

Service-related Information

Service Name: Certificate of Registration (PTRC) under The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

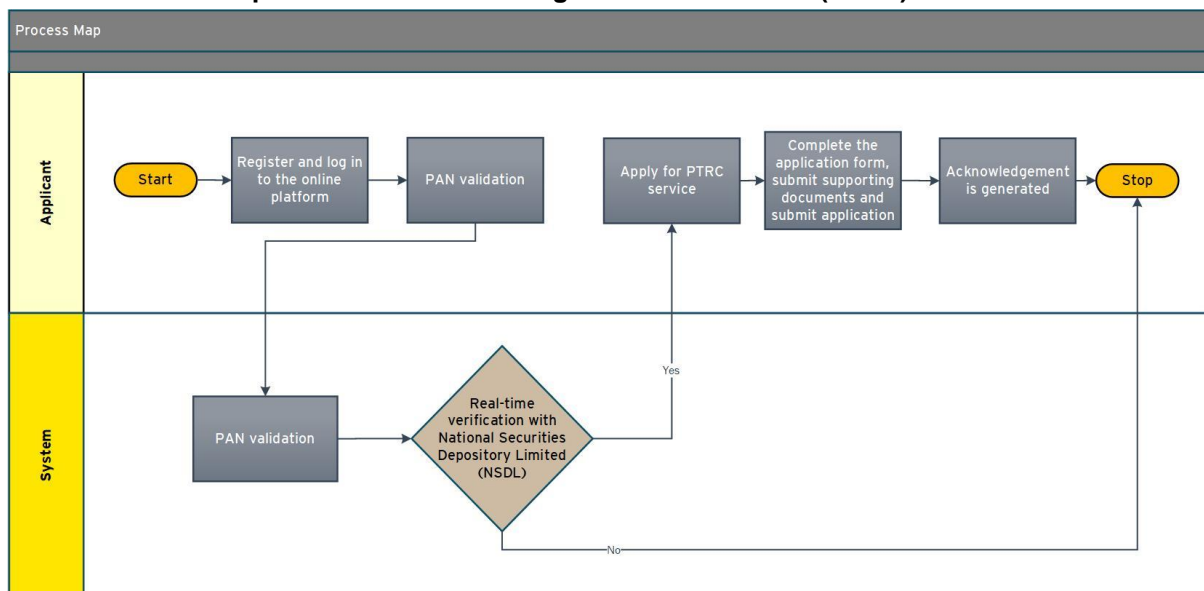
- i. **Service Description:** PTRC allows the employer to deduct and deposit Professional Tax from the salary of its employees/workers and deposit it into Government Treasury
- ii. **Competent Authority:** GST Department, Government of Maharashtra
- iii. **Type of Service:** Pre-Operation
- iv. **Governing Act/ Rule:** The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (PT Act, 1975) and The Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (PT Rules, 1975)
- v. **Applicable Section:** Section 4 and 5 of the PT Act, 1975 and Rule 3 of the PT Rules, 1975
- vi. **Applicability Criteria:** Employer's liability to deduct and pay tax on behalf of employees: (Section 5) The tax payable under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wage is paid to such persons, be liable to pay tax on behalf of all such persons: Provided that, if the employer an officer of Government the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability.
- vii. **Delivery Mode:** Online only
- viii. **Service availability in MAITRI:** Yes
- ix. **Service Link(s):**
 - a) <https://www.mahagst.gov.in/en/log-e-services>
 - b) <https://www.mahagst.gov.in/en/rc-download>
 - c) <https://maitri.mahaonline.gov.in/>
- x. **Fee (in INR):** Not applicable
- xi. **Procedure Steps for Profession Tax Registration Certificate (PTRC) in Maharashtra:**

S. No.	Action by	Stages/ Steps	Indicative time required for approval	Statutory Fee (in INR)
1.	Applicant	Registration process starts with creation of profile on the portal of the department.	--	--
2.		On the portal of the department https://mahagst.gov.in path is Home Page >> Other Act Registration >> New Dealer	--	--

S. No.	Action by	Stages/ Steps	Indicative time required for approval	Statutory Fee (in INR)
		Registration >> New Dealer Registration under various Acts >> New Dealer >> Enter PAN, Mobile No. and email ID.		
3.		PAN of the applicant is verified online and real time at the time of creation of profile	Real-time	--
4.		Some of the PAN details such as Constitution of the Business, Legal Name are captured online form the NSDL portal.	--	--
5.		If the PAN is incorrect, registration process ends at PAN validation stage.	--	--
6.		Upon clicking on the "Create Profile" button, confirmation message will be displayed on the screen. At this point, dealer will receive a Profile Activation Link on given email address and Profile Activation One Time Password on the Mobile Number given during creation of profile.	Real-time	--
7.		After successful activation of profile, User Name and Password is forwarded to Applicant on his registered email.	Real-time	--
8.		Follow the path Home Page >> Login for e-Services >> Login for VAT and Allied Acts >> Enter User Name and Password received on email and get Password changed	--	--
9.		Click on "Registration" and then "New Registration" and select Act as "The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (PTRC)"	--	--
10.		Fill all the required fields and complete the application form	--	--
11.		Upload required documents and submit the application (documents are not mandatory).	--	--
12.		An acknowledgement is generated after submission of application. There is Auto Approval and Registration	Acknowledgement post application submission - Real-time	No registration fee for applying under Profession Tax Act

S. No.	Action by	Stages/ Steps	Indicative time required for approval	Statutory Fee (in INR)
		Certificate (RC) is generated within a day of the application submission.	Registration Certificate (RC) generation – 1 day	(PTRC) – Registration is free of cost
13.		To download the RC, follow the path on the portal of the department Home Page >> Other Act Registration >> RC Download >> Enter TIN or PAN and click on “Get Status” button. Applicant can now click on Print Preview option to view the RC generated and download it. RC is available in PDF format.	--	--

xii. **Process Map for Profession Tax Registration Certificate (PTRC) in Maharashtra:**



xiii. **Document Checklist:**

Documents to be furnished:

1. If the PAN Card is not available with the applicant, then the details of the PAN obtained from the website of Income Tax Department shall be accepted as a proof of PAN instead of copy of PAN.
2. As proof of place of business (POB and APOB) and residence (POR) latest electricity bill is mandatory.

Out of the following documents any one can be submitted.

- a) PAN / TAN Card
- b) Registered deed document issued by appropriated authority
- c) Address proof of owner / tenant / rent free / on consent / online aggregators
- d) Photograph
- e) Bank Details
- f) Aadhaar Card

xiv. **Notified Timeline:** 1 day

xv. **Notification Link:** https://mahagst.gov.in/sites/default/files/notification/GazetteSearch_1.pdf

xvi. **Statutory Form Name and Section:** Form-I (EMPLOYERS REGISTRATION FORM), Application for Registration under sub-section (1) of section 5 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975. Also see Rule 3(1) of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975.

xvii. **Form Structure:**

Employer Details:

- a) PAN / TAN of Employer
- b) Name of the Employer (as mentioned in PAN/TAN)
- c) Constitution
- d) Nature of Work/Business Activity (Mention appropriate Sr. No. from Anx.-II)
- e) In case of Sr. No. 44, please specify
- f) Status of the signatory to the application
- g) Name of signatory to the application
- h) Date of commencement of activity of Employer
- i) Commencement of liability, month from which liability to pay tax commences
- j) No. of employees on the date of application to whom salary or wages paid per month are (slab-wise)

Employer Address Details:

- a) Full Address of the Principal Place of Employer
- b) Contact details
- c) Nature of possession of premises
- d) Details of Bank Account(s) are not mandatory at the time of registration
- e) Details of the Additional Place(s) of Employer
- f) Contact details

Other information:

- a) Employer Member ID or PF Account No. (not mandatory)
- b) Other information if applicable (TIN under MVAT Act, CST Act, PTEC)

Other SPOC details:

- a) Details of Proprietor/All Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees/all persons having any interest in the business
- b) Details of Residential Address
- c) Contact details

Declaration Proof:

- a) Declaration (kindly check that given information is correct)

Document Proof:

- a) Upload documents
- b) Acknowledgement

xviii. **Requires Inspection:** No

xix. **Inspection Procedure:** Not Applicable

Remarks: The procedural steps indicated above is uniform for all applications, irrespective of risk category, size of firm, business location or type of investor (Foreign or Domestic).