

FAQs On PROFESSIONAL TAX

1. Who is liable for obtaining Professions Tax Enrolment?

→ Professions Tax Enrolment is required to be obtained by every person (other than a person earning salary or wages, in respect of whom the tax is payable by his employer) liable to pay tax under the Manipur Professional Trades Calling and Employments Taxation Act, 1981.

2. Who is required to obtain a Certificate of Enrolment?

→ Any person liable to pay Professions Tax is required to obtain a Certificate of Enrolment within ninety days from the date of engagement in any profession, trade, calling and employment.

3. What are the minimum prerequisites to apply for Online Professions Tax Enrolment?

→ A person should have Mobile Number, Email and PAN mandatorily to apply for Online Professions Tax Enrolment.

4. How can I obtain a Certificate of Enrolment?

→ Visit <https://professionaltax.mn.gov.in> and submit the Enrolment Application Form. After proper verification, you can download your Enrolment Certificate from your login account if the authority approves.

5. Where can I enrol and pay Professions Tax online?

→ To enrol visit: <https://professionaltax.mn.gov.in> After approval from the authority and getting the Enrolment number, you can pay Professions Tax using the Manipur Professions Tax website i.e <https://professionaltax.mn.gov.in>.

6. In a year, how many times shall I pay tax?

→ An Enrolled person should pay tax once in a financial year on or before the 30th of September of that financial year.

7. How can I know the amount of Professions Tax payable by me?

→ The amount of Professions Tax payable by a person is mentioned in the Professions Tax schedule as Gazette Notification. Please visit <https://professionaltax.mn.gov.in>. for more information. Moreover, the payable amount of tax depends on the proper selection of the Professions/Trades/Callings and Employment.

8. If I am covered by more than one entry of the Schedule, at which rate should I pay tax?

→ In this case, the higher/highest rate of tax will be applicable against your multiple entries as per the schedule specified.

9. What is the stipulated time by which I should pay Professions Tax?

→ For an enrolled person, Professions Tax should be paid on or before 30th September of the same year for which tax is due. In case you have enrolled after the 31st day of August of a year, you will pay the tax within one month of the date of enrolment of that year.

10. Is there any interest in the late payment of Professions Tax?

→ Late payment of tax attracts interest @ 2 % per centum of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.

11. What is the penalty provision for non-payment of Professions Tax and for not obtaining an enrolment certificate?

→ If an enrolled person fails, without reasonable cause, to make payment of any amount of tax within the time or date specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding two hundred per centum of the amount of tax due.

12. What are the offences and penalties as per the Professions Tax Act, of 1981?

→ Any person or employer who, without reasonable cause, fails to comply with any of the provisions of this Act or the rules made thereunder shall on conviction before a Magistrate and in addition to any tax or penalty or interest or all of these that may be due from him, be punishable with imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both and where the offence is a continuing one, with a further fine which may extend to hundred rupees for every day during which the offence continues.

13. What should I do if I receive any error message or any technical error in the application or have not received any 'OTP'?

→ Try continuing with the application after some time. If after repeated attempts, the error persists then mail us at support-ptax@manipur.gov.in describing the exact steps which you have followed with proper screenshots.