

Tax Calendar
(Profession Tax Act)

A] (Enrollment Certificate Holder)

Tax is to be paid in chalan no. VIII

Sr. No.	Class of enrolled person	Due Date
1	Person who stands enrolled before the commencement of a year or is enrolled on or before [31 st May] of a year.	30 th June of that year or such later date as the Commissioner may, by notification in the Official Gazette, specify in respect of that year.
2	Person who is enrolled after the [31 st May] of a year.	Within one month of the date of enrollment.
3	Person who is enrolled and the rate of tax at which he is liable to pay tax is revised.	Within one month of the date of such revision.

B] (Registration Certificate Holder)

Tax is to be paid in Return cum chalan in Form No. III as per following periodicity.

Sr. No.	Periodicity	Tax Liability during previous year	Due Date
1	Yearly	Tax Liability is less than Rs. 5000/-	31 st March of the year to which the return relates.
2	Quarterly	Tax Liability is equal to or more than Rs. 5000/- but less than Rs.20,000/-	The last date of the quarter in respect of which the return relates.
3	Monthly	Tax Liability is equal to or more than Rs.20,000/-	The last date of the month to which the return relates.