Professional TAX

P Tax Slab WB Govt 2019-20

Professional Tax Slab West Bengal for the Financial Year 2019-2020 for Monthly Salary and Wages.

Monthly Gross Salary or Wages	Rate of P Tax (per month)
Upto Rs.10,000	Nil
Rs. 10,001 to Rs. 15,000	Rs. 110
Rs. 15,001 to Rs. 25000	Rs. 130
Rs. 25,001 to Rs. 40,000	Rs. 150
Above Rs. 40,000	Rs. 200

Monthly Gross Salary	Amount Payable as Professional Tax Per Month
Up to Rs 8,500/-	Nil
Rs 8,501-Rs 10,000/-	Rs 90
Rs 10,001-Rs 15,000/-	Rs 110
Rs 15,001-Rs 25,000/-	Rs 130
Rs 25,001-Rs 40,000/-	Rs 150
Above Rs 40,001/-	Rs 200

Professional Tax E-payment in West Bengal:

West Bengal

Monthly Salary	Professional Tax Levied (P.M)
Upto Rs 10,000/-	**Nil**
Rs 10,001-Rs 15,000/-	**Rs 110**
Rs 15,001-Rs 25,000/-	**Rs 130**
Rs 25,001-Rs 40,000/-	**Rs 150**
Above Rs 40,001/-	**Rs 200**

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States & Union Territories where Professional Tax is Not Applicable

Arunachal Pradesh
Andaman & Nicobar
Chandigarh
Chhatisgarh
Dadra & Nagar Havelli
Daman & Diu
Delhi
Haryana
Jammu & Kashmir
Lakshadweep
Rajasthan
Uttaranchal
Uttar Pradesh

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Note: Some Figures in Decimals may be

Government of West Bengal
Finance Department
Revenue Branch
Writers' Buildings, Kolkata-700 001

No.454-F.T. Dated, the 12th April, 2013

MEMORANDUM

Sub : Revision of rates of Professional Tax

The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 has been amended through the West Bengal Finance Act, 2013 with effect from 1st April, 2013. The Sl.No.1 of the Schedule appended to the Profession Tax Act, as amended, relating to the rates of tax payable by salaried persons and wage earners only, with effect from 01.04.2013 is given below :

THE SCHEDULE

Schedule of rates of tax on professions, trades, callings and employment

Sl. No.	Class of persons	Rate of Tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are –	
	i) ₹ 3,000 or less	Nil
	ii) ₹ 3,001 or more but less than ₹ 5,000/-	Nil
	iii) ₹ 5,001 or more but less than ₹ 6,001/-	Nil
	iv) ₹ 6,001 or more but less than ₹ 7,001/-	Nil
	v) ₹ 7,001 or more but less than ₹ 8,001/-	₹ 50/- per month
	vi) ₹ 8,001 or more but less than ₹ 9,001/-	₹ 90/- per month
	vii) ₹ 9,001 or more but less than ₹ 15,001/-	₹110/- per month
	viii) ₹ 15,001 or more but less than ₹ 25,001/-	₹130/- per month
	ix) ₹ 25,001 or more but less than ₹ 40,001/-	₹150/- per month
	x) ₹ 40,001 and above	₹200/- per month

Necessary steps may kindly be taken to deduct Profession Tax accordingly with effect from 01.04.2013.

Sd/- S. Pal
Special Secretary to the
Government of West Bengal.

THE WEST BENGAL STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1979

This Act may be called the West Bengal State Tax on Professions, Trades, Callings, and Employments Act, 1979. ,it extends to the whole of West Bengal & it shall come into force, and shall always be deemed to have come into force, on the 1st April, 1979.

Levy and Charge of Tax

Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of the Schedule shall be liable to pay to the State Government tax at the rate mentioned against the class of such persons in the third column of the said Schedule: Provided that entry 23 in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time.

Employers' 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 persons, be liable to pay tax on behalf of all such persons.

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) Every employer required to obtain a certificate of registration shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such enquiry as may be necessary, within thirty days of the receipt of the application, grant him such certificate, if the application is in order.

(4) Every person referred to in sub-section (2) or sub-section (3) shall, within ninety days of his becoming liable to pay tax, pay into the Government Treasury or the Reserve Bank of India, Kolkata,or any other authorized bank.

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FAQ

What is Professional Tax (PT/Prof Tax/Profession tax)?

PT or Prof Tax refers to a tax levied by the state government on working professionals. This is a nominal tax based on the income of the employee.

Prof Tax is specified for an income range and each range is called as a slab. Each slab has a particular value of Profession Tax.

Not all states have Profession Tax. Some of the states that have Profession Tax are Karnataka, Tamil Nadu. Kerala, West Bengal, etc. Other states do not have this tax.

What are the reports generated for Prof Tax?

- Prof Tax monthly report - This report has two parts: a sumamry page and a details page
- Prof Tax yearly report (Form 5)- This is an year-end consolidation of all the PT deductions done by the company.

How do I map Location to applicable PT State?

Irrespective of any location (mentioned in Employee information page) of the employee, the applicable PT State can be mapped against it..

Professional Tax in West Bengal w.e.f 1-April-2013

Salary Range	Prof. Tax
Rs. 1 to Rs. 3000	Nil
Rs. 3001 to Rs. 5000	Nil
Rs. 5001 to Rs. 6000	Nil
Rs. 6001 to Rs. 7000	Nil
Rs.7001 to Rs. 8000	Rs. 50
Rs.8001 to Rs. 9000	Rs. 90
Rs.9001 to Rs. 15000	Rs. 110
Rs.15001 to Rs. 25,000	Rs. 130
Rs. 25001 to Rs. 40,000	Rs. 150
More than Rs. 40001	Rs. 200

"Schedule" to the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 effective from 1-4-2014

(Ref. Notification No 440-L.- 11th March, 2014 read with Notification No. 848- F.T.- 28th May, 2014)

„SCHEDULE

(See sub-section (2) of section 3.)

Schedule of rates of tax on professions, trades, callings and employments.

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
1.	Employees earning monthly salary or wages—	
	(i) Not exceeding Rs.8,500	Nil,
	(ii) Above Rs.8,500 but not exceeding Rs. 10,000	Nil*,
	(iii) Above Rs. 10,000 but not exceeding Rs. 15,000	Rs.110 *per* month,
	(iv) Above Rs. 15,000 but not exceeding Rs. 25,000	Rs. 130 *per* month,
	(v) Above Rs.25,000 but not exceeding Rs.40,000	Rs. 150 *per* month,
	(vi) Above Rs.40,000	Rs. 200 *per* month.
2.	Persons being individuals engaged in any profession or calling (but not engaged as an employee) being—	
	(a) Legal practitioners including solicitors and notaries public;	
	(b) Medical Practitioners including medical consultants and dentists;	
	(c) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) or under the Companies Act, 2013 (18 of 2013);	
	(d) Technical or professional consultants , or service providers , other than those mentioned elsewhere in the Schedule;	
	(e) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952);	
	(f) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956);	
	(g) Remisiers recognised by a Stock Exchange;	
	(h) Holders of permits granted or issued under the Motor Vehicles Act, 1988 (59 of 1988), for transports vehicles, which are adapted to be used for hire or reward, like auto-rickshaws, three-wheeler goods vehicles, taxi including luxury taxi, trucks, trailers or buses;	
	(i) Postal agents, chief agents, principal agents, special agents, insurance agents, surveyors and loss assessors;	
	(j) Jockeys licensed by any Turf Club in the State;	

***Tax rate reduced to 'Nil', from Rs 90/- p.m., with effect from 1-8-2016 vide Notification No. 682-L dt.28th July, 2016 read with Notification No. 1197-FT dt.16th August, 2016.**

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	where the annual gross income in the preceding year or part thereof of any such person mentioned above is—	
	(i) Not more than Rs. 60,000	Nil,
	(ii) Above Rs. 60,000 but not exceeding Rs. 72,000	Rs. 480 *per annum*,
	(iii) Above Rs. 72,000 but not exceeding Rs. 84,000	Rs. 540 *per annum*,
	(iv) Above Rs. 84,000 but not exceeding Rs. 96,000	Rs. 600 *per annum*,
	(v) Above Rs. 96,000 but not exceeding Rs. 1,08,000	Rs. 1,080 *per annum*,
	(vi) Above Rs. 1,08,000 but not exceeding Rs. 1,80,000	Rs. 1,320 *per annum*,
	(vii) Above Rs. 1,80,000 but not exceeding Rs. 3,00,000	Rs. 1,560 *per annum*,
	(viii) Above Rs. 3,00,000 but not exceeding Rs. 5,00,000	Rs. 2,000 *per annum*,
	(ix) Above Rs. 5,00,000	Rs. 2,500 *per annum*.
3.	Persons engaged in any profession or trade involving supply of goods or services or both, being—	
	(a) Dealers as defined under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) or the Central Sales Tax Act, 1956 (74 of 1956), whether or not liable to pay tax under the aforesaid Acts, but excluding departments of the Central or the State Governments;	
	(b) Employers and/or Shopkeepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies and also whether registered or not registered under that Act;	
	(c) Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben .Act XLV of 1983) or the West Bengal Co-operative Societies Act, 2006 (West Ben .Act XL of 2006) and other registered societies;	
	(d) Cable operator, signal provider including M.S.O. and cable hirer in cable television network and their agents;	
	(e) Contractors of all descriptions engaged in any work;	
	(f) Owners or occupiers or licencees or lessees of factories as defined in the Factories Act, 1948 (63 of 1948);	
	(g) Owners, occupiers, licencees or lessees of internet cafe;	
	(h) Owners, occupiers, licencees or lessees of weighbridge;	
	(i) Owners of Subscribers Trunk Dialling (STD) or International Subscriber Dialling (ISD) booths;	
	(j) Owners or occupiers of cold storages;	
	(k) Owners or occupiers or licencees or lessees of tutorial homes and training institutes of any description;	
	(l) Owners or occupiers or licencees or lessees of residential hotels including guest houses, lodges, holiday homes or any other similar property let out on rent or against user fee;	

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	(m) Owners or occupiers or licencees or lessees of cinema houses and theatres including multiplexes, video parlours, video halls, video rental libraries; (n) Licensed vendors of country liquor, opium, *bhang*, *pachwai* or *toddy*; (o) Owners, occupiers, licencees or lessees of non-air conditioned beauty parlours or spa or hair dressing saloons; (p) Persons providing courier services; (q) Partnership firms constituted under Indian Partnership Act, 1932 (9 of 1932) and limited liability partnership firms established under Limited Liability Partnership Firms Act, 2008 (6 of 2009); where the annual gross turnover or annual gross receipt in the preceding year or part thereof of any such person mentioned above is—	
	(i) Not more than Rs. 5,00,000;	Nil,
	(ii) Above Rs. 5,00,000 but not exceeding Rs.7,50,000;	Rs. 300 *per annum*,
	(iii) Above Rs. 7,50,000 but not exceeding Rs.25,00,000;	Rs. 600 *per annum*,
	(iv) Above Rs. 25,00,000 but not exceeding Rs. 50,00,000;	Rs. 1,200 *per annum*,
	(v) Above Rs. 50,00,000;	Rs. 2,500 *per annum*,
4.	Persons who are engaged in any profession, trade, or calling in West Bengal, being— (a) Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents; (b) Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers; (c) Occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003); (d) Occupiers, owners, lessees or licensees of rice mills; (e) Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of liquified petroleum gas; (f) Owners or occupiers of distilleries, breweries and bottling plants; (g) Licensed vendors of foreign liquor; (h) Owners, licencees or lessees of premises let out for social functions; (i) Air-conditioned beauty parlours or spa; (j) Resorts, gym, slimming centres, and wellness centres of all types and descriptions; (k) Air-conditioned hair dressing saloons; (l) Air-conditioned restaurants;	

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	(m) Licensed money lenders under the Bengal Money Lender Act, 1940 (Ben. Act X of 1940); (n) Individuals or institutions conducting chit funds and lotteries and authorised stockists of lottery tickets; (o) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949); (p) Companies registered under the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013); (q) Persons providing services in relation to the security of any property or person, by providing security personnel or otherwise and including the provision of services in relation to investigation, detection or verification of any fact or activity; (r) Bookmakers and trainers licensed by Royal Calcutta Turf Club or any other Turf Club in the State; (s) Owners or occupiers or licencees or lessees of nursing homes, pathological laboratories including diagnostic centres.	Rs. 2,500 *per . annum*

Explanatory Notes.—

(1) The rate of tax payable by any person covered in entry against serial number 4 above shall be Rs. 2,500 *per annum* irrespective of the amount of gross turnover or gross receipts of such person.

(2) Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.

(3) For the purposes of entries against serial number 2, "annual gross income", in relation to a person, shall mean the aggregate of the amounts including fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or calling in West Bengal, receivable by him, and that of all his branches or offices in West Bengal, during the immediately preceding year.

(4) For the purposes of entries under serial number 3, "annual gross turnover" or "annual gross receipt", as the case may be, in relation to a person, shall mean the aggregate of the amounts including valuable consideration, fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or trade in West Bengal, receivable by him, and that of all the branches or offices in West Bengal in respect of a firm, company, corporation or other corporate body, any society, club or association, during the immediately preceding year.

(5) The rate of tax payable by each branch or office of a firm, company, corporation or other corporate body, any society, club or association shall be the same as that payable by that firm, company, corporation or other corporate body, society, club or association, as the case may be, in accordance with any entry of this Schedule.

(6) If any person, who is not liable to make any payment of tax under this Act in any particular year or part thereof, as his annual gross income or annual gross turnover or annual gross receipt, as the case may be, in the previous year or part thereof did not exceed the minimum threshold limit as shown in column (3), but intends to get himself enrolled under this Act, or intends to continue his enrolment under this Act, as the case may be, he shall be liable to pay for that year or part thereof Rs. 480, if he is a person covered by serial No. 2, and Rs. 300, if he is a person covered by serial No. 3.".