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OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA
CUTTACK.

14898
No. - V-27/2010-____ICT, Dated 18-09-14

To,

All JCCTs in charge of Territorial Ranges/
All DCCTs/ACCTs in charge of Circle Offices,
Enforcement Ranges, Vigilance Units & Unified Check Gates
All CTOs in charge of Assessment Units and Investigation units

Sub: New Online Professional Tax Module w. e. f. 8.9.2014 -regarding.

Madam/Sir,

In inviting a reference to the subject cited above, I am directed to say that a new online Professional Tax module has been developed in Portal and VATIS w.e.f.8.9.2014.

Presently, the facilities of e-Registration /e-filing of return/e-payment of tax are available to dealers under OVAT, OET and CST Acts. With the new process being rolled out ,now, facility of e-Registration/e-enrolment/e-filing of return/ e-payment of tax would be also be available under the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 . The new process will operate as follows:

1. Registration -

- a. All the employers liable for deduction of tax from their employees U/s 5 are required to be registered U/s 6(1) of the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000(herein after to be referred to as The Professional Tax Act). Many such liable employers are already registered under the Act and many of them are registered under the State VAT Act also. Apart from that, the dealers being professionals are required to be enrolled under the PT Act.

While rolling out the module, the existing registrants under the OVAT Act (both TIN and SRIN) have been enrolled under the PT Act upto 10.8.2014. The number assigned under the OVAT Act shall be the Enrolment Number under the PT Act.

- b. Some of the registered dealers are also liable to pay tax as employers by deducting tax from the employees U/s 5 of the PT Act. Such dealers are required to register themselves electronically by filing the application for registration under the PT Act in Form-I. The Registering Authority may register them by approving such application. If the application is correct and complete, the Assessing Authority shall grant to the applicant a certificate of registration in Form- IA ordinarily within 7 working days from the date of application.
 - c. There may be some employers who are not registered under OVAT Act but are currently registered under the PT Act. For registering them electronically, the concerned circle officers shall take a special drive to persuade all the existing registrants to apply electronically in Form-I and to approve all such cases so as to bring all the existing registrants into the electronic database.
2. **Enrolment**- Similarly, an application for certificate of enrolment U/s 6(2) shall be made electronically in Form-II. The certificate of enrolment in Form-IIA shall be made available in the designated portal ordinarily within 3 working days. However, for dealers who apply for enrolment under Profession Tax Act along with VAT registration, their applications shall be disposed of along with application for VAT registration. After approval, the certificates shall be available in the designated portal.
 3. **Return Filing & Tax Payment**- The employer shall furnish a return in Form-V electronically to the Local Assessing Authority within a period of three months from the end of the year to which the return so relates, showing details of payments. The employer shall also send a tax payment statement electronically in Form-VI to the Local Assessing Authority. A person other than an employee shall furnish Tax Payment Statement in Form XII along with a copy of e-challan generated in Form- XIX to the Local Assessing Authority. MIS reports will be made available in VATIS for non- filing of returns and non- payment of tax subsequently.

The detail user guidelines along with screen shots are being prepared and will be circulated separately.

It is requested that all officials under your jurisdiction may be fully appraised of these new features in the internal meetings or otherwise for information and necessary action.

Yours faithfully,
B. Jena
17/9/14
Assistant Commissioner
of Commercial Taxes (IT & P)

Memo No. 14899/CT,

Dated 18-09-14

Copy forwarded to the Special Commissioner of Commercial Taxes (Enforcement) / All Additional Commissioners / JCCT (Enforcement) / All DCCT / All ACCT/All CTO at Head Office for information and necessary action.

B. Jena
17/9/14
Assistant Commissioner
of Commercial Taxes (IT & P)