

Office of the
Commissioner of Profession Tax,
Maharashtra State, Mumbai.
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

To,

No. PFT/2004/P.T./Adm-7/15 /B-

Mumbai dt.09.02.07

Circular No. 15 T of 2007

Sub : Summary Assessment of employers under section 7(2) of Profession Tax Act, 1975 for the periods upto 2005-06.

Gentleman/Sir/Madam,

All the registered employers are assessed under the provisions of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975. The profession tax department has decided to assess most of the registered employers under the summary assessment (assessment on the basis of returns). The employers who have filed the returns within the prescribed period or thereafter or will file the returns for the periods upto 2005-06 on or before 12th March 2007 shall only be eligible for summary assessment.

2. All the cases other than the following shall be eligible for summary assessment :-

- (a) Cases under investigation and cases in which investigation is completed.
- (b) Cases in which refund claim is of Rs. 5000/- and above.

3. The cases wherein a notice of assessment in Form IV is issued or the verification of books of accounts is started are also eligible for summary assessment.

4. For each year a separate summary assessment order shall be passed and interest under section 9 shall be levied while passing such order.

5. In cases wherein assessment is required to be done by verification of books of accounts even if the case is eligible for summary assessment, the reasons for regular assessment shall be mentioned on the record by the assessing officer and shall be approved by his immediate higher authority.

6. In cases wherein certain year is eligible for summary assessment out of the total unassessed periods, the summary assessment shall be done in respect of the year or years which qualify for the summary assessment irrespective of the eligibility or otherwise of earlier or subsequent periods for summary assessment.

However in cases, wherein certain period is under investigation, then in such cases the investigation shall be completed in respect of all the periods and the assessment shall be completed for all the periods by verifying the books of accounts. In cases wherein refund is Rs. 5000/- or more, the regular assessment shall be done only for the relevant period and if the refund claim in earlier or subsequent period is less than Rs. 5000/-, then in such periods summary assessment shall be done.

7. All the employers are requested to submit self attested copies of all the returns for the unassessed periods to the concerned profession tax officer (even if returns are filed earlier) on or before 12th March 2007. This will facilitate expeditious disposal of assessments. The pin code wise list of profession tax officers in respect of Mumbai Division is provided herewith for information.

8. The summary assessment shall be completed upto 31st March 2007. The employers who do not take benefit of this opportunity shall be assessed on the basis of books of accounts.

9. In case of any difficulties, you are requested to contact the administrative Joint Commissioner of the respective division.

10. This circular cannot be made use of for legal interpretation of provisions of law, as it is only clarificatory in nature. If any member of the Trade has any doubt, he may refer the matter to this office for clarification.

11. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

(B. C. KHATUA)
Commissioner of Profession Tax,
Maharashtra State, Mumbai.

List of Pin-code wise Profession Tax Officers (Mumbai Division)

Sr. No.	PTO No.	Ward	Pin Code No.	Office
1	PTO (21)	D,K	D- 4,6,7,,26,34 , 36 K-49,56,57,58,59,61,69,93,60	Vikrikar Bhavan, Mazgaon, Mumbai-10.
2	PTO(23)	D	D- 4,6,7,26,34,36	
3	PTO(24)	D	D- 4,6,7,26,34,36	
4	PTO(40)	E	E- 8,10,11,27,33	
5	PTO(41)	F	F-12,14,15,19,22,31,33,37	
6	PTO(44)	K	K-49,56,57,58,59,61,69,93,60,96	
7	PTO(45)	F	F-12,14,15,19,22,31,33,37	
8	PTO(30)	H,C	H- 29,50 51,52,54,55 C- 2,3,4	
9	PTO(31)	C,L	C- 2,3 L- 24,70,72	
10	PTO(32)	G	G- 11,13,16,17,18,25	
11	PTO(35)	P,R	P- 62,63,64,65,90,95 R- 66,67,68,92,101	
12	PTO(36)	C,H	C- 2 H- 50 51,52,53,54,55	
13	PTO(37)	C,H	C- 2,3,4 H- 50 51,52,54,55	
14	PTO(50)	H	H- 50, 51,52,53,54,55	
15	PTO(54)	G,H	G- 11,13,16,17,18,19,25,28 H- 50 51,52,53,54,55,98	
16	PTO(55)	G	G- 11,13,16,17,18,25,28	
17	PTO(62)	R	R- 66,67,68,92,101	
18	PTO(63)	T,K,N	T-80,81 K-57,58,69,93 N- 83,77,73,86,74	
19	PTO(64)	K	K- 49,56,57,58,59,61,102	

20	PTO(65)	K,P	K-49,56,57,58,59,61,69,93,60 P- 62,63,64,65,90,95,104	
21	PTO(66)	K	K-49,56,57,58,59,61,69,93,60	
22	PTO(67)	P	P- 62,63,64,90,95,97,104	
23	PTO(68)	L,M	L- 24,70,72,77 M- 43,71,74,88,89 ,94	
24	PTO(69)	N	N- 75,77,78,79,84,86,42,83,76	
25	PTO(11)	A	A- 1,5,20,21,23,38,39	Union Bank Bhavan, Nariman Point , Mumbai-21
26	PTO(13)	A,B	A- 1,5,20,21,23,38,39 B- 3,9	
27	PTO(14)	A	A- 1,5,20,21,23,38,39	
28	PTO(15)	A	A- 1,5,20,21,23,38,39	
29	PTO(16)	A,B	A- 1,5,20,21,23,38,39 B- 3,9	
30	PTO(17)	A,B	A- 1,5,20,21,23,38,39 B- 3,9	
31	PTO(18)	B	B- 3,9	