

Bihar Tax on Professions, Trades, Callings and Employments Act 2011 s 6 - Registration and enrolment

(1) Every employer, not being an officer of the State Government or the Central Government, liable to deduct tax under section 5 shall be granted a registration number by the tax assessing authority in the prescribed manner.^{^1}

(2) Every tax assessee liable to pay tax under this Act, other than a person earning salary or wages in respect of whom the tax is payable by his employer, shall be granted an enrolment number by the tax assessing authority in the prescribed manner.^{^2}

\$1. Employer is liable for registration

An employer liable to deduct tax under section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act 2011 shall be granted a registration number by the tax assessing authority [Sec 6 (1)]. Such employer, however, is required to apply in Form PT-I 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 submitted at the counter of the circle or shall be filed in electronic manner on the official website of the Commercial Taxes Department [Rule 3(1)].

\$2. Online registration

In case where an application has been filed in electronic manner, the In-charge of the concerned Circle, after verifying that all the columns of the application have been properly filled in, shall,

¹ See note 1 - 4.

² See note 5.

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within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II. Such certificate shall bear the registration number allotted to the employer by the authority 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 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”. The Certificate of Registration shall be sent to the applicant – (a) on his e-mail account, if he has furnished such e-mail identity; or (b) by registered post, on the address furnished by him in his application. [Rule 3(2)]

**\$3. Offline registration**

In case where an application for registration has not been filed in electronic manner, such application shall be submitted at the counter of the concerned circle. The In-charge of the counter, after ascertaining that all the columns of the application have been properly filled in and signed, shall – (a) grant the person a receipt in lieu thereof, and (b) enter the same in register PT-III maintained in the computer; and thereupon the In-charge of the concerned Circle shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II. The grant and delivery of the certificate shall be same as said in respect of applications filed electronically. [Rule 3(3)]

**\$4. Employer residing outside Bihar**

In case the person responsible for paying any salary or wages to an assessee under the Act is resident outside the State of Bihar,

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the application for registration shall be signed by the person in charge of the management in the State of Bihar [Rule 3(4)].

\$5. Enrolment of self-employed professional

A person, other than a person earning salary or wages in respect of whom the tax is payable by his employer, who is liable to pay profession tax shall be granted an enrolment number by the tax assessing authority [Section 6 (2)]. Such assessee shall apply in Form PT-IA, for enrolment under the Act to the In-charge of the Circle within whose jurisdiction the assessee resides. The application shall be submitted within seven days of the assessee being liable to pay tax under the Act and shall be submitted at the counter of the circle or shall be filed in electronic manner on the official website of the Commercial Taxes Department [Rule 4(1)]. The certificate of enrolment shall be in Form PT-IIA [Rule 4(2)] and the grant and delivery of the certificate shall be same as said in respect of applications filed for registration [Rule 4(3)].

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