



DEPARTMENT OF PROFESSION TAX
GOVERNMENT OF MAHARASHTRA



Dear Profession Tax Payers,



Persons engaged in any Profession, Trade, Callings or Employment in the State of Maharashtra and falling in Schedule I are liable to pay Profession Tax under the Profession Tax Act, 1975. Such persons are required to obtain a Certificate of Enrollment (PTEC). Employers having employees whose monthly gross salary exceeds Rs.7,500/- are required to obtain a Certificate of Registration (PTRC). It is mandatory to submit online application for obtaining PTRC/PTEC, at the web site of the Dept. www.mahavat.gov.in

For PTRC holders

- ❖ All PTRC holders have to pay profession tax for the year 2015-16 as shown in the table.

Tax liability of previous year	Period of Return / Chalan	Due date for making payment & filing return
Rs. 50,000/- and above	Monthly	Last day of the month to which Return relates (e.g. Profession Tax for the month of April 2015 to be paid on or before 30 th April, 2015)
Less than Rs. 50,000/-	Yearly	31 st March, 2016

- ❖ Filing of Electronic return (e-return) and making e-payment is mandatory to all PTRC holders.

For PTEC holders

- ❖ All PTEC holders have to pay profession tax for the year 2015-16 on or before 30th June 2015.
- ❖ Persons enrolled under entry No. 13 should pay Profession Tax, in the concerned R.T.O. office.
- ❖ For PTEC holders, e-payment facility is also available.
- For making e-payment through GRAS (Government Receipt Accounting System) visit <https://gras.mahakosh.gov.in/salestax> OR visit department website www.mahavat.gov.in → e-services → e-payment thru GRAS
- User not having net banking facility, can pay tax in cash across the bank counter or by RTGS / NEFT, in selected banks. For this, the demo is available at www.mahavat.gov.in → Instruction sheets for e-services → PT, Luxury Tax, Sugarcane Purchase Tax e-payment through GRAS.
- For more information, visit www.mahavat.gov.in or contact nearest Profession Tax Office.

For more information visit our web-site

www.mahavat.gov.in

BE A TAX PAYER-INVEST IN MAHARASHTRA'S GROWTH