

# Bihar Professional Tax Rules, 2011

BIHAR

India

## Bihar Professional Tax Rules, 2011

### Rule BIHAR-PROFESSIONAL-TAX-RULES-2011 of 2011

- Published on 6 September 2011
- Commenced on 6 September 2011
- [This is the version of this document from 6 September 2011.]
- [Note: The original publication document is not available and this content could not be verified.]

Bihar Professional Tax Rules, 2011Published vide Notification No. S.O. 245, dated 06.09.2011Last Updated 3rd March, 2020S.O. 245, dated 6th September, 2011. - In exercise of the powers conferred by Section 18 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act, 10,2011) the Governor of Bihar is pleased to make the following Rules.

#### 1. Short title, extent and commencement.

(1)These Rules may be called the Bihar Professional Tax Rules, 2011.(2)It shall extend to the whole state of Bihar.(3)These rules will come into force at once.

#### 2. Definitions.

(1)In these rules, unless anything is repugnant in the subject or context-(a)"Act" means the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act 10, 2011);(b)"Central Government" means a Ministry or department of the Central Government;(c)"Circle" means a unit of Commercial Taxes administration as specified in the Government notification issued in this behalf from time to time, within the local limits of which an assessee or an employer is situated;(d)"Circle In-charge" means the Deputy Commissioner of Commercial Taxes or the Assistant Commissioner of the Commercial Taxes or the Commercial Taxes Officer, In-charge of the Circle or the officer specially empowered by the Commissioner in this behalf;(e)"Commissioner" means the Commissioner of Commercial Taxes appointed under Section 10 of the Bihar Value Added Tax Act, 2005 and includes an Additional Commissioner of Commercial Taxes appointed under Section 10 of the Bihar Value Added Tax Act, 2005;(f)"Deputy Commissioner, Commercial Taxes" means a Deputy Commissioner of Commercial Taxes appointed under section 10 of the Bihar Value Added Tax Act, 2005;(g)"Joint Commissioner, Commercial Taxes" means a Joint Commissioner of Commercial Taxes appointed under section 10 of the Bihar Value Added Tax Act, 2005;(h)"Ward" means an administrative unit as specified in the order issued by the Commissioner in this behalf from time to time within the area of a circle;(i)"Form" means a Form prescribed under

these rules;(j)"Government Treasury" means, in relation to an assessee or an employer, the treasury or sub-treasury, as the case may be, of the district or subdivision in which such assessee or employer resides;(k)"Section" means a section of the Act;(l)"State Government" means the Government of Bihar;(m)"Sub-section" means any sub-section of a section of the Act;(n)"Tax" means the tax payable under the Act.(2)All other words, terms or expressions not defined herein shall have the same meaning as is assigned to them in the Act.

### **3. [ Registration. [Substituted by S.O. 323, dated 11.07.2019.]**

(1)Every employer required to be registered by Section 5 shall apply, in Form PT-I, for registration under the Act to the In-charge of the circle within whose jurisdiction the office of the employer is situated. Such application shall be submitted within seven days of the employer being required to be registered and shall be filed in electronic manner on the official web-site of the Commercial Taxes Department and the said application shall be processed in the manner hereinafter specified:Provided that such an application for registration by an employer who has employed persons before the coming into force of these Rules shall be made within a period of thirty days of the coming into force of these Rules.(2)(a)Every employer shall declare his Permanent Account Number, name as per PAN, mobile number, email address and any other information as required in FORM PT-I on the official website of the Commercial Taxes Department.(b)The Permanent Account Number shall be validated online by the official website of the Commercial Taxes Department from the database maintained by the Central Board of Direct Taxes.(c)The mobile number shall be verified through a one-time password sent to the said mobile number, and(d)The email address declared shall be verified through a separate one time password sent to the said email address.(e)On successful verification of PAN, mobile number and email address, the applicant shall electronically submit an application in FORM PT-I alongwith documents specified at the official websites of Commercial Taxes Department.(f)On successful submission of registration application under clause (e), an acknowledgment shall be issued electronically to the applicant.(3)(a)The application shall be forwarded to the Tax Assessing Authority of the concerned circle, who after verifying that all the column of the application have been properly filled in, shall, within a period of one working day from the date of submission of the application, approve the grant of registration in Form PT-II and a certificate of registration shall be made available to the applicant on the official website of the Commercial Taxes Department.(b)If the Tax Assessing Authority of the circle fails to take any action, within a period of one working day from the date of submission of the application, the application for grant of registration shall be deemed to have been approved and a certificate of registration in Form PT-II shall be made available to the applicant on the official website of the Commercial Taxes Department.(c)The certificate specified in clause (a) and (b) of sub-rule (3) shall bear the registration number allotted to the employer and the said registration number shall be the 'Tax Deduction and Collection Account Number,' allotted to the employer under the Income Tax Act, 1961, prefixed by the digits "10" and suffixed by the letter 'R'.Provided that in case an employer has not been allotted a Tax Deduction and Collection Account Number under the Income Tax Act, 1961, the registration number shall be the Permanent Account Number, allotted to such employer under the Income Tax Act, 1961, prefixed by the digits "10" and suffixed by the letter 'R'.(4)The certificate of registration shall be digitally signed and made available on the official website of the Commercial Taxes Department.Explanation. - For the purposes of these sub-rules, the expression

'employer' shall mean the Company, firm, society, association of person, undivided Hindu family, body corporate, board, Authority, Undertaking or Corporation, as the case may be, which has employed persons liable to pay tax under the Act.]

#### **4. [ Enrollment. [Substituted by Professional Tax (Amendment) Rules, 2019. S.O.323, Section 3]**

(1) Every assessee to whom the second proviso to Section 5 and to whom sub-section (2) of section 6 apply, shall apply, in Form PT-IA, for enrollment under the Act to the In-charge of the Circle within whose jurisdiction the assessee resides. Such application shall be submitted within seven days of the assessee being liable to pay tax under the Act and shall be filed in electronic manner on the official web-site of the Commercial Taxes Department and the said application shall be processed in the manner hereinafter specified: Provided that such an application for enrollment by an assessee engaged in any profession, trade, calling or employment before the coming into force of these Rules shall be made within a period of thirty days of the coming into force of these Rules. (2)(a) Every person who is liable to be enrolled under these Rules, shall declare his Permanent Account Number, name as per PAN, mobile number, email address and any other information as required in FORM PT-IA on the official website of the Commercial Taxes Department. (b) The Permanent Account Number shall be validated online by the official website of the Commercial Taxes Department from the database maintained by the Central Board of Direct Taxes. (c) The mobile number declared by the applicant shall be verified through a one-time password sent to the said mobile number, and (d) The email address declared by the applicant shall be verified through a separate one time password sent to the said email address. (e) On successful verification of PAN, mobile number and email address, the applicant shall electronically submit an application in FORM PT-IA at the official websites of Commercial Taxes Department. (f) On successful submission of registration application under clause (e), an acknowledgment shall be issued electronically to the applicant. (3)(a) The application shall be forwarded to the Tax Assessing Authority of the concerned circle, who after verifying that all the column of the application have been properly filled in, shall, within a period of one working day from the date of submission of the application, approve the grant of registration in Form PT-IIA and a certificate of enrollment shall be made available to the applicant on the official website of the Commercial Taxes Department. (b) If the Tax Assessing Authority of the circle fails to take any action, within a period of one working day from the date of submission of the application, the application for grant of enrollment shall be deemed to have been approved and a certificate of enrollment in Form PT-IIA shall be made available to the applicant on the official website of the Commercial Taxes Department. (c) The certificate specified in clause (a) and (b) of sub-rule (3) shall bear the enrollment number allotted to the assessee and the said enrollment number shall be the 'Permanent Account Number,' allotted to the assessee under the Income Tax Act, 1961, prefixed by the digits "10" and suffixed by the letter 'E'.]

#### **5. Deduction of tax from salary or wages.**

(1) Every employer shall deduct the tax payable by every employee from the salary or wages payable to such employee in respect of the month of September of every year. (2) The tax deducted under sub-rule (1) shall be deposited by the employer referred to in sub-rule (1) into Government Treasury

in the manner prescribed in rule 7 on or before the fifteenth day of November immediately following the month in which it has been deducted.(3)Every employer referred to in sub-rule (1) shall furnish to the prescribed authority a statement in form PT-IV, containing details of the tax deducted by him in respect of a year, on or before the end of the month of November of every year.(4)(a)Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), in case an assessee -(i)becomes liable to pay tax under the Act after the salary or wages for the month of September has been paid to him; or(ii)becomes liable to pay a higher amount by way of tax after the salary or wages for the month of September has been paid to him, the employer referred to in sub-rule (1) shall deduct such tax, or the higher amount of tax, as the case may be, shall be deducted by the said employer from the salary or wages payable to the assessee in respect of the month of February following the said month of September.(5)The amount of tax deducted under sub-rule (4) shall be deposited by the employer referred to in sub-rule (1) into Government Treasury in the manner prescribed in rule 7 on or before the fifteenth day of April following the month in which it has been deducted.(6)Every employer depositing tax under sub-rule (5) shall furnish to the prescribed authority a statement in form PT-V, containing details of the tax deducted by him in terms of sub-rule (4), on or before the end of the month of May of every year.(7)Every employer deducting tax under sub-rule (1) or sub-rule (4) shall issue to the employee from whose salary or wages the tax has been deducted, a certificate in form PT-VI.(8)The statements referred to in sub-rule (3) or sub-rule (6) shall be filed and be disposed of in such manner as the Commissioner may, by notification, specify.(9)(a)Every person to whom the provisions of the second proviso to Section 5 apply shall furnish to his employer a certificate in Form PT-VII before any salary or wages is paid to him by such employer.(b)In the event of failure to furnish the certificate specified in clause (a), the employer shall deduct the tax payable from the salary or wages payable to the employee.

## 6. Returns.

(1)Every employer registered under the Act shall furnish to the prescribed authority an annual return in form PT-VIII containing details of the tax deducted by him in respect of the year, on or before the end of the month of November of every year.(2)Every person enrolled under the Act shall furnish to the prescribed authority an annual return in form PT-IX on or before the end of the month of November of every year.(3)The returns referred to in sub-rule (1) or sub-rule (2) shall be filed and be disposed of in such manner as the Commissioner may, by notification, specify.

## 7. Payments.

(1)Every person required to pay any tax or interest or penalty under the Act shall pay the amount of tax or interest or penalty into Government Treasury, or any Bank authorized by the Commissioner in this behalf, by Challan in Form PT-X.(2)Notwithstanding anything contained in Sub-rule (1), the Commissioner may, by notification, require any person or class or description of persons to pay the amount of tax, interest or penalty in electronic manner through the official website of the Commercial Taxes Department.

## 8. Hearing.

(1)The authority referred to in rule 9 shall, in the matter of a proceeding under sub-section (3) of Section 7, serve or cause to be served upon the person proceeded against a notice which shall contain a gist of accusations, a date of hearing which shall in no case be less than seven days nor more than thirty days from the date of issue of notice, and the date of hearing.(2)On the date fixed for hearing, the person proceeded against shall be allowed to rebut the accusations on him, or, to reply to the ground or grounds on which the proceeding has been initiated, as the case maybe; but shall not ordinarily be allowed an adjournment. If an adjournment becomes necessary, the authority specified in rule 9 shall record reasons therefor.(3)After hearing, the authority referred to in sub-rule (1) shall record an order containing precisely and clearly the gist of accusations, or, the ground or grounds on which the proceeding has been initiated, as the case may be, manner in which the person proceeded against was made aware of that, the reply, if any, furnished, and the decision thereon.(4)A true copy of the order passed under sub-rule (3) shall be made over to the person proceeded against.

## 9. Prescribed authority for the purposes of certain Sections of the Act.

- The Circle In-charge shall be the Prescribed authority for the purposes of Section 6 and the Deputy Commissioner, the Assistant Commissioner and the Commercial Taxes Officer shall be the Prescribed authority for the purposes of Sections 7, 8, 9 and 14 of the Act.

## 10. Application of certain provisions of the Bihar Value Added Tax Rules, 2005.

- The relevant provisions of the Bihar Value Added Tax Rules, 2005 shall, mutatis mutandis, apply in respect of all such procedural and other matters incidental to carrying out the purposes of the Act for which no provision or insufficient provision has been made in these rules.

## 11. Punishment for violation of rules.

- Any person who violates any provision of these rules shall be punishable with a penalty not exceeding five hundred rupees and where the violation is continuing, with a penalty not exceeding rupees ten for every day of such violation:Provided that the prescribed authority imposing such penalty shall allow the person violating the rules, or any provision thereof, an opportunity of being heard.[Form PT- I] [Substituted by S.O. 323, dated 11.07.2019.]Application for registration under Section 5 of the Bihar Tax on Profession, Trades, Callings and Employments Act, 2011(See Rule 3)I .....(full Name), Son of .....(full Name) hereby apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Profession, Trades, Callings and Employments Act, 2011 and furnish following particular for that purpose-

- (1) \* PAN of the Employer/Deductor
- (2) \* Name as per PAN

- (3) \* Email ID
- (4) \* Mobile Number :
- (5) Name of the employer/Deductor : -
- (6) TAN
- (7) Name as per TAN
- (8) Upload copy of TAN
- (9) Address (Give details of house number/Shopnumber/Locality/Post Office/Police Station/Block/\*Town/\*City/\*District.) :-
- (10) Name of the circle, within whose jurisdiction the office of the employer/Deductor is situated
- (11) GSTIN (if any) :-
- (12) Office Name :-
- (13) Date of liability :-

I do hereby declare that the particular furnished in this application are correct and complete to the best of my knowledge and belief. Name of the Applicant ..... Status (Drop down) ..... [Form PT- IA] [Substituted by S.O. 323, dated 11.07.2019.] Application for enrollment under second proviso to Section 5 and Section 6(2) of the Bihar Tax on Profession, Trades, Callings and Employments Act, 2011 (See Rule 4) I ..... (full Name), Son of ..... (full Name) hereby apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Profession, Trades, Callings and Employments Act, 2011 and furnish following particular for that purpose -

- (1) \* PAN of the person filing application
- (2) \* Name as per PAN
- (3) \* Email ID of the applicant :
- (4) \* Mobile Number :
- (5) Name of the Firm (if any) : -
- (6) Address (Give details of house number/Shopnumber/Locality/Post Office/Police Station/Block/\*Town/\*City/\*District) : -
- (7) Name of the circle, within whose jurisdiction the address of the applicant is situated
- (8) GSTIN (if any) :-
- (9) Date of liability :-
- (10) Nature of Profession, Trade, Calling or Employment-

I do hereby declare that the particular furnished in this application are correct and complete to the best of my knowledge and belief. Name of the Applicant ..... Status (Drop down) ..... Form PT- IICertificate of registration under Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (See Rule 4) Office of the ..... of Commercial Taxes ..... Circle. Certified that Sri/Smt. .... is registered under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and has been allotted Registration Number .....

## 2. He is liable to pay tax under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 with effect from .....

Date.....Place .....Signature of the  
issuing authorityDesignationSeal of the officeForm PT- IIACertificate of enrollment under the  
second proviso to Section 5 and Section 6(2) of the Bihar Tax on Professions, Trades, Callings and  
Employments Act, 2011(See Rule 4)Office of the ..... of Commercial Taxes  
..... Circle.Certified that Sri/Smt. .... is enrolled under  
the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and has been allotted  
Enrollment Number.....

## 2. He is liable to pay tax under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 with effect from .....

Date.....Place .....Signature of the  
issuing authorityDesignationSeal of the officeForm PT-IIIProfessional tax register under the Bihar  
Tax on Professions, Trades, Callings and Employments Act, 2011(See Rules 3 and 4)Office of the  
..... of Commercial Taxes ..... Circle.To,The  
..... Circle.I  
..... (full Name), son of ..... (full name) hereby  
apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Professions,  
Trades, Callings and Employments Act, 2011 and furnish following particulars for that purpose -

Full Name	Address (House number/Shopnumber/Locality/Post Office/Police Station/ Block/District etc.)	PAN
--------------	---	-----

1	2	3
---	---	---

Telephone Number	Fax number	E-mail	Date of liability	Bank details (Name of Bank, Branch Name,Account Number)
4	5	6	7	8

Form PT-IVStatement of deduction under the Bihar Professional Tax Rules, 2011(See Rule  
5)(1)Government: Central/State(2)Department/Ministry:(3)Name of employer furnishing  
statement:(4)Designation:(5)Year:(6)Number of persons to whom salary or wages paid during the  
year:

Sl. No.	Name of assessee	Designation	PAN	Income for the year	Tax payable	Tax deducted
1	2	3	4	5	6	7

Total

I declare that the particulars furnished in this Statement are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this statement. Date

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

.....Designation .....Form PT-VStatement of deduction

under the Bihar Professional Tax Rules, 2011(See Rule 5)(1)Government:

Central/State.(2)Department/Ministry:(3)Name of employer furnishing

statement:(4)Designation:(5)Year:(6)Number of persons to whom salary or wages paid during the year:

Sl. No. Name of assessee Designation PAN Income for the year Tax payable Tax deducted

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Total

I declare that the particulars furnished in this Statement are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this statement. Date

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

.....Designation .....Form PT-VICertificate of tax deducted

under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011[(See Rule 5(7))It

is hereby certified that I ..... (Name) Son of ..... (Name)

have deducted a sum of ..... (Rs. in words) from salary/wages payable to

..... in respect of ..... (month and year).Further certified

that the total salary/wages payable to the above name employee for the year ..... is

Rs.....Further certified that the said sum deducted by way of tax has been deposited

by me through Challan No. .... dated .....\*Certified that I am

registered under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 bearing

registration number .....I declare that the particulars furnished in this certificate are

correct and complete to the best of my knowledge and belief. Date .....Place

.....Signature .....\*strike out if not applicable. Form

PT-VIICertificate under second proviso to Section 5 of the Bihar Tax on Professions, Trades,

Callings and Employments Act, 2011(See Rule 5)To,The

..... Circle.It is hereby certified that I

..... (Name) Son of ..... (Name) am enrolled under the

Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 bearing enrollment Number

..... Further I am employed with M/S

..... (Name of firm) as ..... (designation) and M/S

..... (Name of firm) as ..... (designation).This is to further

certified that I will myself pay the professional tax payable by me/have already paid the professional

tax payable by me and, accordingly, professional tax need not be deducted from the salary/wages

payable to me.I declare that the particulars furnished in this certificate are correct and complete to

the best of my knowledge and belief. Date .....Place



.....Signature .....Enrollment  
 Number.....Form PT-VIII Return under Section 7 of the Bihar Tax on Professions,  
 Trades, Callings and Employments Act, 2011 (To be furnished by a person making deduction from  
 salary/wages payable to employees) [See Rule 6 (1)] Government:  
 Central/State. Department/Ministry: Name of employer furnishing statement: Registration  
 Number: Designation: Year: (1) Total number of assesses/employees to whom salary/wages  
 paid: (2) Details of deduction:

Income Range	Number of assesses	Total salary/wages paid	Total tax deducted
(a) Less than Rs. 3 lacs			
(b) More than Rs. 3 lacs but less than Rs. 5 lacs			
(c) More than Rs. 5 lacs but less than Rs. 10 lacs			
(d) More than Rs. 10 lacs			
Total			

(3) Total amount paid by way of tax:

Amount (Rs.) Challan No./Cheque/DD No. and Date

(4) Statement in Form PT-IV & PT-V, if any, enclosed. I declare that the particulars furnished in this  
 Return are correct and complete to the best of my knowledge and belief, and that I am competent to  
 sign and submit this Return. Date ..... Place

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

.....Form PT-IX Return under Section 7 of the Bihar Tax on Professions, Trades,  
 Callings and Employments Act, 2011 (To be furnished by a person enrolled under the Act) [See Rule 6  
 (2)] Name: Enrollment Number: Name of employer/employers, if any: Year: (1) Total income during  
 the year: (2) Tax payable: (3) Total amount paid by way of tax:

Amount (Rs.) Challan No./Cheque/DD No. and Date

I declare that the particulars furnished in this Return are correct and complete to the best of my  
 knowledge and belief. Date ..... Place ..... Signature

.....Designation ..... [Form PT - X] [Substituted by  
 Professional Tax (Amendment) Rules, 2019.]

Original	Duplicate
To be sent by the Treasury to the concerned circle	To be retained in the concerned Treasury
Form PT-X	Form PT-X
Challan under the Bihar on Profession, Trades, Callings and Employments Act, 2011	Challan under the Bihar on Profession, Trades, Callings and Employments Act, 2011
[See Rule 7]	[See Rule 7]
Serial Number .....	Serial Number .....
Treasury .....	Treasury .....

Name of the Bank .....	Name of the Bank .....		
Branch Code .....	Branch Code .....		
Major head - 0028 Sub Major Head- 00	Major head - 0028 Sub Major Head- 00		
Minor Head- 107 Sub Head -0003	Minor Head- 107 Sub Head -003		
Budget Code- R0028001070003	Budget Code- R0028001070003		
Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Bihar Tax on Professions, Trades, Callings and Employments Act, 2011		
Receipts under the PAN/TAN- GSTIN	PAN/TAN GSTIN		
Challan of amount paid to Bank For the year ending.....	Challan of amount paid to Bank For the year ending.....		
Name of the Circle to which the payment relates	Name of the Circle to which the payment relates		
By whom Tendered:	By whom Tendered:		
P. Tax registration/enrollment no.	P. Tax registration/enrollment no.		
Payment on account of :	Amount	Payment on account of :	Amount
Admitted Tax		Admitted Tax	
Interest		Interest	
Penalty		Penalty	
Fees		Fees	
Appeal Fee		Appeal Fee	
Miscellaneous		Miscellaneous	
Total		Total	
Rupees (in Words).....	Rupees (in Words).....		
Signature of For use in the Treasury	Signature of For use in the Treasury		
I Receive Payment of Rs.....(Rupees)	I Receive Payment of Rs.....(Rupees)		
2. Date of entry	2. Date of entry		
Cheque No.	Cheque No.		

Treasury Accountant	Treasury Officer	Treasury Accountant	Treasury Officer
	Agent/Manager of Bank		Agent/Manager of Bank
Triplicate	Quadruplicate		
To be returned to the dealer/depositor for his own use	To be returned to the dealer/depositor for being forwarded to the appropriate Commercial Taxes authority		
Form PT-X	Form PT-X		
Challan under the Bihar on Profession, Trades, Callings and Employments Act, 2011	Challan under the Bihar on Profession, Trades, Callings and Employments Act, 2011		
[See Rule 7]	[See Rule 7]		
Serial Number .....	Serial Number .....		
Treasury .....	Treasury .....		
Name of the Bank .....	Name of the Bank .....		
Branch Code .....	Branch Code .....		
Major head - 0028 Sub Major Head- 00	Major head - 0028 Sub Major Head- 00		
Minor Head- 107 Sub Head -0003	Minor Head- 107 Sub Head -003		
Budget Code- R0028001070003	Budget Code- R0028001070003		
Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Bihar Tax on Professions, Trades, Callings and Employments Act, 2011		
Receipts under the			
PAN/TAN- GSTIN	PAN/TAN GSTIN		
Challan of amount paid to Bank	Challan of amount paid to Bank		
For the year ending .....	For the year ending .....		
Name of the Circle to which the payment relates	Name of the Circle to which the payment relates		
By whom Tendered:	By whom Tendered:		
P. Tax registration/enrollment no.	P. Tax registration/enrollment no.		
Payment on account of :	Amount		Amount

		Payment on account of :	
Admitted Tax		Admitted Tax	
Interest		Interest	
Penalty		Penalty	
Fees		Fees	
Appeal Fee		Appeal Fee	
Miscellaneous		Miscellaneous	
Total		Total	
Rupees (in Words).....	Rupees (in Words).....		
Signature of		Signature of	
For use in the Treasury		For use in the Treasury	
I Receive Payment of		I Receive Payment	
Rs.....(Rupees)		ofRs.....(Rupees)	
2. Date of entry		2. Date of entry	
Cheque No.		Cheque No.	
Treasury Accountant	Treasury Officer	Treasury Accountant	Treasury Officer
	Agent/Manager of Bank		Agent/Manager of Bank
For Circle			
To be sent by the Bank to the concerned circle			
Form PT-X			
Challan under the Bihar on Profession, Trades, Callings and Employments Act, 2011			
[See Rule7]			
Serial Number .....			
Treasury.....			
Name of the Bank .....			
Branch Code .....			
Major head - 0028 Sub Major Head- 00			
Minor Head- 107 Sub Head -0003			
Budget Code- R0028001070003			
Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011			
PAN/TAN			
GSTIN			

Challan of amount paid to Bank

For the year ending.....

Name of the Circle to which the payment relates

By whom Tendered:

P. Tax registration/enrollment no.

Payment on account of :

Amount

Admitted Tax

Interest

Penalty

Fees

Appeal Fee

Miscellaneous

Total

Rupees (in Words).....

Signature of

For use in the Treasury

I Receive Payment of Rs.....(Rupees)

2. Date of entry

Cheque No.

Treasury Accountant

Treasury Officer  
Agent/Manager of  
Bank