

Sub : Procedure and instructions for E- Services enrolment/Registration for Profession Tax RC holders (PTRC)...

E-services initiative of the Sales Tax Department, especially of e-return filing and e-payment facility, is welcomed by all as it is simple, fast and reliable. Due to active and whole hearted support and co operation of all the concerned, Sales Tax Dept. could implement e-Services successfully for MVAT Act.

Considering this positive experience gained, the Dept. has now planned to extend and implement facility of e-return filing for Employers holding Registration Certificate (PTRC holders) under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act 1975 (Profession Tax Act). E-payment for PTRC holders will be implemented shortly thereafter. Similar cooperation and support is expected for these e-Services from all the concerned.

A) As a preparation for commencing and actually using e-return and e-payment facility **registration/enrolment for e-services by Profession Tax Registration certificate holders (PTRC holders) is required.** In near future e-return will take place of physical paper return, in phases. Therefore all the employers paying Profession Tax are required to register/enroll themselves for PTRC e-services immediately and latest by 31st December 2010 to avoid last moment rush and inconvenience. This **enrollment process is not meant for Profession Tax enrolment certificate holders (PTEC holders), but is only for PTRC holders.**

B) System of new Tax Identification Numbers (TIN) is being implemented instead of Old Registration numbers for PTRC holders and also for PTEC holders since July 2007 for the purpose of compatibility with Computerized system of the Sales Tax Dept. of Govt. of Maharashtra (MAHAVIKAS) .

New Profession Tax TINs allotted to the Employers holding Profession Tax Registration certificate (PTRC holders) are 12 digit numbers starting with 27 and suffixed with "P", for example 27123456789P. Similarly Profession Tax enrolment certificate holders (PTEC holders) are allotted 12 digit TINs starting with 99 and suffixed with "P" for example 99123456789P. Therefore PTRC Tins and PTEC TINS can be identified easily.

Maharashtra Value Added Tax Act 2002(MVAT Act) provides for a single TIN for a dealer for all locations. However the Profession Tax Act provides for different Registration numbers for different locations to PTRC holders.

Further, while granting PTRC TIN to the employer who holds single PTRC and also holds MVAT TIN it is decided to allot him PTRC TIN of which first 11 digits are same as that of his MVAT TIN but with a change of suffix to 'P'

It is decided to allot the employer who holds multiple PTRCs and also holds MVAT TIN, one PTRC TIN of which first 11 digits are same as of his VAT TIN with suffix 'P'. His other PTRC TINs will of course be different.

The employers registered on or after July 2007 are allotted such new TINs. However the PTRC holders registered prior to July 2007 are having old PTRC numbers. Hence it is decided to allot TINs to all such PTRC holders who are

not holding 12 digits TINs through e-services registration/enrolment for PTRC. E-Services registration/enrolment of PTRC is required to ensure genuineness of employer availing e-Services for PTRC and also for communicating the user his proper PTRC TIN. After successful e-enrolment for PTRC e-services, old PTRC numbers with slashes should not be used. Therefore all the concerned are required to get enrolled immediately for PTRC e-Services online on the web site www.mahavat.gov.in . **Please note that from 1st January 2011 onwards, all the treasuries and Banks will also be directed to accept payments and returns only with PTRC TIN.**

Procedure for e-Services enrolment is given hereunder. It is requested to follow carefully the procedure to avoid mistakes. The e-services registration/enrollment of PTRC is one time activity.

C) The procedure for enrolling for PTRC e-services:-

There are following categories of employers to whom deferent procedure for PTRC e-services registration/enrollment is applicable. The deferent categories of employers are as under:-

- **Employer holding single PTRC who is also MVAT Dealer.**
- **Employer holding multiple PTRCs who is also MVAT Dealer.**
- **Employer not having MVAT TIN but having new twelve digit PTRC TIN starting with 27.**
- **Employers having old PTRC Nos. and not holding MVAT TIN.**
- **Employer holding multiple PTRCs who is also holding MVAT TIN for enrolling for his PTRC TINs which will not be matching to his MVAT TIN.**
- **Central Government Departments/offices located in Maharashtra.**

(a) Common procedure Applicable to all Categories of Employers is as under:-

1. Open Web site of the Sales Tax Department www.mahavat.gov.in . on the home page on 'log in my Tax Portal' click button 'Dealer or New User register here'.
2. Screen 'Enrolment For E-Services' opens with options.
3. Select 'PTRC Employer Enrolment' .
4. Login screen 'PTRC Employer Enrolment' , as shown under, is seen

PTRC Employer Enrolment		
Enter TIN No		
Old PTRC Number		
VAT Dealer Register with PTRC	New User	Reset

From hereinafter different selections are required to be made by different categories of employers as explained here under in order to complete registration/enrolment for PTRC e-services.

(b) i) An Employer holding single PTRC who is also MVAT Dealer:-

1) Such MVAT TIN holder employers should first be already registered/enrolled for MVAT e-services thereafter on subsequent date such dealer can be able to register/enroll for PTRC e-services.

2) Such dealer should put his MVAT TIN **without suffix 'V'**. in the text box labeled **'Enter TIN No'** . He should also enter his old PTRC Number without prefix such as PTRC or PTR etc in the text box labeled **'Old PTRC No'** and click button **'VAT Dealer Register with PTRC'**.

3) The system will search his corresponding PTRC TIN. If such Number is found then user will be asked for his password. Here, **password of MVAT e-services is to be entered.**

4) The next screen will open wherein he has to enter his previous year's Profession Tax liability and nature of his business. For nature of business dropdown of 45 categories is provided. Select the appropriate category.

5) Click button **'Enroll PTRC'** on the screen.

6) After successful enrolment an acknowledgement receipt will be generated. Acknowledgement will show his PTRC TIN. Take two print outs of the said acknowledgement receipt, put date, place and sign (by authorized person). Keep one copy of it for own reference and submit other to the concerned Profession Tax Officer (Registration).

7) If the system does not get corresponding PTRC TIN, then different screen with more details opens. Fill up all the information properly and accurately and click **'submit'** button.

8) If the error message displayed informing to enroll later on after some days then enroll subsequently.

ii) Employer holding multiple PTRCs who is also holding MVAT TIN shall adopt the above procedure for enrolling for his one PTRC TIN which will be matching to his MVAT TIN. For his other PTRC numbers he should follow the procedure stated at d(i) below

(c) An Employer not having MVAT TIN but new twelve digit PTRC TIN starting with 27:-

1) Such employer should put his PTRC TIN without suffix **'P'** for login in the text box labeled **'Enter TIN No'** and click button **'New User'**.

2) The system will search his corresponding PTRC TIN. If such Number is found then the next screen will open wherein he has to enter details such as his previous year's Profession Tax liability and nature of his business etc. For nature of business dropdown of 45 categories is provided. Select the appropriate category.

3) The user will be asked to enter password of his choice. Password is case sensitive. Remember the password properly. **In the same screen under 'PASSWORD RECALL' screen, the employer should select the question of his choice and enter the answer in the given field which will enable the department to ask the secret question in the event the user forgets his password. He should enter these fields carefully and also remember the details entered.**

- 4) Click 'submit' button on the screen.
- 5) After successful enrolment an acknowledgement receipt will be generated. Acknowledgement will show his PTRC TIN. Take two print outs of the said acknowledgement receipt , put date, place and sign (by authorized person). Keep one copy of it for own reference and submit other to the concerned Profession Tax Officer (Registration).

d) (i) Employer having old PTRC Nos. and not holding MVAT TIN:-

- 1) Such user should put his old PTRC No. in common login screen in text box labeled as '**OLD PTRC No**' without prefix such as PTRC or PTR etc and click the button '**New User**'. The system will search his corresponding PTRC TIN allotted.
- 2) Fill up all the detailed information properly. In the Employer Name text box entre the name of the proprietor if it is proprietary concern. In case of partnership firm, trust, H.U.f. or company enter the name of the business entity. Do not keep the field Blank.
- 3) Select previous year's tax liability.
- 4) Select applicable nature of business from drop down of 45 categories.
- 5 If PTRC TIN is found then user will be asked to enter password of his choice. **In the same screen under 'PASSWORD RECALL' screen, the employer should select the question of his choice and enter the answer in the given field which will enable the department to ask the secret question in the event the user forgets his password. He should enter these fields carefully and also remember the details entered.** The password entered is for PTRC e-services. Passwords are case sensitive. Passwords of Alfa numeric combination are more secure. Note down password properly and keep it confidential for future use.
- 6) After filling all information correctly click 'submit' button on the screen.
- 7) After successful enrolment an acknowledgement receipt will be generated. Acknowledgement will show his PTRC TIN and Login Id (same as PTRC TIN). Take two print outs of the said acknowledgement receipt, put date, place and sign (by authorized person). Keep one copy of it for own reference and submit other to the concerned Profession Tax Officer (Registration).
- 8) **If the message displayed informs to contact Profession Tax Officer, then it is necessary to contact the concerned Profession Tax Officer(Registration) with Xerox copy of PAN, copy of Registration Certificate, or copy of last payment chalan (all self attested) and name of Bank and Branch. On furnishing him these details he will allot PTRC TIN if not allotted earlier. Later on next day or thereafter user can enroll by login with new PTRC TIN allotted. For next time in Login Screen put PTRC TIN in the text box labeled 'Enter TIN No' and click button 'New User'. The new PTRC TIN allotted can also be verified from the website from the section 'Know Your TIN' by entering PAN (Permanent Account No given by the Income Tax Dept.) or by contacting the concerned Profession Tax officer (Registration).**

ii) Employer holding multiple PTRCs who is also holding MVAT TIN shall adopt the above stated procedure for enrolling for his other PTRC TINs which will not be matching to his MVAT TIN.

e) Central Government Departments/offices located in Maharashtra:-

For making e-payment the Central Government Departments/offices located in Maharashtra are also required to obtain PTRC TIN by applying to the concerned Profession Tax Officer (Registration). They can put TAN instead of PAN in the application form in the box provided for PAN. Strike out PAN and write TAN. **After getting PTRC TIN they can Login for e- services enrolment as per the procedure laid down at c (i) above.**

Help Desk :- Following are the help desk numbers where you will be provided necessary help and guidance for e-enrolment for PTRC.

- 1) Mumbai (Mazgaon) 022-23760194, 23760195, 23760056
- 2) Mumbai (Bandra) 022-26591747/57/67Ext. 5604,5415, 5207, 5204, 5405
- 3) Thane 022-25496108, Raigad-022-27571539 Extn.3613,Palghar 02525-256845 Extn.146
- 4) Pune 020-26609089
- 5) Nagpur 0712-2565644 Extn.406/407), Amravati 0721-2666085, Akola 0724-2333702,
- 6) Aurangabad 0240-2344302, Nanded02462-234470

In case of difficulty or for urgent help please feel free to contact the concerned Profession Tax Officer (Registration) and/or Help Desk Officer. All Profession Tax Officers and staff are also directed to help register/enroll all the employers for PTRC e-Services. Their assistance can be sought freely in the Office of Profession Tax of your area.

The following senior officer may be contacted in case of difficulties not resolved at lower level.

- 1) Jt. Commr. of Sales Tax, (Profession Tax), Suburban Vikrikar Bhavan, Bandra (E) Mumbai-400051. Tel No:- 022-26591747/57/67Extn.5301,5310
- 2) Jt. Commr. of Sales Tax, (Profession Tax),Thane(TelNo.022-25398989)
- 3) Jt. Commr. of Sales Tax, (Profession Tax), Pune(TelNo.020-26609100,26609074/5/6)
- 4) Jt. Commr. of Sales Tax, (Profession Tax),Nagpur(TelNo.07122561384)

All the concerned are hereby requested to co-operate and get immediately Registered/enrolled for PTRC e-services well in advance to avoid inconvenience at last moment.

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