

PAYROLL & LABOUR LAWS

PAYROLL PROCESS

Employee Onboarding

Salaries payments

Distribute pay slips & Tax Information

Band/Designation

Basic/Allowances/ Retrials

Amounting

Define Company pay policy

Calculate the salaries to payout

Complies Tax Statutory report

Salary Components & Compensation

Collection of inputs employee other

Payroll Records

SOCIAL SECURITY

EMPLOYEE BENEFITS

EMPLOYEE GRIEVANCE

TAX LIBALITIES

State-Region wise division- MW

Divided I 5 Regions

CENTRAL	NORTH	EAST	WEST	SOUTH
<ul style="list-style-type: none">• Central Sphere• Chhattisgarh• Delhi• Haryana• Madhya Pradesh• Uttar Pradesh	<ul style="list-style-type: none">• Chandigarh• Himachal Pradesh• Jammu & Kashmir• Ladakh• Punjab• Uttarakhand	<ul style="list-style-type: none">• Arunachal Pradesh• Assam• Bihar• Chhattisgarh• Jharkhand• Manipur• Meghalaya• Mizoram• Nagaland• Odisha• Sikkim• Tripura• West Bengal	<ul style="list-style-type: none">• Dadra & Nagar Haveli• Daman & Diu• Goa• Gujarat• Maharashtra• Rajasthan	<ul style="list-style-type: none">• Andhra Pradesh• Andaman & Nicobar• Karnataka• Kerala• Lakshadweep• Puducherry• Telangana• Tamil Nadu

State-Region wise division- PT

Divided I 5 Regions

Andhra Pradesh

Assam

Bihar

Gujarat

Jharkhand

Karnataka

Kerala

Madhya Pradesh

Maharashtra

Manipur

Meghalaya

Mizoram

Nagaland

Odisha

Puducherry

Punjab

Sikkim

Tamil Nadu

Telangana

Tripura

West Bengal

CENTRAL	NORTH	EAST	WEST	SOUTH
<ul style="list-style-type: none"> • <i>Central Sphere</i> • <i>Delhi</i> • <i>Haryana</i> • Madhya Pradesh • <i>Uttar Pradesh</i> 	<ul style="list-style-type: none"> • <i>Chandigarh</i> • <i>Himachal Pradesh</i> • <i>Jammu & Kashmir</i> • <i>Ladakh</i> • Punjab • <i>Uttarakhand</i> 	<ul style="list-style-type: none"> • <i>Arunachal Pradesh</i> • Assam • Bihar • <i>Chhattisgarh</i> • Jharkhand • Manipur • Meghalaya • Mizoram • Nagaland • Odisha • Sikkim • Tripura • West Bengal 	<ul style="list-style-type: none"> • <i>Dadra & Nagar Haveli</i> • <i>Daman & Diu</i> • <i>Goa</i> • Gujarat • Maharashtra • <i>Rajasthan</i> 	<ul style="list-style-type: none"> • Andhra Pradesh • <i>Andaman & Nicobar</i> • Karnataka • Kerala • <i>Lakshadweep</i> • Puducherry • Telangana • Tamil Nadu

PROFESSIONAL TAXES- CENTRAL

Andhra Pradesh
Assam
Bihar
Gujarat
Jharkhand
Karnataka
Kerala
Madhya Pradesh
Maharashtra
Manipur
Meghalaya
Mizoram
Nagaland
Odisha
Puducherry
Punjab
Sikkim
Tamil Nadu
Telangana
Tripura
West Bengal

Professional Tax

If you ever take a look at your payslips you will notice that there is a small deduction mentioned along with all the HRA, conveyance and basic salary break ups. This deduction is generally to the tune of INR 200 or so and is called the professional tax. This tax is generally different for each state and in certain place you may notice that there is no deduction made under this heading. So the question is, what is professional tax?

What is Professional Tax?

The respective state governments in India levy the professional tax on income from profession or employment. The professionals earning an income from salary or other practices such as a lawyer, teacher, doctor, chartered accountant, etc. are required to pay professional tax. In case of salaried and wage earners, the professional tax is liable to be deducted by the employer from the salary/wages and the same is to be deposited to the state government. In case of other class of individuals, this tax is liable to be paid by the employee himself. The tax calculation and amount collected may vary from one state to another, but it has a maximum limit of INR 2500/- per year.

PROFESSIONAL TAXES- CENTRAL

Andhra Pradesh
Assam
Bihar
Gujarat
Jharkhand
Karnataka
Kerala
Madhya Pradesh
Maharashtra
Manipur
Meghalaya
Mizoram
Nagaland
Odisha
Puducherry
Punjab
Sikkim
Tamil Nadu
Telangana
Tripura
West Bengal

Professional Tax Registration and Returns

Professional Tax Registration is mandatory within 30 days of employing staff in a business or, in the case of professionals, 30 days from the start of the practice. Professional tax needs to be deducted from the salary or wages paid amount. Application for the Registration Certificate should be made to the assessee's state tax department within 30 days of employing staff for his business. If the assessee's has more than one place of work, then application should be made separately to each authority with respect to the place of work under the jurisdiction of that authority.

If an employer has employed more than 20 employees, he is required to make the payment within 15 days from the end of the month. However, if an employer has less than 20 employees, he is required to pay quarterly (i.e. by the 15th of next month from the end of the quarter).

Professional Tax Applicable States Across India

PROFESSIONAL TAXES- CENTRAL

Andhra Pradesh

Assam

Bihar

Gujarat

Jharkhand

Karnataka

Kerala

Madhya Pradesh

Maharashtra

Manipur

Meghalaya

Mizoram

Nagaland

Odisha

Puducherry

Punjab

Sikkim

Tamil Nadu

Telangana

Tripura

West Bengal

Exemptions

There are exemptions provided for certain individuals to pay Professional Tax under the Professional Tax Rules.

The following individuals are exempted to pay Professional Tax:

- Parents of children with permanent disability or mental disability.
- Members of the forces as defined in the Army Act, 1950, the Air Force Act, 1950 and the Navy Act, 1957 including members of auxiliary forces or reservists, serving in the state.
- Badli workers in the textile industry.
- An individual suffering from a permanent physical disability (including blindness).
- Women exclusively engaged as agent under the Mahila Pradhan Kshetriya Bachat Yojana or Director of Small Savings.
- Parents or guardians of individuals suffering from mental disability.
- Individuals, above 65 years of age.

PROFESSIONAL TAXES- CENTRAL

Andhra Pradesh
Assam
Bihar
Gujarat
Jharkhand
Karnataka
Kerala
Madhya Pradesh
Maharashtra
Manipur
Meghalaya
Mizoram
Nagaland
Odisha
Puducherry
Punjab
Sikkim
Tamil Nadu
Telangana
Tripura
West Bengal

Who is Responsible for Deducting Professional Tax?

The employer is responsible for deducting professional tax from the salaries of his employees and paying the amount so collected to the appropriate state government. An employer has to furnish a return to the tax department in the prescribed form within the specified time along with proof of tax payment.

Professional Tax in India

The maximum amount of Professional Tax that can be imposed by any state in India is INR 2500/-. Total amount of Professional Tax paid during the year is allowed as deduction under the Income Tax Act. The Professional Tax is a source of revenue for the state governments which helps in implementing schemes for the welfare and development of the region. Professional Tax is deducted by the employers from the salary of the salaried employees, and is deposited with the state government. Other individuals, pay it directly to the government or through the local bodies appointed to do so.

PROFESSIONAL TAXES- CENTRAL

Andhra Pradesh

Assam

Bihar

Gujarat

Jharkhand

Karnataka

Kerala

Madhya Pradesh

Maharashtra

Manipur

Meghalaya

Mizoram

Nagaland

Odisha

Puducherry

Punjab

Sikkim

Tamil Nadu

Telangana

Tripura

West Bengal

Consequences

1.Fails to Get Registration

- He will be liable to a penalty for the period during which he remains unregistered.

2.Fails to Deposit to the Government/ Late Deposition

- He will be liable to a penalty for the period during which he remains unregistered.

3.Non-Deposition of Amount.

- The officials have power to recover such amount along with applicable penalty and interest from the assets of such defaulter. Moreover, they can attach his bank account also. In serious cases, prosecution case also can be filed.

State-Region wise division- PT- CENTRAL

- Madhya Pradesh**

Act	The Madhya Pradesh Vritti Kar Adhiniyam, 1995		
Rule	The Madhya Pradesh Vritti Kar Niyam, 1995		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form			
Registration Process	Online		
List Of Documents For Registration			
Memorandum Of Association			
Articles Of Association			
PAN Card			
Lease Agreement			
Bank Account details			
Name & Activities of the Firm or organisation			
Employer Address Proof and ID Proof and photos			
Employee list with salary details			
Website	https://mptax.mp.gov.in/mpvatweb/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 225000	₹ 0.00	Nil	
Between 225001 To 300000	₹ 1500.00	INR 125 Per Month	
Between 300001 To 400000	₹ 2000.00	INR 166 Per Month For 11 Months And INR 174 For 12th Month	
Above 400001	₹ 2500.00	INR 208 Per Month For 11 Months And INR 212 For 12th Month	
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Monthly PT Remittance	Every month on day 10		
Quarterly Returns	Every 3 month(s) starting on day 15 of January	FORM 7.xlsx	

State-Region wise division- PT- NORTH

- **Punjab**

Act	The Punjab State Development Tax Act, 2018	
Rule	Punjab State Development Tax Rules, 2018	
Applicability	All such persons who are assessable under the Head Income from Salaries and/ or Wages as per the Income Tax Act, 1961	
Exemption	NA	
Registration Form	FORM PSDT-8.xlsx	
Registration Process	Online	
List Of Documents For Registration	Memorandum Of Agreement Articles Of Association PAN Card Lease Agreement	
Website	https://psdt.punjab.gov.in/	
Professional Rates		
Salary (INR)	PT Amount	Remarks
Above 250000	₹ 200.00	All such persons who are assessable under the Head Income from Salaries and/ or Wages as per the Income Tax Act, 1961
Note: All such persons who are assessable under the Head Income from Salaries and/ or Wages as per the Income Tax Act, 1961		

State-Region wise Division- PT- East

- **Assam**
- **Bihar**
- **Meghalaya**
- **Mizoram**
- **Nagaland**
- **Odisha**
- **Sikkim**
- **Tripura**
- **West Bengal**
- **Manipur**
- **Jharkhand**

Act	The Assam Professions, Trades, Callings And Employments Taxation Act, 1947		
Rule	The Assam Professions, Trades, Callings And Employments Taxation Rules, 1947		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM III.xlsx FORM IIIA.xlsx FORM VII C.xlsx		
Registration Process	Offline		
List Of Documents For Registration	<ul style="list-style-type: none"> •Memorandum Of Association •Articles Of Association •PAN Card •Lease Agreement •VAT Registration copy •Employer Address Proof and ID Proof and photos •No of employees •Employer Address Proof and ID Proof and photos 		
Website	http://www.tax.assam.gov.in/AssamTimsInfo/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 10000	₹ 0.00	Nil	
Between 10001 To 15000	₹ 150.00		
Between 15001 To 25000	₹ 180.00		
Above 25001	₹ 208.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
PT Remittance And Monthly Return	Every month on last day	FORM III.xlsx FORM IIIA.xlsx FORM VII C.xlsx	

State-Region wise Division- PT- East

- Assam
- **Bihar**
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Bihar Tax On Professions, Trades, Callings And Employments Act, 2011
Rule	The Bihar Professional Tax Rules, 2011
Applicability	A person or employer by whom tax is payable under this Act
Exemption	Not Applicable
Registration Form	FORM PT-IV.xlsx FORM PT-V.xlsx
Registration Process	Offline
List Of Documents For Registration	<ul style="list-style-type: none"> •Memorandum Of Association •Articles Of Association •PAN Card •Lease Agreement •Employer Address Proof and ID Proof and photos •Employee list with salary details •ID & Address Proof of Proprietor or Organisation •Bank Account details •Name & Activities of the Firm or organisation
Website	https://www.biharcommercialtax.gov.in/bweb/

Professional Rates

Salary (INR)	PT Amount	Remarks
Upto 300000	₹ 0.00	Nil
Between 300001 To 500000	₹ 1000.00	
Between 500001 To 1000000	₹ 2000.00	
Above 1000001	₹ 2500.00	

Filing Of Returns

Task	Last Date Of Filing Returns	Form
Annual Return	Every year(s) on day 30 of November	FORM PT-IX.xlsx FORM PT-VIII.xlsx

Note: Every employer shall deduct the tax payable by every employee from the salary or wages payable to such employee in respect of the month of September every year

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947		
Rule	The Meghalaya Professions, Trades, Callings And Employments Taxation Rules, 1947		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM III.xlsx FORM IIIA.xlsx FORM VIIC.xlsx		
Registration Process	Offline		
List Of Documents For Registration	Memorandum Of Association and Incorporation Certificate Articles Of Association PAN Card Lease Agreement S&E Certificate / Trade License Copy		
Website	http://megvat.gov.in/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 50000	₹ 0.00	Nil	
Between 50001 To 75000	₹ 200.00		
Between 75001 To 100000	₹ 300.00		
Between 100001 To 150000	₹ 500.00		
Between 150001 To 200000	₹ 750.00		
Between 200001 To 250000	₹ 1000.00		
Between 250001 To 300000	₹ 1250.00		
Between 300001 To 350000	₹ 1500.00		
Between 350001 To 400000	₹ 1800.00		
Between 400001 To 450000	₹ 2100.00		
Between 450001 To 500000	₹ 2400.00		
Above 500001	₹ 2500.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
PT Remittance And Monthly Return	Every month on day 28	FORM III.xlsx FORM IIIA.xlsx FORM VIIC.xlsx	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- **Mizoram**
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995		
Rule	The Mizoram Professions, Trades, Callings and Employments Taxation Rules, 1996		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM I.xlsx		
Registration Process	Offline		
List Of Documents For Registration			
Website	http://zotax.nic.in/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Between 1 To 5000	₹ 0.00	Nil	
Between 5001 To 8000	₹ 75.00	Assessee may pay in lump sum INR 900 per annum	
Between 8001 To 10000	₹ 120.00	Assessee may pay in lump sum INR 1440 per annum	
Between 10001 To 12000	₹ 150.00	Assessee may pay in lump sum INR 1800 per annum	
Between 12001 To 15000	₹ 180.00	Assessee may pay in lump sum INR 2160 per annum	
Between 15001 To 20000	₹ 195.00	Assessee may pay in lump sum INR 2340 per annum	
Between 20001 To 1000000000	₹ 208.00	Assessee may pay in lump sum INR 2500 per annum	
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 30 of June	FORM I.xlsx	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- **Nagaland**
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Nagaland Professions, Trades, Callings And Employments Taxation Act, 1968		
Rule	The Nagaland Professions, Trades, Callings And Employments Taxation Rules, 1970		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form			
Registration Process	Offline		
List Of Documents For Registration	Memorandum Of Association Articles Of Association PAN Card Lease Agreement		
Website	http://www.nagalandtax.nic.in/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 4000	₹ 0.00	Nil	
Between 4001 To 5000	₹ 35.00		
Between 5001 To 7000	₹ 75.00		
Between 7001 To 9000	₹ 110.00		
Between 9001 To 12000	₹ 180.00		
Above 12001	₹ 208.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 30 of April	FORM V.xlsx	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- **Odisha**
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000		
Rule	The Orissa State Tax On Professions, Trades, Callings And Employments Rules, 2000		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM No. V.xlsx		
Registration Process	Online		
List Of Documents For Registration	<p>Memorandum Of Association Articles Of Association PAN Card Lease Agreement S&E Certificate / Trade License Copy Employer Address Proof and ID Proof Email address and Phone Number INR 2500/- for Enrollment Fees Bank Details with Cancel Cheque List of employees with Gross Salary</p>		
Website	https://odishatax.gov.in/#		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 160000	₹ 0.00	Nil	
Between 160001 To 300000	₹ 1500.00	Monthly Rs. 125	
Above 300001	₹ 2400.00	Monthly Rs.200/- (Apr to Feb which will be paid in subsequent months. For the month of March Rs. 300 to be paid in April)	
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Consolidated Return	Every year(s) on day 30 of March	FORM No. V.xlsx	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- **Sikkim**
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Sikkim Tax On Professions, Trades, Callings And Employments Act, 2006		
Rule	The Sikkim Tax On Professions, Trades, Callings And Employments Rules, 2006		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form			
Registration Process	Offline		
List Of Documents For Registration	<ul style="list-style-type: none"> •Memorandum Of Association •Articles Of Association •PAN Card •Lease Agreement 		
Website	http://www.sikkimtax.gov.in/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 20000	₹ 0.00	Nil	
Between 20001 To 30000	₹ 125.00		
Between 30001 To 40000	₹ 150.00		
Above 40001	₹ 200.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Quarterly Return	Every 3 month(s) starting on day 30 of April	FORM 5.xlsx	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- Sikkim
- **Tripura**
- West Bengal
- Manipur
- Jharkhand

Act	The Tripura Professions, Trades, Callings And Employments Taxation Act, 1997		
Rule	The Tripura Professions, Trades, Callings And Employments Taxation Rules, 1998		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM VII.xlsx FORM VIII.xlsx		
Registration Process	Offline		
List Of Documents For Registration			
Memorandum Of Association and Incorporation Certificate			
Articles Of Association			
PAN Card			
Lease Agreement			
Shops and Establishment Registration Certificate / Trade License Copy			
Website	https://ptax.tripura.gov.in/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 7500	₹ 0.00	Nil	
Between 7501 To 15000	₹ 1800.00	INR 150 Per Month	
Above 15001	₹ 2496.00	INR 208 Per Month	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The West Bengal State Tax On Professions, Trades, Callings And Employments Act, 1979		
Rule	The West Bengal State Tax On Professions, Trades, Callings And Employments Rules,1979		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form			
Registration Process	Online		
List Of Documents For Registration	Memorandum Of Association & Incorporation Certificate Articles Of Association PAN Card Lease Agreement S&E Certificate / Trade License Copy Employer Address Proof and ID Proof Email address and Phone Number INR 2500/- for Enrollment Fees Bank Details with Cancelled Cheque List of employees with Gross Salary		
Website	http://wbprofessiontax.gov.in/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 8500	₹ 0.00	Nil	
Between 8501 To 10000	₹ 0.00	Nil	
Between 10001 To 15000	₹ 110.00		
Between 15001 To 25000	₹ 130.00		
Between 25001 To 40000	₹ 150.00		
Above 40001	₹ 200.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 15 of May	FORM III.xlsx	

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- Jharkhand

Act	The Manipur Professions, Trades, Callings And Employments Taxation Act, 1981		
Rule	Manipur Professions, Trades, Callings And Employments Taxation Rules, 1982		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form			
Registration Process	Offline		
List Of Documents For Registration			
Memorandum Of Association			
Articles Of Association			
PAN Card			
Lease Agreement			
Website			
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 50000	₹ 0.00	Nil	
Between 50001 To 75000	₹ 1200.00		
Between 75001 To 100000	₹ 2000.00		
Between 100001 To 125000	₹ 2400.00		
Above 125001			
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 30 of March		

State-Region wise Division- PT- East

- Assam
- Bihar
- Meghalaya
- Mizoram
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal
- Manipur
- **Jharkhand**

Act	The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011		
Rule	The Jharkhand State Tax On Professions, Trades, Callings And Employments Rules, 2012		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM JPT201.xlsx FORM JPT202.xlsx FORM JPT204.xlsx		
Registration Process	Offline		
List Of Documents For Registration			
Three passport size photos			
PAN Card			
Memorandum Of Association			
Articles Of Association			
Lease Agreement			
Employer Address Proof and ID Proof			
Website	http://jharkhandcomtax.gov.in/professional-tax-acts		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 300000	₹ 0.00	Nil	
Between 300001 To 500000	₹ 1200.00		
Between 500001 To 800000	₹ 1800.00		
Between 800001 To 1000000	₹ 2100.00		
Above 1000001	₹ 2500.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 31 of October	FORM JPT203.xlsx	
Note: Salary and wage earners, such persons whose annual salaries or wages will be considered for deduction			

State-Region wise division- PT- West

- **Gujarat**
- **Maharashtra**

Act	The Gujarat Panchayats, Municipal Corporations And State Tax On Professions, Traders, Callings And Employments Act, 1976
Rule	The Gujarat State Tax On Professions, Traders, Callings And Employments Rules, 1976
Applicability	A person or employer by whom tax is payable under this Act
Exemption	Not Applicable
Registration Form	FORM No. 5.xlsx
Registration Process	Online
List Of Documents For Registration	Office tax bill

Owner ID proof
 Rent Agreement
 Two Passport size photo of owner
 LWF paid receipt
 Owner Tax bill & receipt
 Memorandum Of Association, Articles Of Association and Incorporation Certificate
 Company PAN card copy
 Cancelled Letterhead
 Authorisation letter
 All documents with stamp and sign by Owner / Manager

Website <https://commercialtax.gujarat.gov.in/>

Professional Rates		
Salary (INR)	PT Amount	Remarks
Upto 12000	₹ 0.00	
Above 12000	₹ 200.00	

Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 15 of April	FORM No. 5A.xlsx FORM No. 5AA.xlsx FORM No. 5C.xlsx	
Monthly Returns	Every month on day 15	FORM No. 5.xlsx	

State-Region wise division- PT- West

- Gujarat
- Maharashtra

Act	The Maharashtra State Tax On Professions, Trade, Callings And Employments Act, 1975		
Rule	The Maharashtra State Tax On Professions, Trades, Callings And Employments Rules, 1975		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	A person above 65 Years of age, tax is not required to be paid under this Act		
Registration Form	One Time Payment Of Tax Scheme, 2019.pdf		
Registration Process	Online		
List Of Documents For Registration	Memorandum Of Association and Incorporation Certificate Articles Of Association PAN Card Lease Agreement Bank Details with Cancel Cheque Employer Address Proof and ID Proof Email address and Phone Number 2500/- for Enrollment Fees List of employees with Gross Salary		
Website	http://mahavat.gov.in/Mahavat/GetDataAction?option=Profession%20Tax%20Act		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 7500	₹ 0.00	Nil for Male Employees	
Between 7501 To 10000	₹ 175.00	For Male Employees	
Above 10000	₹ 200.00	For Male Employees	
Above 10000	₹ 300.00	Employer has to deduct on February month only for Male Employees	
Upto 25000	₹ 0.00	Nil for Female Employees	
Above 25000	₹ 200.00	For Female Employees	
Above 25000	₹ 300.00	Employer has to deduct on February month only for Female Employees	
Filing Of Returns			
Task	Last Date Of Filing Returns		Form
Annual Return	Every year(s) on day 31 of March		Form III B.xlsx
Monthly Return	Every month on last day		

State-Region wise division- PT- South

- **Puducheri**

- **Telangana**
- **Tamil Nadu**
- **Karnataka**
- **Kerala**
- **Andhra Pradesh**

Act	The Puducherry Village And Commune Panchayats Act, 1973, The Puducherry Municipalities Act, 1973		
Rule	Puducherry Village And Commune Panchayats (Profession Tax) Rules, 1976, The Pondicherry Municipalities (Profession Tax) Rules, 1976		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form			
Registration Process	Offline		
List Of Documents For Registration			
Memorandum Of Association & Incorporation Certificate			
Articles Of Association			
PAN Card			
Lease Agreement			
Shops and Establishment Registration Certificate / Trade License Copy			
Website			
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 99999	₹ 0.00	Nil	
Between 100000 To 200000	₹ 250.00		
Between 200001 To 300000	₹ 500.00		
Between 300001 To 400000	₹ 750.00		
Between 400001 To 500000	₹ 1000.00		
Above 500001			
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Half Yearly Returns	Every 6 month(s) starting on last day of June		

State-Region wise division- PT- South

- Puducherry
- **Telangana**
- Tamil Nadu
- Karnataka
- Kerala
- Andhra Pradesh

Act	The Telangana Tax On Professions, Trades, Callings And Employments Act, 1987
Rule	The Telangana Tax On Professions, Trades, Callings And Employment Rules, 1987
Applicability	A person or employer by whom tax is payable under this Act
Exemption	Not Applicable
Registration Form	FORM V.xlsx
Registration Process	Online
List Of Documents For Registration	<ul style="list-style-type: none"> •Memorandum Of Association •Articles Of Association •PAN Card •Lease Agreement •Employer Address Proof and ID Proof and photos •Board resolution for authorized signatory •No of directors and Photos and Proof of Residence of proprietor, Managing Partner, Managing Director, authorised person [Aadhaar] •No of employees •Registration fees of Rs 2,500 per director •Bank Details with Cancel Cheque •Sale deed / Rental agreement / Lease Deed / No objection certificate in case of Rent Free for "Additional places of Business" (1st & last pages)
Website	www.tgct.gov.in

Professional Rates

Salary (INR)	PT Amount	Remarks
Upto 15000	₹ 0.00	Nil
Between 15001 To 20000	₹ 150.00	
Above 20001	₹ 200.00	

Filing Of Returns

Task	Last Date Of Filing Returns	Form
Monthly PT Remittance And Filing Of Return	Every month on day 10	FORM V.xlsx

State-Region wise division- PT- South

- Puducherry
- Telangana
- **Tamil Nadu**
- Karnataka
- Kerala
- Andhra Pradesh

Act	The Tamil Nadu Municipal Laws (Second Amendment) Act, 1998		
Rule	The Tamil Nadu Professional Tax Rules, 1999		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM 1.docx FORM 3.docx		
Registration Process	Online		
List Of Documents For Registration	Memorandum Of Association & Incorporation Certificate Articles Of Association PAN Card Lease Agreement Shops and Establishment Registration Certificate / Trade License Copy		
Website	https://erp.chennaicorporation.gov.in/e-portal/login.do		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 21000	₹	Nil	
Between 21001 To 30000	₹ 135.00		
Between 30001 To 45000	₹ 315.00		
Between 45001 To 60000	₹ 690.00		
Between 60001 To 75000	₹ 1025.00		
Above 75001	₹ 1250.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Payment Of Employer Tax	Every 6 month(s) starting on last day of September	FORM 2.docx	
Note: PT Slab For Greater Chennai Corporation			

State-Region wise division- PT- South

- Puducherry
- Telangana
- Tamil Nadu
- **Karnataka**
- Kerala
- Andhra Pradesh

Act	The Karnataka Tax On Professions, Trades, Callings And Employments Act,1976		
Rule	The Karnataka Tax On Professions, Trades, Callings And Employments Rules,1976		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	A person above 60 Years of age, tax is not required to be paid under this Act		
Registration Form	FORM 9-A.docx FORM 5-A.docx		
Registration Process	Online		
List Of Documents For Registration	<ul style="list-style-type: none"> ▪ Form 1 and Form II Application forms ▪ Memorandum Of Association & Incorporation Certificate ▪ Article Of Association ▪ PAN Card ▪ Lease Agreement ▪ Bank Details with Cancel Cheque ▪ Employer Address Proof and ID Proof ▪ Email address and Phone Number ▪ INR 2500/- for Enrollement Fees ▪ Two Photo Graphs of the Employer ▪ List of employees with Gross Salary 		
Website	https://vat.kar.nic.in/epay/		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Above 24999	₹ 200.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Annual Return	Every year(s) on day 30 of May	FORM 5.docx	

State-Region wise division- PT- South

- Puducherry
- Telangana
- Tamil Nadu
- Karnataka
- **Kerala**
- Andhra Pradesh

Act	The Kerala Panchayat Raj Act, 1994	
Rule	The Kerala Panchayat Raj (Profession Tax) Rules, 1996	
Applicability	A person or employer by whom tax is payable under this Act	
Exemption	Not Applicable	
Registration Form		
Registration Process	Offline	
List Of Documents For Registration	Memorandum Of Association Articles Of Association PAN Card Lease Agreement Employer Address Proof and ID Proof and photos Employee list with salary details List of Board of Directors	
Website	http://www.lsgkerala.gov.in	
Professional Rates		
Salary (INR)	PT Amount	Remarks
Upto 11999	₹ 0.00	Nil
Between 12000 To 17999	₹ 320.00	
Between 18000 To 29999	₹ 450.00	
Between 30000 To 44999	₹ 600.00	
Between 45000 To 99999	₹ 750.00	
Between 100000 To 124999	₹ 1000.00	
Between 125000 To 2000000	₹ 1250.00	
Note: The Government of Kerala vide Govt. Order (Sadha) No.1149/2024/LSGD, has issued notification regarding revision of Professional Tax rates with effect from 01st October 2024. Please refer notification for more details.		

State-Region wise division- PT- South

- Puducherry
- Telangana
- Tamil Nadu
- Karnataka
- Kerala
- Andhra Pradesh

Act	The Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987		
Rule	The Andhra Pradesh Tax On Professions, Trades, Callings And Employment Rules, 1987		
Applicability	A person or employer by whom tax is payable under this Act		
Exemption	Not Applicable		
Registration Form	FORM No. V.xlsx		
Registration Process	Online		
List Of Documents For Registration	<ul style="list-style-type: none"> •Memorandum Of Association •Articles Of Association •PAN Card •Lease Agreement •Employer Address Proof and ID Proof and photos •Board resolution for authorized signatory •No of directors and Photos and Proof of Residence of proprietor, Managing Partner, Managing Director, authorised person [Aadhaar] •No of employees •Registration fees of Rs 2,500 per director •Bank Details with Cancel Cheque •Sale deed / Rental agreement / Lease Deed / No objection certificate in case of Rent Free for "Additional places of Business" (1st & last pages) 		
Website	https://www.apct.gov.in/apportal/AllActs/APPT/APPTAct.aspx		
Professional Rates			
Salary (INR)	PT Amount	Remarks	
Upto 15000	₹ 0.00	Nil	
Between 15001 To 20000	₹ 150.00		
Above 20001	₹ 200.00		
Filing Of Returns			
Task	Last Date Of Filing Returns	Form	
Monthly PT Remittance And Filing Of Return	Every month on day 10	FORM No. V.xlsx	