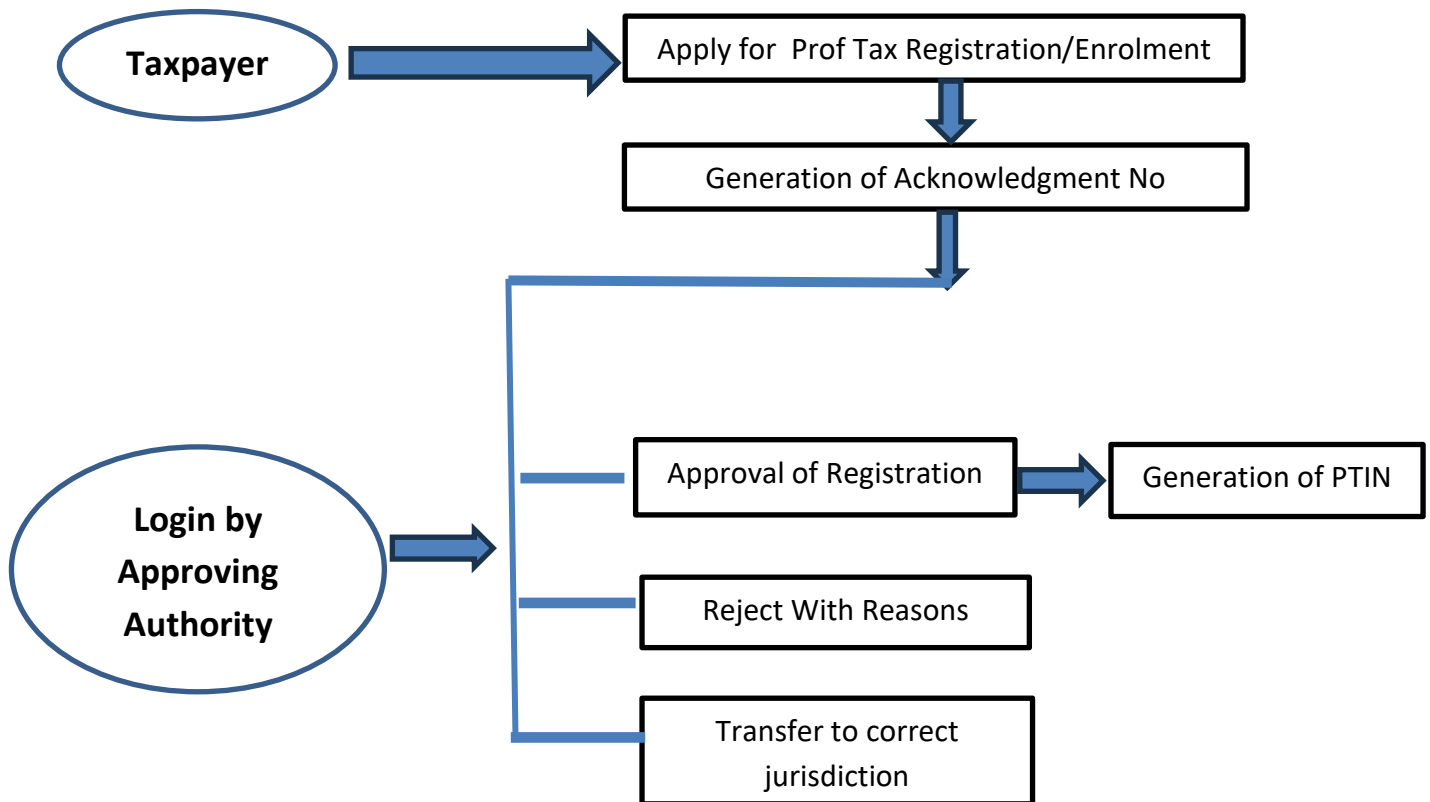


New Registration/ Enrolment under Profession Tax

Process :

- ✓ Application by Taxpayer for Registration/Enrolment under Profession Tax
- ✓ Generation of Acknowledgment Number
- ✓ Approval/Rejection/Transfer of the application by Jurisdiction Authority
- ✓ Generation of PTIN (Prof Tax Identification Number) on Approval



Steps:

- 1) Visit Department Web portal “ <https://nagalandtax.nic.in>”
- 2) Click on the “ **Professional Tax**” link under e-Services

Taxpayer interface

- i. **Generate PTIN (Profession Tax Identification Number)**
- ii. **Check Enrolment Status**
- iii. **PTIN Certificate**
- iv. **Forgot Ack/PTIN**

i) Generate PTIN

(* indicates mandatory field)

1. Select Professional Tax Schedule (*) from the list (Refer Annexure below)
2. Enter Name of the individual /Entity (*)
3. Enter PAN /TAN No of the individual /Entity (*)
4. Enter Description of the professions (*)
5. Enter Mobile No of the individual/authorised person(*)
6. Enter E-Mail
7. Enter Aadhar No of the individual/authorised person

Address for Communication:

8. Enter House No/Room/Flat No (*)
9. Enter Area/Village(*)
10. Enter Town/City(*)
11. Enter District(*) from the Drop-Down list
12. Enter Pin code(*)
13. Enter Date of commencement of business/establishment/employment (*)
14. Select Type of entity from the drop-down menu
 - Registered Taxpayer under GST /VAT/CST/Petroleum (R)
 - State Government Department& Establishment(S)
 - Central Government Department& Establishment (C)
 - Private establishment/institution who are providing employment (P) (eg: Schools/colleges/banks/Hospitals etc)
 - Others (O)

In the sl no 14 above,

a) If type of entity is “R”

- ✓ Select Act type (GST/Petroleum/VAT/CST)(*)
- ✓ Enter GSTIN/TIN (*)
- ✓ Enter Legal name as per PAN (*)
- ✓ Enter Trade name (*)
- ✓ Select office Name (*) from the drop-down list

b) If type of entity is “S” or “C”

- ✓ Enter GSTIN of the Department (If any) (Non-mandatory)
- ✓ Enter Name of the authorised person (*)
- ✓ Enter Designation (*)
- ✓ Enter Number of employees(*)
- ✓ Select office Name (*) from the drop-down list

c) If type of entity is “P”

- ✓ Enter Number of employees(*)
- ✓ Select Act type (GST/Petroleum/VAT/CST)
- ✓ Enter GSTIN/TIN
- ✓ Enter Legal name as per PAN
- ✓ Enter Trade name
- ✓ Enter Select office Name (*) from the drop-down list

d) If type of entity is “O”

- ✓ Select office Name (*) from the drop-down list

NB: Taxpayers/Firms who are **not** registered in GST/VAT/CST/Petroleum shall

- a) Enter Name of his/her firm in sl no 2 (Name of the individual /Entity) above and
- b) Select type of entity as “Others”

ii) Check Enrolment Status

To Check the status of the new application ,

- ✓ Enter Ack No

It will show the status as per the following format

Acknowledgement Details							
Ack no	Ack Date	Taxpayer Name	Entity Type	Office Name	PTIN	Status	Remarks

iii) PTIN certificate:

To generate the PTIN Certificate,

- ✓ Enter PTIN

<Logo>	
PTIN Certificate	
Department of State Taxes, Government of Nagaland	
PTIN Number	
Type of Entity	
Entity Description	
Name of Individual/Entity	
House No/Room/Flat No	
Area/Village	
Town/City	
District	
Pin Code	
GSTIN/TIN	
Act Type	
Legal name	
Trade name	
Effective Date of Registration	
Date of Registration	
Office Name	

iv) Forgot PTIN:

- ✓ Select Type of Entity * from the drop-down list
- ✓ Enter PAN/TAN Number (*)

Details are shown as per the following format

New Enrolment List				
Ackno	Ack Date	PTIN	Type of Entity	Status

Prof Tax Schedule (Annexure)

Serial no	Category	Rate of Tax
1(i)	Salary and wages earners whose monthly salaries or wages are Less than Rs 4000	0
1(ii)	Salary and wages earners whose monthly salaries or wages are more than Rs 4000 but less than Rs 5000	35 per mensem
1(iii)	Salary and wages earners whose monthly salaries or wages are more than Rs 5000 but less than Rs 7000	75 per mensem
1(iv)	Salary and wages earners whose monthly salaries or wages are More than Rs 7000 but less than Rs 9000	110 per mensem
1(v)	Salary and wages earners whose monthly salaries or wages are More than Rs 9000 but less than Rs 12000	180 per mensem
1(vi)	Salary and wages earners whose monthly salaries or wages are Rs 12000 or more	208 per mensem
2(a)(i)	Legal Practitioners including solicitors and notaries public where the standing in the profession is Less than three years	500
2(a)(ii)	Legal Practitioners including solicitors and notaries public where the standing in the profession is Two years or more but less than five years	1000
2(a)(iii)	Legal Practitioners including solicitors and notaries public Legal Practitioners including solicitors and notaries public where the standing in the profession is five years or more	2000
2(b)(i)	Medical practitioners including medical consultants,dentists.Radiologists,Pathologists and persons engaged in similar other professions or callings of Para Medical nature Where the standing in the profession is Less than three years	500
2(b)(ii)	Medical practitioners including medical consultants,dentists.Radiologists,Pathologists and persons engaged in similar other professions or callings of Para Medical nature Where the standing in the profession Two years or more but less than five years	1000
2(b)(iii)	Medical practitioners including medical consultants,dentists.Radiologists,Pathologists and persons engaged in similar other professions or callings of Para Medical nature Where the standing in the profession five years or more	2000
2(C)(i)	Technical and professional consultants other than those mentioned in item (b) but including Architects, Engineers,R.C.C Consultants,plumbers,Electricians,Tax consultants including income Tax and Sales Tax practitioners, Chartered Accountants and Management Consultants Where the standing in the profession is Less than three years	500
2(C)(ii)	Technical and professional consultants other than those mentioned in item (b) but including Architects, Engineers,R.C.C Consultants,plumbers,Electricians,Tax consultants including income Tax and Sales Tax practitioners, Chartered Accountants and Management Consultants Where the standing in the profession Two years or more but less than five years	1000

2(C)(iii)	Technical and professional consultants other than those mentioned in item (b) but including Architects, Engineers, R.C.C Consultants, plumbers, Electricians, Tax consultants including income Tax and Sales Tax practitioners, Chartered Accountants and Management Consultants Where the standing in the profession five years or more	2000
3(i)(a)	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licensed under Insurance Act, 1938 Where the annual gross income is Rs 36000/ or less	0
3(i)(b)	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licensed under Insurance Act, 1938 Where the annual gross income is Rs 36000/ or more but less than Rs 95000	1500 Per annum
3(i)(c)	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licensed under Insurance Act, 1938 Where the annual gross income is Rs 95001 or above	2000 per annum
3(ii)(a)	Pigmy agents or UTI Agents Where the annual gross income is Rs 36000/ or less	0
3(ii)(b)	Pigmy agents or UTI Agents Where the annual gross income is Rs 36000/ or more but less than Rs 95000	1500 Per annum
3(ii)(c)	Pigmy agents or UTI Agents Where the annual gross income is Rs 95001 or above	2000 per annum
4(a)	Members of associations recognized under the Forward Contracts(Regulation) Act,1952	2500 per annum
4(b)(i)	Members of stock Exchanges recognized under the Securities Contracts(Regulation) Act,1956	2500 per annum
4(b)(ii)	Remisiers recognized by Stock exchanges	1800 per annum
5(a)	Estate Agents or promoters or brokers or commission agents or del credere Agents or Mercantile Agents, Advertising agents, clearing and forwarding Agents	2500 Per annum
5(b)(i)	Contractors of all descriptions engaged in any work such contractors whose gross business in any year is Less than Rs 400000	0
5(b)(ii)	Contractors of all descriptions engaged in any work such contractors whose gross business in any year is Rs 400000 or more but less than Rs 700000	1000 per annum
5(b)(iii)	Contractors of all descriptions engaged in any work such contractors whose gross business in any year is Rs 700000 or more but less than Rs 1000000	1500 per annum
5(b)(iv)	Contractors of all descriptions engaged in any work such contractors whose gross business in any year is Rs 1000000 or more	2500 per annum
5(c)	Auctioneers	2500 per annum
5(d)	Suppliers of Machineries and all other materials on hire	2500 per annum
6	Director (other than nominated by Government) of Companies registered Under the Companies Act, 1956	2500/- Per annum
7(a)	Dealers under Nagaland Value Added Tax Act,2005, Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is Less than Rs. 100000	0
7(b)	Dealers under Nagaland Value Added Tax Act,2005, Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is Rs. 100000 to Rs 300000	350 per annum
7(c)	Dealers under Nagaland Value Added Tax Act,2005, Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is Rs. 300000 to Rs 500000	750 per annum
7(d)	Dealers under Nagaland Value Added Tax Act,2005, Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is Rs. 500000 to Rs 1000000	1000 per annum
7(e)	Dealers under Nagaland Value Added Tax Act,2005, Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is Rs. 1000000 to Rs 2500000	1500 per annum
7(f)	Dealers under Nagaland Value Added Tax Act,2005, Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not	2000 per annum

	whose Annual gross turnover in any year is Rs 250000 to Rs 1 Crore	
7(g)	Dealers under Nagaland Value Added Tax Act,2005 , Nagaland Goods and Service Tax Act,2017 and the Nagaland Sales Tax Act,1967 whether registered or not whose Annual gross turnover in any year is Above one crore	2500 per annum
8	Owners Or lessees of petrol/diesel filling station (oil pumps) and agents and distributors including retail dealers of LPG,service station,Garages and workshops of automobiles	2500 per annum
9(a)	Owner Or lessees of Rice/Atta flour/Oil Mills, stone crushers, bottling plants ,Tiles factories, Biscuit Factories, Chemical and pharmaceutical laboratories, furniture making units, Principal presses(with power), Fruit Canning Units, Dry cleaners, interior decorators	2500 per annum
9(b)	Owner Or lessees of Nursing homes, hospitals, X- ray clinics, Pathological Laboratories, Tutorials Homes/Colleges or institutions, Shorthand and computer institutions, Training institute of any description	2500 per annum
9 (c)	Owners, licensees or lessees as the case may be , of any premises let out for social functions	2500 per annum
9(d)	Owners or occupiers of cold storages	2500 per annum
9(e)	Photo Laboratories, Film Processing Laboratories and photo Studios	2000 per annum
9(f)	Persons owning/running STD/ISD/ FAX booths	1500 per annum
9(g)	Persons using Photo copying machines for job work	1000 per annum
10(a)	Owners or lessees of Beauty Parlours(non air conditioned)	1000 per annum
10(b)	Owners or lessees of Beauty Parlours (air conditioned)	2500 per annum
10(c)	Owners or lessees of Air-conditioned hair dressings saloons	2500 per annum
10(d)	Owners or lessees of Hair cutting saloons	900 per annum
10(e)	Owners or lessees of Air conditioned restaurants	2500 per annum
10(f)	Owners or lessees of Owner/occupies or lessees of residential hotels of 3- star category and above	2500 per annum
10(g)	Owners or lessees of Owner/occupies or lessees of residential hotels below 3- star category	1500 per annum
10(h)	Owners or lessees of Other Hostel restaurants	1000 per annum
11(i)	Cinema Houses and theatres	2500 per annum
11(ii)	Video Parlors and video rental libraries	2500 per annum
12(i)	Individuals or Institutions conducting Chit funds and lotteries	1000 per annum
12(ii)	Authorized Stockiest of lottery Tickets	2500 per annum
12(iii)	Persons providing entertainment using dish antennae & cable TV	2000 per annum
12(iv)	Persons operating courier service	2500 per annum
12(v)	Persons operating mobile phones	2500 per annum
12(vi)	Persons operating Internet service & internet cafes and e-commerce Business	2500 per annum
13(1)(a)	Co-operative Societies registered or deemed to be registered under the Assam Co-operative Societies Act,1949(Assam Act 1 of 1950) and engaged in any professions, trades or callings : Apex societies (state level)	2500 per annum
13(1)(b)	Co-operative Societies registered or deemed to be registered under the Assam Co-operative Societies Act,1949(Assam Act 1 of 1950) and engaged in any professions, trades or callings : Central Societies(district level)	1500 per annum
13(2)	Any other societies	500 per annum
14	Banking Companies as defined in the Banking Regulation Act, 1949	2500 per annum
15	Companies registered under Companies Act, 1956 (1 of 1956) and engaged on any profession, trade or callings	2500 per annum
16(i)	Partnership firms when engaged in any professions, trades or callings : Rs 25 Lakhs or less	1000 per annum
16(ii)	Partnership firms when engaged in any professions, trades or callings : Rs 25 lakhs above	2000 per annum

17(a)	Holders of permit for transport vehicles granted under the Motor vehicle Act, 1939(4 of 1939) which are used or adopted to be used for hire or reward where any such persons holds permit or permits for any taxis including auto-rickshaws, three wheelers goods vehicles, trucks or buses:- <i>In respect of auto-rickshaws</i>	250 per annum
17(b)	Holders of permit for transport vehicles granted under the Motor vehicle Act, 1939(4 of 1939) which are used or adopted to be used for hire or reward where any such persons holds permit or permits for any taxis including auto-rickshaws, three wheelers goods vehicles, trucks or buses:- <i>in respect of each taxi or three wheeler goods vehicle</i>	500 per annum
17(c)	Holders of permit for transport vehicles granted under the Motor vehicle Act, 1939(4 of 1939) which are used or adopted to be used for hire or reward where any such persons holds permit or permits for any taxis including auto-rickshaws, three wheelers goods vehicles, trucks or buses:- <i>in respect of each truck of pay load upto 5 tones</i>	1500 per annum
17(d)	Holders of permit for transport vehicles granted under the Motor vehicle Act, 1939(4 of 1939) which are used or adopted to be used for hire or reward where any such persons holds permit or permits for any taxis including auto-rickshaws, three wheelers goods vehicles, trucks or buses:- <i>in respect of each truck of pay load above 5 tones</i>	2000 per annum
17(e)	Holders of permit for transport vehicles granted under the Motor vehicle Act, 1939(4 of 1939) which are used or adopted to be used for hire or reward where any such persons holds permit or permits for any taxis including auto-rickshaws, three wheelers goods vehicles, trucks or buses:- <i>in respect of each bus</i>	2000 per annum
18	Transport companies and transport Contractors, Air travel agents	2500 per annum
19	Owners or lessees of weighbridges	2500 per annum
20(1)(a)	Employers or shop-keepers as defined in the Nagaland shops and Establishments Act ,1985 who are not dealers covered by entry 7 such employers or establishments:- <i>Where there are no employees</i>	150 per annum
20(1)(b)	Employers or shop-keepers as defined in the Nagaland shops and Establishments Act ,1985 who are not dealers covered by entry 7 such employers or establishments:- <i>Where not more than five employees are employed</i>	200 per annum
20(1)(c)	Employers or shop-keepers as defined in the Nagaland shops and Establishments Act ,1985 who are not dealers covered by entry 7 such employers or establishments:- <i>Where more than five employees, but not more than ten employees are employed .</i>	1500 per annum
20(1)(d)	Employers or shop-keepers as defined in the Nagaland shops and Establishments Act ,1985 who are not dealers covered by entry 7 such employers or establishments:- <i>Where more than ten employees are employed</i>	2500 per annum
20(2)(a)	Occupiers of factories as defined in the factories Act,1948(63 of 1948),who are not dealers covered by entry 7,such occupiers of factories <i>where not more than ten workers are working</i>	1500 per annum
20(2)(b)	Occupiers of factories as defined in the factories Act,1948(63 of 1948),who are not dealers covered by entry 7,such occupiers of factories <i>where more than ten workers are working</i>	2500 per annum
21	Persons other than those mentioned in any preceding entries who are engaged in any professions ,trades,calling and employments	500 per annum Or As may be fixed by Notification under Section 3 not exceeding rs 2500/- per annum