

Karnataka Profession Tax Removal of Difficulties Order

REMOVAL OF DIFFICULTIES ORDER (01/2023) No. FD 06 CPT 2023 Dated 6th May, 2023

WHEREAS, sub-section (1) of section 6-A of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) (hereinafter in this Order referred to as the said Act) mandates every employer registered under this Act to furnish, within twenty days of expiry of the month, a statement showing therein the salary and wages paid by him and the amount of tax deducted by him in respect thereof during the month immediately preceding that month.

Whereas, sub-section (1) of section 10 of the said Act mandates every enrolled person to pay the tax payable by him under the said Act and file his return before the assessing Authority, in such form as may be prescribed. Sub-section (2) of section specifies that the enrolled persons shall make the payment of tax due for each year as under: ^

(a) In respect of person who stands enrolled before the commencement of a year Before the 30th April of that year

(b) In respect of person who is enrolled after the commencement of a year Within one month from the date of enrolment~

Whereas, the Federation of Karnataka Chambers of Commerce and Industry have represented that payment of Professional Tax is being delayed due to technical glitches in the Professional Tax portal and hence it has become difficult for the registered persons and enrolled persons to file the returns and make the payment of tax within the time limit specified above and there is requirement to remove this difficulty by extending the time limit for filing of the returns and making such payment.

WHEREAS, section 34 of the said Act provides that in case of any difficulty arises in giving effect to the provisions of the Act, the Government may, by notification, make such provisions, not inconsistent with this Act, as appears to it to be necessary or expedient for removing the difficulty.

NOW, THEREFORE, in exercise of the powers conferred by section 34 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the Government of Karnataka, hereby makes the following Order, to remove the difficulties, namely: -

1. Short title.-

This Order may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2023.

2. For the removal of difficulties, the following are that, -

(1) In section 6-A of the said Act, in sub-section (1), after the proviso, the following proviso shall be inserted, namely: -

"Provided further that for the month of April 2023, the statement shall be submitted on or before 31st day of May, 2023."

(2) In section 10 of the said Act, in sub-section (2), the following provision shall be inserted, namely: -

"Provided that for the Financial year 2023-24, in respect of person who stands enrolled before the commencement of the said year, the payment of the amount of tax due shall be paid before 31st day of May, 2023."

By Order and in the name
of the Governor of Karnataka,
(KAVITHA L.)
Under Secretary to Government,
Finance Department (C.T-1)