



(In Association with National Informatics Centre)

User manual

On e-PRERANA (**P**rofession Tax **E**nrolment **R**egistration **A**nd
Administration)

Enrolment and filing of e-return in Form 4-A under Profession Tax Act

1. Introduction

Every person (whether natural or juridical) who is engaged in any profession, trade, calling or employment **in the State of Karnataka, specified in the second column of the schedule** is liable to pay tax at the rate mentioned in the corresponding entry in the third column of the said schedule. Schedule is hosted on the website <http://ctax.kar.nic.in>. Further, every person liable to pay tax shall obtain a certificate of enrolment. The amount of tax due from the enrolled persons for each year shall be paid as under:-

Person who is already enrolled before the commencement of the year	Before 30 th April of that year.
Person who is enrolled after the commencement of a year	Within one month from the date of enrolment.

1.1 Exemptions

- i. No tax is payable by a person who has attained the age of 65 years.
 - ii. No tax is payable in respect of any year if the period during which he exercises such profession, trade or calling or is employed does not exceeds 120 days.
 - iii. Certain categories of persons like person having single child, physically handicapped person, combatant member of armed forces etc. are also exempted by virtue of notification issued by the Government subject to terms and conditions laid down in the relevant notifications.
2. The following persons may submit the application for enrolment and return in Form 4-A

- i. The persons who are liable for enrolment may file an application online.
- ii. The persons who are already enrolled but liable to pay **revised tax** according to the Schedule to the Act may also have to file an application for revised enrolment certificate online.
- iii. The persons already enrolled and liable to pay tax as per the enrolment certificate may file the annual return in Form 4-A online

2.1 To file an application for enrolment or application for revised certificate or submitting an annual return please open the website <http://pt.kar.nic.in/> or click on the link provided in the website: <http://ctax.kar.nic.in> and the following seven options are displayed on the main page under the heading **e-Services:**

- I. Enrolment application
- II. e-Payment
- III. Application print
- IV. Enrolment certificate
- V. Enrolment Ack.
- VI. Registered User's Login
- VII. New RC Request

2.1 The main page of the screen appears as shown in figure 1

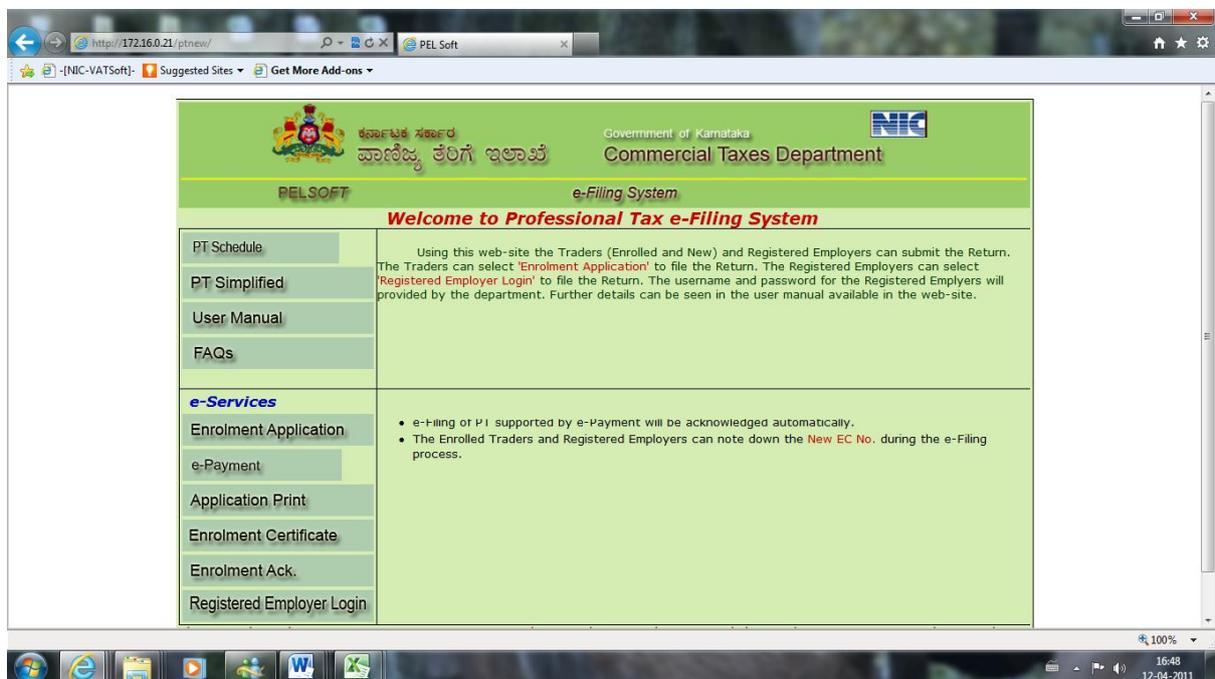


Figure1: Main menu

2.2 If you are applying for enrolment certificate or for revised enrolment certificate or filing an annual return in all these three cases Click **Enrolment Application** on the main page and you will be taken to the following screen: Figure:2

The screenshot shows a web browser window displaying the 'PT Enrolment Entry Form'. The page header includes the Government of Karnataka Commercial Taxes Department logo and the text 'e-Filing System'. The form is titled 'Basic Details' and contains the following fields:

Basic Details		(* indicates mandatory column/field)
Category of Enrolment:*	<input type="radio"/> Enrolled <input type="radio"/> New	
Financial year:*	2011-12	
PT Office:*	Select	Click here to know your PT Office at Bengaluru
Select Return Type:*	<input type="radio"/> Original <input type="radio"/> Revised	
Business Status:*	Select	
Class of person* - Main Class	Select	

A 'Next' button is located at the bottom right of the form.

Figure 2: Basic Details

2.2 If you are already enrolled person you may please click the radio button 'Enrolled' or else click on **New** .

2.3 Once you click on the **Enrolled Person**, you will get the following screen.

The screenshot shows a web browser window displaying the 'PT Enrolment Entry Form' for an enrolled person. The page header includes the Government of Karnataka Commercial Taxes Department logo and the text 'e-Filing System'. The form is titled 'Basic Details' and contains the following fields:

Basic Details		(* indicates mandatory column/field)
Category of Enrolment:*	<input checked="" type="radio"/> Enrolled <input type="radio"/> New	
Financial year:*	2011-12	
Enter EC No:*	<input type="text"/> <input type="button" value="Go"/>	
Name of the EC holder:*	<input type="text"/>	
Address of the EC holder:*	<input type="text"/>	
PT Office:*	Select	Click here to know your PT Office at Bengaluru
Select Return Type:*	<input type="radio"/> Original <input type="radio"/> Revised	
Grounds on which revision is sought:	<input type="text"/>	
Business Status:*	Select	
Class of person* - Main Class	Select	

A 'Next' button is located at the bottom right of the form.

Figure 3 : Screen for enrolled person

2.4 Enter the relevant year for which you are filing an application for revised enrolment certificate or filing a return and making payment of tax.

2.5 Enter the enrolment certificate number which is a alpha numeric of 9 characters (For example:P00100001). The system will validate the certificate number from the data base and if the number is correct then the name of the certificate holder, address, office in which he is enrolled and business status will be populated.

2.6. If you are a person who is not enrolled but liable to enrol, go to the menu as shown in figure 2 “basic details” and then:

2.7 Select the category of enrolment as new **New**.

2.8 Enter the required financial year for which the tax is due.

2.9 Select the **PT office** on the basis of PIN code of your place of profession /business from the drop down menu.

2.10 Select the appropriate **business status**.

2.11 Select the appropriate class of person to which you belong from the drop down menu. It may please be noted that the list of 74 entries as specified in the Schedule to the Act which are rearranged in alphabetical order, will be displayed. The screen appears as under:

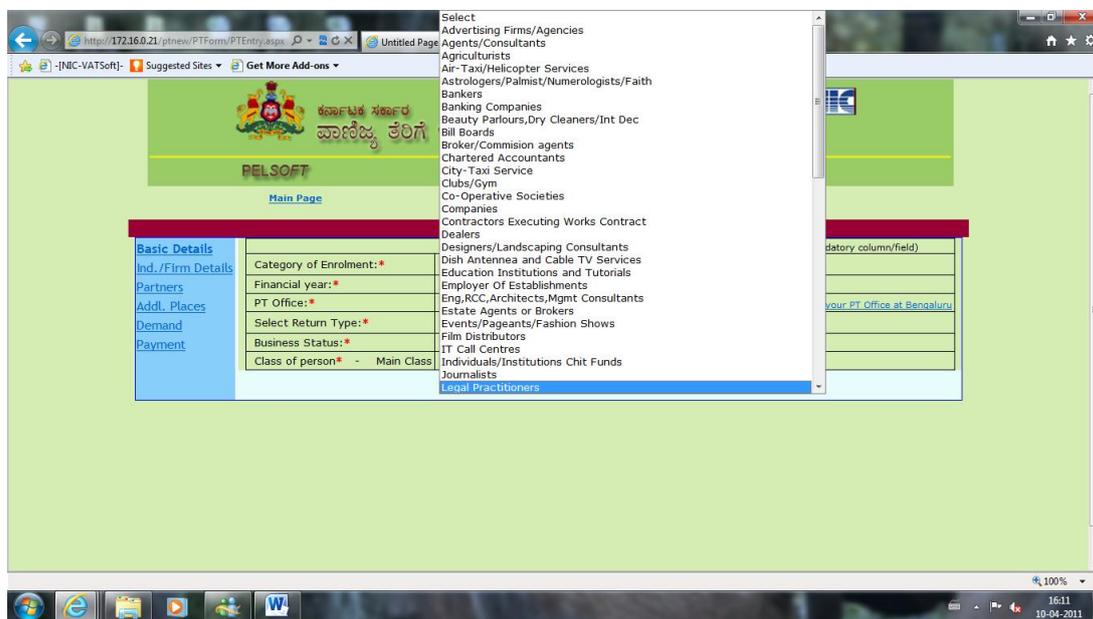


Figure 4: screen showing class persons in the dropdown menu

2.11.1 After selecting the appropriate class of persons, the person has to select the sub – class applicable to him. (The “*” mark indicates mandatory field). After selecting the appropriate sub-class and clicking on ‘Next’ the following screen will appear. This screen depends on the business ‘business status’ you have selected in the earlier screen. Enter the

information in the fields as applicable. If the person has chosen the status as an individual the following screen will be displayed. (Figure 5)

2.11.2 Firm/ Details. If a person is a partnership firm then the relevant details of partners shall be entered. The details relating to the company shall be entered if the person is a company

Figure 6: Screen in respect of Company/Firm

2.11.3 After entering all the details Click on “next”. A screen for additional places of business will be displayed.

2.11.4 Additional places of business

Only in case where there are additional places of business (branches) then the said details shall be entered. After such entry or otherwise click on **Next**, a screen to enable the person to enter the tax liability is displayed which is shown in figure 6 below.

Figure 6: Entering the tax liability (demand)

2.11.5 Demand (Tax liability)

The tax payer has to enter the correct tax applicable to him by referring to the **PT Schedule** displayed on the main page. After entering the tax details click on **Next**. In the next screen you have to select the mode of payment by clicking on either of the two radio buttons namely 1) e-Payment 2) Cheque/ DD/Cash/Challan. After selecting the mode of payment click on **Submit**. A unique number called **PTN No** is generated and displayed. Please note down this number.

(Caution: If the tax payable as entered by the person is less than the tax applicable to him then the jurisdictional Profession Tax Officer will initiate the proceedings to issue the demand notice for differential amount along with interest and penalty as per the provisions of the Karnataka Professions, Trades, Callings and Employments Act, 1976.)

3. Payment of Taxes

3.1 After entering the tax payable, the person has to pay the tax. The payment of tax can be made through:

- a) e-payment
- b) Cash/Cheque/DD/Challan

3.2 If you opt to make the payment through e-Payment, go to main menu and click on 'e- Payment'. A screen will be opened .Enter **PTN** number and **PTN Date** and click on 'Go' . You will be taken to the e- payment website (The process of e-payment is fully described in clause 5 below) Make the payment. Immediately after making e-Payment the person will be enabled to obtain the certificate of enrolment for new cases and also for the persons who are already enrolled and have submitted application for revised enrolment certificate.

3.3 For the persons who are already enrolled and making payment as per the enrolment certificate by filing a return in Form 4A, an acknowledgement will be generated for having paid the tax. If tax is paid through e-payment then there is no necessity for the person to visit the PT office. The application for enrolment or return and payments will be deemed to be acknowledged. You may view and take the application submitted.

3.4 In case the person opts to pay the tax through instruments then the details like cheque number, date, MICR code, bank and amount to be paid are required to be entered. After such entry click on **ADD**, the details of the tax to be paid appears at the bottom of the page. When you click on "submit" button a unique number called "PRN number" will be generated.

3.5 Visit the jurisdictional PT office with this unique number (PRN number) and physically submit the Cheque/DD/ Cash/Challan to get this application/return acknowledged by the concerned PTO.

4. After acknowledgement by PTO the person may generate the application for enrolment submitted electronically by clicking on the **Enrolment application** from the main menu (figure 1).

5 e-payment Process for enrolment: Go to main menu (figure 1) and click on **e-Payment** and enter the **PTN No.** and **PTN Date** and click on **Go**. The link will be transferred to the e-Payment website <https://vat.kar.nic.in/epay/>. Follow the below mentioned steps:

- i. The details such as EC No., Name, Address, Tax period, Tax amount will be displayed automatically.
- ii. Next, the person selects the Bank for e-Payment from a drop down list. The system displays the banks who have integrated the e-payment process with Commercial Taxes Department.
- iii. After asking the person to verify and confirm the details entered, he will be asked to click submit button. The system saves these details and a unique number called the CTD Reference Number is generated and displayed to the person. The person should note this number for future use.
- iv. The system then passes the data relating to payment entered by the person to the selected bank's web-site and opens the bank website.
- v. The login page of the bank website will be opened and person authenticates by entering his credentials, username and password, as given by the bank.
- vi. The bank site now displays the Tax Category, RC No., CTD Reference Number and Amount of payment.
- vii. Once the person confirms the payment, the transaction will be carried out in core banking system person has to wait for thirty to forty seconds after carrying out the transactions successfully.
- viii. After completion of payment process, the bank's web-site will return to the CTD website. During the return to the CTD website, the payment details from the bank site will travel to the CTD website and the same is updated into the database.

6. Generation of Enrolment Certificate and Acknowledgement.

Immediately after submission of the instrument like Cheque/ DD/Cash/ Challan and the same being acknowledged by the jurisdictional PTO, the person will be enabled to obtain the enrolment certificate and the acknowledgment through the web.