

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
OFFICE OF THE COMMERCIAL TAXES & PROFESSION TAX
14, BELIAGHATA ROAD KOLKATA-700 015**

ORDER

Dated: 11.12.2015

Subject: Profession Tax Administrative Set-up

Consequent upon issue of Notifications of the Government of West Bengal, Finance (Revenue) Department vide No. 645-FT dated 14-4-2015 and No. 646-FT dated 14-4-2015, regarding jurisdiction to exercise powers under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and rules framed there-under, and rank of appointed persons under the said Act, respectively, it has become necessary to issue administrative guidelines as under:

1. Where an enrolled person or a registered employer, under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, is also a registered dealer under the West Bengal Value Added Tax Act, 2003 or the West Bengal Sales Tax Act, 1994 or the Central Sales Tax Act, 1956, the respective Sales Tax Charge Office or the Large Tax Payer Unit (LTU), as the case may be, shall perform all the Profession Tax related works in respect of such enrolled person or such employer. The prescribed authority of the registered dealer shall also be the prescribed authority in respect of the Profession Tax matters in respect of such enrolled person or such employer. Thus, the Sales Tax Charge Office or the LTU shall-
 - (a) receive communications sent by such enrolled persons or registered employers and take necessary action;
 - (b) attend to all queries from such enrolled persons or registered employers relating to Profession Tax. For meeting any specific query, if required, the Sales Tax Charge Office/LTU may take assistance of Profession Tax Headquarters;
 - (c) receive hard copy of the return in Form-III (in paper form) under the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979 from registered employers;
 - (d) take all necessary measures against the defaulting enrolled persons and registered employers to ensure compliance of the provisions of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979;
 - (e) carry out all legal requirements under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and take all necessary steps and remain vigilant to eliminate the scope of evasion of Profession Tax by such enrolled persons or by such registered employers.

2. Where a person, whether enrolled or not, or an employer, whether registered or not, under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, is NOT a registered dealer, under the West Bengal Value Added Tax Act, 2003 or the West Bengal Sales Tax Act, 1994 or the Central Sales Tax Act, 1956, the respective designated Sales Tax Charge Office, as per the Notification No. 646-FT dated 14.04.2015, shall perform all the Profession Tax related works in respect of such person or such employer. The respective Charge Officer or

Officer(s) assigned by him/her shall be the prescribed authority in respect of the Profession Tax matters of such person or employer. Thus, the designated Sales Tax Charge Office shall-

- (a) receive communications sent by such persons or employers and take necessary action;
 - (b) attend to all queries from such persons or employers relating to Profession Tax. For meeting any specific query, if required, the Sales Tax Charge Office may take assistance of Profession Tax Headquarters;
 - (c) receive hard copy of the return in Form-III (in paper form) under the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979 from registered employers;
 - (d) take all necessary measures against the defaulting enrolled persons and registered employers to ensure compliance of the provisions of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979;
 - (e) carry out all legal requirements under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and remain vigilant to eliminate the scope of evasion of Profession Tax by such persons or by employers;
 - (f) conduct necessary survey, verification, investigation and gather intelligence in order to unearth cases of evasion of Profession Tax by any person or employer and take appropriate action against such tax evading person or employer.
3. For any matter relating to Profession Tax, all officers, posted in the LTU, up to the rank of Senior Joint Commissioners shall be bound to carry out any order passed or any instruction given by the Special Commissioner in-charge of Profession Tax or the Additional Commissioner in-charge of Profession Tax. Again, all officers up to the rank of Joint Commissioners posted in Sales Tax Charge Offices, shall be bound to carry out any order passed or any instruction given by the Special Commissioner in-charge of Profession Tax or the Additional Commissioner in-charge of Profession Tax or the Senior Joint Commissioner, Profession Tax Headquarters.
4. All officers posted in Sales Tax Charge Offices or the LTU will follow any suggestion or any kind of 'to-do' proposal from Profession Tax Headquarters, for augmentation of revenue and detecting defaulters.
5. Any reply in the form of action taken report or status report or statistical analysis or information, as may be asked for by the Profession Tax Headquarters is to be furnished, within the stipulated time by the concerned Sales Tax Charge Office or LTU.

Sd/- 11/12/15
Binod Kumar
Commissioner,
Commercial Taxes & Profession Tax, W.B.

Memo. No. 1101CT/PRO
3C/PRO/2015

Date: 11.12.2015

Copy forwarded to the Sr.JCCT/ ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/- 11/12/15
(Adesh Kumar)
Addl.CCT & PRO