

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN
DISPUR, GUWAHATI.

(Circular No. 14/2016)

No. CTS-81/2007/413

Dated Dispur, the 1st November, 2016.

Sub.: Registration procedure for Professional Tax.

In pursuant to the Assam Ease of Doing Business Act, 2016, a person or employer who under the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 is liable to pay Professional Tax for his employees shall apply for registration online in **Form I** available in the link www.tax.assam.gov.in and submit it manually to the jurisdictional authority for reviewing the application. The registration in Form IA is provided by the assessing authority.

The applicant shall produce/provide the following documents along with the application for Professional Tax Registration –

1. Photo
2. PAN Card (Photocopy)
3. Rent Agreement (Photocopy)
4. Salary/wage statement of the employees
5. Current bank account copy of the employer/organisation/company

Every person liable to pay tax under the Professional Tax Act (other than a person earning salary or wages, in respect of whom tax is paid by his employer), shall obtain a certificate of enrolment from the assessing authority by applying in the Form II available in the link www.tax.assam.gov.in and submit it manually in the office of the authority. The certificate of enrolment shall be issued in Form IIA by the assessing authority.

The assessing authority in the Registration Certificate or Certificate of Enrolment shall mention the amount of tax payable by the holder according to the Schedule and date by which it shall be paid.

Sd/-

(Anurag Goel)

Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-81/2007/413-A

Dated Dispur, the 1st November, 2016.

Copy to:-

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Deptt., Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner & Secretary to the Govt. of Assam, Industries & Commerce Deptt., Dispur, Guwahati-6 for favour of kind information.
- 4) The Addl. Commissioner of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
- 5) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 6) The Assistant Commissioner of Taxes/ Superintendent of Taxes (All) for information and necessary action.
- 7) Circular file.

Commissioner of Taxes, Assam,
Guwahati-6.