

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.PT.CR-01/11-12

Office of the Commissioner of
Commercial Taxes in Karnataka,
Gandhinagar, Bangalore-560009,
Dated: 15.4.2011.

NOTIFICATION-I

In exercise of the powers conferred by the proviso to sub-section (2) of Section 5 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), it is hereby notified with immediate effect that, every person liable to be enrolled or required to apply for a revised certificate of enrolment under said Act may submit an application for a certificate of enrolment or revised certificate of enrolment, electronically through internet in the following manner:

- (1) Every such person shall open the website <http://ctax.kar.nic.in> or <http://pt.kar.nic.in> and proceed to submit the application by entering the following details.

1.	Name of the Applicant:
2.	Full Postal Address:
3.	Date of birth and age:
4.	Profession, Trade or Calling:
5.	Period of standing in profession in years and months:
6.	No. of other places of works (please give the address of the places on the reverse)
7.	Annual Turnover of all sales/purchases:
8.	No. of workers engaged in the factory:
9.	No. of employees in the Establishment:
10.	If Co-operative Society whether State level, District level or Taluk level:
11.	No. of vehicles for which permit under M.V. Act is held; 3 Wheelers Trucks Buses Total
12.	Enrolment No. of previous certificate, if any:
13.	Grounds on which revision is sought:
14.	PAN of the enrolled person:
15.	In case of partnership firm, details of partners:
16.	Additional places of office/establishment, if any:

- (2) If the person making the application opts for electronic payment of tax payable by him, he shall choose the corresponding option and proceed to pay the tax and submit the application electronically.
- (3) The person opting for electronic payment after making the payment electronically may then proceed to take from his computer a print of the enrolment certificate or revised enrolment certificate as the case may be, as well as the acknowledgment for having paid the tax.
- (4) In cases where the person making the application does not opt for electronic payment, after entering the required details including the details of instrument of payment, he shall proceed to submit the application electronically. The computer would generate and display a unique number which shall be noted by the applicant.
- (5) The above applicant shall submit the instrument of payment to the jurisdictional Profession Tax Officer and get it acknowledged through computer. The Profession Tax Officer shall verify the contents of the instrument with reference to the details furnished electronically, before acknowledging the payment. Using the unique number of the acknowledgment, the person shall proceed to take from his computer a print of the enrolment certificate.
- (6) The Profession Tax Officer shall examine the correctness of the tax paid by the tax payer through electronic or other mode. If the tax paid is less than the amount of tax payable, then the Profession Tax Officer shall issue a notice to such person indicating the correct amount of tax payable. The balance amount of tax payable, if any, shall be paid by the person, through electronic or other mode using the enrolment certificate number issued to him along with any interest due if the payment of balance tax is made after thirty days of issue of certificate of enrolment.
- (7) The person opting for electronic payment of balance tax and interest, if any, after making the payment electronically may then proceed to take from his computer a print of the revised enrolment certificate as the case may be, as well as the acknowledgment for having paid the amount.
- (8) In cases where the person making payment of balance tax other than through electronic mode, the person shall using the unique number of the acknowledgment issued to him by the Profession Tax Officer shall proceed to take from his computer a print of the revised enrolment certificate.

- (9) The enrolment certificate and acknowledgment of payment of tax referred to in items 3, 5 and 7 shall be in the following format.

“Acknowledgment of payment of Profession Tax and Enrolment Certificate for the year

1. Name of the enrolled person and address:
2. Enrolment No.:
3. Profession/Trade/Calling:
4. Date of commencement:
5. No. of other places of work/branches.....
6. No. of employees in the establishment:
7. Constitution:
Individual/Partnership firm/Company/Corporation/Others (Specify):
8. Payment details:
 - i) Amount:
 - ii) e-Payment CTD Ref.No./Cheque No/DD.No/Cash Receipt No.
 - iii) Date:
 - iv) Bank:

CERTIFICATE

This is to certify that engaged in the Profession/Trade/Calling
.....located at has been enrolled under the above mentioned Act.

The holder of this Certificate has additional places of work, at the following addresses in the State-

- 1.
- 2.

The holder of this Certificate shall pay tax every year as per the Schedule to the KTPTC & E Act, 1976 on or before 30th April of the year.

Place:

Date:

Designation.

(The information in the acknowledgment as well as the Certificate is totally based on the details uploaded by the tax payer. The actual liability of the tax shall be as prescribed under the KTPTC & E Act, 1976.) ”



(PRADEEP SINGH KHAROLA)
Commissioner of Commercial Taxes
(Karnataka)

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NOTIFICATION-II

In exercise of the powers conferred by the proviso to sub-section (1) of Section 10 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), it is hereby notified with immediate effect that from the year commencing on the First Day of April, 2011, every person enrolled under said Act may submit the return prescribed in Form 4-A and may also pay the tax payable by him, electronically through internet in the following manner:

- (1) Every such person shall open the website <http://ctax.kar.nic.in> or <http://pt.kar.nic.in> and proceed to submit the return by entering the following details with the help of instructions contained in the website.

1	Return for the year ending on:
2	Name of the enrolled person:
3	Full address and Telephone No.:
4	Enrolment Certificate No.:
5	Profession, Trade, etc. (specify) :
6	Amount of tax payable/paid (specify payment details):
7. Details of exemption claimed in respect of any partners who have paid tax in other firms or exempt senior citizens or in any other capacity:	
7.1	Name of the person:
7.2	Full address and Telephone No.:
7.3	Class of enrolled person (whether individual, partnership firm, company and others, etc.) (Specify):
7.4	Enrollment Certificate No.:
7.5	VAT TIN:
7.6	Payment details:
7.7	Office in which the payment is made:
8.	PAN of the enrolled person:
9.	In case of partnership firm, details of partners:
10.	Additional places of office/establishment, if any:

- (2) If the person opts for electronic payment of tax, he shall choose the corresponding option and proceed to pay the tax and submit the return. If the return is not filed on or before the 30th day of April of the year, then such person shall pay interest due along with the tax. After successful completion of e-payment, the tax payer shall take a print of the acknowledgment for having paid the tax as well as the certificate.
- (3) Person opting for electronic payment after making the payment electronically, may then proceed to take from his computer a print of the return filed by him.
- (4) In case of a person not opting for electronic payment, after submission of the requisite information including the details of instrument of payment, the computer would generate and display a unique number. The person should note down this number and make payment in the office of the jurisdictional Profession Tax Officer by quoting such number. The payment of tax shall be made on or before the 30th day of April of the year and if the payment of tax is made after 30th day of April, then such payment shall be made along with any interest due.
- (5) The Profession Tax Officer shall verify the contents of the instrument with reference to the details furnished electronically, before acknowledging the payment.
- (6) After acknowledgment of such payment by the Profession Tax Officer, the person making payment may proceed to take from his computer a print of the return filed by him as well as acknowledgment for having paid tax and the certificate.
- (7) In case of a VAT registered dealer, a dealer has to log on to the website <http://vat.kar.nic.in> , using username and password already provided and enter the details and submit the return along with payment of tax as prescribed for payment of VAT.
- (8) The enrolment certificate and acknowledgment of payment of tax referred to in items 2 and 6 shall be in the following format.

**“Acknowledgment of payment of Profession Tax and Enrolment Certificate for
the year**

1. Name of the enrolled person and address:
2. Enrolment No.:
3. Profession/Trade/Calling:
4. Date of commencement:
5. No. of other places of work/branches.....
6. No. of employees in the establishment:
7. Constitution:
Individual/Partnership firm/Company/Corporation/Others (Specify):

8. Payment details:

- i) Amount:
- ii) e-Payment CTD Ref.No./Cheque No/DD.No/Cash Receipt No.
- iii) Date:
- iv) Bank:

CERTIFICATE

This is to certify that engaged in the Profession/Trade/Calling
.....located at has been enrolled under the above mentioned Act.

The holder of this Certificate has additional places of work, at the following addresses in
the State-

3.

4.

The holder of this Certificate shall pay tax every year as per the Schedule to the KTPTC
& E Act, 1976 on or before 30th April of the year.

Place:

Date:

Designation.

(The information in the acknowledgment as well as the Certificate is totally based on the
details uploaded by the tax payer. The actual liability of the tax shall be as prescribed under the
KTPTC & E Act, 1976.) ”


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NOTIFICATION-III

In exercise of the powers conferred by the proviso to sub-section (1) of Section 5 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), it is hereby notified with immediate effect that, every employer liable to be registered under said Act shall submit an application for a certificate of registration, electronically through internet in the following manner:

- (1) Every such person shall open the website <http://ctax.kar.nic.in> or <http://pt.kar.nic.in> and proceed to submit the application by entering the following details.

1.	Name of the Applicant:
2.	(i) Nature of the profession, trade, etc.: (ii) Nature of the profession, trade, etc.: (iii) Full postal address and telephone Nos. of the main place of work: (iv) Full postal address and telephone Nos. of any additional place/s of work:
3.	Class of employer:-Individual-1, Partner-2, Firm-3, Company-4, Corporation-5, Society-6, Club and Association-7, Others (specify)-8
4.	Status of person signing this Form:- Proprietor-1, Partner-2, Principal Officer-3, Agent-4, Manager-5, Director-6, Secretary-7, Others (specify)-8
5.	Scanned documents- Proof of address - PAN/TAN

- (2) The person shall then proceed to submit the application. The computer would generate and display a unique number which shall be noted by the applicant.
- (3) The Profession Tax Officer shall after such enquiry as deemed fit and after obtaining any additional information required shall approve grant of registration certificate within thirty days of the receipt of the application. The Profession Tax Officer shall also communicate to the applicant his username and password.
- (4) Using the unique number generated after submission of his application, the applicant shall proceed to see the status of the application and to take from his computer a print of the certificate of registration. The Registration number will be displayed on the certificate.



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NOTIFICATION-IV

In exercise of the powers conferred by the second proviso to sub-section (1) of Section 6-A of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), it is hereby notified with immediate effect that from the year commencing on the First day of April, 2011, every employer registered under said Act shall submit the statement prescribed in Form 5-A and shall also pay the tax payable by him, electronically through internet in the following manner:

- (1) Every such employer shall login to the website <http://ctax.kar.nic.in> or <http://pt.kar.nic.in> and proceed to submit the statement by entering the following details with the help of instructions contained in the website.
- (2) Username and password may be collected from the concerned Profession Tax Office, if it has not been done so.

1.	Amount of tax payable for the month or quarter ending on				
2.	Name of the Employer				
3.	Address				
4.	Registration Certificate No.				
5.	Number of employees during the month or quarter in respect of whom the tax is payable is as under:-				
		Employees whose monthly salary or wages or both	Number of employees	Rate of Tax per month	Amount of Tax deducted
		(1)	(2)	(3)	(4)
		(a) Not less than Rs.10,000 but less than Rs.15,000		Rs.150	
		(b) Not less than Rs.15,000 and above		Rs.200	
		Total			
		Add interest if any payable under Section 11(2) of the Act			
		Grand Total			
		Payment details			

- (3) If the person opts for electronic payment of tax, he shall choose the corresponding option and proceed to pay the tax and submit the statement. If the statement is not filed on or before the 20th day after the expiry of the relevant month or quarter, then such person shall pay interest due along with the tax.
- (4) The above person opting for electronic payment after making the payment electronically, may then proceed to take from his computer a print of the statement filed by him.
- (5) In case of a person not opting for electronic payment, after submission of the requisite information including the details of instrument of payment, the computer would generate and display a unique number. The person should note down this number and quoting such number, he should submit the instrument of payment in the office of the jurisdictional Profession Tax Officer and get it acknowledged through computer. The payment of tax shall be made on or before the 20th day after the expiry of the relevant month and if the payment of tax is made after 20th day, then such payment shall be made along with any interest due.
- (6) The Profession Tax Officer shall verify the contents of the instrument with reference to the details furnished electronically, before acknowledging the payment.
- (7) After such payment, using the unique number generated after submission of the statement, the person shall proceed to take from his computer a print of the statement filed by him along with an acknowledgment for having paid the tax.



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NOTIFICATION-V

In exercise of the powers conferred by the second proviso to sub-section (1) of Section 6 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), it is hereby notified with immediate effect that from the year commencing on the First day of April, 2010, every employer registered under said Act shall submit the return prescribed in Form 5 and shall also pay the tax payable by him, electronically through internet in the following manner:

- (1) Every such employer shall login to the website <http://ctax.kar.nic.in> or <http://pt.kar.nic.in> and proceed to submit the return by entering the following details with the help of instructions contained in the website.
- (2) Username and password may be collected from the concerned Profession Tax Office, if it has not been done so.

1	Return of tax payable for the year ending on				
2	Name of the Employer				
3	Address				
4	Registration Certificate No.				
5	Tax paid during the year is as under				
Sl. No.	Month	Tax deducted	Tax paid	Balance Tax	Payment details
(1)	(2)	(3)	(4)	(5)	(6)
i	April				
ii	May				
iii	June				
iv	July				
v	August				
vi	September				
vii	October				
viii	November				
ix	December				
x	January				
xi	February				
xii	March				

6	Total tax payable for the year
7	Tax paid as per monthly statements.....
8	Balance tax payable
9	Details of balance tax paid

- (3) In case where there is no balance of any tax payable for the year, then the person shall proceed to submit the return and to take from his computer a print of the return filed by him.
- (4) In case where there is balance of tax payable for the year, if the person opts for electronic payment of balance tax, he shall choose the corresponding option and proceed to pay the tax and submit the return. If the return is not filed along with balance tax, if any, on or before the 60th day after the expiry of the relevant year, then such person shall pay interest due along with the balance tax.
- (5) The above person opting for electronic payment after making the payment electronically, may then proceed to take from his computer a print of the return filed by him as well as the acknowledgment for having paid the tax.
- (6) In case of a person not opting for electronic payment of balance tax, after submission of the requisite information including the details of instrument of payment, the computer would generate and display a unique number. The person should note down this number and submit the instrument of payment of balance tax in the office of the jurisdictional Profession Tax Officer by quoting such number and get it acknowledged through the computer. The payment of balance tax shall be made on or before the 60th day after the expiry of the relevant year and if the payment of balance tax is made after 60th day, then such payment shall be made along with any interest due.
- (7) The Profession Tax Officer shall verify the contents of the instrument with reference to the details furnished electronically, before acknowledging the payment.
- (8) Using the unique number generated after submission of the return and payment of balance tax, if any, the person may proceed to take from his computer a print of the return filed by him.



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