



The Madhya Pradesh Vritti Kar Adhiniyam, 1995



www.protostaff.com

protostaff
by CLR

Madhya Pradesh Vritti Kar Niyam, 1995.

¹Notification. No. A-5-6-95-ST-V(58)

Dated 17th July 1995

In exercise of the powers conferred by Section 28 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995), the State Government hereby makes the following rules, namely :

Rule 1 : Short title

These rules may be called the Madhya Pradesh Vritti Kar Niyam, 1995.

Rule 2 : Definitions

In these rules, unless the context otherwise requires :

- (a) **Act** means the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995);
- (b) **Form** means a Form appended to these rules;
- (c) **Place of Work** in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, calling or employment;
- (d) **Quarter** means a period of three months commencing from 1st April, 1st July, 1st October and 1st January;
- (e) **Section** means a Section of the Act;
- (f) **Treasury** in respect of a person or an employer ²[whose principal place of work] is situated within the jurisdiction of a Profession Tax Assessing Authority, means the branch of a scheduled bank transacting business of the Government of Madhya Pradesh or any Government Treasury or sub-treasury as the case may be, located within the jurisdiction of the said authority.

Rule 3 : Grant of certificate of registration

(1) (a) An application for obtaining a certificate of registration under sub-section (1) of Section 8 shall be made in Form I.

³(b) Where an employer has more than one place of work within the State of Madhya Pradesh, he shall make a single application in respect of all such places, declaring therein one of such places as the principal place of work and others as additional places of work for the purpose of these rules and submit such application to the Profession Tax Assessing Authority in whose jurisdiction the said principal place of work is situated.

(2) (a) An application for obtaining a certificate of registration under sub-section (2) of Section 8 shall be made in Form 3.

1 Published in Madhya Pradesh Rajpatra dt. 17.7.95.

2 Subs. for the words 'whose place of work' by Noti. No. 12, dt. 27.3.96 w.e.f. 27.3.96.

3 Subs. by Noti. No. 12, dt. 27.3.96 w.e.f. 27.3.96. Prior to substitution clause (b) read as under :
'An employer having places of work within the jurisdiction of more than one Profession Tax Assessing Authority shall make an application for registration separately to each such authority in respect of each such place of work within the jurisdiction of the said Authority.'

(b) Where a person has more than one place of work within the State of Madhya Pradesh, he shall make a single application in respect of all such places, declaring therein one of such places as the principal place of work and others as additional places of work for the purpose of these rules and submit such application to the Profession Tax Assessing Authority in whose jurisdiction the said principal place of work is situated.

(3) (a) On receipt of an application for registration the Profession Tax Assessing Authority shall, if it is satisfied that the application is in order and the necessary particulars have been furnished, grant a certificate of registration in Form 2 in respect of application filed under sub-rule (1) and in Form 4 in respect of application filed under sub-rule (2).

(b) If the Profession Tax Assessing Authority finds that the application is not in order or that all necessary particulars have not been furnished it shall direct the applicant to furnish such additional information as may be considered necessary. After considering the additional information, the Profession Tax Assessing Authority shall grant a certificate of registration in Form 2 or 4 as the case may be.

Rule 4 : Amendment of certificate of registration

Where an employer or a person holding a certificate of registration granted under rule 3 desires it to be amended, he shall submit an application to the Profession Tax Assessing Authority specifically stating the amendments desired with reasons therefor, together with the certificate of registration and thereupon such authority shall, if satisfied with the reasons given, amend the certificate of registration accordingly.

¹Rule 4-A : Option to pay tax on the Annual Income

An application to exercise option to pay tax on the annual income under sub-section (3) of Section 3 shall be made in Form 4-A.]

Rule 5 : Intimation regarding cessation of liability to pay tax

In the event of cessation of liability to pay tax because of closure of business or for any other reason, the employer or the person holding the certificate of registration shall send an intimation in writing to that effect to the Profession Tax Assessing Authority within thirty days of the cessation of liability to pay tax.

Rule 6 : Cancellation of certificate

On receipt of an intimation under rule 5, the certificate of registration granted under rule 3, may be cancelled by the Profession Tax Assessing Authority after satisfying itself that the liability to pay tax of the employer or the person to whom such certificate was granted, has ceased.

Rule 7 : Exhibition of certificate

The employer or the person holding a certificate of registration shall display conspicuously at his place of work the certificate of registration or a copy thereof issued by the Profession Tax Assessing Authority.

Rule 8 : Issue of a duplicate copy of certificate

1 Rule 4-A inserted by Noti. No. 12, dt. 27.3.96 w.e.f. 27.3.96.

If a certificate of registration granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate shall apply to the Profession Tax Assessing Authority for grant of a duplicate copy of such certificate and thereupon such authority shall, after such verification as it may consider necessary, issue to the holder of certificate a copy of the original certificate after stamping thereon the words "Duplicate Copy".

Rule 9 : Certificate to be furnished by an employee to his employer

The certificate to be furnished by a person to his employer under sub-section (2) of Section 4 shall be in Form 5 or 6 as the case may be.

Rule 10 : Shifting of place of work

(1) If the holder of certificate of registration in one area, shifts his place of work in another area, he shall within fifteen days of such shifting, give notice thereof to the Profession Tax Assessing Authority by whom the certificate was issued and shall, at the same time, send a copy of such notice to the Profession Tax Assessing Authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the quarter immediately following the quarter in which the notice is given, the Profession Tax Assessing Authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and perform all functions pertaining to the determination and recovery of tax and matters ancillary thereto in respect of the sender of such notice.

Rule 11 : Furnishing of returns and payment of tax by employer

(1) Every employer registered under the Act shall furnish return in Form 7 for each quarter on or before the fifteenth day of the month following the quarter to which such returns relates showing therein the salaries and wages paid by him during such quarter and the amount of tax deducted by him from the said salaries and wages.

Provided that where an employer pays to his employee, salary or wages in respect of a month falling in any quarter on any date after the expiry of such quarter, then such payment and the tax deducted in respect thereof may be accounted for in the return for the quarter during which such payment has been made and tax deducted.

(2) Notwithstanding anything contained in sub-rule (1), every employer shall furnish the return for every quarter by the due date even if no tax is payable by the person in his employment.

(3) Every return to be furnished under sub-rule (1) shall be accompanied by receipted challans in token of the payment in accordance with the provisions of sub-rule (1) of rule 13 of the tax payable by the employer according to such return.

(4) Notwithstanding anything contained in sub-rule (1), an employer registered under the Act, may, on his application to the Profession Tax Commissioner in Form 8 for permission to furnish annual return, be permitted to furnish such return subject to the conditions as specified in the order granting permission to file annual return.

Rule 12 : Furnishing of return and payment of tax by registered persons

(1) Every registered person required to furnish return under sub-section (1) of Section 10 shall furnish such returns in Form 9 to the Profession Tax Assessing Authority along with a copy of challan in proof of payment of tax payable according to such return.

(2) A registered person who derives income from any profession, trade or calling other than agriculture at places located within the territorial jurisdiction of more than one Profession Tax Assessing Authority shall file the return under sub-rule (1) to the Profession Tax Assessing Authority having jurisdiction over his principal place of work so declared by him under clause (b) of sub-rule (2) of rule 3.

Rule 13 : Deduction of tax by employers from the salaries and wages

(1) Every employer other than an officer of the Central Government or a State Government responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in clause (c) of Section 2 shall deduct every month from the salaries or wages payable to the employees an amount equal to 1/12th of the tax payable by each employee for the relevant year.

(2) In the case of employee of the Central Government or a State Government the drawing and disbursing officer shall be responsible for the deduction of the amount of tax payable from the pay bill of employee as defined in clause (c) of Section 2. The deduction shall be made every month from the salaries or wages payable to the employees and the amount of tax to be so deducted in each month shall be equal to 1/12th of the amount of tax payable by the employee for the relevant year.

(3) The drawing and disbursing officer in the case of employees of the Government of Madhya Pradesh shall deduct the tax from the salaries or wages of the employees in the pay bills. The drawing and disbursing officer of the Central Government or any State Government (other than the State of Madhya Pradesh) shall deduct in cash the tax while disbursing salaries or wages to the employees.

(4) The drawing and disbursing officer in the case of employees of the Government of Madhya Pradesh shall enclose a statement with the pay bill for the month of February showing deductions of the tax due for the period from March to February or part thereof or from the month in which the employees has become liable to pay the tax upto the month of February, as the case may be. In case any deduction in respect of any employee has not been made the salary or wage of such employee for the month of February shall not be drawn without deducting the amount of tax that remains to be deducted for the aforesaid period.

(5) The drawing and disbursing officers shall furnish to the Profession Tax Assessing Authority, having jurisdiction over their places of work, not later than 30th April, a certificate that the tax payable in respect of the employees for whom they drew the pay bills during the year immediately preceding has been deducted in accordance with the provisions of the Schedule appended to the Act.

(6) The Profession Tax Assessing Authority may, if it considers necessary, require any drawing and disbursing officer to furnish to him a statement relating to the payment of salaries or wages to the Government employees during any specific period. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(7) Notwithstanding the provisions of rule 11 and sub-rules (1), (2), and (3) of this rule, the liability of an employee to pay tax shall not cease unless the amount of tax due in respect of him has been fully paid to the Government account, and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the Profession Tax Assessing Authority is satisfied that the amount has not been deducted from his salary or wages.

Rule 14 : Employer to keep account of deduction of tax from the salary of the employees

Every employer responsible to deduct and pay tax shall maintain a register in which the amount of salary and wages paid to each of the persons in his employment and the amount deducted from the salary and wages of the employee on account of tax shall be entered.

Rule 15 : Method of payment

(1) Every employer, other than the Government of Madhya Pradesh, and every person shall pay the amount of tax, penalty or any other amount due from or imposed upon him direct into the treasury. No payment of any such amount shall be accepted in the office of the Profession Tax Assessing Authority or any other Authority appointed under the Act.

(2) Every payment under sub-rule (1) shall be made by challan in Form 10 under the head 028-Other Taxes on Income and Expenditure B-Taxes on Professions, Trade, Callings and Employments. The challan shall be in quadruplicate.

Rule 16 : Reconciliation of payment

In the first week of the month following each month, the Profession Tax Assessing Authority shall prepare a statement in Form 11 and forward it to the Treasury Officer concerned for verification. If any discrepancy is discovered on verification, the Profession Tax Assessing Authority shall send the necessary records to the Treasury Officer for reconciliation of accounts.

Rule 17 : Notice under Section 8(4), 8(5), 9(3), 10(4) or 13

The notice for giving reasonable opportunity of being heard under sub-section (4) or sub-section (5) of Section 8 or sub-section (3) of Section 9 or sub-section (4) of Section 10 or Section 13 shall be issued by the Profession Tax Assessing Authority in Form 12.

Rule 18 : Notice under Sections 11(3), 11(4) and 16

(1) The notice under clause (a) of sub-section (3) of Section 11 shall be issued by the Profession Tax Assessing Authority in Form 13.

(2) The notice under sub-section (4) of Section 11 and Section 16 shall be issued by the Profession Tax Assessing Authority in Form 14.

Rule 19 : Order of assessment

The order of assessment under Section 11 or under sub-section (2) of Section 16 shall be passed in Form 15.

Rule 20 : Notice of demand

The notice of demand under Section 14 relating to any tax or penalty payable in consequence of any order passed or in pursuance of any provision of the Act shall be issued by the Profession Tax Assessing Authority in Form 16.

Rule 21 : Appeal

(1) An appeal under Section 17 shall -

(a) be made in Form 17;

(b) be presented to the appropriate Profession Tax Appellate Authority by the appellant in person or by his duly authorised agent or legal practitioner or be sent by registered post to such authority;

- (c) contain a clear statement of the relevant facts and state precisely the relief prayed for;
 - (d) be accompanied by an authenticated copy of the order against which appeal is filed, as well as other relevant papers;
 - (e) be duly signed and verified by the appellant; and
 - (f) be accompanied by a treasury receipted challan in proof of having paid in full the amount of tax or penalty in respect of which the appeal is being preferred.
- (2) An appeal may be summarily rejected on any of the following grounds :
- (a) non-compliance of the provisions of Section 17;
 - (b) filing of the appeal after the expiry of the period specified in sub-section (2) of Section 17; and
 - (c) non-compliance of any requirement of sub-rule (1).
- (3) If the Profession Tax Appellate Authority does not reject the appeal summarily under sub-rule (2), it shall fix a date for hearing the appellant or his duly authorised agent.
- (4) If on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant does not appear before the said authority either in person or through a person duly authorised by the appellant, the said authority may dismiss the appeal or may decide it ex-parte, as it thinks fit.
- (5) A copy of the order passed in appeal shall be sent to the appellant and another copy shall be sent to the authority who had passed the impugned order.

Rule 22 : Order sanctioning refund of tax

- (1) When the Profession Tax Assessing Authority is satisfied that a refund of any amount of tax or penalty is due either because of excess payment or the order of the appellate or the revisional authority or any other court, it shall, if the employer or person desires payment in cash, issue to him a refund payment order in Form 18.
- (2) The Profession Tax Assessing Authority issuing the refund payment order shall intimate the numbers of the books thereof in use for the time being to the Treasury Officer within his jurisdiction.
- (3) Where the amount of refund is required to be adjusted against any arrears of tax, penalty or any other amount due under the Act, the Profession Tax Assessing Authority shall issue a refund adjustment order in Form 19 in respect of the refund so adjusted authorising the employer or person to deduct that amount from the arrears of tax outstanding against him.
- (4) In support of any claim for deduction according to sub-rule (3) the employer or person shall attach his copy of refund adjustment order to the challan showing the credit into the treasury of the balance of the amount in respect of which a notice of demand has been issued under Section 14.

Rule 23 : Authority sanctioning prosecution

The Profession Tax Commissioner shall be the authority for the purpose of sub-section (2) of Section 23.

Rule 24 : Order accepting composition money

- (1) Where the Profession Tax Assessing Authority accepts under Section 25 from any employer or person a sum by way of composition of an offence, it shall make an order

in writing in that behalf specifying therein :

- (i) the sum determined by way of composition;
- (ii) the date on or before which the sum shall be paid into the treasury;
- (iii) the authority before whom and the date by which a receipted challan shall be produced in proof of such payment; and
- (iv) the date by which the employer or person shall report the fact of such payment to the Profession Tax Assessing Authority.

(2) The Profession Tax Assessing Authority shall send a copy of such order to the employer or person from whom the said sum is accepted by way of composition.

Rule 25 : Restrictions and conditions subject to which powers may be delegated by the Profession Tax Commissioner under sub-section (2) of Section 20

The Profession Tax Commissioner may delegate his powers under sub-section (1) of Section 20 subject to the following restrictions and conditions :

- (i) The powers under sub-section (1) of Section 20 shall not be exercised in respect of the following:
 - (a) Drawing and Disbursing Officers of the Central Government and the State Government;
 - (b) Persons paying tax at the highest rate leviable under the Act.
- (ii) The Commercial Tax Inspectors shall not exercise the powers under sub-section (1) of Section 20 delegated to them unless specifically directed, in writing, by the Profession Tax Assessing Authority concerned.

Rule 26 : Service of Notices

(1) Notice under the Act or the rules made thereunder may be served by any of the following methods namely :

- (i) by delivering or tendering a copy of the notice to the addressee or any adult member of his family residing with him or to a person regularly employed by him; or
- (ii) by post :

Provided that if upon an attempt being made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's office or the building in which his office is located or where he habitually resides, or upon any conspicuous part of any place of profession, trade, calling or employment last notified by him and such service shall be deemed to have been duly served on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature or thumb impression of the person to whom the copy is so delivered or tendered as an acknowledgment of service endorsed on the original notice.

(3) When a notice is served by affixing a copy thereof in accordance with the proviso

to sub-rule (1), the serving officer shall return the original to the authority which issued the notice with the report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and the address of the person, if any, by whom the addressee's office or building in which his office is or was located or his place of profession, trade, calling or employment or residence was identified and in whose presence the copy was affixed. The serving officer shall also state in his report how the signature or thumb impression of the person identifying the addressee's office or building or place of profession, trade, calling or employment or residence was obtained.

(4) When service is made by post, the service shall be deemed to be effective if the notice has been properly addressed and sent by registered post acknowledgment due and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would have been delivered in the ordinary course of postal business.

(5) The authority under whose orders the notice was issued shall, on being satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as it deems proper that the notice has been served in accordance with the provisions of this rule, record the fact and make an order to that effect.

(6) If the authority is not satisfied that the notice has been properly served, it may, after recording as order to that effect, direct the issue of a fresh notice.

FORM - 1

[See rule 3(1)]

Application for registration (for employers)

To,
The Profession Tax Assessing Authority

.....

I, hereby apply for a certificate of registration under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 as per particulars given below :-

1. Name of the applicant
2. Address of the principal place of work (building/street/ road/municipal ward/ town/ city /tehsil /district)
3. Status of the person signing the form (Whether proprietor / partner /principal /officer/ agent /manager / director/ secretary)
4. Name of the employer
5. Class of the employer (whether individual /firm/ company /corporation/ society /club / association).
6. If registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994/ Central Sales Tax Act, 1956, the number of registration certificate,-
(a) Under Vanijyik Kar Adhiniyam
- (b) Under Central Sales Tax
7. Names and addresses of other places of work in Madhya Pradesh.

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Date..... Status.....

*Strike out whichever is not applicable

9

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the applicant)

Received an application for registration in Form - 1.

From :-

Name of the applicant.....

Full postal address.....

Place.....

Date.....

Signature of the receiving officer

FORM – 2

(See rule 3(3))

Certificate of registration (for employers)

No. _____

This is to certify that the proprietor/partner /principal/officer/agent/manager/head of the office of the establishment/firm/club/association/society/corporation/company known as _____ and located at _____ has been registered as an employer under the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

The holder of the certificate has additional place of work at the following address :-

1. _____

2. _____

3. _____

Seal;

Place.....

Date.....

Signature.....

Status.....

FORM - 3

[See rule 3(2)]

Application for certificate of registration (for persons)

To,

The Profession Tax Assessing Authority

.....

I, hereby apply for a certificate of registration under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 as per particulars given below :-

1. Name of the applicant
2. Profession/ trade/ calling (here specify the Serial number of the schedule under which liable to pay tax).
3. Address of the place of work (building /street / road/ municipal ward /town / city /tehsil / district).
4. *Date of commencement of profession /trade/ calling.

5. *Period of standing in the profession
 *Number of beds (in the case of residential hotels)
 *Whether a state level society, a district level society, a co-operative sugar factory or a co-operative sugar mill.
 *Average number of employees during a year employed in the establishment
 * Average number of workers during a year.
 * Annual gross turnover
 * Number of,-
 (i) Three wheeler passenger/goods vehicles
 (ii) Taxi/four wheeler light passenger/goods vehicles
 (iii) Heavy passenger/goods vehicles
6. Income during the previous year (to be given by a person opting to pay tax under sub-section (3) of Section 3.) Here state specifically whether option under sub-section (3) of Section 3 is being exercised or not.
7. If carrying on a profession, trade or calling other than agriculture in addition to an employment, the particulars thereof or if simultaneously engaged in employment of more than one employer, the names and addresses of all such employers and the monthly salary received from each of them.
8. Names and addresses of additional places of work if any, in the State of Madhya Pradesh 1.....
 2.....
 3.....
9. If registered under the Madhya Pradesh Vanijyik Kar Adhinyam, 1994/Central Sales Tax Act, 1956 the number of the registration certificate,-
 (a) under M.P. Vanijyik Kar Adhinyam
 (b) under Central Sales Tax Act.

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....
 Date..... Status.....

*Fill in whichever is applicable.

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the applicant)

Received an application for registration in Form -3.

From :-

Name of the applicant.....

Full postal address.....

Place.....

Date.....

Signature of the receiving officer

FORM 4

(see rule 3(3))

Certificate of registration (for persons)

No. _____

District _____

This is to certify that _____ engaged in * profession/trade/calling known as _____*/simultaneously in a profession, trade or calling other than agriculture in

addition to employment with the principal place of work located at _____ has been registered under the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

The holder of this certificate has additional places of work at the following addresses –

- (1) _____
- (2) _____
- (3) _____
- (4) _____

Seal
Place _____
Date.....

.....
Signature _____
Designation _____

***Strike out whichever is not applicable**

FORM - 4 A

[See rule 4-A]

Application to exercise option

To,
The Profession Tax Assessing Authority
.....

I.....(Name) of.....(Address) holding registration certificate No.....date.....under the M.P. Vritti Kar Adhiniyam, 1995 liable to pay tax according to serial number 2 of the Schedule appended to the said Adhiniyam, hereby opt to pay on the annual income as specified in column (2) against serial number 1 of the said schedule in lieu of the tax payable by me, for the period.....

Place.....
Date.....

FORM - 5

[See rule 9]

Certificate to be furnished by person to his employer

I.....(Name of the person)..... (address) hereby certify that I am engaged in the profession, trade or calling specified in entry.....of the Schedule to the M.P. Vritti Kar Adhiniyam, 1995 and the rate of tax payable by me under the said entry is more than the rate of tax payable under entry 1 in the said schedule in respect of my employment with.....(name of the employer).....(address).

I also certify that, *I shall get myself registered and shall pay the tax myself under the said entry.

OR

*I have got myself registered under registration certificate No.....dated.....and shall pay the tax/have paid the tax stated therein myself.

Place.....
Date.....

.....
Signature

*Strike out whichever is not applicable

12

FORM - 6

[See Rule 9]

Certificate to be furnished by a person who is simultaneously engaged in employment of more than one employer

I..... (Name of the person) engaged in employment with the following employers, namely :

Name of employer (1)	Address of the employer (2)
(1)
(2)
(3)
(4)

And that I shall get myself registered and pay the tax/I have got myself registered under the registration certificate No.....dated.....and shall pay the tax/*have paid tax stated therein myself.

Place.....

Date.....

.....

Signature

*Strike out whichever is not applicable.

FORM - 7

[See Rule 11]

Return (for employer)

Return of tax payable for the period from.....to.....

Name of the employer.....

Address.....

Registration certificate No.....

Employees whose Annual salaries/ wages are (1)	No. of employees (2)	Rate of tax per month (3)	Amount of tax deducted (4)
Less than Rs. 40001
Rs. 40001 to Rs. 50000
Rs. 50001 to Rs. 60000
Rs. 60001 to Rs. 80000
Rs. 80001 to Rs. 100000
Rs. 100001 to Rs. 150000
Exceeding Rs. 150000

Amount of tax payable

Amount paid with challan No. and Date.

The above statements are true to the best of my knowledge and belief.

Place.....

Date.....

Signature.....

Status.....

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the employer)

Received a return for the period from.....to.....with challan
No.....dated.....for Rs.....from,-

Name of the employer.....

Full postal address.....

.....

Place.....

Date.....

Signature with full name and designation of the
receiving official

To,

14

FORM - 8
[See rule 11 (4)]

Application for permission to furnish return for a year

The Profession Tax Commissioner,
.....

I.....(Name) of.....(address) a registered employer holding registration certificate No.....under the Madhya Pradesh Vritti Kar Adhinyam, 1995 hereby apply for permission to furnish with effect from.....returns for a period covering a year in accordance with rule.....of the Madhya Pradesh Vritti Kar Adhinyam, 1995.

I/We have in my/our employment.....employees (state no. of employees) each earning annual salary or wages of not less than Rupees forty thousand and their break up according to the slab of salary or wages specified in entry 1 of the Schedule to the said Adhinyam is as follows :

	No. of employees
Less than Rs. 40001
Rs. 40001 to Rs. 50000
Rs. 50001 to Rs. 60000
Rs. 60001 to Rs. 80000
Rs. 80001 to Rs. 100000
Rs. 100001 to Rs. 150000
Exceeding Rs. 1,50,000

I/We declare that the above statements are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

15

FORM - 9

[See rule 12 (1)]

Return (for persons)

Return of tax payable for the period from.....to.....

Name of the person

Address

Registration certificate No.

Particulars of Profession/trade/calling (here state category of the schedule under which liable to pay tax).

If option has been exercised under sub-section (3) of Section 3, then Income from :

(a) Profits and gains

(b) Dividend & interest

(c) Any benefit or perquisite described in sub-clause (iii) of clause (e) of Section 2.

Total

Tax payable

Amount paid with challan No. and date.

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Date..... Status.....

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the person)

Received a return for the period from.....to.....with challan No.....dated.....for Rs.....from,-

Name of the person.....

Full postal address.....

.....

Place..... Signature with full name and designation of the receiving official

Date.....

16
FORM – 10
(See rule 15(2))

Challan

(Original – to be sent to the Profession Tax Assessing Authority)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____	Value Rs. _____ (in words) Rs. _____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	
		(d) composition fees	

Total Rs. _____ (in figures) Rs. _____ (in words)

Date _____

Signature of the depositor

(for use in the Treasury or the Bank)

1. Received payment of Rs. _____ (in figures) Rs. _____ (in words)
2. Date of entry __

Treasury

Accountant

.....
Treasury Officer

17

FORM – 10
(See rule 15(2))

Challan

(Duplicate – to be retained in the Treasury)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____	Value Rs. _____ (in words) Rs. _____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	
		(d) composition fees	

Total Rs. _____ (in figures) Rs. _____ (in words)

Date _____

Signature of the depositor

(for use in the Treasury or the Bank)

1. Received payment of Rs. _____ (in figures) Rs. _____ (in words)
2. Date of entry __

Treasury

Accountant
Treasury Officer

18

FORM – 10
(See rule 15(2))

Challan

(Triplicate- to be given to the payer for being sent to the Professional Tax Officer)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____	Value Rs. _____ (in words) Rs. _____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	
		(d) composition fees	

Total Rs. _____ (in figures) Rs. _____ (in words)

Date _____

Signature of the depositor

(for use in the Treasury or the Bank)

3. Received payment of Rs. _____ (in figures) Rs. _____ (in words)

4. Date of entry _____

.....
Treasury

Accountant

.....
Treasury Officer

FORM – 10
(See rule 15(2))

Challan

(Quadruplicate to be given to the payer for his own use)

The Madhya Pradesh Vritti Kar Adhiniyam, 1995

(028- Other taxes on income and expenditure – B Taxes on Professions, Trade, Callings and Employment)

By whom rendered	Name, Address, registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from _____ to _____	Value Rs. _____ (in words) Rs. _____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	
		(d) composition fees	

Total Rs. _____ (in figures) Rs. _____ (in words)

Date _____

Signature of the depositor

(for use in the Treasury or the Bank)

1. Received payment of Rs. _____ (in figures) Rs. _____ (in words)
2. Date of entry _____

Treasury

Accountant

Treasury Officer

20

FORM 11

(see rule 16)

**Statement of verification of collections under the Madhya Pradesh Vritti Kar
Adhiniyam, 1995**

To,

The Treasury Officer,

Total amount comprising of tax, penalty and composition money deposited in the treasuries and sub-treasuries of district:-

Particulars	Total amount	Signature with seal of Profession Tax Assessing Authority and Treasury Officer
(1)	(2)	(3)
Amount shown as deposited according to Profession Tax Assessing Authority's Register	-----	
Amount shown as deposited as per Treasury accounts –		
(a) by challan		
(b) (2) by book transfer		
(a) (to be filled in by Treasury Officer		(b) (3) Total

REFUNDS		
Particulars	As per Profession Tax Assessing Authority register	As per Treasury Register
(1)	(2)	(3)
Total receipts		
Amount refund		
Net collection		

Signature of Profession Tax Assessing Authority

Signature of Treasury Officer

21

FORM 12
(See rule 17)

Notice under section 8(4), 8(5), 9(34), 10(4) or 13 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995

Name _____
Address _____
Registration No. _____

Whereas, you being an employer/person liable to registration under sub-section (1)(2) of Section 8 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 have willfully failed to apply for the certificate within the time specified in sub-section (3) of the said section and have consequently rendered yourself liable to penalty under sub-section (4) of Section 8.

You being an employer/person liable to registration have given false information in the application given under section 8 and have consequently rendered yourself to pay penalty under sub-section (5) of section 8.

OR

You being an employer required to file return under sub-section (1) of Section 9 have failed to file within the prescribed time return for the period _____ and _____ have consequently rendered yourself liable to penalty under sub-section (3) of section 9.

OR

You being a registered person required to file return under sub-section (1) of section 10 within the time specified have failed to file return for the period _____ within such time and have consequently rendered yourself liable to penalty under sub-section (4) of Section 10.

22

OR

You being a registered employer/person have failed to make payment of tax within the time specified in the notice of demand and have consequently rendered yourself liable to penalty under section 13.

Now, therefore, you are hereby called upon to show cause personally or through a person authorised by you in writing in that behalf at _____(Place)_____ (time) on _____(date) that why the penalty should not be imposed upon you. Further you are required to present yourself or through the authorised person on the said date for being heard in this regard.

You are also required to produce any evidence on which you rely in support of your objection on the aforesaid date.

Seal
Place.....
Date.....

.....
Signature with full name and designation of the
receiving official

FORM 13

(See rule 18(1))

Notice under clauses (a) of sub-section (3) of section 11 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995

Name _____
Address _____
Registration No. _____

Whereas I desire to satisfy myself that the return(s) filed by you in respect of the period from _____ to _____ are correct and complete, you are hereby directed to appear in person or through an authorised person, at _____(place)_____ (time) to produce evidence in support of the return (s) and particulars of accounts in respect of *employees employed under you/profession, trade or calling

Seal
Place.....
Date.....

.....
Signature with full name and designation of the
receiving official

***Strike out whichever is not [applicable]**

23

FORM 14
(See rule 18(2))

Notice under sub-section (4) of section 11 or sub-section (1) of section 16 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995

To,

Name _____

Address _____

Registration No. _____

*You being an employer/person liable to obtain registration certificate under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 or you being registered employer/person liable to pay tax under the said Adhiniyam, have failed to file return for the period from _____ to _____ and have thereby rendered yourself liable under sub-section (4) of Section 11 to be assessed to the best of judgment.

OR

*You being an employer/person liable to pay tax under the Madhya Pradesh Vritti Kar Adhiniyam, 1995 have not been assessed/have been under assessed for the period from _____ to _____ and have thereby rendered yourself liable to assessment/re-assessment under section 16.

Now, therefore, you are hereby called upon to show cause on _____ why you should not be assessed or re-assessed to tax to the best of judgment.

Further, you are hereby directed to attend in person or by person authorised by you in writing in that behalf before me and to produce particulars and accounts relating to the *employees employed under you/profession, trade or calling in respect of the aforesaid period and any evidence on which you rely in support of your objection, at _____ (place) _____ (time) _____ (date) and further required to present yourself or through an authorized agent person on the said place, date and time to be heard in this regard.

Seal

Place.....

Date.....

***Strike out whichever is not applicable**

.....
Signature with full name and designation of the
receiving official

24

FORM 15
(See rule 19)

Order of assessment of an employee/person

Name of the employer/ person _____
 Address of the employer/person _____
 Registration Certificate No. _____
 Period of assessment _____
 Assessment case No. _____

	As returned			As determined		
	No. of employees	Rate of tax	Amount of tax to be deducted	No. of employees	Rate of tax	Amount of tax to be deducted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Less than Rs. 40001						
Rs. 40001 to Rs. 50000						
Rs. 50001 to Rs. 60000						

25

Rs. 60001 to Rs.
80000
Rs. 80001 to Rs.
100000
Rs. 100001 to Rs.
150000
Exceeding Rs.
1,50,000

Amount of tax as returned

Amount of tax as determined

2. Particulars of
profession/trade/calling
(category of the schedule under
which liable to pay tax

3. Penalty under section (i) _____
(ii) _____
(iii) _____

4. Total amount of tax/penalty

5. Amount paid alongwith
returns

6. Balance payable/excess
payment

Seal

Place.....

Date.....

***Strike out whichever is not applicable**

.....

Signature

Designation _____

FORM 16
(See rule 20)

Notice of demand for payment of tax/penalty

To,

Name _____

Address _____

Registration No. _____

*.You have been assessed/re-assessed under the Madhya Pradesh Vritti Kar Adhinyam,
1995.

* You having failed to pay the tax for the period _____ to _____ has been determined under sub-section (1) of section 16 of the said Act.

You are hereby directed to deposit the following amount in the treasury within thirty days from the due date of receipt of the notice and send a copy of the receipt challan in token of such payment within _____ days of the date of deposit.

(1) Tax assessed	-----
(2) Penalty	.....
Total	_____

	Challan No.	Date	Amount
(1)
(2)
(3)
(4)

Net demand rupees _____ (in figures) _____ (in words)

Seal	.....
Place.....	Signature
Date.....	Designation _____

***Strike out whichever is not applicable**

FORM - 17

[See rule 21]

Memorandum of appeal

To,
The Profession Tax Appellate Authority
.....

I, hereby appeal and furnish the necessary particulars :

- | | | |
|-----|---|-------|
| (1) | Registration Certificate No. | ..... |
| (2) | Name of the Employer/person | ..... |
| (3) | Style of profession/trade/calling | ..... |
| (4) | Address | ..... |
| (5) | Period involved under impugned order against which appeal is preferred. | ..... |
| (6) | (a) Name of the authority who passed the impugned order | ..... |
| | (b) Date of order | ..... |
| | (c) Date of service of demand notice | ..... |
| | (d) Amount demanded : (i) Tax | ..... |
| | (ii) Penalty | ..... |
| | Total | ..... |
| (e) | Amount of admitted tax | ..... |

(f) Amount paid :	(i) Tax	.....
	(ii) Penalty	.....
	Total	.....
(g) Amount in dispute		.....
(7) Grounds on which appeal has been preferred.		.....

A certified copy of the impugned order and a copy of challan in proof of payment of tax/penalty are enclosed.

The above statements are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

FORM 18
See rule 22(1)

Refund payment order

Book No. _____ Vr. No. _____
(under Rs. _____) Counterfoil
Order for the refund of tax
under Madhya Pradesh Vritti
Kar Adhinyam, 1995

Refunds
(under Rs _____).
(for use in the treasury only)
Order for the refund of tax
(payable at the Government
Treasury sub-treasury within
three months of the date of
issue)

Refunds
(under Rs _____).
Order for the refund of tax
(payable at the Government
Treasury sub-treasury within
three months of the date of
issue)

Refund payable to _____
R.C.No. _____ Assessment
Case No. _____ Date _____ of
order
directing refund amount of
refund No. in collection registe
showing the collection of
amount regarding which refund
is made.

To,
The Treasury/Sub-treasury
Officer _____
1. Certified to the assessment
being R.C.No. _____ to the
period from _____ to a refund
of Rs. _____ is due to

To,
The Treasury/Sub-treasury
Officer _____ 1. Certified
to the assessment
being R.C.No. _____ to the
period from _____ to a refund
of Rs. _____ is due to

2. The amount of tax
concerning which this refund is
allowed has been duly credited
into the Government Treasury.

2. The amount of tax
concerning which this refund is
allowed has been duly credited
into the Government Treasury.

Signature _____
Designation _____
Date _____
Signature of the recipient

3. Certified that no refund
order regarding the sum now in
question has previously been
entered in the original file of
assessment under my
signature.

3. Certified that no refund
order regarding the sum now in
question has previously been
entered in the original file of
assessment under my
signature.

4. Please pay to _____ the
sum of Rs (in figures) Rs. (in
words)

4. Please pay to _____ the
sum of Rs (in figures) Rs. (in
words)

Signature _____
Designation _____
Date _____

Signature _____
Designation _____
Date _____

	Treasury Officer	Treasury Officer
Vr.No. _____ Date of encashment in the Government Treasury _____	Date of encashment in the Government Treasury _____ /sub-treasury _____ pay Rs. _____ only.	Date of encashment in the Government Treasury _____ /sub-treasury _____ pay Rs. _____ only.
	Signature _____ Treasury /sub-treasury officer	Signature _____ Treasury /sub-treasury officer
	Claimant's Signature and Date _____ Treasury/sub-treasury Officer.	Claimant's Signature and Date _____ Treasury/sub-treasury Officer.

To,
The Profession Tax Assessing Authority,

This is to certify that the refund of Rs. _____ as per your refund payment order, dated _____ book No. _____ Vr./ No. _____ has been made on _____ (date)

Dated----- Treasury/Sub-treasury Officer

FORM – 19
(See rule 22(3))
Refund adjustment order

Book No. _____ Vr. No. _____

To,
The Treasury/ sub-treasury officer

Certified that with reference to the assessment record of (Name) bearing registration certificate No. _____ for he period from _____ to _____ a refund of Rs. _____ is due to _____ (Name)

2. Certified that the tax/penalty concerning which this refund is allowed has been credited into the treasury.

3. Certified that on refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4/ This refund is adjusted towards the amount of tax due from the said employer/person for the period from _____ to _____. Please, therefore, debit to 028-other taxes on income and expenditure – B – Taxes on Professions, Trades, Callings and employment the sum of Rs. _____ and credit the amount to 028-Other taxes on income and expenditure – B – Taxes on Professions, Trades, Callings and Employment.

Seal.
Date.....

Signature.....
Designation.....

Copy forwarded to _____ (give here the name of the employer/person)
for information.

.
Date.....

Signature.....
Status.....

(To be returned to the issuing authority)

To,

The Profession Tax Assessing Authority,
.....

With reference to your memorandum No.
_____ dated _____

dI have adjusted the refund of Rs. _____ payable to
_____ (Name)

Date.....

Signature.....
Treasury/sub-treasury officer.

By order and in the name of the Governor of Madhya Pradesh,
MANOJKUMAR, Secretary
