SALIENT FEATURES OF CHANGES IN THE WEST BENGAL STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1979 W.E.F. 01.4.2013

A. Amnesty Scheme: An employer or a person, who is liable to pay tax under the act but has failed to apply for registration or enrolment or both may exercise an option to apply for registration or enrolment or both along with a declaration by employer or person in a prescribed form within the 31st Day of January, 2014 and with tax receipted challan of Rs.2500/- p.a. for maximum period of 2(Two) years by a person or Rs.200/- p.m. per employee for maximum period of 2(Two) years by an employer. [**Section 5C]**

B. Defaulters Can File Return: The defaulting register employer may opt to furnish his pending returns for period F.Y. 2010-11 and 2011-12 without payment of late fee or interest within 31st January, 2014. [**Section 6B(1)]**

C. Summary Assessment: If a registered employer submits his quarterly/annual return (as the case may be) which is complete and self consistent- amount of tax, interest and late fee (if any) is paid in full according to such return, the return so furnished shall be ``Summarily Assessed" on the date of submission of such return. [**Section 7B]**

D. Deemed Assessment: If a registered employer has furnished all the returns for F.Y. 2011-12 (electronically and hard copy) and has made correct payments of tax and interest to such returns, the assessment of tax payable by such employer in respect of the F.Y. 2011-12 shall be deemed to have been made on 31st Day of March, 2013.
[Section 7(6)]

E. Taxable Limit Enhanced: As per amendment in Schedule of Tax, the employees of Government/Public/Private Sectors drawing salaries of Rs.7000/- or less p.m. are exempted from paying Profession Tax w.e.f. 01.4.2013. The rest of the schedule remains unchanged starting from the slab of Rs.7001/- or more.**[Section 3]**

F. Provision for Exemption: The Government has made a provision for exemption or reduction in the rate of Profession Tax payable by any specified class of person **[Section 26]**

G. Introduction of Audit: The concept of "Audit" has been introduced for the first time in the Profession Tax to check the veracity of returns of certain numbers of dealers/tax payers.

H. **Branch Offices To** Pay **Tax**: "Every branch or office of a firm, company, corporation or other corporate body, any society, club or association" shall have the liability to enroll separately in addition to existing principal/ registered/ main/head offices. **[Section 2(f)]**