23]

To, .....

- (i) Registration Certificate No.....Enrolment Certificate No.....
- (ii) Name of the Employer and status.....
- (iii) Style of Profession, Trade, Calling etc.....
- (iv) Address and Location.....
- (v) Period involved under impugned orders against which Appeal/Revision is preferred i.e. from.....to.....
- (vi) (a) Name of the authority passed the impugned order.....
- (b) Date of the passing of the impugned order.....
- (c) Date of Service of Notice of Demand.....
- (d) Amount of (i) Tax.....
- (ii) Penalty.....
- (iii) Interest.....

Total.....

- (e) Amount of admitted Tax.....
- (f) Amount paid (i) Tax.....
- (ii) Penalty.....
- (iii) Interest.....
- (g) Amount in dispute.....

**Grounds.**

A certificate copy of the impugned order is attached.

The above statement is true to the best of my knowledge and belief and the tax, penalty and interest payable by me has been paid in full.

Place : .....

Signature : .....

Date : .....

Status : .....

## **FORM - 16**

*Notice to employer or a person when it is proposed to pass an order which affects him adversely under section 15 of the Gujarat State Tax on Profession, Trades, Callings and Employment Act, 1976.*

[See rule 24]

To .....

Registration Certificate No..... Enrolment Certificate No.....

Whereas it appears that in the ..... order, dated the ..... passed/given by ..... for the period from ..... to ..... in your case there is the following mistake namely :

Whereas it has been noticed that you have been under-assessed to the tax payable by you under the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976 for the period from..... to ..... under the order passed on.....

And whereas it is proposed to rectify the mistake as stated below/review the said assessment order;

You are hereby given notice under section 15 of the said Act that if you wish to prefer any objection against the proposed rectification/review you should attend personally or through an authorised representative at the office of the undersigned at..... on ..... day.

(place)

of..... at .....

Gist of the rectification proposed to be made;

Place : .....

Signature : .....

Date : .....

Status : .....

**Note :** The portion inapplicable shall be struck-out-wherever necessary.

## **FORM - 17**

### **REFUND PAYMENT ORDER**

*(See rule 25 of the Gujarat State Tax On Profession, Trades, Callings and Employment Rules, 1976)*

Book No. Voucher No.

Refunds

Counterfoil order the refund of tax under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 Refunds payable to

Book No. Voucher No.

Refunds

Order of the refund of tax under the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976 (Payable at the Government Treasury within three months of the date of issue.)

Registration certificate No.....  
 Enrolment.  
 Date of order directing refund.....  
 Rs.....  
 Number in Collection Register showing the  
 collection of amount regarding which refund  
 is made.....  
 (Signed).....  
 (Designation).....  
 Date.....  
 signature of the receipt of the voucher  
 .....  
 Date of encashment in the Government  
 Treasury.....

To :  
 The Treasury Officer  
 1. Certified that with reference to the asse-  
 sment record of.....bearing  
 Registration/Enrolment Certificate No.....  
 ..... for the period from.....  
 to.....a refund of.....  
 ..... Rs ..... is  
 due to.....  
 2. Certified that the amount of tax concerning  
 which this refund is allowed has been duly  
 credited to the Government Treasury.  
 3. Certified that no refund order regarding the  
 sum now in question has previously been  
 granted and this order refund has been en-  
 tered in the original file of assessment under  
 my signature.  
 4. Please pay to..... the  
 sum of Rs. (in figures).....  
 Rupees. (in words).....  
 .....



Date ..... Signature .....  
 Place ..... Designation .....  
 Date of encashment in Government  
 Treasury.....  
 Date : ..... Place .....  
 Pay Rupees.....Only

The..... 20.....

Treasury Officer

Received payment.

Claimants signature and date.

**“FORM - 18”**

**REFUND ADJUSTMENT ORDER**

**REFUND ADJUSTMENT ORDER**

*(See rule 25 of the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976).*

*(See rule 25 of the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976).*

BOOK NO. VOUCHER NO.

BOOK NO. VOUCHER NO.

To .....

To .....

Registration No. R

Registration No. R

Enrolment No. E

Enrolment No. E

1. Certified with reference to the record of (Name) of.....

1. Certified with reference to the record of (Name) of.....

of Registration No.....  
Enrolment

of Registration No.....  
Enrolment

that for the period from ..... to ..... Rs. (in figures).....

that for the period from ..... to ..... Rs. (in figures).....

Rupees (in words) .....

Rupees (in words) .....

is due to Shri/Messers.....

is due to Shri/Messers.....

2. Certified that the tax concerning which this refund is allowed has been credited to the Treasury.

2. Certified that the tax concerning which this refund is allowed has been credited to the Treasury.

3. Certified that no refund order regrding the sum in questin has previously been granted and this order of refund has been entered in the original record under my signature.

3. Certified that no refund order regrding the sum in questin has previously been granted and this order of refund has been entered in the original record under my signature.

4. This refund will be adjusted towards the amount of tax due from the said

4. This refund will be adjusted towards the amount of tax due from the said

Shri / Messers.....

Shri / Messers.....

for the period from ..... to .....

for the period from ..... to .....



Place..... Signature.....

Place..... Signature.....

**+ [FORM 19- Deleted 1-4-2008****(see rule 21D)****Account of Tax levied and Collected under the Gujarat State**

Tax on Professions, Trades, Callings and Employments Act, 1976 during the months from : ..... to ..... of year.....

Name of the Municipal Corporation/Municipality/Village Panchayat.....

Sr.No. of Entry of Schedule I of the Act. (1)	No. of Enrolment Certificate Holders from whom the tax collected during the month. (2)	Total Amount collected during the month (3)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
Total.		

(Rupees in words.....)

It is hereby certified that the above figures are verified with the records and found to be correct and complete.

Date.....

Authorized Signatory of

Municipal Corporation/Municipality/Panchayat"

+. These are inserted by Noti No (GHN-102) PFT-2006 (S.27)(1) (10) Th.dt 22-9-06 w.e.f 1-10-06 &amp; deleted by Noti.No (GHN-24) PFT-2008 (S-27) (1)(12) Th 1-4-08