

THE GUJARAT STATE TAX ON
PROFESSIONS,
TRADE, CALLINGS
AND EMPLOYMENTS
ACT, 1976
PRESIDENTS ACT
NO. 11 OF 1976

[31st March, 1976.]

[As amended from time to time]

I N D E X

THE GUJARAT STATE TAX ON PROFESSION, TRADES, CALLING AND EMPLOYMENT ACT, 1976

Section	Contents
1.	Short title, extent and commencement.
2.	Definitions.
3.	Levy and charge of tax.
4.	Employer's liability to deduct and pay tax on behalf of employees.
5.	Registration and enrolment.
6.	Returns.
7.	Assessment of employers.
7A.	Assessment of other persons.
8.	Payment of tax.
9.	Consequences of failure to deduct or to pay tax.
10.	Penalty for non-payment of tax.
11.	Recovery of tax, etc. as arrears of land revenue.
11A.	[Deleted.]
12.	Authorities for implementation of the Act.
13.	Appeal.
14.	Revision.
15.	Rectification of mistakes.
16.	Accounts.
17.	Special mode of recovery.
18.	Production and inspection of accounts and documents and search of premises.
19.	Refund of excess payment.
19A.	Remission of taxes.
20.	Offences and penalties.
21.	Offences by companies.
22.	Power to transfer proceedings.
23.	Compounding of offences.
24.	Powers to enforce attendance, etc.
25.	Bar to proceedings.
26.	Power to delegate.
26A.	Power to exempt.

I N D E X

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Section	Contents
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- | | |
|-----|--|
| 27. | Power to make rules. |
| 28. | Amendment of certain enactments. |
| 29. | Grants to local authorities for loss of revenue. |
| | Schedule -I |
| | Schedule - II |

PRESIDENTS ACT NO. 11 OF 1976
THE GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS ACT, 1976

[31st March, 1976.]

Amended by Guj. 17 of 1977.

Amended by Guj. 20 of 1978.

Amended by Guj. 18 of 1981.

Amended by Guj. 15 of 1982.

Amended by Guj. 15 of 1985.

Amended by Guj. 14 of 1989.

Amended by Guj. 1 of 1990.

Amended by Guj. 12 of 1990.

Amended by Guj. 11 of 1997.

Amended by Guj. 4 of 2002.

Enacted by the President in the Twenty-seventh year of the Republic of India.

AN ACT

*to provide for the levy and collection of a tax on professions, trades, callings and
employments for the benefit of the State.*

In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976, (44 of 1976), the President is pleased to enact as follows :-

1. Short title, extent and commencement.

- (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.
- (2) It extends to the whole of the State of Gujarat.
- (3) It shall come into force on the 1st day of April, 1976.

2. Definitions.

In this Act, unless the context otherwise requires, -

(a) **"Commissioner"** means the Commissioner of Profession Tax appointed under section 12, and includes an Additional Commissioner of Profession Tax (if any) appointed under that section :

(b) **"employer"**, in relation to an employee earning any salary or wages on a regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages and includes the head of the office or any establishment as well as the manager or agent of the employer;

- (c) **"month"** means a month reckoned according to the British calendar;
- (d) **"person"** means any person who is engaged in any Profession, Trade, Calling or Employment in the State of Gujarat and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association so engaged, but does not include any person who earns wages on a casual basis;
- (e) **"prescribed"** means prescribed by rules made under this Act;
- (f) **"profession tax"** or "tax" means the tax on profession, trades, callings and employments levied under this act;
- (g) **"salary"** or "wage" includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis whether payable in cash or kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax, Act, 1961, (**43 of 1961**) [but does not include any form of bonus or gratuity];
- (h) **"Schedule"** means a Schedule appended to this Act;
- (i) **"Tribunal"** means the Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970.), and discharging the functions of the Tribunal assigned to it by or under this Act;
- (j) **"Year"** means the financial year.

3. Levy and charge of tax.

(1) Subject to the provisions of article 276 of the Constitution and of this Act, there shall be levied and collected a tax on Professions, Trades, Callings and Employments for the benefit of the State.

(2) Every person engaged in any Profession, Trade, Calling or Employment and failing under one or the other of the classes mentioned in column 2 of Schedule I shall be liable to pay to the State Government the tax at the rate mentioned against the class of such person in column 3 of the said Schedule :

Provided that the tax so payable in respect of any one person shall not exceed [two thousand and five hundred rupees] in any year :

[Provided further] that the State Government may, from time to time, by notification in the *Official Gazette*, specify the class of persons other than those mentioned in entries 1 to 9 in Schedule I to whom entry 10

in that Schedule shall apply and the rate (not exceeding two thousand rupees every year) at which the tax shall be payable by the class of persons so specified.]

[(3) Where a person falls under more than one entry in Schedule I, he shall be liable to pay to the State Government the tax under such one of these entries where the rate of tax specified is the highest.

(4) A person falling under any of the entries 2 to 10 in Schedule I shall be liable to pay the tax for the year irrespective of whether he is engaged in the Profession, Trade, Calling or Employment during the whole of such year or any part thereof.]

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

The tax payable under this Act by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wage is paid to such person, be liable to pay tax on behalf of all such persons :

Provided that, if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act **prescribe** by rules the manner in which such employer shall discharge the said liability:

[Provided further that where any person earning a salary or wage, who is covered by entry 1 of Schedule I-

- (a) is also covered by one or more other entries in Schedule I and the rate of tax specified under such other entry, or if he is covered by more than one other entry, the highest of the rates of tax specified under those entries, is more than the rate of tax specified under entry 1 in that Schedule by which he is covered ; or
- (b) is simultaneously engaged in employments of more than one employer, and such person furnishes to his employer or employers a declaration in the **prescribed form** to the effect that he has obtained a certificate of enrolment under sub-section (2) of section 5 and that he shall pay the tax himself, no deduction or payment of tax shall be made by the employer or employers under this section and such employer or employers, as the case may be, shall not be liable to pay the tax on behalf of such person.]

5 Registration and Enrolment.

(1) Every employer not being an officer of Government liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the **prescribed manner**.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the **prescribed manner**.

(3) The prescribed authority shall mention in every certificate of enrolment the amount of tax payable by the holder according to Schedule I, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall within such period as may be **prescribed**, or, if he was not engaged in any Profession, Trade, Calling or Employment on the date of the commencement of this Act, within such period from the date of commencement of his Profession, Trade, Calling or Employment, [or, as the case may, within such period from the date of his becoming liable to pay tax] as may be prescribed, or, in respect of a person referred to in sub-section (2), within such period from the date of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment as may be **"prescribed**, apply for a certificate of registration or enrolment, or a revised certificate of enrolment, as the case may be, to the prescribed authority in the **prescribed** form, and the prescribed authority shall after making such inquiry as may be necessary within thirty days of the receipt of the application (which period in the first year from the commencement of this Act shall be extended to ninety days), if the application is in order, grant him such certificate.

(5) Where an employer or a person liable to registration or enrolment [has without reasonable cause failed] to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being **heard**, impose a penalty not exceeding twenty rupees for each day of delay in case of an employer and not exceeding five rupees for each day of delay in case of others.

(6) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being **heard** impose a penalty not exceeding one thousand rupees.

6 Returns.

- (1) Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be **prescribed**, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof : Provided that the Commissioner may, subject to such terms and conditions as may be **prescribed**, exempt any such employer from furnishing such return or permit any such employer, -
- (i) to furnish them for such different periods, or
 - (ii) to furnish a consolidated return relating to all or any of the places of work of the employer in the State where such employer carries on his employment, for the said period or for such different periods,
- as he may direct to the prescribed authority]
- (2) Every such return shall be accompanied by a treasury challn or any other document as may be **prescribed** in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall nit be deemed to have been duly filed.
- (3) Where an employer has without reasonable cause failed to file such return within the required time, the prescribed authority may, after giving him a reasonable opportunity of being **heard**, impose upon him a penalty noi exceeding five rupees for each day of delay.

7 Assessment of Employers.

- (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, he shall accept the return.
- (2) (a) If the prescribe authority is not satisfied that the return filed is correct and complete he shall serve upon the employer a **notice** requiring him to attend in person or through an authorised representative, and to produce accounts and papers in support of the return, on a date specified in the notice
- (b) The prescribed authority shall on examination of, accounts and papers, **assess** the amount of tax payable by the employer.

- (c) If the employer fails to comply with the terms of the **notice**, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable, the said authority shall, after such inquiry as he deems fit or otherwise **assess** the tax due, to the best of his judgment.
- (3) If an employer [has without reasonable cause failed] to get himself registered or being registered has failed to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as he deems fit, or otherwise pass an order assessing the amount of tax due, to the best of his judgment.
- (4) The amount of tax so assessed shall be paid within fifteen days of receipt of the **notice** of demand from the prescribed authority.

7A. Assessment of other persons.

- (1) If a person liable to obtain a certificate of enrolment under sub-section (2) of section 5 has failed to get himself enrolled or, being enrolled, has failed to make payment of the whole or any part of the amount of tax as required by or under this Act, the prescribed authority shall, after giving such person a reasonable opportunity of being **heard**, and after holding such enquiry as he deems fit, or otherwise, determine the amount of tax due from him, and if such amount cannot be determined properly on the basis of the available material determine the same to the best of his judgment.
- (2) The amount of tax due as so determined shall be paid in within fifteen days of receipt of the **notice** of demand from the prescribed authority.

8. Payment of tax.

- (1) The tax payable under this Act shall be paid in the **prescribed manner**.
- (2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid -
 - (a) in the case of a person who stands enrolled before the commencement of a year or is enrolled on or before the 31st day of August of a year, before the 30th day of September of that year, and
 - (b) in the case of a person who is enrolled after the 31st day of August of a year, within one month of the date of enrolment :

Provided that the tax payable under clause (a) may, for the year ending on the 31st March, 1990, be paid on or before the 30th day of November, 1989.

9. Consequences of failure to deduct or to pay tax.

- (1) If an employer (not being an officer of Government) does not deduct the tax at the time of payment of salary or wage, or after deducting fails to pay the tax as required by or under this Act, he shall without prejudice to any other consequences and liabilities which he may incur, be liable to pay in addition to the amount of tax, simple interest at two per cent of the amount of the tax due for each month or part thereof for the period for which the tax remains unpaid.
- (2) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay in addition to the amount of tax, simple interest at the rate and in the manner laid down in sub-section (1).

10. Penalty for non-payment of tax.

If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty percent of the amount of tax due.

[11. Recovery of tax, etc. as arrears of land revenue.

- (1) All arrears of any tax, penalty, interest or fees due under this Act from any person shall be recoverable as arrears of land revenue.
- [(2) For the purpose of effecting recovery of the amount of tax, penalty, interest or fees due from any person by or under the provisions of this Act, as arrears of land revenue,-
 - (i) the Commissioner of Profession Tax, the Additional Commissioner of Profession Tax and the **Deputy Commissioners** of Profession Tax shall have and exercise all the powers and perform all the duties of the Collector under the Bombay Land Revenue Code, 1879; (Bombay v of 1879.)

- (ii) the **Deputy Commissioners]** of Profession Tax shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in civil jail) and perform all the duties of the Assistant or Deputy Collector under the said Code;
 - (iii) **The Assistant Commissioners of Profession Tax Officers and the Profession Tax Officers]** shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in a civil jail) and perform all the duties of the Mamlatdar under the said Code;
 - (iv) the Profession Tax Inspectors shall have and exercise all the powers of **The Assistant Commissioners of Profession Tax Officers and the Profession Tax Officers]** in clause (iii) of this sub-section (except the powers of confirmation of sale).
- (3) Every order passed in exercise of the powers conferred by sub-section (2) shall, for the purpose of sections 13, 14, 15 and 25 be deemed to be an order passed under this Act.]

11 A. State Employment Promotion Fund. Deleted by Guj. 12 of 1990, s.2.

12. Authorities for implementation of the Act.

- (1) (a) For carrying out the purposes of this Act, the State Government may appoint -

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- (i) an officer to be the Commissioner of Profession Tax for the whole of the State of Gujarat.
- (ii) one or more officers to be the Additional Commissioners of Profession Tax as the State Government thinks necessary;
- (iii) such number of **Joint Commissioners** of Profession Tax, **Deputy Commissioners** of Profession Tax and Profession Tax Officers and other officers and persons (with such designations) as the State Government thinks necessary.
- (b) An officer appointed under paragraph (ii) or (iii) of clause (a) shall within the limits of such area as the State Government may, by notification in the *Official Gazette* specify, to be within his jurisdiction, exercise such powers and perform such duties as may be conferred or imposed upon him by or under this Act.
- (c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.
- (2) The Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969, (Guj. 1 of 1970) shall be the Tribunal for the purposes of hearing appeals and revision applications and discharging other functions of the Tribunal under this Act, and accordingly the provisions of that Act relating the Tribunal including section 28, and the regulations (subject to such amendments as may be made therein in their application to the Tribunal for the purposes of this Act) made thereunder shall apply to or in relation to such Tribunal for the purposes of this Act :
- Provided** that the Tribunal may with previous sanction of the State Government, make separate regulations for the purpose of regulating its procedure and disposal of its business, under this Act and the regulations so made shall be published in the *Official Gazette*.
- (3) For carrying out the purposes of this Act, the State Government may, at its discretion, appoint any Government Department or officer, or a Municipal Corporation, Municipality or District Pandhayat (hereinafter called "the Collecting Agent") as its agent responsible for the levy and collection of the tax under this Act from such persons or class of persons as may be prescribed; and thereupon, it shall be the duty of such Collecting Agent to carry out in such manner as may be prescribed, such functions under this Act as may be prescribed, and to render to the Commissioner in such manner and at such time as that officer may require full and complete account of the tax levied and collected
- (4) Any officer authorised by the Collecting Agent in this behalf shall have for the purposes of levy and collection of the tax all the powers of the prescribed authority and such other powers as may be prescribed.

- (5) A Municipal Corporation, Municipality or District Panchayat appointed as agent to carry out the purposes of this Act under sub-section (3) shall be paid such collection charges as may be determined by the State Government, after consultation with the local authority concerned.
- (6) It shall be lawful for the Commissioner, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by the Collecting Agent for the purpose of this Act, and the Collecting Agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised officer.

13. Appeal.

- (1) Subject to such **rules** as may be made by the State Government any person or employer aggrieved by any order made under section 5, 6, 7, 9, 10, 15 or 16 may appeal against such order to, -
 - (a) the **Deputy Commissioner**, if the order is passed by any prescribed authority or officer subordinate to him;
 - (b) the **Joint Commissioner**, if the order is passed by the **Assistant Commissioner**; and
 - (c) the Tribunal, if the order is passed by any officer not below the rank of **Joint Commissioner**.

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

Provided that, the appellate authority may admit the appeal after the expiry of the aforesaid period, if it is satisfied that there was sufficient cause for the delay.

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

Provided that in any particular case the appellate authority may dispense with the requirement of such payment if it is of opinion that such requirement will cause undue hardship to the appellant.

- (4) The appellate authority in disposing of an appeal, may -
 - (i) confirm, annul, reduce, enhance, or otherwise modify the assessment or penalty or interest, or
 - (ii) set aside the assessment or penalty or interest and direct the authority which the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.

- (5) No order under this section shall be passed without giving the appellant or his representative, and where the appellate authority is the Tribunal, with

out giving the authority whose order or direction is the subject of the appeal or his representative, a reasonable opportunity of being heard.

14. Revision.

- (1) Any order passed in appeal under section 13 may, on an application being made in this behalf, be revised by –
 - (a) the **Joint Commissioner**, if the order is passed by the **Deputy Commissioner**;
 - (b) the Tribunal, if the order is passed by the Deputy Commissioner.
- (2) The Commissioner may, of his own motion, revise any order passed by any authority other than the Tribunal under this Act.
- (3) Any order passed by the **Joint Commissioner** under sub-section (1) or by the Commissioner under sub-section (2) may be revised by the Tribunal.
- (4) No revision shall be entertained under sub-section (1) or sub-section (3) after the expiry of sixty days from the date of the receipt of the order :

Provided that, no order shall be revised by the Commissioner under this subsection after the expiry of *three* years from the passing of that order.

- (5) No order under this section shall be passed without giving the applicant or the assessee a reasonable opportunity of being heard.

15. Rectification of mistakes.

- (1) Any authority under this Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record.
- (2) Any authority under this Act may review its own order if any employer has been under-assessed for any period :

Provided that no order adversely affecting an employer or a person, shall be passed under this section unless a reasonable opportunity of being ³⁶heard has been given to such employer or person :

Provided further that, no order shall be reviewed after the expiry of three years from the date on which it is passed.

16. Accounts.

- (1) If the Commissioner is satisfied that the books of accounts and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of accounts or other documents in such manner as he

may in writing direct, and thereupon the employer shall maintain such books of accounts or other documents accordingly.

- (2) Where an employer wilfully fails to maintain the books of accounts or other documents as directed under sub-section (1), the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding five rupees for each day of delay.

17. Special mode of recovery.

- (1) Notwithstanding anything contained in any law for the time being in force or contract to the contrary, the Commissioner may, at any time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require -

- (a) any person from whom any amount of money is due, or may become due, to an assessee on whom a notice of demand has been served under this Act, or
- (b) any person who holds or may subsequently hold money for or on account of such assessee,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation - For the purpose of this section the amount of money due to an assessee from, or money held for or on account of an assessee by, any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such assessee to such person.

- (2) The Commissioner may, at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.
- (3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.
- (4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.
- (5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on

account of the assessee, than nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

- (6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall if it remains unpaid be recoverable as an arrear of land revenue.

18. Production and Inspection of Accounts and Documents and Search of Premises.

Any authority under this Act may inspect and search any premises, where any Profession, Trade, Calling or Employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary :

Provided that if the said authority removes from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

19. Refund of Excess Payment.

The prescribed authority shall refund to a person the amount of tax, penalty, interest or fee (if any), paid by such person in excess of the amount due from him under this Act. The refund may be ~~made~~ either by cash payment or, at the option of the person entitled to such refund, by deduction of such excess from the amount of tax, penalty, interest or fee due from him :

19A. Remission of Taxes.

- (1) Subject to such conditions as it may impose the State Government may, if it is necessary so to do in the public interest or to grant concession in case of double taxation or to redress an inequitable situation, remit by an order either generally or specially, the whole or any part of the tax payable in respect of any period by any person or any class of persons.

- (2) the Commissioner may, in such circumstances and subject to such conditions and limits as may be prescribed, remit the whole or any part of the tax payable in respect of any period by any person or any class of persons.

20. Offences and Penalties.

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

21. Offences by Companies.

- (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

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

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

Explanation - For the purposes of this section -

- (a) "company" means any body corporate and includes a firm or other association of individuals; and
- (b) "director", in relations to a firm means a partner in the firm.

22. Power to Transfer Proceedings.

The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself :

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and offices of both are situated in the same city, locality or place.

Explanation - In this section, the word "proceedings", in relation to any assessee

whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

23. Compounding of offences.

- (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.
- (2) On payment of such sum, as may be determined by the commissioner under sub-section (1), no further proceeding shall be taken against the person in respect of the same offence.

24. Powers to enforce attendance, etc.

All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, v of 1908 while trying a suit, in respect of enforcing the attendance of and examining, any person on oath or affirmation or for compelling the production of any document.

25. Bar to proceedings.

- (1) No suit shall lie in any civil court to set aside or modify any assessment made or order passed under this Act.
- (2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules made thereunder.

26. Power to delegate.

- (1) The State Government may, by notification in the *Official Gazette*, delegate to the commissioner, -
 - (a) its powers of appointment of officers (not being powers relating to the appointment of **Joint Commissioners**] of Profession Tax) and persons, under paragraph (iii) of clause (a) of sub-section (1) of section 12, and

(b) its powers of specifying areas under clause (b) of sub-section (1) of section 12 in respect of officers appointed by the commissioner under the powers delegated to him under clause (a); and

the Commissioner shall exercise the powers delegated to him under this subsection subject to such conditions and restrictions as may be specified in the notification.

- (2) The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to any of the authorities subordinate to him, either generally or as respects any particular matter or class of matters any of his powers under this Act.

26A. Power to exempt.

- (1) Subject to such conditions as it may impose, the State Government may, if it considers it necessary so to do in the public interest by notification in the *Official Gazette*, exempt any class of person from payment of the whole or any part of the tax payable under the provisions of this Act.
- (2) Every notification issued under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as may be after it is issued and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make during the session in which it is so laid or the session immediately following.
- (3) Any recession or modification so made by the State Legislature shall be published in *Official Gazette* and shall thereupon take effect.

27. Power to make rules.

- (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters namely :-
- (a) the manner in which an employer referred to ⁴³[in the first proviso to section 4] shall discharge the liability under that sub-section and the form in which a person shall furnish a declaration to his employer or employers under the second proviso to the said-section (1):
 - (b) the authority from which and the manner in which a certificate of registration and a certificate of enrolment shall be obtained under sub-section (1) and (2) of section 5; and the authority to which and the form in which and the period within which an application for a certificate of registration or enrolment or a revised certificate of enrolment shall be made under sub-section (3) of section 5;

- (c) the authority to be specified for the purposes of sub-sections (4), (5) and (6) of section 5, sub-section (3) of section 6, section 7, 10 and 19;
 - (d) the authority to which, the form in which, the periods for which, and the dates by which, a registered employer shall furnish a return under sub-section (1) of section 6;
 - (dd) the terms and conditions subject to which the Commissioner may exempt an employer from furnishing return or permit, under the proviso to sub-section (1) of section 6;
 - (e) the manner in which the tax shall be paid under sub-section (1) of section 8;
 - (f) persons or class of persons from whom the Collecting Agent shall be responsible for the levy and collection of tax and the manner in which and the functions which the collecting Agent shall carry out, under sub-section (3) of section 12; and the other powers which an officer authorised by the Collecting Agent shall have for the purposes of levy and collection of tax under sub-section (4) of section 12;
 - (g) rules subject to which an appeal be made under section 13; (h) the conditions subject to which the Commissioner may permit any person charged with an offence to compound the offence, under sub-section (1) of section 23;
 - (i) the fees payable in respect of any application to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act;
 - (j) any other matter which is or may be prescribed under this Act.
- (3) The rules made under this section shall be subject to the condition of previous publication.

Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this Act.

- (4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following.

- (5) Any rescission or modification so made by the State Legislature shall be published in the Official Gazette and shall thereupon take effect.

28. Amendment of certain enactments.

- (1) The enactments specified in column 2 of Schedule II are hereby amended in the manner and to the extent specified in column 3 thereof :

Provided that nothing in the said amendment shall affect or be deemed to affect-

- (i) any right, obligation or liability acquired, accrued or incurred for anything done or suffered, in respect of any period preceding the date of coming into force of these amendments;
 - (ii) any legal proceeding or remedy whether initiated or availed of before or after date of coming into force of these amendments, in respect of any such right, obligation or liability.
- (2) The levy, assessment or recovery of any tax or the imposition or recovery of any penalty, in respect of such period, under the provisions of the enactments referred to in sub-section (1) and all proceedings under them, in respect of all matters aforesaid, shall be initiated and disposed of, or continued and disposed of, as the case may be, as if this Act had not been enacted.

29. Grants to local authorities for loss of revenue.

Out of the proceeds of the tax and penalties and interest and fees recovered under this Act, there shall, under appropriation duly made by law, be paid annually to such local authorities as were levying a tax on Professions, Trades, Callings and Employments, immediately before the commencement of this Act, and whose power to levy such tax has been withdrawn under the provisions of this Act, such amounts on the basis of the highest collections made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf.

**GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS ACT, 1976**

SCHEDULE I

[operative from 1-4-97]

[See section 3 and section 5(3)]

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

Sr. No.	Class of persons	Rate of tax
1	2	3
1	Salary and wage earners, whose monthly salaries or wages are	
(i)	less than Rs. 3,000	Nil
(ii)	Rs. 3,000 or more but less than Rs. 6,000	Rs. 20 per month,
(iii)	Rs. 6,000 or more but less than Rs. 9,000	Rs. 40 per month.
(iv)	Rs. 9,000 or more but less than Rs. 12,000	Rs. 60 per month.
(v)	Rs. 12,000 or more	Rs. 80 per month.

Explanation I – Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.

Explanation II – Where a person ceases to be a salary or wage earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.

2. (1) (a) Legal practitioners including solicitors and notaries public.
- (b) Medical practitioners including medical consultants and dentists.
- (c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.
- (d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licenced under the Insurance Act, 1938. (4 of 1938)
- (e) [***]
- (f) All contractors other than building contractors.

(g) Commission agents, *Dalals* and brokers other than estate brokers-

(A) where the person is not liable to income tax and whose standing in the profession or calling mentioned above is -

- | | | |
|-------|--|---------------------|
| (i) | upto five year | Nil |
| (ii) | more than five years but not more than ten years | Rs. 150 every year |
| (iii) | more than ten years. | Rs. 500 every year. |

(h) Automobile Brokers.

(i) Tour Operators & Travel Agents.

(j) Cable T.V. Operators.

(k) Film Distributors.

(l) Owners Of Advertisement Agencies.

(m) Owners of Tutition Classes or Tutorial Institutions.

(n) Owners of institution of service Providers employ in Computer education training, or Online Information data base Service Through Computer network.

(o) Owners of Driving School.

(p) Owners of Marriage halls and Party halls.

(q) Angadia 'or' Courier Service Providers.

(r) Owners of Health Club & Recreation clubs.

(B) where the person is liable to income -tax and engaged in the profession or calling mentioned above Rs.1,000 every year

(2) Nothing in this entry shall apply to a person whose annual income exclusively earned out of the profession or calling or both of them in the year immediately preceding does not exceed Rs. 36,000.

- | | | |
|---|--|---------------------|
| 3 | (i) Members of Association recognised under the Forward Contract (Regulation) Act, 1952. (74 of 1952) | Rs. 500 every year. |
| | (ii) Members of stock exchanges recognised under the securities Contract (Regulation) Act, 1956. (42 of 1956.) | Rs. 500 every year. |

(iii)	Owners of oil pumps and service stations and where any oil pumps and service stations are leased thereof.	Rs. 500 every year,
(iv)	Licensed foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948. (Bom. LXXIX of 1948)	Rs. 500 every year,
(v)	Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling. (a) Private Limited Companies Rs.500 every year. (b) Public Limited Companies Rs.1,000 every year.	
(vi)	Individuals or institutions conducting chit funds.	Rs. 1,000 every year,
(vii)	Banking companies as defined in the Banking Regulation Act, 1949. (10 of 1949)	Rs. 1,000 every year.
(viii)	Co-operative societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962) (a) State level societies and district level societies engaged in any profession, trade or calling. (b) Co-operative sugar factories and co-operative spinning mills.	Rs. 250 every year, Rs. 250 every year,
(ix)	Estate agents or estate brokers or building contractors.	Rs. 500 every year,
(x)	Owners of video parlours or video libraries or both and where any video parlours or video libraries or both are leased, the lessees thereof	Rs.500 every year.
4	Firms registered under the Indian Partnership Act, 1932, (IX of 1932) which are engaged in any professions, trades or callings.	Rs.1000 every year.

Explanation I - Where partners of a firm registered under the India Partnership Act, 1932 (IX of 1932) are liable to pay tax under this entry, the firm shall not be liable to pay tax under entries 2 and 3 and entries 5 to 10 of the Schedule.

Explanation II - The liability of a partner to pay tax shall be limited to the extent of such liability of the firm of which he is a partner, to pay tax, as would have arisen under any of those entries if the firm had not been exempt under this explanation.

Exemptions - (1) Where the prescribed authority certifies that in a preceding year the annual gross turnover of all sales or of all purchases of firm which is registered under the Indian Partnership Act, 1932 (IX of 1932) and which is a dealer as defined in the Gujarat Sales Tax Act, 1969 (I of 1970) has not exceeded five lakhs of rupees, the partners of such firm shall not be liable to pay tax for the year.

(2) Where the prescribed authority certifies that the income of partner of a firm, which is not a dealer as defined in the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970) from any profession, trade or calling carried on by such firm, during the preceding year has not exceeded thirty-six thousand rupees, such partner shall not be liable to pay tax for the year.

- | | | |
|---|--|---------------------|
| 5 | Occupiers of factories as defined in the factories Act, 1948 (63 of 1948) (not being dealers covered by entry 7). | Rs. 500 every year, |
| 6 | Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. XXXIX of 1948) (not being dealers covered by entry 7), where on an average employees employed in the establishment during a year are more than five per day, if the establishment is situated in,- | |
| | (i) a city | Rs. 250 every year, |
| | (ii) a municipal borough, the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometers from its limits, | Rs. 200 every year, |
| | (iii) a specified area | Rs. 150 every year. |

Explanation I - for the purposes of item (iii) of this entry and item (iii) of entry 9, the expression "specified area" means -

- (a) (i) a district borough, or
(ii) a local area

the population of which as ascertained at the last preceding census is more than 25,000 but not more than 1,00,000;

- (b) (i) a district headquarter, or
- (ii) a taluka headquarter,

not failing under either a City referred to in item (i) or a municipal borough referred to in item (ii) of this entry or, as the case may be, entry 9.

Explanation II - In Explanation I -

- (a) the expression "local area" means -
 - (i) a notified area as constituted from time to time under or deemed to be constituted under the Gujarat Municipalities Act, 1963; (Guj. 34 of 1964.)
 - (ii) a cantonment as declared from time to time under the Cantonments Act, 1924;
- (b) the expression "district headquarter" means a city, town or village where the office of a Collector who exercises through out the district all the powers and discharges all the duties conferred and imposed on a Collector under the Bombay Land Revenue Code, 1879, (Bom. V of 1879.) is situated;
- (c) the expression 'taluka headquarter' means a city, town or village where the office of the Mamlatdar entrusted with the local revenue jurisdiction of a taluka, is situated.

- 7. Dealers as defined in the Gujarat Sales Tax Act, 1969, (Guj. 1 of 1970) whose annual gross turnover of all sales or of all purchases is -

(i) not more than Rs. 2,50,000	Nil
(ii) more than Rs. 2,50,000 but not more than Rs. 5,00,000	Rs. 250 every year,
(iii) more than Rs. 5,00,000 but not more than Rs. 10,00,000	Rs. 500 every year,
(iv) more than Rs. 10,00,000	Rs. 1,000 every year.

Explanation - For the purpose of this entry, the term, 'year' shall mean the year as defined in clause (37) of section 2 of the Gujarat Sales Tax Act, 1969. (Guj. 1 of 1970)

- 8. Holders of permits for transport vehicles granted Rs. 50 every year per under the Motor vehicles Act, 1988 which are vehicle; provided that used or adapted to be used for hire or reward, the total amount pay-Where any such person hold permits for more able by the same than two transport vehicles buses, taxis, trucks holder shall not exceed or three wheelers goods vehicles. Rs.1,000 in any year.

Explanation - Persons residing together as members of one family and holding separate permits shall be one person for the purposes of this entry.

9 Money-lender licensed under the Bombay Money-lender Act, 1946 (Bom. XXXI of 1947)

- | | | |
|-------|--|---------------------|
| (i) | in a city | Rs. 500 every year. |
| (ii) | in a municipal borough the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits. | Rs. 250 every year. |
| (iii) | in a specified area. | Rs. 150 every year. |

10. Persons other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.
- Such amount not exceeding Rs. 250 every year as may be specified in the said notification

Explanation - For the purposes of this Schedule -

- (i) "City" means a city as constituted from time to time under the Bombay Provincial Municipal Corporation Act, 1949 (Bom. LIX of 1949) and includes the area adjoining such city to the extent of 5 kilometres from its limits;
- (ii) "municipal borough" means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964)

Exemptions : The following persons shall be exempted from payment of tax under any of the entries 2 to 10 of this Schedule -

- (1) Companies in respect of which orders for winding up are passed under the Companies Act, 1956, (1 of 1956) from the date of such orders.
- (2) Co-operative societies under liquidation from the date of the commencement of liquidation proceedings.
- (3) A primary co-operative society, the members of which are workers who are carrying on the activity of the society by their own labour;

SCHEDULE II

(See section 28)

Sr. Enactments

Amendments

No.

1	2	3
1	The Bombay Provincial Municipal Act, 1949 (Bom. LIX of 1949).	<p>In section 127, in sub-section (2).-</p> <p>(a) clause (b) shall be deleted;</p> <p>(b) in clause (f), after the words "any other tax", the brackets and words "(not being a tax on professions, trades, callings and employments)" shall be inserted.</p>
2	The Gujarat Panchayats Act, 1961 (Guj. VI of 1962)	<p>1. In section 178</p> <p>(1) in sub-section (1)</p> <p>(a) clause (iv) shall be deleted;</p> <p>(b) in clause (ix) after the figures "1958", the words "or a tax on professions, trades, callings and employments" shall be inserted;</p> <p>(2) sub-section (5) shall be deleted.</p> <p>2. In section 187, for the words "a tax on professions, trades, callings and employments" or any other tax or fee" the words "any tax or fee" shall be substituted.</p>
3	The Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964)	<p>In section 99, in sub-section (1) in clause (xv), after the words "any other tax", the brackets and the words "(not being a tax on professions, trades, callings and employments)" shall be inserted</p>

**GUJARAT STATE TAX ON
PROFESSIONS,
TRADES, CALLINGS
AND EMPLOYMENT
RULES, 1976.**

[As amended from time to time]

I N D E X

GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT RULES, 1976.

CHAPTER I

Preliminary

1. Short title and Commencement
2. Definitions

CHAPTER II

Registration and Enrolment

3. Grant of Certificate of Registration
4. Grant Certificate of Enrolment 4A. Declaration under section 4
5. Amendment of Certificate Registration
6. Amendment of Certificate of Enrolment
7. Cancellation of Certificate
8. Exhibition of Certificate
9. Issue of Duplicate copy of Certificate

CHAPTER III

Returns, Notices and Payment of Tax

10. Commissioner to give a Public Notice
11. Return
- 11A. Annual return in case of an employer where number of employees does not exceed twenty
12. Notice under section 5(6), 6(4) and 7
13. Notice under Sec. 5(5)
14. Order of Assessment
15. Notice of Demand under Sec. 7(4), etc.
16. Payment of Tax by employers
17. Deduction of Tax Amount from the salary or wages of employees
18. Liability for default deducting or paying tax in respect of salary or wages

19. Employer to keep account of deduction of tax from salary of the employees
20. Payment-of tax by persons other than employers
21. Notices for failure to enrol for, failure to pay tax etc.

CHAPTER IV

Shifting of Place of Work

22. Shifting of place of work
- 22A. A Manner of withdrawal from Gujarat State Employment Promotion Fund

CHAPTER V

Appeal and Revision Etc.

23. Appeal and Revision.
24. Rectification.
25. Refund of /ax.

CHAPTER VI

Miscellaneous

26. Service of Notices.
27. Grant of copies.
27. A free supply of certified copies of certain orders.
28. Fees on applications and memorandum of appeal.
29. Payment of fees.

Form No.	Forms
1.	Employers' Registration Form [Rule 3(1)]
2.	Certificate of Registration [Rule 3(2)]
3.	Application for a Certificate of Enrolment [Rule 4(1)]
4.	Certificate of Enrolment [Rule 4(4)]
4A.	A Declaration by an employee to his employer.
5.	Return of Tax payable by Employer (Rule 11)
5A.	Return of tax payable by an Employer [Rule 11 (2)]
5AA.	Annual return (where number of employees does not exceed twenty [Rule 11A(1)(i)]
5B.	Application for permission to furnish annual return
5C.	Application for grant of permission to file consolidated returns

Form No.	Forms
5CC.	Application for grant of permission to file consolidated return [Rule 11A(3)]
6.	Notice of Hearing to an Employer (Rule 12)
7.	Notice for showing cause under sub-sec. (5) of sec. 5 (Rule 13)
8.	Order of Assessment of an Employer under sec. 7 (Rule 14)
9.	Notice of Demand for Payment of Tax/Interest/Penalty (Rule 15).
10.	Chalans.
11.	Notice for showing cause under sub-rule (1) of Rule 21 (Sub-rule (1) of Rule 21)
12.	Notice for Demand to Enrolled person (Sub-rule (1) of Rule 21)
13.	Notice of Hearing under sub-rule (2) of rule 21.
14.	Notice of Demand under sub-rule (2) of rule 21.
15.	Appeal/Revision Application against an order of Assessment/Appeal Penalty/Interest under sec. 5,6,7,9,10,15 or 16 (Rule 23)
16.	Notice to Employer or a person when it is proposed to pass an order which affects him adversely under sec. 15 (Rule 24).
17.	Refund Payment Order (Rule 24)
18.	Refund adjustment order (Rule 25)

APPENDICIES

- APPENDIX I** - Persons covered under entry 10 in Schedule I [s. 3(2)];
- APPENDIX II** - Govt.'s powers of appointment of officers and specifying areas of jurisdiction delegated To Commissionr. [s. 26(a)].
- APPENDIX III** - Exemptions of Whole or part of Profession Tax u/s. 26A,

Sachivalaya, Gandhinagar, 27th April, 1976.

**GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS
AND EMPLOYMENT RULES, 1976.**

As amended by :

- 1) G.N.F.D. No. (GHN-5)PFT/1076/140(1) Tax dt. 14-2-77
- 2) G.N.F.D. No. (GHN-17)PFT-2178/(S.27)(2) Tax dt. 1-4-78.
- 3) G.N.F.D. No. (GHN-35)PFT-1078/(S.27)(3) Tax dt. 24-5-78.
- 4) G.N.F.D. No. (GHN-46)PFT-1078/(S.27)(4)THI dt. 30-5-80.
- 5) G.N.F.D. No. (GHN-80)PFT-1183/1276/(S.27)(5)-THI dt. 25-7-83
- 6) G.N.F.D. No. (GHN-1)PFT-1189/1088/(S.27)(6)-TH dt. 18-1-89.
- 7) G.N.F.D. No. (GHN-8)PFT/1094/(S.27)(7)/THI dt. 18-3-94.

No. (GHN/27)PFT-1176/(S.27)(1)-TX-Whereas the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make rules under the Gujarat State tax on Profession, Trades, Callings and Employments Act. 1976 (President's Act No. 11 of 1976), and to dispenche with the previous publication thereof;

Now, Therefore, in exercise of the powers conferred 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 Definations.

In these rules, unless the context otherwise requires -

- (1) **"the Act"** means the Gujarat State tax on Profession, Trades, Callings and Employment Act, 1976 (President's Act No. 11 of 1976);
- (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 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;
- (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;
- (5) **"prescribed authority"** means the Profession Tax Officer or officers subordinate 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 power and perform such duties as may be conferred or imposed upon him by or under the Act.
- (6) **"section"** means a section of the Act;
- (7) **"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.

CHAPTER II

REGISTRATION AND ENROLMENT

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 1 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 jurisdictions of different prescribed authorities shall make an application for registration separately 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 applicants, (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 applicant 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 the 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 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. An applicant having more than one 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.

- (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.
- (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.

4A. Declaration under Section 4.

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

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 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 is not cancelled under sub-rule (2) of rule 7.
- (2) An application for revised certificate of enrolment by a person referred to 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 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.

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.

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 thereon the words "Duplicate copy".

CHAPTER III

RETURNS, NOTICES AND PAYMENT OF TAX

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 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 returns and pay the tax according to provisions of the Act and these rules.

11. Return.

- (1) Every employer registered under sub-section (1) of section 5 other than Employer covered by rule 11-A shall furnish to the prescribed authority within fifteen days of the expiry of a previous month, a return in Form 5.
- (2) Notwithstanding anything contained in sub-rule (1) the Commissioner may on an application being made by an employer registered under Subsection (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 Government treasury 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 1 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 alongwith the return, a receipted copy of the chalan 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

- (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 places 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 of being heard to the employer concerned.]

11 A. 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 preceding year does not exceed twenty, shall furnish return in Form 5AA subject to the following conditions, 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 said salaries and wages.
 - (ii) The employer shall pay into Government treasury within fifteen days immediately succeeding the quarter an amount equivalent to the tax payable at the rates specified in entry 1 of Schedule-1 appended to the Act on account of salaries and wages that he may pay to his employees,
 - (iii) As and when number of employees exceeds twenty, the employer shall, from the following year, furnish the returns 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 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 a consolidated return
 - (i) on request from the employer concerned, or
 - (ii) for any other reason to be recorded in writing after giving an opportunity of being heard to the employer concerned.
-

12. Notice under section 5 (6), 6(4) and 7.

The notice under sub-section (6) of the 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 to 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 enrolment shall be issued by the prescribed authority in Form 7.

14. Order of assessment.

The order of assessment under section 7 shall be 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.

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 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.

- (i) The drawing and disbursing officer in the case of non-gazetted Government servants and the treasury officer or the Pay and Account 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 or from 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 bills 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 statement relating to the payment of salary made to the Government servants during any specified period. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

- (2) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in rule 2(2) (ii) and (iit) and for depositing in the treasury the amount so 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 for 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 person 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.

20. Payment of tax by persons other than employers.

A person liable to pay tax, not being a person specified in entry 1 in schedule 1 to the Act, shall make payment of tax within the period specified in subsection (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 notice for hearing in pursuance of section 7 A to a person enrolled

under sub-section (2) of section 5, who has filed 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 7 A to a person who has failed to get himself enrolled under sub-section (2) of Section 5 shall be in Form 13 and the notice of demand to such person shall be Form 14.]

CHAPTER IV

SHIFTING OF PLACE OF WORK

22. Shifiting of Place of Work.

- (1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts 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 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 sifted shall exercise all powers and discharge all function pertaining to the determination and recovery of tax, and matters ancillary thereto, in respect of the sender of such notice.

22A.Manner of withdrawl from Guajrat 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 be implemented by the State Government relating to the schemes of removal of unemployment and under-employment, as the State Government may determine, may be withdrawn from the Gujarat State Employment Promotion Fund (hereinafter referred to as "the said fund") for the purpose mentioned in subsection (I) of Section 11A 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 if 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 the 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.

CHAPTER V

APPEAL AND REVISION ETC.

23. **Appeal and Revision.**

As appeal under section-13 or an application 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 or 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) be 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.

25. **Refund of Tax.**

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 applicant in terms of the provision 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 been 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 acknowledgment 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 thereon or annexed thereto stating 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 acknowledgment 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 acknowledgment 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.

- (1) If any employer or a person wants to have 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 applicant 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 court fee stamps is furnished by the applicant, the said authority shall cause a certified copy of the document or order to be prepared and granted to the applicant.
- (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 Rupee 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. A free supply of certified copies of certain orders :

Notwithstanding anything contained in rule 27, certified copy of an order 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 application and memorandum of appeal.

Fees at the following rates shall be payable on applications 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
of assessment or penalty or both or
against any other orders specified in
such section (1) of section 13. | an order Rupees five only, |
| (b) | Application for revision of an appellate or
revisional order concerning an order of
assessment or penalty or both or against
any other order passed in appeal. | Rupees ten only. |
| (c) | Application for grant of a duplicate copy
of registration certificate, or enrolment
certificate. | Rupees two only. |

Provided that, no fee shall be payable in respect of any application filed by or on behalf of any authority appointed under the Act.

29. Payment of fees.

All fees shall be paid in Court fee stamps.

FORM 1**(Employers' Registration Form)**

**Application for Registration under sub-section (1) of section 5 of the
Gujarat State Tax on Professions Trades, Callings and Employments
Act, 1976.**

[See Rule 3(1)]

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

(PLEASE TYPE OR USE BLOCK LETTERS ONLY)

Name of the Applicant

Building Street/Road

Municipal Ward

Address

Town/City

Pin Code

Taluka

District

Status of person signing this form.

Put (P) mark below the heading whichever is applicable.

<i>Proprietor</i>	<i>Partner</i>	<i>Principal Officer</i>	<i>Agent</i>	<i>Manager</i>	<i>Director</i>	<i>Secretary</i>

Class of Employer

Put (✓) mark below the heading whichever is applicable.

<i>Individual</i>	<i>Firm</i>	<i>Company</i>	<i>Corporation</i>	<i>Society</i>	<i>Club</i>	<i>Association</i>

If registered under the Gujarat Sales Tax Act, 1969/Central Sales Tax Act 1956, the numbers of Registration Certificates held :

G.S.T. R.C. No.

C.S.T. R.C.No.

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

Date Signature Status

For office use only

Registration Certificate No.

Signature of the officer

Issuing the certificate

Acknowledgment

(Particulars of name and address to be filed in by the applicant)

Received an application for registration in Form I from :

Name of the applicant

Full Postal Address

Receiving Officer's Signature Date

FORM 2

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

[See rule 3(2)]

Nb.....

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, Trades, Callings and Employment Act, 1976.

The holder of his 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 receipted chalan in token of
payment of the tax shall be attached to the return.

SEAL

Place .

Date

.....

Signature

Designation

FORM 3

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

[See Rule 4(1)]

(PLEASE TYPE OR USE BLOCK LETTERS ONLY)

I hereby apply for a certificate of Enrolment/Revision of Certificate of Enrolment
under the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976.
as per particulars given below :

Name of the applicant

Profession/Trade/Calling

Building

Street/Road

Address

Municipal Ward		
Town/City	Pin Code	
Taluka	District	

*Period of standing in the Profession

*Annual turnover of all sales/purchases

*Number of workers in the factory

*Number of employees employed in the establishment

*Number of buses, taxis, trucks or three wheeler goods vehicles. for which permits under the Motor Vehicles Act, 1939 are held.

*If Co-operative society, the profession, trade or calling in which it is engaged, and whether it is engaged and whether it is a State level or District level society.

*If a person is simultaneously engaged in employment of more than one employer, please give details regarding name and address of each employer and monthly salary received from him-	Name and address of received each employer	Monthly salary from each employer
---	--	-----------------------------------

1

2

3

Total

Note : If the space is not sufficient to include all details, please give details on separate sheet and attach the same with this application.

(Please fill names and Addresses of other places of work, if any, in the State of Gujarat on the reverse of this form)

Total number of other places of work.

If registered under the Gujarat Sales Tax Act, 1969/Central Sales Tax Act, 1956, the number of Registration Certificate held : G.S.T. R.C. No. C.S.T. R.C.No.

(Please fill in this part in case the application is for revision of a certificate of enrolment)

Number of Certificate of enrolment _____

Ground on which revision is sought _____

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

Date Signature Status
.....

For office use only

Enrolment Certificate No.

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

Amount of tax payable Date by which to be paid

Signature of the officer

Issuing the certificate

*Please fill whichever is applicable.

Acknowledgment

*(Particulars of Name and Address to be filed in by the applicant) Received an application for Enrolment in Form 2 from Name of the applicant

Full postal address

Receiving Officer's signature Date

Name and addresses of other places of work, if any, in Gujarat State

FORM 4

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

[See rule 4(4)]

No.

This is to certify that engaged in the Profession/Trade/Calling/
Employment known as/a located at is a
owns/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 :

Designation

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
according to my enrolment certificate.

Date.....

Place.....

Signature.....

FORM 5

**Return of tax payable by employer under sub-section (1)
of Section'6 of the Gujarat State, Tax on Profession, 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:

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 second proviso to Section 4	Number of employees in respect of whome tax is payable (i.e. Col.2 minus Col.3)	Rate of tax per month per employee	Amount of tax deducted
1	2	3	4	5	6

(i) Rs. 1000

or more but

less than Rs. 1,500

(ii) Rs. 1,500

or more but

less than

Rs. 2,000

(iii) Rs. 2000

or more

Total A _____

II. Details of employees 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.

Rate of Tax					
Number of employees liable to tax at enhanced rate to be shown separately according to column 4 and column 5	Payable on accounts of payment of arrears salaries and wages	At which tax was paid previously	Difference of rate (Col.2 minus Col.3)	No. of months for which arrears is paid	Additional tax payable (Col. 1, Col. 4 and Col.5)
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 two per cent per month or part thereof (vide section 9(2) of the Act).

Total Tax and Interest Payable Rs.

Amount paid under Chalan No. date

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

**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)]

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

.....

Address Registration Certificate

Nb.....

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

1. Details for calculation of tax payable in respect of salaries for the year ending on
31st March 19.

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 per employee	No. of months to which the rate of tax is applicable	Total amount of tax deducted the year under return i.e. Col. 4 multiplied by 5 multiplied by Col.6
---	---------------------	--	--	------------------------------------	--	--

1	2	3	4	5	6	7
---	---	---	---	---	---	---

(i) Rs. 1,000 less than Rs. 1,500 Rs. 10 or more but per month

(ii) Rs. 1,500 less than Rs. 2,000 Rs. 15 or more but per month

(iii) Rs. 2,000 or more Rs. 20 or more per month

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.

RATE OF TAX					
No. of employees (to be shown separately for different rates of difference in Col. 4)	Payable on account of payment of arrears	At which tax was paid previously	Difference ie Col. 2 minus Col. 3	No. of months for which arrears is paid	Additional tax payable i.e. Col. 1 multiplied by Col. 4 multiplied 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 two per cent
per month or 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, 19			
2.	May			
3.	June			
4.	July			
5.	August			
6.	September			
7.	October			
9.	November			
10.	January, 19..			
11.	February			
12.	March			

Total Rs.

Chalan in respect of 11 months i.e. April 19 to February 19 are *already furnished/not furnished to the Profession Tax Officer..... within the prescribed time and the chalan for the month of March 19 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 had 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 the Employer:

* Strike out which is not applicable.

FORM 5 AA

(See rule 11A/(1)(i))

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

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, 1994.

Employees whose monthly salaries or wages are	No. 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 (Employees)	No. of months to which the rate of tax is applicable.	Total amount of tax deducted during the year under return i.e. Co. 4 multiplies Co. 5 multiplied by Col. 6
---	------------------	--	---	-----------------------------------	---	--

1	2	3	4	5	6	7
(i)	Rs.1000 or more but less than Rs.1,500			Rs. 10 p. month.		
(ii)	Rs.1,500 or more but less than Rs.2,000 or			Rs. 15 p. month.		
(iii)	Rs.2000 or more			Rs. 20 p.month.		

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 tax Payable on account of payment of arrears	At which tax was paid previously	Difference ie Col. 2 minus Col. 3	No. of months for which arrears is paid	Additional tax payable i.e. Col. 1 multiplied by Col. 4 multiplied 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 two per cent per month or 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, 19			
2.		May			
3.		June			
4.		July			
5.		August			
6.		September			
7.		October			

9. November
 10. January, 19..
 11. February
 12. March

Total Rs.

Chalan in respect of 11 months i.o.e. April 19 to February 19 are* already furnished/
 not furnished to the profession tax officer

Within the prescribed time and the chalan for the month of March 19 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 the 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.

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

Place :

Signature :

Date :

Status :

Name of the Employer :

*Strike out whichever 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/area registered employer holding Registration Certificate No. under subsection (1) of Section 5] of the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976 hereby apply for permission to furnish annual return in accordance with sub-rule (2) of rule 11 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. 1,000 or more but less than Rs. 1,500. (ii) Rs. 1,500 or more but less than Rs. 2,000. (iii) Rs. 2,000 or more.

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

*I/We shall pay into the treasury, within fifteen days of beginning of a year 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 : (Employer)

FORM 5-C

Application for grant permission to file consolidated return

[See rule 11(4)]

To .

The Commissioner of Profession Tax,

Gujarat State, Ahmedabad.

I/We who is/are registered under subsection (1) of section 5 carrying on Profession/Trade/Calling/Employment known as where of, the head office/registered office in the State of Gujarat is situated at (full address) and holding the Certificate of Registration number for each place of work as detailed below under the Gujarat State Tax on Profession, Trades, 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, Trades, Callings and Employments Act, 1976.

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

Name of style of profession/Trade Calling/ Employment and its address	Registration Certificate number and date of its issue.	Designation of the Professions 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 statements are true 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 the Employer.....

FORM 5-CC

(See rule 11 A(3))

Application for grant of permission to file consolidated return.

To .

The Commissioner of Profession Tax,

Gujarat State, Ahmedabad.

I/We who is/are registered under sub-section (1) of Section 5 carrying of Profession/Trade/Calling/Employment known as whereof the head office/registered office in the State of Gujarat is situated at (Full address) and holding the certificate of Registration number for each place of work as detailed below under the Gujarat State Tax on Professions, Trades, 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, Trades, Callings and Employments Act, 1976.

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

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

The Constitution of all the place 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 statements are true 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 the Employer

FORM 6

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

(See Rule 12)

To

.....
.....

Registration Certificate 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 under sub-section (6) of Section 5.

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

I hereby give you notice to attend in person or through authorised representative, along with 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 through an authorised representative and show cause why a penalty not exceeding rupees five for each day of delay should not be imposed upon you.

I hereby give you notice to attend in person or through an authorised representative along with the accounts and other evidence relating to your employees and the monthly gross expenditure incurred over the disbursement of salaries and wages to them.

Please take notice that exparte orders may be passed in the event of default to appear personally or through an authorised representative on

at.....

Place :

SEAL

Signature.....

Date :

Designation.....

Note - Strike out whichever is not applicable.

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. 5 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 undersigned onat.....

Place :

SEAL

Signature.....

Date :

Designation.....

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.....

As in the employer's return				As determined under s. 7		
Employees whose monthly salaries or wages are	No. of employees	Rate of tax	Amount of tax	No. of employees	Rate of tax	Amount of tax to be deducted
1	2				3	

(i) Less than Rs. 1,000

(ii) Rs. 1,000 or more
but less than Rs. 1,500(iii) Rs. 1,500 or more
but less than Rs. 2,000

(iv) Rs. 2,000 or more.

Total Rs.

Add simple interest payable, if any,
under section 9(2). Rs.

Grand Total Rs.

Order



Place :

Signature

Dated :

Designation

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 your Assessment

Appeal

Revision

Rectification

Penalty

Proceeding for the period had been duly disposed of under
section/under rule you are hereby directed to deposit the following
amount in the Government Treasury 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 :

Designation

FORM 10**Chalan****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 Taxes 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 Certificate No.

For the Period

From Date

To Date

Amount Rs. Ps.

+ Tax

+ Interest

+ Penalty,

+ Composition money

Total Rupees in words

Date :

Signature of Depositor

* Registered persons to strike off (b) and Enrolled person to strike off (a).

+ Enter Tax, Interest, Penalty and Composition Money separately.

(For use in the Treasury)

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

2. Date of Entry Chalan No.

.....

.....

.....

Treasurer

Accountant

Treasury Officer

Agent or Manager

Note : This form is in Quaduplicate, Original (for the paper), Duplicate (to be sent to P.T.O.), Triplicate (for the Treasury) and Quaduplicate (to be sent by Treasury to P.T.O.)

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 Professions, 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 Section 5 of the Gujarat State Tax on Professions, Trades, Callings and Employments, 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 treasury and submit to me on or before a receipted copy of the chalan for the said amount and in that event you need not attend before me as directed above.



Place :

Signature.....

Date :

Designation.....

FORM 12**Notice of Demand to Enrolled person under the Gujarat State Tax on Professions, Trades, Callings and Employment Act, 1976****[See sub-rule (1) of rule 21]**

To

.....

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 ; ³²And whereas the undersigned 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 :

SEAL

Signature.....

Date :

Designation.....

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 Professions, 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 the Section 7-A you are hereby directed to show cause in person, or through an authorised representative on at before the undersigned 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 :

SEAL

Signature.....

Date :

Designation.....

*Strike off whichever is not applicable.

FORM 14

**Notice of demand under sub-rule (2) of rule 21 of the Gujarat State Tax on
Professions, 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

SEAL

Signature.....

Date

Designation.....

FORM 15

Appeal/Revision application against an order of Assessment/Appeal/penalty/
Interest under section 5, 6, 7, 9, 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) Location address.....

(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.....

Penalty.....

(iii) Interest.....

Total.....

(e) Amount of admitted Tax.....

(f) Amount paid (i) Tax.....

(ii) Penalty.....

(iii) Interest.....

(g) Amount in dispute.....

Grounds.

A certified 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. and Rent 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 underassessed to the tax payable by you
under the Gujarat State Tax on Professions, 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 either 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

Date

Signature

Designation

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
Refunds		
Counterfoil order for the refund of tax under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 Refunds payable to		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.		To
Enrolment.		The Treasury Officer
Date of order directing refund		1. Certified that with reference to the assessment record of bearing Registration/Enrolment Certificate No. for the period from to a refund of Rs. is due to
..... amount of refund		2. Certified that the amount of tax concerning which this refund is allowed has been duly credited to the Government Treasury.
Rs.		3. Certified that no refund order regarding the sum now in question has previously been granted ad this order of refund has been entered in the original file of assessment under my signature.
Number in Collection Register showing the collection of amount regarding which refund is made		4. Please pay to the sum of Rs. (in figures) Rupees (in words)
(Signed)		
Designation		
Date		
Date of encashment in the Government Treasury		
Book No.	Voucher No.	
		SEAL
		Date Signature
		Place Designation
		Date of encashment in Government Treasury
		Date : Place
		Pay Rupees Only
		The 19
		Treasury Officer Received payment.
		Claimants' signature and date.

Form 18

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

BOOK NO. VOUCHER NO.

To

.....
.....

Registration No. R

Enrolment No. E

1. Certified with reference to the record of (Name) of bearing certificate of Registration no./Enrolment that for the period from to a refund of Rs. (in figures) Rupees (in words) is due to Sri/Messrs

2. Certified that the tax concerning which this refund is allowed has been credited to 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 record under my signature.

4. This refund will be adjusted towards the amount of tax due from the said Sri/Messrs for the period from to or any subsequent period.

SEAL

Place Signature.....]

Form 18

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

BOOK NO. VOUCHER NO.

To

.....
.....

Registration No. R

Enrolment No. E

1. Certified with reference to the record of (Name) of bearing certificate of Registration No./Enrolment that for the period from to a refund of Rs. (in figures) Rupees (in words) is due to Sri/Messrs

2. Certified that the tax concerning which this refund is allowed has been credited to 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 record under my signature.

4. This refund will be adjusted towards the amount of tax due from the said Sri/Messrs for the period from to or any subsequent period

SEAL

Place Signature.....]

APPENDIX - I

Persons covered under entry 10 of Schedule-1

Government Notifications, Finance Department-Under Section 3(2)- (Second Proviso) :

G.N.F.D. No. (GH)/36/PFT/1084/(S.3)/(2)(1)/TH-1 dt. 29-3-84.

In exercise of the powers conferred by the second proviso to sub-section (2) of section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (Presidents Act No. 11 of 1976) (hereinafter referred to as the said Act), the Government of Gujarat hereby directs that on and with effect from the 1st April, 1984, entry 9 in Schedule 1 appended to the said Act shall apply to class of persons specified in the Schedule appended hereto.

SCHEDULE

Class of persons

Stamp vendors duly authorised under the provisions of the Bombay Stamp Act, 1958 or the Indian Stamp Act, 1899 whose annual income exclusively from the sale of stamps earned by them as such stamp vendors in the year immediately preceding the year exceeds Rs. 12,000.

Author's Note : This Notification is superseded by G.N.F.D. No. S. 3(2)(2) dt. 31-3-89 w.e.f. 1-4-89 given below :

G.N.F.D. NO. (GHN-19)PFT-1089/S.3(2)/TH-1. dt. 31-3-89.

In exercise of the powers conferred by the second proviso to sub-section (2) of section 3 of the Gujarat State Tax Profession, Trades, Callings and Employments Act, 1976 (Presidents Act No. 11 of 1976) and in supersession of Government Notification, Finance Department, No. (GHN)/36/PFT/ 1084(S.3)(2)(1)/TH-1, date 29th March, 1984, the Government of Gujarat hereby specify that on and with effect from the 1st April, 1989, the entry No. 10 in Schedule-1 appended to the said Act shall apply to class of persons and the rate of tax as specified in Schedule appended hereto:-

SCHEDULE

Sr. No.	Class of persons	Rate of Tax	Government Notification
1	2	3	4
1.	Stamp vendors duly authorised under the provisions of the Bombay Stamps Act, 1958 or the India Stamp Act, 1899 whose annual income exclusively from the sale of	Rs.300 every Year	Government Notification, Finance Department No. (G H N - 1 9) P F T - 1089(S.3)(2)-TH-1, dated the 31st March 1987.

stamps earned by them as such
stamp vendors in the year imme-
diately preceding the year exceeds
Rs.12,000/-

APPENDIX - II

Government's powers of appointment of officers and specifying areas of jurisdiction delegated to Commissioner.

Government Notifications Finance Department under section 26(1) :

G.N.F.D. (GN 36)PFT-1089 (S.26)-(1)-TH-1 dt. 21-7-89.

In exercise of the powers conferred by subsection (1) of section 26 of the Act, 1976 (President's Act No. 11 of 1976), the Government of Gujarat hereby delegates to the Commissioner its powers as follows namely :

- (1) The powers of appointment of officers (not being powers relating to the appointment of Deputy Commissioners of Profession Tax) and persons under paragraph (iii) of Clause (a) of sub-section (1) of section 12, and
 - (2) the powers of specifying areas under clause (b) of sub-section (1) of section 12 in respect of officers appointed by the Commissioner under the power delegated to him under clause (a) of sub-section (1) of section 12.
-

APPENDIX - III

CURRENT NOTIFICATIONS

Exemptions of Whole or Part of Profession Tax under Section 26B

1 G.N.F.D. NO. (GHN 63) PFT-1077 (S.26A)(1)-TX, dated 23-11-77.

Whereas the Government of Gujarat considers it necessary so to do in the public interest;

Now, therefore, in exercise of the powers conferred by section 26A of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976), the Government hereby with effect on and from 1st December, 1977 exempts all the members of the armed forces of the Union serving in any part of the State from payment of the whole of the tax payable under the provisions of the said Act.

2 G.N.F.D. No. (GHN-20)PFT-1089 (S.26A)(9)/TH-1, dated 31-3-89.

Whereas the Government of Gujarat considers it necessary so to do in the public interest;

Now, therefore, in exercise of the powers conferred by section 26A of the Gujarat State Tax on Profession, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976) and in supersession of Government Notification Finance Department No. (GHN-18)PFT-1079(S.26A)(3)/TX, dated 31st March, 1979, the Government of Gujarat hereby exempt with effect on and from the 1st April, 1989 the class of persons mentioned in column 2 of the schedule appended hereto, from payment of tax to the extent, and subject to the conditions specified in column 3 and 4 respectively of the schedule.

SCHEDULE

Sr.	Class of persons	Exemption whether whole or part	Conditions.	Authority for exemption
1	2	3	4	5
1.	Persons covered by entries Nos. 1,2,4 and 7 who are blind, deaf or dumb or dumb or who are orthopaedically handicapped having minimum 40 percent permanent partial disability of either upper of	Whole of tax	(i) If the blind person produces a certificate Ophthalmological Department of Government Hospital to the effect that the said person is a blind person; (ii) If the 1[deaf or] dumb	Government Notification Finance Department No. (GHN-20)PFT- 1089 (S.26A)(9)/TH-1, dated 31st March, 1989.

lower limbs or 50 percent permanent partial disability of both upper and lower limbs together.

person produces a certificate from the Head of Government Civil Hospital to the effect that the said person is deaf or dumb;

(iii) If an orthopaedically handicapped person produces a certificate from the Head of Orthopaedics Department of the Government Civil Hospital to the effect that the said person has a minimum of 40 percent permanent partial disability of either upper or 50 percent permanent partial disability of both upper and lower limbs together.

2 Employers of residential hotels if such residential hotels are situated in any area other than,-

Whole of tax

(i) a City; or

(ii) a municipal borough, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is more than 50,000 and in the area adjoining such municipal

borough to the extent of two kilometers from its limits.

Explanation : For the purpose of this entry-

(i) "City" means a City as constituted from time to time under the Bombay Provincial Municipal Corporation Act 1949 (Bom. LIX of 1949) and includes the area adjoining to such city to the

extent of 5 Kilometers from its limits;

(ii) "municipal borough" means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 19-63 (Guj. XXXIV of 1964).

- 3 Dealers, conducting fair price shops recognised by the State Government, covered by entry 7 of Schedule- I of the Act, whose annual gross turnover of all sales or of all purchases does not exceed Rs.1,00,000/- (Rs.one lakh)

Whole of
tax

Government
Notification - Finance
Department No, (GHN-
20)PFT-1089
(S.26A)(9)/TH-1 dated
31st March, 1989.

3 G.N.F.D. No. (GHN-24)PFT-1089(S. 26A)(10)-TH-1, dated 21-4-89.

(S.26A)(9)/TH-1, dated 31st March, 1989, published at pages 66-1 to 66-5 of the Gujarat Government Gazette Extraordinary, Part IV-B, dated the 31st March. 1989, in the Schedule.

- 1 In the entry at serial No. 1,
 - (i) in column 4, in condition No. (ii), for the words "deaf of" read "deaf or";
 - (ii) in column 4, in condition No. (iii) after the words "Orthopaedicas Department" insert the words "of the Government"
- 2 in the entry at serial number 2,
 - (i) in column 2, for the word "Employees" read "Employers";
 - (ii) in item No. (ii), in column 2, for the word "Kilometres" read "Kilometers".

4 G.N.F.D. No. (GHN-50)PFT-1089(S. 26A)11-TH-1, dated 2-11-89.

Whereas the Government of Gujarat considers it necessary so to do in the public interest; Now, Therefore, in exercise of the powers conferred by section 26A of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (Presidents' Act No. 11 of 1976), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-20)PFT-1089(S.26A)/

(9)ATH-1 dated 31st March 1989, as follows, namely:-

In the Schedule appended to the said notification, after the entry at serial No. 3, the following entries shall be added namely :-

1	2	3	4	5
4. Persons practising Ayurvedic, Unani or Homeopathic systems of medicine governed by the provision of Gujarat. Medical Practitioners Act 1963 or as the case may be of the Gujarat Homeopathic Act, 1963.	(1) Whole of tax (2) to the extent to which the rate of tax payable every year exceeds Rs.300.	(1) Where the standing in profession is upto five years, (2) Where the standing in profession is more than five year.	Government Notification Finance Department No. (GHN-50) P F T - 1089(S.26A)(11)-TH-1 dated the 2nd November 1989.	

5 G.N.F.D. No. (GHN-7)PFT-1099(S.26A)(13)TH-1, dated 1-4-99.

Whereas the Government of Gujarat considers it necessary so to do in the public interest;

Now, Therefore, in exercise of the powers conferred by section 26A of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (Presidents' Act No. 11 of 1976), the Government of Gujarat hereby amends with effect from 1st April, 1999, the Government Notification, Finance Department No. (GHN-20)PFT-1089(S.26A)/(9)/

TH-1 dated 31st March 1989, as follows, namely:-

In the Schedule appended to the said notification, after the entry at serial No. 5, the following entries shall be substituted namely :-

1	2	3	4	5
5.	An individual human being who is liable to pay tax under this Act and who has completed the age of sixty five years.	Whole of tax	If such a person has completed the age of sixty five years.	Government Notification Finance Department No. (GHN-7) PFT-1099 (S.26A) (13)-TH, dated the 1st April, 1999.