

VEDIKA CONSULTANCY

(THE RIGHT PLACE FOR SOLUTIONS)

Mumbai & Ahmedabad | 86526 42013 | vedikaconsultancy.in | vedikaconsultancy14@gmail.com

PROFESSIONAL TAX (Across Indian State's)

Introduction of Professional Tax –

“Professional Tax” is a direct tax imposed by the respective State Governments of India on the monthly earnings of salaried individuals. It is reflected in employees' salary slips. The tax rates and slabs vary from state to state, depending on the employee's income bracket. However, the maximum professional tax payable in any month shall not exceed ₹2,500. Vedika Consultancy who provides a detail, state-wise breakdown of the applicable professional tax rates.

What is Professional Tax?

- Professional Tax is levied by the respective State Governments in India on income earned through profession, trade, or employment. Individuals earning income through salary or professional practices—such as lawyers, teachers, doctors, or chartered accountants—are required to pay this tax.
- For salaried or wage-earning employees, the employer is responsible for deducting the professional tax from the salary and remitting it to the State Government. In the case of self-employed individuals or professionals, the tax must be paid directly by the individual.
- While the tax rates and calculation methods differ from state to state, the maximum annual liability is capped at ₹2,500.

Vedika Consultancy offers Professional Tax Registration and Return Filing Services across all Indian states –

- As per state laws, Professional Tax Registration is mandatory within 30 days of employing staff in a business, or within 30 days from the commencement of practice in the case of professionals. Employers are required to deduct professional tax from employees' salaries or wages and remit the same to the respective State Tax Department.
- The application for a Registration Certificate must be submitted to the State Tax Department within 30 days of employing staff. If a business operates in multiple locations, separate applications must be filed with the relevant authority for each jurisdiction.
- Employers with more than 20 employees must make the tax payment within 15 days from the end of each month, while those with less than 20 employees are required to make payments quarterly, i.e., by the 15th of the month following the end of the quarter.

Applicable States where Professional Tax are Applicable and Not Applicable –

States Where Professional Tax Is “Applicable” (Professional Tax is currently applicable in the following Indian States and Union Territories)		
Andhra Pradesh	Assam	Bihar
Gujarat	Jharkhand	Karnataka
Kerala	Madhya Pradesh	Maharashtra
Manipur	Meghalaya	Mizoram
Nagaland	Odisha	Puducherry
Punjab	Sikkim	Tamil Nadu
Telangana	Tripura	West Bengal

States Where Professional Tax Is “Non – Applicable” (Professional Tax is currently applicable in the following Indian States and Union Territories)		
Central	Andaman and Nicobar Islands	Arunachal Pradesh
Chandigarh	Chhattisgarh	Dadra and Nagar Haveli
Daman and Diu	Delhi	Goa
Haryana	Himachal Pradesh	Jammu and Kashmir
Ladakh	Lakshadweep	Rajasthan
Uttar Pradesh	Uttarakhand	-

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Exemptions from Professional Tax –

Under the Professional Tax Rules, certain individuals are exempted from paying Professional Tax. The following categories qualify for exemption:

- Parents or guardians of children with a permanent or mental disability.
- Members of the armed forces, as defined under the Army Act (1950), Air Force Act (1950), and Navy Act (1957), including auxiliary forces and reservists serving within the state.
- Badli workers employed in the textile industry.
- Individuals with a permanent physical disability, including those who are visually impaired.
- Women working exclusively as agents under the Mahila Pradhan Kshetriya Bachat Yojana or as Directors of Small Savings.
- Senior citizens, i.e., individuals above 65 years of age.

Responsibility for Deducting Professional Tax

The employer is responsible for deducting Professional Tax from the salaries of employees and remitting the collected amount to the respective State Government. Employers must also file a return in the prescribed format within the specified time, along with proof of tax payment.

Professional Tax in India

- The maximum limit of Professional Tax that any state can levy is ₹2,500 per year.
- The total amount of Professional Tax paid in a financial year is eligible for deduction under the Income Tax Act.
- Professional Tax serves as a source of revenue for State Governments, helping fund various welfare and development programs.
- For salaried individuals, the tax is deducted by the employer and deposited with the state treasury.
- For self-employed individuals or professionals, the tax must be paid directly to the government or through the designated local bodies.

Consequences of Non-Compliance

- **Failure to Obtain Registration:** The entity or individual is liable to a penalty for the period of non-registration.
- **Failure to Deposit or Delayed Payment:** A penalty is imposed for the delay or failure to remit the collected tax within the prescribed time.
- **Non-Deposition of Amount:** Authorities are empowered to recover the due tax, along with applicable penalties and interest, from the defaulter's assets. They may also attach the bank account of the defaulter. In severe cases, prosecution proceedings can be initiated.

Indian State-Wise Professional Tax – Rules, Applicability, Exemptions, Required Documents, and Process Flow (Detailed Overview)

ANDHRA PRADESH STATE'S

Act	Rules	Applicability	Exemption
The Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	The Andhra Pradesh Tax on Professions, Trades, Callings and Employment Rules, 1987	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">• Memorandum Of Association• Articles Of Association• PAN Card	Form No. V	Online

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<ul style="list-style-type: none"> Lease Agreement Employer Address Proof and ID Proof and photos Board resolution for authorized signatory No of directors and Photos and Proof of Residence of proprietor, Managing Partner, Managing Director, authorized person [Aadhaar] No of employees Registration fees of Rs 2,500 per director Bank Details with Cancel Cheque Sale deed / Rental agreement / Lease Deed / No objection certificate in case of Rent Free for "Additional places of Business" (1st & last pages) 		
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ASSAM STATE'S

Act	Rules	Applicability	Exemption
The Assam Professions, Trades, Callings and Employments Taxation Act, 1947	The Assam Professions, Trades, Callings and Employments Taxation Act, 1947	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none"> Memorandum Of Association Articles Of Association PAN Card Lease Agreement VAT Registration copy Employer Address Proof and ID Proof and photos No of employees Employer Address Proof and ID Proof and photos 	Form No. VII C Form III A Form III	Offline

BIHRA STATE'S

Act	Rules	Applicability	Exemption
The Bihar Tax On Professions, Trades, Callings And Employments Act, 2011	The Bihar Professional Tax Rules, 2011	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none"> Memorandum Of Association Articles Of Association PAN Card Lease Agreement Employer Address Proof and ID Proof and photos Employee list with salary details ID & Address Proof of Proprietor or Organization Bank Account details Name & Activities of the Firm or Orgainsation 	Form V Form IV	Offline

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GUJARAT STATE'S

Act	Rules	Applicability	Exemption
The Gujarat Panchayats, Municipal Corporations And State Tax On Professions, Traders, Callings And Employments Act, 1976	The Gujarat State Tax On Professions, Traders, Callings And Employments Rules, 1976	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Office tax billOwner ID proofRent AgreementTwo Passport size photo of ownerLWF paid receiptOwner Tax bill & receiptMemorandum Of Association, Articles of Association and Incorporation CertificateCompany PAN card copyCancelled LetterheadAuthorisation letterAll documents with stamp and sign by Owner / Manager	Form 5	Online

JHARKHAND STATE'S

Act	Rules	Applicability	Exemption
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	The Jharkhand State Tax On Professions, Trades, Callings And Employments Rules, 2012	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Three passport size photosPAN CardMemorandum Of AssociationArticles Of AssociationLease AgreementEmployer Address Proof and ID Proof	Form J 201 Form J 202 Form J 204	Offline

KARNATAKA STATE'S

Act	Rules	Applicability	Exemption
The Karnataka Tax On Professions, Trades, Callings And Employments Act, 1976	The Karnataka Tax On Professions, Trades, Callings And Employments Rules, 1976	A person or employer by whom tax is payable under this Act	A person above 60 Years of age, tax is not required to be paid under this Act

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List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Form 1 and Form II Application formsMemorandum Of Association & Incorporation CertificateArticle Of AssociationPAN CardLease AgreementBank Details with Cancel ChequeEmployer Address Proof and ID ProofEmail address and Phone NumberINR 2500/- for Enrollement FeesTwo Photo Graphs of the EmployerList of employees with Gross Salary	Form 5 A Form 9 A	Online

KERALA STATE'S

Act	Rules	Applicability	Exemption
The Kerala Panchayat Raj Act, 1994	The Kerala Panchayat Raj (Profession Tax) Rules, 1996	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease AgreementEmployer Address Proof and ID Proof and photosEmployee list with salary detailsList of Board of Directors	-	Offline

MADHYA PRADESH STATE'S

Act	Rules	Applicability	Exemption
The Madhya Pradesh Vritti Kar Adhinyam, 1995	The Madhya Pradesh Vritti Kar Adhinyam, 1995	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease AgreementBank Account detailsName & Activities of the Firm or organisationEmployer Address Proof and ID Proof and photosEmployee list with salary details	-	Online

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MAHARASHTRA STATE'S

Act	Rules	Applicability	Exemption
The Maharashtra State Tax On Professions, Trade, Callings And Employments Act, 1975	The Maharashtra State Tax On Professions, Trades, Callings And Employments Rules, 1975	A person or employer by whom tax is payable under this Act	A person above 65 Years of age, tax is not required to be paid under this Act

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association and Incorporation CertificateArticles Of AssociationPAN CardLease AgreementBank Details with Cancel ChequeEmployer Address Proof and ID ProofEmail address and Phone Number2500/- for Enrollment FeesList of employees with Gross Salary	Form I-A (PTRC) Form II-A (PTEC)	Online

MANIPUR STATE'S

Act	Rules	Applicability	Exemption
The Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	The Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease Agreement	-	Offline

MEGHALAYA STATE'S

Act	Rules	Applicability	Exemption
The Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	The Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association and Incorporation CertificateArticles Of AssociationPAN CardLease AgreementS&E Certificate / Trade License Copy	Form III Form III-A Form VII-C	Offline

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MIZORAM STATE'S

Act	Rules	Applicability	Exemption
The Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	The Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association and Incorporation CertificateArticles Of AssociationPAN CardLease AgreementS&E Certificate / Trade License Copy	Form I	Offline

NAGALAND STATE'S

Act	Rules	Applicability	Exemption
The Nagaland Professions, Trades, Callings And Employments Taxation Act, 1968	The Nagaland Professions, Trades, Callings And Employments Taxation Rules, 1970	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease Agreement	Form V	Offline

ORISSA STATE'S

Act	Rules	Applicability	Exemption
The Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	The Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease AgreementS&E Certificate / Trade License CopyEmployer Address Proof and ID ProofEmail address and Phone NumberINR 2500/- for Enrollment FeesBank Details with Cancel ChequeList of employees with Gross Salary	Form V	Online

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PUDUCHEERY STATE'S

Act	Rules	Applicability	Exemption
The Puducherry Village And Commune Panchayats Act, 1973, The Puducherry Municipalities Act, 1973	Puducherry Village And Commune Panchayats (Profession Tax) Rules, 1976, The Pondicherry Municipalities (Profession Tax) Rules, 1976	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association & Incorporation CertificateArticles Of AssociationPAN CardLease AgreementShops and Establishment Registration Certificate / Trade License Copy	-	Offline

PUNJAB STATE'S

Act	Rules	Applicability	Exemption
The Punjab State Development Tax Act, 2018	The Punjab State Development Tax Act, 2018	All such persons who are assessable under the Head Income from Salaries and/ or Wages as per the Income Tax Act, 1961	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AgreementArticles Of AssociationPAN CardLease Agreement	Form PSDT – 8	Online

SIKKIM STATE'S

Act	Rules	Applicability	Exemption
The Sikkim Tax On Professions, Trades, Callings And Employments Act, 2006	The Sikkim Tax On Professions, Trades, Callings And Employments Act, 2006	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease Agreement	Form V	Offline

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TAMIL NADU STATE'S

Act	Rules	Applicability	Exemption
The Tamil Nadu Municipal Laws (Second Amendment) Act, 1998	The Tamil Nadu Professional Tax Rules, 1999	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association & Incorporation CertificateArticles Of AssociationPAN CardLease AgreementShops and Establishment Registration Certificate / Trade License Copy	Form I Form III	Online

TELANGANA STATE'S

Act	Rules	Applicability	Exemption
The Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	The Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of AssociationArticles Of AssociationPAN CardLease AgreementEmployer Address Proof and ID Proof and photosBoard resolution for authorized signatoryNo of directors and Photos and Proof of Residence of proprietor, Managing Partner, Managing Director, authorised person [Aadhaar]No of employeesRegistration fees of Rs 2,500 per directorBank Details with Cancel ChequeSale deed / Rental agreement / Lease Deed / No objection certificate in case of Rent Free for "Additional places of Business" (1st & last pages)	Form V	Online

TRIPURA STATE'S

Act	Rules	Applicability	Exemption
The Tripura Professions, Trades, Callings And Employments Taxation Act, 1997	The Tripura Professions, Trades, Callings And Employments Taxation Rules, 1998	A person or employer by whom tax is payable under this Act	Not Applicable

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List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association and Incorporation CertificateArticles Of AssociationPAN CardLease AgreementShops and Establishment Registration Certificate / Trade License Copy	Form VII Form VIII	Offline

WEST BENGAL STATE'S

Act	Rules	Applicability	Exemption
The West Bengal State Tax On Professions, Trades, Callings And Employments Act, 1979	The West Bengal State Tax On Professions, Trades, Callings And Employments Act, 1979	A person or employer by whom tax is payable under this Act	Not Applicable

List of Documents for Registration	Registration Form Required	Registration Process
<ul style="list-style-type: none">Memorandum Of Association & Incorporation CertificateArticles Of AssociationPAN CardLease AgreementS&E Certificate / Trade License CopyEmployer Address Proof and ID ProofEmail address and Phone NumberINR 2500/- for Enrollment FeesBank Details with Cancelled ChequeList of employees with Gross Salary	Form III	Online

PROFESSIONAL RATES (STATE'S WISE) –

STATE'S	Salary (INR)	PT Amount (Rs.)	Remark	Other Additional Details
Andhra Pradesh	Upto 15000	₹0.00	NIL	Monthly PT Remittance and Filing Of Return Every month on day 10
	Between 15001 To 20000	₹150.00		
	Above 20001	₹200.00		
Assam	Upto 15000	₹0.00	NIL	NIL
	Between 15001 To 25000	₹180.00		
	Above 25001	₹208.00		
Bihar	Upto 300000	₹0.00	NIL	Annual Return Every 1 year(s) on day 30 of November
	Between 300001 To 500000	₹1000.00		
	Between 500001 To 1000000	₹2000.00		
	Upto 1000001	₹2500.00		
Note: Every employer shall deduct the tax payable by every employee from the salary or wages payable to such employee in respect of the month of September every year				

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Gujarat	Upto 12000	₹0.00	Annual Return	Every year(s) on day 15 of April
	Above 12001	₹200.00	Monthly Returns	Every month on day 15
Jharkhand	Upto 300000	₹0.00	Annual Return	Every year(s) on day 31 of October
	Between 300001 To 500000	₹1200.00		
	Between 500001 To 800000	₹1800.00		
	Between 800001 To 1000000	₹2100.00		
	Upto 1000001	₹2500.00		
Note: Salary and wage earners, such persons whose annual salaries or wages will be considered for deduction.				
Karnataka	Upto 24999	₹0.00	NIL	Annual Return
	Upto 25000	₹200.00	Rs. 200 monthly (excluding February), Rs. 300 for February	Every year(s) on day 30 of May
Kerala	Upto 11999	₹0.00	NIL	NIL
	Between 12000 To 17999	₹320.00		
	Between 18000 To 29999	₹450.00		
	Between 30000 To 44999	₹600.00		
	Between 45000 To 99999	₹750.00		
	Between 100000 To 124999	₹1000.00		
Between 125000 To 2000000	₹1250.00			
Note: The Government of Kerala vide Govt. Order (Sadha) No.1149/2024/LSGD, has issued notification regarding revision of Professional Tax rates with effect from 01st October 2024. Please refer notification for more details.				
Madhya Pradesh	Upto 225000	₹0.00	NIL	Monthly PT Remittance
	Between 225001 To 300000	₹1500.00	INR 125 Per Month	Every month on day 10
	Between 300001 To 400000	₹2000.00	INR 166 Per Month For 11 Months And INR 174 For 12th Month	Quarterly Returns
	Above 400001	₹2500.00	INR 208 Per Month For 11 Months And INR 212 For 12th Month	Every 3 month(s) starting on day 15 of January
Maharashtra	Upto 7500	₹0.00	Nil for Male Employees	Annual Return Every 1 year(s) on day 31 of March
	Between 7501 To 10000	₹175.00	For Male Employees	
	Above 10000	₹200.00	For Male Employees	
	Above 10000	₹300.00	Employer has to deduct on February month only for Male Employees	

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	Upto 25000	₹0.00	Nil for Female Employees	Monthly Return Every month on last day
	Above 25000	₹200.00	For Female Employees	
	Above 25000	₹300.00	Employer has to deduct on February month only for Female Employees	
Manipur	Upto 50000	₹0.00	NIL	Annual Return Every 1 year(s) on day 30 of March
	Between 50001 To 75000	₹1200.00		
	Between 75001 To 100000	₹2000.00		
	Between 100001 To 125000	₹2400.00		
	Above 125001	₹2500.00		
Meghalaya	Upto 50000	₹0.00	NIL	PT Remittance And Monthly Return Every month on day 28
	Between 50001 To 75000	₹200.00		
	Between 75001 To 100000	₹300.00		
	Between 100001 To 150000	₹500.00		
	Between 150001 To 200000	₹750.00		
	Between 200001 To 250000	₹1000.00		
	Between 250001 To 300000	₹1250.00		
	Between 300001 To 350000	₹1500.00		
	Between 350001 To 400000	₹1800.00		
	Between 400001 To 450000	₹2100.00		
	Between 450001 To 500000	₹2400.00		
	Above 500001	₹2500.00		
Mizoram	Between 1 To 5000	₹0.00	NIL	Annual Return Every year(s) on day 30 of June
	Between 5001 To 8000	₹75.00	Pay in lump sum INR 900 per annum	
	Between 8001 To 10000	₹120.00	Pay in lump sum INR 1440 per annum	
	Between 10001 To 12000	₹150.00	Pay in lump sum INR 1800 per annum	
	Between 12001 To 15000	₹180.00	Pay in lump sum INR 2160 per annum	
	Between 15001 To 20000	₹195.00	Pay in lump sum INR 2340 per annum	
	Between 20001 To 1000000000	₹208.00	Pay in lump sum INR 2500 per annum	
Nagaland	Upto 4000	₹0.00	NIL	Annual Return Every year(s) on day 30 of June
	Between 4001 To 5000	₹35.00		
	Between 5001 To 7000	₹75.00		
	Between 7001 To 9000	₹110.00		
	Between 9001 To 12000	₹180.00		
	Above 12001	₹208.00		
Orissa	Upto 160000	₹0.00	NIL	Consolidated Return
	Between 160001 To 300000	₹1500.00	Monthly Rs. 125	Every year(s) on day 30 of March

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	Above 300001	₹2400.00	Monthly Rs.200/- (Apr to Feb which will be paid in subsequent months. For the month of March Rs. 300 to be paid in April)	
Puducherry	Upto 99999	₹0.00	Half Yearly Returns	Every 6 month(s) starting on last day of June
	Between 100000 To 200000	₹250.00		
	Between 200001 To 300000	₹500.00		
	Between 300001 To 400000	₹750.00		
	Between 400001 To 500000	₹1000.00		
	Above 500001	₹1250.00		
Punjab	Upto 250000	₹0.00	All such persons who are assessable under the Head Income from Salaries and/ or Wages as per the Income Tax Act, 1961 - For the AY 2025-2026	For Old Regime slab rate
	Between 250001 To 1000000000	₹200.00		For Old Regime slab rate
	Upto 300000	₹0.00		For New Regime slab rate
	Between 300001 To 1000000000	₹200.00		For New Regime slab rate
	Note: All such persons who are assessable under the Head Income from Salaries and/ or Wages as per the Income Tax Act, 1961			
Sikkim	Upto 20000	₹0.00	Quarterly Return	Every 3 month(s) starting on day 30 of April
	Between 20001 To 30000	₹125.00		
	Between 30001 To 40000	₹150.00		
	Above 40001	₹200.00		
Tamil Nadu	Between 1 To 21000	₹0.00	Payment Of Employer Tax	Every 6 month(s) starting on last day of September
	Between 21001 To 30000	₹180.00		
	Between 30001 To 45000	₹425.00		
	Between 45001 To 60000	₹930.00		
	Between 60001 To 75000	₹1025.00		
	Between 75001 To 1000000	₹1250.00		
Note: Revision of PT Slab for Greater Chennai Corporation, Tamil Nadu				
Telangana	Upto 15000	₹0.00	Monthly PT Remittance and Filing Of Return	Every month on day 10
	Between 15001 To 20000	₹150.00		
	Upto 20001	₹200.00		
Tripura	Upto 7500	₹0.00	NIL	NIL
	Between 75001 To 15000	₹1800.00	INR 150 Per Month	
	Upto 15001	₹2496.00	INR 208 Per Month	
West Bengal	Upto 8500	₹0.00	Annual Return	Every 1 year(s) on day 15 of May
	Between 8501 To 10000	₹0.00		
	Between 10001 To 15000	₹110.00		
	Between 15001 To 25000	₹130.00		
	Between 25001 To 40000	₹150.00		
	Above 40001	₹200.00		
