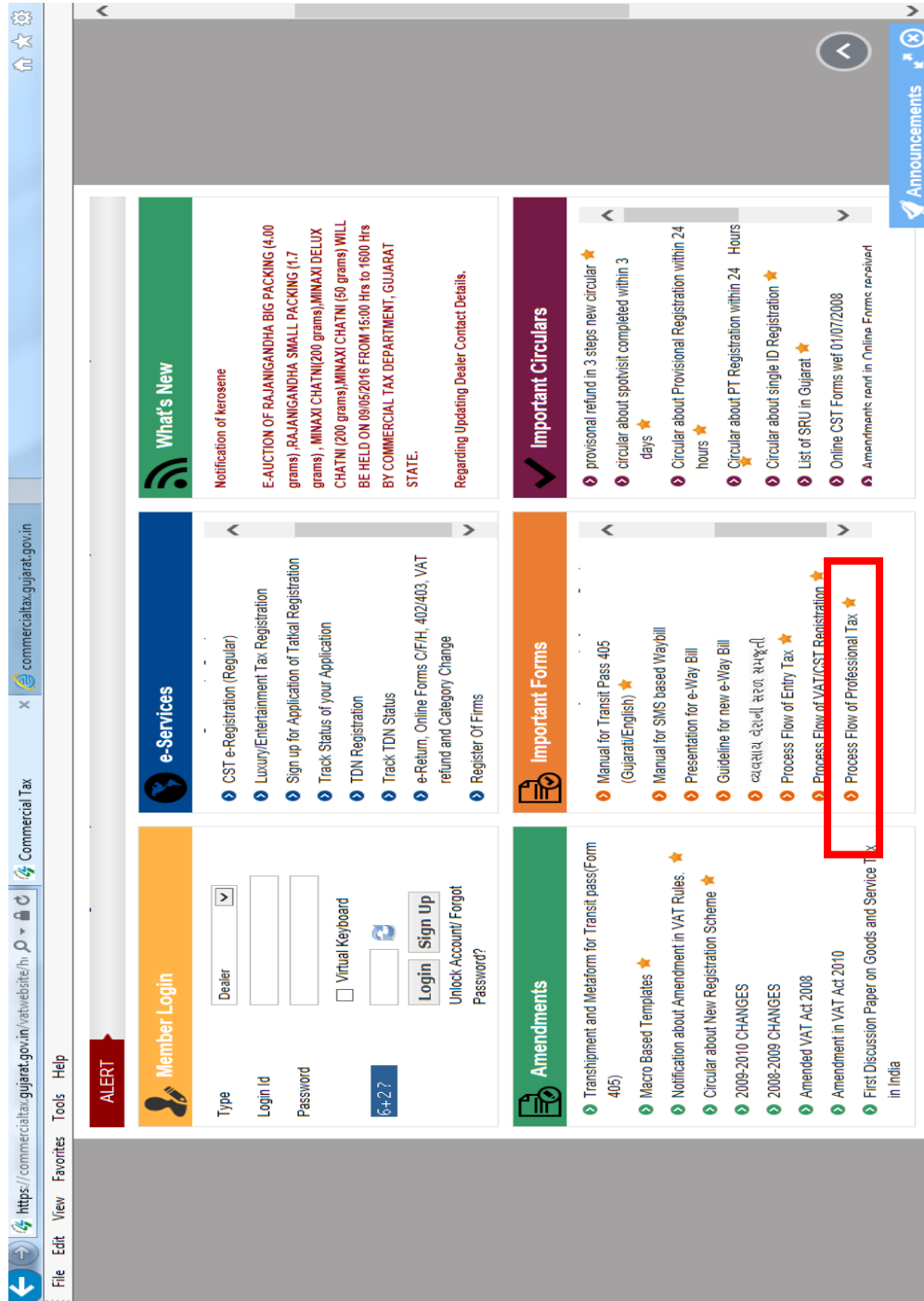


Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
222	Ensure information on the procedure and a comprehensive list of all documents that need to be provided are available on the web site	Yes	

https://commercialtax.gujarat.gov.in/vatwebsite/download/Professional%20Tax%20Flow_08062015.pdf

Post Login, the Registration Certificate can be downloaded as shown below:



The screenshot shows the Commercial Tax Gujarat website dashboard. The browser address bar displays <https://commercialtax.gujarat.gov.in/vatwebsite/>. The dashboard is organized into several sections:

- What's New:** Contains a notification about kerosene and an announcement regarding the auction of RAJANGANDHA BIG PACKING (4,000 grams), RAJANGANDHA SMALL PACKING (1.7 grams), MINAXI CHATNI (200 grams), MINAXI DELUX CHATNI (200 grams), MINAXI CHATNI (50 grams) WILL BE HELD ON 08/06/2016 FROM 15:00 Hrs to 16:00 Hrs BY COMMERCIAL TAX DEPARTMENT, GUJARAT STATE. It also includes a link to 'Regarding Updating Dealer Contact Details'.
- e-Services:** Lists various services such as CST e-Registration (Regular), Luxury/Entertainment Tax Registration, Sign up for Application of Takkai Registration, Track Status of your Application, TDN Registration, Track TDN Status, e-Return, Online Forms CFH, 402/403, VAT refund and Category Change, and Register Of Firms.
- Member Login:** A login form with fields for Type, Dealer, Login Id, Password, and a Virtual Keyboard option. There are buttons for 'Login' and 'Sign Up'.
- Important Circulars:** Lists several circulars, including 'provisional refund in 3 steps new circular', 'circular about spotivist completed within 3 days', 'Circular about Provisional Registration within 24 hours', 'Circular about PT Registration within 24 Hours', 'Circular about single ID Registration', 'List of SRU in Gujarat', and 'Online CST Forms wef 01/07/2008'.
- Important Forms:** Lists forms such as 'Manual for Transit Pass 405 (Gujarati/English)', 'Manual for SMS based Waybill', 'Presentation for e-Way Bill', 'Guideline for new e-Way Bill', 'વ્યવસાય વહેંચણી સરળ સમજૂતી', 'Process Flow of Entry Tax', and 'Process Flow of VAT/CST Registration'.
- Amendments:** Lists various amendments and changes, including 'Transhipment and Metaform for Transit pass(Form 405)', 'Macro Based Templates', 'Notification about Amendment in VAT Rules', 'Circular about New Registration Scheme', '2009-2010 CHANGES', '2008-2009 CHANGES', 'Amended VAT Act 2008', 'Amendment in VAT Act 2010', and 'First Discussion Paper on Goods and Service Tax in India'.

The 'Process Flow of Professional Tax' link in the Important Forms section is highlighted with a red box.

Professional Tax Flow

Registration :- There are two types of Registration

- **E.C. : Enrollment Certificate** -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 he his employer) shall obtain a certificate of enrolment from the prescribed authority in the prscribed manner.
- **R.C. : Registration Certificate** -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.

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Dealer has to file online application From web portal of Commercial Tax and Task created in Login of Concern Professional Tax Officer.

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Liability :-All registered partnership firms.- All Registered partnership Firms, all factory owners, all shops or establishment owners (if the shop has employed on an average five employees per day during the year), all businesses covered under the definition of 'dealer' defined in the Gujarat Value Added Tax Act, 2003 whose annual turnover is more than rs. 2.50 lakhs, all transport permit holders, money lenders, petrol pump owners, all limited companyes, all banks,all district or state level co-operative societies,estate agents,brokers,building contractors,viedo parlors, viedo libraries,members of associations registered under Forward Contract Act, members of stock exchange, other professional, like legal consultants,solicitors,doctors,insurance agents, etc. (for complete details,please see Entries 2 to 10 of Schedule 1) are liable to pay tax.

Forms :- For Application

- Form : 1 - Application For R.C. - PTO give Certificate in Form-2
- Form: 3 - Application for E.C. - PTO give Certificate in Form-4

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As per Application of Dealer Professional tax Officer give Certificate in respective Form-2 and Form-4 which can download from his login on website.

Which Authority :-

- Concern Professional Tax Officer within 60 days of liability

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Return:A monthly return in form no-5 no-5 is to be filled latest by 15th of next month. If the No. of employees is more than 20. Dealer can filing E-Return online on website.

Payment:-

- :- Employee himself is not required to pay this tax to the Designated Authority. It is his Employer who is required to deduct an amount equivalent to the employee's tax liability from the monthly salary of the employee and pay the same in the Government Treasury in Form-10.
- R.C. holder also pay fixed amount as per law in Govt. Treasury in Form:- 10.
- Tax payer can make Professional Tax Payment online on website.