

# **The Rajasthan Tax on Professions, Trades, Callings and Employments Rules, 2000**

RAJASTHAN

India

## **The Rajasthan Tax on Professions, Trades, Callings and Employments Rules, 2000**

### **Rule**

### **THE-RAJASTHAN-TAX-ON-PROFESSIONS-TRADES-CALLINGS-AND-EMPLOYMENTS-RULES-2000**

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The Rajasthan Tax on Professions, Trades, Callings and Employments Rules, 2000 Published vide Notification No. F.4(5)FD/Tax-Div. /91-333, dated 1-4-2000, Published in Rajasthan Gazette, Part 4 (Ga), dated 3-4-2000, Page 11 (50)G.S.R. 6. - In exercise of the powers conferred by Section 33 of the Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000, the State Government hereby makes the following rules, namely:-

## **Chapter I**

### **Preliminary**

#### **1. Short title and commencement.**

(1) These rules may be called the Rajasthan Tax on Professions, Trades, Callings and Employments Rules, 2000. (2) They shall come into force on the date of their publication in the official Gazette.

#### **2. Definitions.**

(1) In these rules, unless the context otherwise requires; (a) "Act" means the Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000; (b) "Form" means a Form appended to these rules; (c) "jurisdiction of prescribed authority" means area determined by the Commissioner. (d) "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 or the place

where salary or wages are disbursed to an employee;(e)"Prescribed Authority" means the Assistant Commissioner Commercial Taxes or the Commercial Taxes officer or the Assistant Commercial Taxes officer having jurisdiction for the time being;(f)"quarter" in relation to the year means a period of three months ending on the 30th June, 30th September 31st December or 31st March;(g)"section" means a section of the Act;(h)"Treasury" means (i) a Government treasury in the State of Rajasthan and includes a sub-treasury and(ii)authorised branches of the State Bank of Bikaner and Jaipur or any other authorised banks.(2)the references in these rule to Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000 and in its various provisions shall till such time the Rajasthan Tax on Professions, Trades, Callings and Employments Bill, 2000 (Bill No. 6 of 2000) is enacted as an Act be construed as references to the aforesaid Bill and various provisions thereof.(3)Words and expressions, used, but not defined, in these rules shall have the meaning respectively assigned to them in the Act.

## **Chapter II**

### **Registration and Enrolment**

#### **3. Grant of certificate of registration.**

(1)An application for a certificate of registration under sub - section (1) of section 6 shall be made in Form PT-1 to the prescribed authority. An employer having places of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work, within the jurisdiction of that authority.(2)(a)On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form PT-2 if he is satisfied that the applications is in order and the necessary particulars have been furnished by the applicant.(b)If the prescribed authority finds that the application is not in order or all the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may considered necessary. After considering the revised application and the additional information, if any, the prescribed authority shall grant a certificate of registration in Form PT-2.(3)The certificate of registration granted under this rule shall remain valid so long it is not cancelled.(4)Where the holder of a certificate of registration granted under this rule, desires the certificate to be amended, he shall submit an application on plain paper for this purpose to the prescribed authority setting out the specific matters in respect of which he desires such amendment and reasons thereof along with the certificate of registration, and such authority, may if satisfied with the reasons, allow such amendments and make necessary amendments in the certificate of registration.

#### **4. Grant of certificate of enrolment.**

(1)An application for a certificate of enrolment under sub - section (2) or sub - section (3) of section 6 of the Act by a person liable to pay tax under this Act, shall be made to the prescribed authority in Form PT-3, within a period of thirty days of the commencement of these rules or commencement of his liability to pay tax whichever is later.(2)Where an applicant has more than one place of work

within the State of Rajasthan, he shall make a single application in respect of all such places, declaring in such application one of such places as the principal place of work for the purposes of these rules and submit such application to the prescribed authority in whose jurisdiction the said principal place of work is situated.(3)On receipt of an application in Form PT-3, the declaration as to the annual income shall be generally accepted subject to random checking of such declarations upto 15%. However, if the prescribed authority has reasons to believe that the applicant has suppressed his income, he may call the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him under the Act.(4)After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrolment in Form PT-4.(5)Where an applicant has more than one place of work in the State, only one certificate of enrolment shall be granted by the prescribed authority mentioning therein all such additional places of work.(6)The certificate of enrolment granted under this rule shall remain valid so long as it is not cancelled.(7)An application for a revised certificate of enrolment shall be made in Form PT 3. On receipt of such application the prescribed authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him under the Act and after so determining the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in the certificate of enrolment under his dated signature, indicating the year from which the tax at the revised rate shall be payable.

## **5. Cancellation of certificates.**

(1)The certificate of registration granted under rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such a certificate was granted has ceased to be an employer.(2)The certificate of enrolment granted under rule 4 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

## **6. Exhibition of certificates.**

- The holder of the certificate of registration or the certificate of enrolment, shall display conspicuously at his place of work, the certificate of registration or the certificate of enrolment, as the case may be.

## **7. Issue of duplicate copy of certificates.**

- If a certificate of registration or certificate of enrolment granted under these rules is lost, destroyed, defaced or becomes illegible, the holder of the certificate shall apply to the prescribed authority for the grant of duplicate copy of such certificate. The said authority shall, after such verification as he may deems necessary, issue to the holder of the certificate, a copy of such certificate, after stamping thereon the words "Duplicate copy".

## **8. Certificate to be furnished by an employee to his employer.**

- The Certificate to be furnished by a person to his employer under the second proviso to section 5 shall be in Form PT 5 or, in Form PT 6, as the case may be.

## **Chapter III**

## **Returns, Notices and Payment of Tax**

### **9. Commissioner to give a public notice.**

- The Commissioner shall in the month of April every year give a public notice by publication in the State level newspapers having wide circulation, directing all persons liable to pay tax under the Act to get themselves registered or enrolled, as the case may be, unless they are already registered or enrolled, and to furnish returns and pay the tax according to provisions of the Act, and the rules.[10. Returns and payment of tax by employers. - Every employer registered under the Act shall deposit the amount of tax due for the month, within fifteen days of the end of the month, and shall file and annual return within thirty days of the end of the year in Form PT 7. Such return shall be accompanied with the proof of payment of tax during the year in Form PT 12.] [Substituted Notification dated 23-1-2003 (27-1-2003)]

### **11. Special provisions for returns to be furnished by the employer for the first year in which he is granted Registration Certificate.**

- Notwithstanding anything contained in sub - rule (3) of rule 10 an employer registered under the Act shall furnish the first return for the period commencing on the day on which he so becomes liable to be registered and ending on the last day of quarter in which he is granted the certificate of registration and shall be filed on or before the last date of the period. The return shall contain the details of the salaries and wages, and the arrears, if any, paid and the amount of tax deducted by him in respect of the period commencing from the 1st day of the month immediately preceding the month in which he becomes so liable and ending on the last day of the month immediately preceding the last month of the period to which such return relates and the arrears, if any, of the months preceding such period.

### **12. Special provisions for last return in certain cases.**

- Where the certificate of registration granted to an employer is cancelled under rule 5, the last return to be furnished by such employer shall be for the period commencing on the first day of the year, the quarter or the month as the case may be, in which the certificate is so cancelled and ending on the day on which such employer has ceased to be an employer.[13. Payment of tax, interest, penalty and composition by the employer. - An employer required to pay tax, interest, penalty and composition amount shall make such payment in the concerned treasury or the bank authorised to receive money on behalf of the State Government by means of a challan in Form PT 12, or through a

demand draft or a crossed cheque drawn in favour of the prescribed authority concerned, drawn on any bank authorised by the State Government or by depositing the amount in cash in the office of the prescribed authority.] [Substituted by Notification dated 23-1-2003 (27-1-2003).]

#### **14. Notice under sections 6(7), 8(3) and 9.**

- The notice under Sub-section (7) of section 6, under sub - section (3) of section 8 and under clause (a) of sub - section (2), or sub - section (4) of section 9, shall be issued by the prescribed authority in Form PT - 8, and the date fixed for compliance therein shall not be earlier than fifteen days from the date of service of notice, unless some specific reasons are recorded for reduction of this period.

#### **15. Notice under section 6(6).**

- The notice under sub-section (6) of section 6 to a person liable to registration or enrolment shall be issued by the assessing authority in Form PT-9.

#### **16. Order of assessment.**

- The order of assessment under section 9 shall be passed in Form PT 10.

#### **17. Notice of demand under section 9(5) etc.**

- The notice of demand under sub-section (5) of section 9 and for other demands, including the interest or penalty imposed under the Act, shall be issued by the assessing authority in form PT-11.

#### **18. Deduction of tax amount from the salary or wages of employees.**

(1)The drawing and disbursing officer or the Treasury officer or the Pay and Accounts officers as the case may be, shall be responsible for the deduction of due amount of tax from pay bill of employee. The deduction shall be made Every month, and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period March of February or part thereof or from the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement showing such deduction has been enclosed with the bill. Where the tax is deducted in case while disbursing salary to an employee, it shall be credited to the treasury under a challan in Form PT 12 within fifteen days of the date on which the salary is disbursed to the employees. The drawing and disbursing officer or the treasury officer or the pay and accounts officer, as the case may be, shall furnish to the Commissioner not later than the 30th April, a certificate that the tax payable in respect of the employees for whom they drew or passed pay bills during the year immediately preceding has been deducted in accordance with the notified rates under the Act. The Commissioner may, if he considers necessary, require a drawing and disbursing officer or a treasury officer or the pay and accounts officer, as the case may be, to furnish the statement relating to the payment of salary made to the employees during any specified period. Such statement shall show the names of the

employees, the details of salary drawn, the amount of the tax deducted therefrom and the period to which the tax relates.(2)An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees and for depositing in the treasury the amount so deducted in the manner prescribed in rule 10, 11 and 12.(3)Notwithstanding anything contained in sub - rules (1) and (2) of this rule, the liability of an employee to pay the tax shall not cease until the due amount of tax 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 prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

## **19. Employer to keep account of deduction of tax from salary of the employees.**

- Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the person in his employment and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employees on account of the tax.

## **20. Payment of tax by persons other than employers.**

- A person, other than an employer, liable to pay tax shall make payment of the tax within the period specified in notification issued under section 7 of the Act, by paying the requisite amount into the treasury. Every' payment shall be accompanied by a challan in Form PT-12 which shall consist of five parts marked, "Part-I", "Part-II", "Part-III", "Part-IV" and "Part-V" respectively. The person making payment under this sub-rule shall fill in all the parts of Form PT-12, and shall present the Form along with the amount of tax at the authorised bank. The Part-I, Part-II and Part-III of this challan form shall be sent by the bank to treasury whereas, Part-IV and Part-V shall be returned to the tax payer duly receipted. The tax payer will retain part, Part-V with him and Part-IV shall be submitted to his prescribed authority. The treasury shall retain Part-I and shall sent Part-II to the prescribed authority and Part-III to the Accountant General for Rajasthan.

## **21. Action for default by an enrolled person.**

- If a person liable to pay tax has failed to get himself enrolled, then without prejudice to the action that may be taken against him under sub-section (6) of section 6, the assessing authority shall after giving that person a reasonable opportunity of being heard by issuing a notice in Form PT 13, and after such inquiry, as may be deemed fit, or otherwise assess the person to the best of his judgement and serve on him a notice of demand in Form PT 14 to pay such demand within fifteen days of the receipt of the notice of demand.

## **Chapter IV**

### **Change In Place of Work**

## **22. Shifting of place of work.**

(1) If a holder of a certificate of registration or certificate of enrolment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the prescribed authority from whose officer the certificate was issued and shall, at the same time, send a copy of such notice to the prescribed 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 month immediately succeeding that in which notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax and matter ancillary thereto, in respect of the sender of such notice.

## **Chapter V**

### **Appeal, Rectification and Refund**

## **23. Appeals.**

- An appeal under section 20 and 21 shall -(a) be made in Form PT 15; (b) be presented to the appropriate appellate authority, by the appellant in person or by his authorised agent or legal practitioner or be sent by registered post to the said authority; (c) contain a clear statement of the relevant facts and state precisely the relief prayed for; (d) be accompanied by a certified copy of the order against such appeal is filed, as well as of all relevant earlier orders and papers; and (e) be duly signed and verified by appellant.

## **24. Rectification.**

- A notice under section 24 shall be issued in Form PT 16.

## **25. Order sanctioning refund of tax.**

(1) When the prescribed authority is satisfied that a refund of tax, penalty and interest, if any, is due to a person, he shall pass an order for refund. (2) When an order for refund has been made under sub-rule (1) the prescribed authority shall, if the person desires payment in cash issue to him a refund payment order in Form PT 17. (3) If the person desires payment of the refund by adjustment against an amount payable by him in future, the prescribed authority shall make out a Refund Adjustment Order in Form PT 18 authorising the said person to adjust the sum to be refunded against any amount payable by him in respect of the period for which a return is to be furnished under rule 10 or 11 or payable under any notice under rule 17.

## **Chapter VI**

### **Composition and Waiver**

#### **26. Intimation of accepting composition money.**

- Where an application for composition is made to the prescribed authority under section 28, the prescribed authority shall with the prior approval of the Deputy Commissioner, accept from the applicant a sum by way of composition of an offence, and shall send an intimation in Form PT 19 to the applicant in this behalf.

#### **27. Reduction or waiver of interest.**

- Application for waiver of interest shall be submitted to the Commissioner, on a plain paper, mentioning therein the reasons for such waiver. On receipt of such application, the Commissioner, on being satisfied to do so, may waive or reduce the interest payable under the Act.

## **Chapter VII**

### **Miscellaneous**

#### **28. Services of notices.**

(1) Notices under the Act or 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 registered post. Provided that, if upon an attempt having been 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 reasons, 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 of the building, in which his office is located or where he habitually resides, or upon some conspicuous part of any place of profession, trade, calling, employment, office or residence last notified by him and such service shall be deemed to have been made on the addressee personally. (2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any 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 to an acknowledgement of service endorsed on the original notice. (3) When the 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 a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or the building in which his office is or was located or his place or profession, trade, calling, employment or residence identifying the addressee's office or building or place of profession, trade, calling, employment or residence to his



report.(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 with acknowledgement 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 the postal business.(5)The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as the deems proper that the notice has been served in accordance with 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, he may, after recording an order to that effect, direct the issue of a fresh notice.

## 29.

[XXX] [ Deleted vide Notification dated 23-1-2003]

## 30. Payment of fee.

- Fees shall be payable in court lee stamps only. The following rates shall be payable on applications and memorandum of appeals etc., relating to or arising out of proceeding under the Act and other matters ancillary or incidental thereto -

(a) Memorandum of appeal against an order of assessment or penalty or interest :-

(i) Before DC (Appeals)	Rs. fifty only
(ii) If filed in Tax Board	Rs. One hundred only
(b) Application for revision	Rs. One hundred and fifty only
(c) Application for determination of any question u/s 14	Rs. Fifty only.
(d) Application for grant of a duplicate copy of registration certificate, or enrolment certificate	Rs. Ten only
(e) For any other matters for which no fee is specified above	As per rule 73 of RST Rules, 1995

Provided that, no fee shall be payable in respect of any application filed by or on behalf of any authority appointed under the Act. Form PT 1 (Employers Registration Form) Application for Registration [See rule 3(1)] To ..... (Prescribed Authority) I hereby apply for a Certificate of Registration under the Rajasthan Tax on Professions, Trades, Callings and Employment Act, 2000, as per particulars given below (Please Use Capital Letters Only) Name of the applicant..... Address:

Building Street/Road

Municipal ward

Town/City Pincode

Tehsil District

Status of person signing this form. Put (\*) mark below the heading whichever is applicable:

Proprietor Partner Principal officer Agent Manager Director Secretary

Class of Employer Put (\*) mark below the heading whichever is applicable.

Individual Firm Company Corporation Society Club Association

(Names and address of other places of work, if any, in Rajasthan

Name Address

1

2

3

4

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

belief. Date..... Signature..... Status..... For office use only Registration

Certificate No. .... Signature of the officer issuing the

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

Received an application for registration in Form PT 1 from : Name of the Applicant Full postal

Address Receiving officer's Signature Date ..... Form PT 2 Certificate of Registration [See rule 3(2)]

No. { |

[ } This is to certify that the Proprietor/ Partner/ Principal officer/ Agent/ Manager/ Head of the office of the establishment of Proprietorship

concern/ Partnership/ Company/ Corporation/ Society/ Club/ Association known as

..... and located at ..... has been registered as an employer under the

Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000. The holder of this

certificate has additional places of work at the following addresses

:- .....

..... Date..... Signature..... Designation..... Form PT 3 Application For A Certificate Of

Enrolment/ Revision Of Certificate Of Enrolment [See rule 4(3) & (7)] (Please Use Block Letter

Only) To..... The Prescribed Authority, I

hereby apply for a Certificate of Enrolment/ revision of Certificate of Enrolment under the Rajasthan

Tax on Professions, Trades, Callings and Employments Act, 2000, as per particulars given below

:- Name of the applicant [Name of Profession/ Trade/ Calling/ Employment : Address Building Street

Road Municipal Ward

Town/ City Pin code

Tehsil District

[Date of commencement of the Profession Trade/ Calling/ Employment.....] \* Period of standing

in the profession\* Annual income (supported by an affidavit) Rs..... / year\* If co-operative

society, the profession, trade or calling in which it is envisaged, and whether it is a State Level or

District Level Society.\* If an employee is of any diplomatic or consular office or trade commissioner

of any foreign country, the name and address of the employer and the monthly salary or wage

earned in respect of employment\* If simultaneously engaged in employment of more than one

employer, the names and addresses of all such employees and the monthly salary received from each

of them.(Please fill names and addresses of other places of work, if any, in the State of Rajasthan on the reverse of this Form).Total number of other places of work(Please fill in this part in the case the application is for revision of a Certificate of enrolment).

Number of Certificate of Enrolment { |

|}Grounds of which revision is soughtThe above statements are true to the best of my knowledge and belief.Date.....Status

.....  
office use only

Enrolment Certificate No. { |

|}\*Please fill whichever is applicable.Amount of tax payable Date by which to be paid.....Signature of the officer issuing the certificate.Acknowledgement(Particulars of Name and Address to be filled in by the applicant) Received an application for Enrolment in Form PT 3 fromName of the applicant.....Full postal address.....Receiving officer'sSignature.....Date.....Names and Addresses of other places of work, if any, in Rajasthan State

Note:- If the applicant is covered by more than one entry in Schedule I to the Act, he should specify himself as falling under the Entry where the rate of tax is the highest.Please describe here fully the profession, trade or calling or employment in which you are engaged.Form PT 4Certificate of Enrolment[See rule 4]No.....This is to certify that ..... [engaged in the Profession/Trade/Calling knows as/as a/employment with]..... located at is a owns/operates.And has been enrolled under the Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000.The holder of the certificate has additional places of work at the following addresses The holder of this certificate shall pay the tax (at the rate of Rs. .... ( in words) or such other rates as may be revised per annum on or before the 30th June of Every year/on or before .....in the manner prescribed in rule 22 of the Rajasthan Tax on Professions, Trades, Callings and Employments Rules, 2000.

Seal

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

Date..... Designation.....

: Strike out whichever is not applicable.Form PT 5Certificate To Be Furnished By A Person To His Employer[See rule 8]I ..... (Name) (address) hereby certify that I am engaged in the profession/trade/calling of ..... specified in entry ..... of the notification issued under the Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000, and the rate of tax payable by me under the said entry, namely Rs. .... per annum is more than the rate of tax payable by me under notification No..... dated in respect of my employment with.(Name of the employer)(his address)I shall get myself enrolled and shall pay the tax.I also certify

that.....I have got myself enrolled under enrolment certificate No.

..... date ..... and/have paid the tax/shall pay the tax.Place

.....Date.....Signature

: Strike out whichever is not applicable. Form PT 6 Certificate to be Furnished by a Person Who is Simultaneously Engaged in Employment of More than One Employer[See rule 8]I

..... (name)..... (address) hereby certify that I am

engaged in employments with the following employers, namely:-

Name of the employer Address of the employer Registration No. of employer

1.

2.

3.

4.

5.

I shall get myself enrolled and shall pay the tax and that I have got myself enrolled and have paid the tax/shall pay the tax I hold the enrolment. Certificate No.....Dated.....Place

.....Date.....Signature Note : Strike out whichever is not applicable. Form PT

7 Return[See rule 10)

Profession Tax

Period

From To

Registration

Certificate No.....

Name and address.....

Employees whose monthly salaries or wages are. -	No. of Employees	Rate of Tax	Amount of tax deducted
1. Rs. 12,500/ - or less		Nil	
2. Rs. 12,501 to Rs. 16,500/ -			
3. Rs. 16,501/ - to Rs. 20,000/ -			
4. Rs. 20,001 and above.			

Tax Amount:

Interest amount:

Less excess tax paid, if any, in the previous year/quarter/month:

Total amount paid:

Amount

Date

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

Date..... Signature.....

Place..... Designation.....

Acknowledgement Received return for the period .....to.....along with challan amounting to

Rs.....Signature of the officer/official Form PT 8 Notice Under Section 6 1 [(7) [ Substituted vide

Notification dated 23-1-2003.], 8(3) AND 9[See rule 14]To

.....Registration Certificate.....(If  
 any)(a)Whereas, being liable to registration you have deliberately given false information in your application under section 6.I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you under sub - section (7) of section 6.(b)Whereas, I am not satisfied that the returns furnished by you for the month/period .....is/are correct and complete.I hereby give you notice to attend in person or through an authorised representative, along with the accounts, papers and other evidence in support of your return/s.(c)Whereas, you have failed to get yourself registered/having been registered you have failed to file the return/s, within the required time, for the month/period.....I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees ten for each day of delay should not be imposed upon you.I hereby give you notice to attend in person or through an authorised representative along with the accounts and other evidence relating to your employees and the monthly gross expenditure, incurred over the disbursement of salaries and wages to them.Please take notice that ex-parte orders may be passed in the event of default to appear personally or through an authorised representative  
 on.....atSealDate.....Place.....Signature.....Designation.....Form  
 PT 9Notice For Showing Cause To An Employer Or A Person Liable To Registration/enrolment[See rule 15]To..... (Address)Whereas being liable to registration/enrolment under section 6 of the Rajasthan Professions, Trades, Calling and Employments Act, 2000, you have failed to apply for a certificate of Registration/Enrolment within the required time.You are hereby given notice to show-cause why a penalty not exceeding rupees ten for each day of such delay should not be imposed on you according to law.Please take notice that the cause shown by you will be heard by the undersigned  
 on.....at.....SealDate.....Place.....Signature.....Designation.....N  
 : Strike out whichever is not applicable.Form PT 10Order of Assessment of An Employer[See rule 16]Name of the employer.....Address of the employer.....Registration certificate No.....Period of assessment from.....To .....

Employees whose monthly salaries or wages are -	As in the employer's return	As determined in accordance with notification issued under section 7				
	No. of Employees	Rate of tax	Amount of tax deducted	No. of Employees	Rate of tax	Amount of tax deducted
1. Rs. 12,500/ - orless						
2. Rs. 12,501/ - toRs. 16,500/ -						
3. Rs. 16,501/ - toRs. 20,000/ -						
4. Rs. 20,001/ - andabove						

Grand total.....OrderSealPlace

.....Date.....Signature.....Designation.....Form PT 11Notice  
of Demand For Payment of Tax/interest/penalty[See rule 17]R.C. No.....E.C.  
No.....To.....

**1. Take notice that the tax payable by you for the period from ..... to  
..... has been determined by Assistant Commissioner of Commercial  
Taxes/Commercial Taxes officer/Assistant Commercial Taxes officer  
..... Circle ..... Place .....Under the order  
No.....dated.....of Rs. ....A penalty of Rs.....of interest of  
Rs..... has also been imposed under section .....**

**2. You are hereby directed to pay the total amount of Rs..... into  
Government Treasury within 15 days from the date of receipt of this notice.**

**3. If you do not pay the amount as directed above, it will be recoverable as an  
arrears of land revenue under section 15 of the Rajasthan Tax of Profession,  
Trades, Callings and Employments Act, 2000.**

**4. If the amount is not paid as directed above without reasonable cause, you  
will also be liable to pay interest under section 11 and penalty under section  
12 of the Rajasthan Tax on Professions, Trades, Callings and Employments  
Act, 2000.**

**5. Any appeal/revision against the order must be presented to the Deputy  
Commissioner (Appeal), Commercial Taxes/Tax Board within the time and in  
the manner as laid down in section 20 or 21 of the Rajasthan Tax on  
Professions, Trades, Callings and Employments Act, 2000.**

Place :Date :Signature .....Designation .....Government of RajasthanCommercial Taxes  
Department

Form PT 12

P.T.R.C. No. ....

[See rule 18 and 20]

Enrolment No. ....

Prescribed Authority : .....

ChallanPART - I (To be retained in the treasury)PART - II (To be sent to the authority  
concerned)PART - III (To be sent to Accountant General)PART - IV (To be sent to the assessing  
authority)PART - V (To be retained by the tax payer)Hindi matter is to be feed here..... -  
Profession TaxReceipt under the Profession Tax Act.Invoice of the tax paid into  
Treasury/Sub-Treasury for the

period.....  
and  
address.....

Enrolment CertificateNo.	Particulars	
	Tax	Rs.
	Interest	Rs.
	Penalty	Rs.
	ComPage Money	Rs.
	Total amount	Rs.

For use of Treasury

Received rs. (inwords) (In figures)

Date of deposit :Challan

No.....

PT 13Notice of Hearing to a Person who has Failed to Get Himself Enrolled[See rule

21]To.....\*(a) Whereas, I am satisfied that you are liable to payment of tax and enrolment under section 6(2) of the Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000;And whereas, you have failed to get yourself enrolled and pay the tax due, from you;You are hereby given notice to appear in person or through an authorised representative on ..... at before the undersigned with accounts, registers, documents and other evidence as have been maintained by you.\*(b) Whereas, I am satisfied that being liable to enrolment you have deliberately given false information in the application submitted under section 6;You are hereby given notice to appear in person or through an authorised representative on ..... at before the undersigned and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you.Place.....Date :

.....SealSignature.....Designation.....Note : Strike out whichever is not applicable.Form PT 14Notice of Demand to a Person who has Failed to Get Himself Enrolled[See rule 21]To.....Whereas the proceedings against you under rule 21 have been disposed of on ..... and a demand of Rs..... has been created as payable by you in respect of the period..... You are hereby directed to pay the said demand within a period of 15 days of the receipt of this notice, failing which appropriate action will be taken against you for the recovery of the demand.SealPlace

.....Date.....Signature.....Designation.....Form

PT 15Appeal/application Against an Order of Prescribed Authority/appellate Authority[See rule

23]To.....I hereby appeal/and furnish the necessary

particulars.(i)Registration Certificate No..... Enrolment Certificate

No.....(ii)Name of the Employer and status.....(iii)Style of Profession, Trades, Calling, etc.....(iv)Location and address .....(v)Period involved under impugned orders against which Appeal/Revision, is preferred i.e.

from.....to(vi)(a)Name of the authority who passed the impugned order(a)Date of the passing of the impugned order(b)Date of service of Notice of Demand(d)Amount of

.....Rs.(i)Tax.....Rs.....(ii)Penalty.....Rs.....(iii)Interest.....Rs.....Total.....

...(e)Amount of admitted tax(f)Amount

paid(i)Tax.....Rs.....(ii)Penalty.....Rs.....  
of dispute.....Rs.....Grounds.....Rs.....A certified copy of the impugned  
order is attached.The above statement is true to the best of my knowledge and belief and the tax,  
penalty and interest payable by me has been paid in full.Place.....Date.....Signature of  
appellant/applicantStatus.....Form PT 16Notice to an Employer or a Person for  
Rectification[See rule 24]To.....Registration certificate No.  
.....Enrolment, certificate No.....Whereas, it appears that in the ..... order,  
dated the.....passed/given by.....for the period from ..... to in your case  
there is the following mistake, namely :-Whereas it has been noticed that you have been under  
assessed to the tax payable by you under the Rajasthan Tax on Professions, Trades, Callings and  
Employments act, 2000, for the period from .....to.....under the order passed on.And  
whereas, it is proposed to rectify the mistake as stated below/review the said assessment order;You  
are hereby given notice under section 24 of the said Act that if you wish to prefer any objection  
against the proposed rectification/ review, you should attend either personally or through an  
authorised representative at the office of the undersigned at ..... on .....day  
of.....at.....(Place).Gist of the rectification proposed to be made  
:-SealPlace.....Date.....Signature.....Designation.....Note :  
The portion inapplicable shall be struck-out wherever necessary.Form PT 17Refund Order(Under  
the Rajasthan Tax on Professions, Trades, Callings and Employments Rules, 2000)[See rule  
25(2)]S.No. ....

Form PT 17Foil I(Refund Order)

Form PT 17Foil II(Refund Order)

Book No. ....S.No. ....Professional  
TaxProfessional Tax deduct  
RefundRegistration/EnrolmentCertificate  
No. ....Date of order  
directingrefund.....Valid upto ..... Amount  
ofRefund .....S. No. of the assessee in  
demandcollection register.....(Collection  
amount which is tobe refunded, had been  
credited vide Treasury/Bank videChallan  
No.....Date.....Initial of the  
PrescribedAuthority /officer.....  
Signature of Recipient..... Date of  
encashment in the  
GovernmentTreasury.....

Advice of Refundof Professional  
Tax.....Professional Professional tax  
deduct:Refund.BookNo. ....S.No. ....The  
Treasury Officer/Manager .....(Nameof  
Bank/Treasury)Thisthe first advice on  
.....Treasury/Bankin continuation Advice  
No. .... dated .....Particularsof  
Professional Tax Refund Order.BookNo.

Book No. ....S.No. ....Professional TaxProfessional Tax de  
at .....1. Certified that as perassessment record bearing ass  
collectionregister at No. .... a refund of Rs. ....is due toM  
tax,penalty or interest or demand concerning which the refund  
vide Challan No. .... dated.....3. Certified that no refundorder  
has previously beengranted and issued and this order has been  
assessment order under mu signature. please payto .... account  
Rs.....(Figures) Rs. (Words).Signature and Seal of Prescribed  
signature) Examined.....Signature of Treas

Advice of Refundof Professional Tax.....Professionaltax de  
.....To.The Treasury Officer/Manager .....(Name of the Bank  
continuation of Advice No. dated .....Particularsof Professio  
dated .....S. No. of voucher .....Validupto ..... Refund p  
on ....Amountof Refund .....AssessmentRecord bearingI  
.....AssessmentYear .....Date  
.....PrescribedAuthorityCircle.....



.....DatedS.No.of Voucher  
.....Validupto  
.....Refund payable to .....Orderissued by  
me onAmountof Refund  
.....AssessmentRecord bearing  
.....P.T.R.C.No.....Assessmentyear  
.....Date.....PrescribedAuthority  
.....

Form PT 18[See rule 25(3)]Refund Adjustment Order(Original to be given to the employer/person and counterfoil to be retained by the prescribed authority)Book No.....Refund Adjustment Order No.....(Refund adjustment order rule 25(3) of the Rajasthan Tax on Professions, Trades, Callings and Employment Rules, 2000).....Professional Tax Collections.

**1. Certified that with reference to the assessment record of ..... (Name of the employer/person) bearing Professional Tax R.C. No.....of Circle for period from.to..... that a refund of Rupees.....(in words).....is due to (Name of the employer/person).....**

**2. Certified that the tax, penalty or interest or demand concerning which this refund is allowed has been credited into the treasury/ bank ..... under Challan No..... dated.....**

**3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered on the original assessment order and the demand and collection register.**

**4. This refund will be adjusted towards the amount of Professional Tax dues from the said dealer for the period from ..... to..... or any Subsequent month/quarter/year.**

(Seal of Prescribed Authority)Signature of Prescribed Authority.Place.....Date.....Form PT 19Intimation of Acceptance of a Sum By Way Of Composition of an Offence[See rule 26]To.....Whereas (Name) Shri ..... /Shri ..... on behalf Messrs ..... (Address).....holding Registration Certificate No./Enrolment Certificate No..... dated is charged with an offence(s) under Section 28 of the Rajasthan Tax on Professions, Trades, Callings and Employments Act, 2000, for ..... and whereas the said Shri ..... /Shri..... on behalf of Messrs ..... request(s) that the said offence(s) may be compounded under section 28 of the said Act;Now, therefore, I in exercise of the power conferred on/delegated to me by section 28 read with rule 26 of the Rules, accept from Shri/Messrs ..... a sum of Rs..... (Rupees ..... only) by way of composition of the said offence(s);Provided -(i)the said sum is paid

into the treasury at ..... not later than.....and(ii)the said Shri/Messrs .....  
produces before the Prescribed Authority the receipted challan in Form PT 12 in proof of such  
payment not later than .....and report the fact to me by  
the.....SealPlace.....Date.....Signature .....Designation.....Form PT  
20[Deleted] [ Deleted vide Nitification dated 23-1-2003]