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

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Notification No. 1280-F.T., dated 31st March, 1979[1].- In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following rules:

CHAPTER I

Preliminary

1. (1) These roles may be called The West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979.

(2) They shall come into effect on the 1st day 'of April, 1979.

2. (1) In these rules, unless there is anything repugnant in the subject or context,- .

(a) "the Act" means the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979);

(b) "appropriate Government Treasury" means

(i) as respects a person or an employer having place of work in Kolkata, the Kolkata Branch of the Reserve Bank of India or any of the branches of the State Bank of India or of its subsidiaries as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) or any .of the Branches of a corresponding 'new bank constituted under Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or [2][**], and

(ii) in other cases, the treasury or sub-treasury of the subdivision where the place of work of a person or an employer is situated or such branches of the State Bank of India/Central Bank of India in that subdivision as are already authorised to accept deposit on behalf of the treasury or sub-treasury.

(c) "Additional Commissioner of Profession Tax" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(d) "Assistant Commissioner of Profession Tax" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(dd) "authorised representative" means a person authorised in writing by a person as defined under clause (j) of section 2 to appear on his behalf before the Commissioner or any other person appointed under sub-section (2) of section 12 to assist the Commissioner, as the case may be, being

(i) a relative of the person as defined under clause *(f)* of section 2,

(ii) a person regularly employed by such a person as defined under clause *(f)* of section 2,

(iii) an advocate or any other person entitled to plead in any court of law in India,

(iv) a person who has been enrolled as a member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India or has passed the degree examination in commerce recognised by any Indian University incorporated by law for the time being in force;

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1. Published in Calcutta Gazette, Extra-Ordinary, Part I, dated 31-3-1979, pages 772(l)-772(20}:

2. The words "or the Kolkata Collectorate Treasury" were omitted by notification No. 592-F.T., dated 9-3-2005, w.e.f: 9-3-2005.

(e) "Kolkata" has the same meaning as in clause (11) of section 5 of the Kolkata Municipal Act, 1951 (West Ben. Act XXXIII of 1951);

(f) "Certificate Officer" has the same meaning as in sub-section (3) of section 3 of the Bengal Public Demands Recovery Act, 1913 (Ben. Act **III** of 1913);

(g) "Commissioner" means the Commissioner of Profession Tax appointed under section 12;

(gg) "Deputy Commissioner of Profession Tax" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(h) "form" means a form appended to these rules;

(i) "Assistant Profession Tax Officer" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(j) "place of work" in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, callings or employment or the place where salary and wages are disbursed to an employee;

(k) "Profession Tax Officer" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(l) "quarter", for the purpose of these rules, means a period of three months commencing from 1st April, 1st July, 1st October and 1st January;

(m) "section" means a section of the Act;

(n) "six months", for the purpose of these rules, means a period of six months commencing from 1st April and 1st October.

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

CHAPTER II

Grant of certificate of registration/enrolment and amendment and cancellation thereof

3. (1) An application for certificate of registration under sub-section (1) of section 5 shall be in Form I or in Form I as available on the website at www.wbproftax.com. An applicant having place of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority:

Provided that the Commissioner may, for reasons to be recorded in writing and subject to such conditions as he may stipulate; exempt an employer having more than one place of work in West Bengal within the jurisdiction of different prescribedaut6rities from making application for separate certificate of registration to such prescribed authorities other than the prescribed authority having jurisdiction over the area where the principal place of work of such employer is situated.

[3](1a) The application in Form I shall be duly filled in and signed by the proprietor or, in the case of a partnership firm, by one of its partners or, in the case of a Hindu undivided family, by the *Karta* of such family or, in the case of a company, by the managing director, director or principal officer of such company or, in the case of any other association of persons, by the president, secretary, or the principal officer of such association.

Explanation.-In this rule, "Commissioner" includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.

(2) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form IA if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant.

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3. Ins. by notification No. 948-F.T., dated 27-3-2002, w.e.f. 1-4-2002.

(3) If the prescribed authority finds that the application is not in order or all the particulars necessary 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 necessary. After considering the revised application or the additional information, if any, the prescribed authority shall grant a certificate of registration in Form IA.

(4) Where an employer has been exempted by the Commissioner under the proviso to sub-rule (1) from making application to different prescribed authorities in respect of additional places of work for separate certificate of registration other than the prescribed authority having jurisdiction over the area where the principal place of work of the employer is situated, such authority shall mention in the certificate of registration issued by him to such employer particulars of all additional places of work of that employer and shall issue to him as many additional copies of such certificate of registration as there are additional places of work.

4. (1) An application for certificate of enrolment under sub-section (2) of section 5 shall be made-

(a) in Form II**,** along with a receipted copy of the challan referred to in sub-rule *(1a)* of rule 15, or

(b) in the Form II as available on the website at www.wbcomtax.gov.in and in this case, the receipted copy of the challan referred to in clause *(a),* shall be sent by the applicant to the prescribed authority within ten days from the date. of submission of the application to the website mentioned above.

[4](la) The application in Form II shall be filled in and signed by such same persons as are specified in sub-rule *(la)* of rule 3.

(2) Where an applicant has more than one place of work in West Bengal, he shall make a single application in respect of a11suchplaces, name in such application one of such places as the principal place of work for the purpose 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 II made by an applicant in the manner

(a) referred to in clause *(a)* of sub-rule (1), the prescribed authority shall, within thirty days of the receipt of such application, grant the person making such application a certificate of enrolment in Form IIA and send the said certificate to the applicant;

(b) referred to in clause *(b)* of sub-rule (1), the prescribed authority shall forthwith grant the person making such application a certificate of enrolment in Form IIA and communicate the number of the certificate of enrolment to the applicant through website and thereafter after receiving the receipted copy of the challan referred to in clause *(b)* of sub-rule (1), shall send the said. certificate to the applicant;

(4) * *

(5) Where the applicant has more than one place of work in West Bengal, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.

5. (1) Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application in Form I for this purpose to the prescribed authority, set out the particulars in respect of which he desires such amendment and reasons therefor together with the certificate of registration and thereupon the prescribed authority may if he is satisfied with the reason given make such amendments as he thinks necessary in the certificate of registration.

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4. Ins. by notification No. 948-F.T., dated 27-3-2002, w.e.f. 1-4-2002.